



EDUCATION AND GENERAL EXPENDITURES BY CATEGORY

HIGHER EDUCATION
STAFF: SPENCER PRATT

ISSUE BRIEF

SUMMARY

Educational and General covers most of the USHE institutions' budgets. Instructional costs are the biggest single expenditure category, but only account for approximately half of total expenditures.

OBJECTIVE

This Issue Brief will provide budgetary detail regarding instructional costs as well as other expenditure categories to help Legislators see costs incurred by USHE institutions.

DISCUSSION AND ANALYSIS

Education and General expenditures fall into the following categories:

- Instruction – All expenditures associated with instruction including academic, vocational, and remedial education.
- Research – All expenditures related to research and development.
- Public Service – Funding for non-instructional services including the Cooperative Extension at Utah State University.
- Academic Support – Support services to meet the primary mission of the institutions such as libraries, museums, computer support and academic deans.
- Student Services – Admissions, registration, counseling, financial aid, career development, as well as the social aspect of college life such as student organizations and athletics.
- Institutional Support – Expenditures associated with executive level activities such as the management of the institution, planning and programming, legal services, fiscal operations, administrative data processing, space management, and human resource management.
- Scholarships – Expenditures from restricted and unrestricted funds in the form of grants to students.
- Operation and Maintenance – Expenses associated with the operation and maintenance of the physical plant including utilities and insurance.
- Transfers – Funding moved within the Utah System of Higher Education.

Expenditures are also broken down by salaries and wages, benefits, and other expenses. The number of FTE employees is also listed.

The following tables list, by institution, the expenditures by category, along with the percentage each is of the total.

**Utah System of Higher Education Education and General Expenditure Categories
FY 2014-2015**

University of Utah		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		1,961.00	140,108,955	47,311,010	20,602,751	208,022,716
		56.29%	51.43%	50.05%	24.54%	46.13%
Research		170.00	46,578,763	14,716,142	4,356,054	65,650,959
		4.88%	17.10%	15.57%	5.19%	14.56%
Public Service		26.00	5,834,480	2,184,510	246,704	8,265,694
		0.75%	2.14%	2.31%	0.29%	1.83%
Academic Support:	Libraries	264.00	13,992,130	4,807,088	4,447,136	23,246,354
		7.58%	5.14%	5.09%	5.30%	5.16%
Academic Support:	Other	219.00	12,963,956	4,796,664	1,572,743	19,333,363
		6.29%	4.76%	5.07%	1.87%	4.29%
Student Services:	Athletics	0.00	0	0	189,642	189,642
		0.00%	0.00%	0.00%	0.23%	0.04%
Student Services:	Other	158.00	12,318,091	4,372,694	2,390,797	19,081,582
		4.54%	4.52%	4.63%	2.85%	4.23%
Institutional Support		431.00	31,171,562	9,533,478	18,310,418	59,015,458
		12.37%	11.44%	10.08%	21.81%	13.09%
Scholarships		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
O & M Plant		255.00	9,472,285	6,810,614	31,843,994	48,126,892
		7.32%	3.48%	7.20%	37.93%	10.67%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		3,484.00	272,440,222	94,532,200	83,960,239	450,932,660

Utah State University		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		1,004.44	67,881,800	27,476,800	9,983,500	105,342,100
		51.57%	57.86%	57.46%	21.36%	49.71%
Research		6.04	498,500	376,900	519,100	1,394,500
		0.31%	0.42%	0.79%	1.11%	0.66%
Public Service		11.03	490,900	166,700	217,800	875,400
		0.57%	0.42%	0.35%	0.47%	0.41%
Academic Support:	Libraries	69.00	3,452,400	1,178,700	5,145,200	9,776,300
		3.54%	2.94%	2.46%	11.01%	4.61%
Academic Support:	Other	170.25	10,481,600	4,480,900	3,517,700	18,480,200
		8.74%	8.93%	9.37%	7.52%	8.72%
Student Services:	Athletics	48.74	3,112,000	2,542,500	0	5,654,500
		2.50%	2.65%	5.32%	0.00%	2.67%
Student Services:	Other	115.93	5,899,900	2,182,100	1,651,700	9,733,700
		5.95%	5.03%	4.56%	3.53%	4.59%
Institutional Support		270.77	15,633,700	5,877,700	7,128,000	28,639,400
		13.90%	13.32%	12.29%	15.25%	13.52%
Scholarships		0.57	17,600	6,600	2,162,900	2,187,100
		0.03%	0.02%	0.01%	4.63%	1.03%
O & M Plant		251.14	9,861,400	3,531,400	16,423,900	29,816,700
		12.89%	8.40%	7.38%	35.13%	14.07%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		1,947.91	117,329,800	47,820,300	46,749,800	211,899,900

**Utah System of Higher Education Education and General Expenditure Categories
FY 2014-2015**

Utah State University Eastern		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		50.93	3,335,800	1,364,200	369,800	5,069,800
		39.52%	45.35%	47.43%	9.27%	35.64%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Academic Support:	Libraries	3.92	186,000	71,000	42,300	299,300
		3.04%	2.53%	2.47%	1.06%	2.10%
Academic Support:	Other	11.05	522,300	197,200	194,600	914,100
		8.57%	7.10%	6.86%	4.88%	6.43%
Student Services:	Athletics	2.67	188,600	72,200	504,300	765,100
		2.07%	2.56%	2.51%	12.63%	5.38%
Student Services:	Other	31.64	1,512,000	516,300	362,600	2,390,900
		24.55%	20.56%	17.95%	9.08%	16.81%
Institutional Support		21.39	1,309,900	537,900	693,800	2,541,600
		16.60%	17.81%	18.70%	17.38%	17.87%
Scholarships		0.00	0	0	561,700	561,700
		0.00%	0.00%	0.00%	14.07%	3.95%
O & M Plant		7.27	301,100	117,400	1,262,200	1,680,700
		5.64%	4.09%	4.08%	31.62%	11.82%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		128.87	7,355,700	2,876,200	3,991,300	14,223,200

Weber State University		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		1,102.78	48,297,884	18,419,959	2,127,166	68,845,009
		66.30%	58.40%	58.40%	8.16%	49.07%
Research		0.13	9,880	3,768	0	13,648
		0.01%	0.01%	0.01%	0.00%	0.01%
Public Service		2.49	356,488	135,958	157,197	649,644
		0.15%	0.43%	0.43%	0.60%	0.46%
Academic Support:	Libraries	28.21	1,127,083	429,850	1,166,384	2,723,316
		1.70%	1.36%	1.36%	4.48%	1.94%
Academic Support:	Other	104.31	6,764,959	2,580,036	1,610,622	10,955,616
		6.27%	8.18%	8.18%	6.18%	7.81%
Student Services:	Athletics	39.63	2,228,309	849,838	73,845	3,151,992
		2.38%	2.69%	2.69%	0.28%	2.25%
Student Services:	Other	100.44	4,916,839	1,875,195	917,769	7,709,803
		6.04%	5.95%	5.95%	3.52%	5.50%
Institutional Support		173.97	13,601,804	5,187,488	12,734,741	31,524,033
		10.46%	16.45%	16.45%	48.87%	22.47%
Scholarships		0.00	0	0	871,299	871,299
		0.00%	0.00%	0.00%	3.34%	0.62%
O & M Plant		111.24	5,397,170	2,058,385	6,397,237	13,852,792
		6.69%	6.53%	6.53%	24.55%	9.87%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		1,663.19	82,700,415	31,540,476	26,056,260	140,297,152

**Utah System of Higher Education Education and General Expenditure Categories
FY 2014-2015**

Southern Utah University

Total E & G Line Item

	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	401.54	19,310,424	7,616,641	1,115,872	28,042,937
	54.40%	49.35%	47.36%	9.48%	41.87%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.35	167,867	74,690	53,159	295,716
	0.32%	0.43%	0.46%	0.45%	0.44%
Academic Support: Libraries	21.98	1,144,026	516,123	262,488	1,922,637
	2.98%	2.92%	3.21%	2.23%	2.87%
Academic Support: Other	73.50	4,387,107	1,769,501	1,004,194	7,160,802
	9.96%	11.21%	11.00%	8.53%	10.69%
Student Services: Athletics	43.92	1,997,753	969,114	0	2,966,867
	5.95%	5.11%	6.03%	0.00%	4.43%
Student Services: Other	58.28	2,913,342	1,281,108	667,299	4,861,749
	7.90%	7.45%	7.97%	5.67%	7.26%
Institutional Support	87.11	5,749,650	2,574,237	2,798,318	11,122,205
	11.80%	14.69%	16.01%	23.78%	16.60%
Scholarships	0.00	0	0	1,105,662	1,105,662
	0.00%	0.00%	0.00%	9.39%	1.65%
O & M Plant	49.50	3,461,174	1,282,238	3,378,509	8,121,921
	6.71%	8.85%	7.97%	28.71%	12.13%
Transfers	0.00	0	0	1,383,604	1,383,604
	0.00%	0.00%	0.00%	11.76%	2.07%
Total	738.18	39,131,343	16,083,652	11,769,105	66,984,100

Utah Valley University

Total E & G Line Item

	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	1,356.59	62,372,763	23,164,251	10,700,781	96,237,795
	63.67%	58.46%	51.92%	25.91%	49.97%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.10	114,493	60,851	46,681	222,025
	0.10%	0.11%	0.14%	0.11%	0.12%
Academic Support: Libraries	33.43	1,489,517	791,165	1,055,757	3,336,439
	1.57%	1.40%	1.77%	2.56%	1.73%
Academic Support: Other	142.36	9,690,380	4,259,823	4,050,280	18,000,483
	6.68%	9.08%	9.55%	9.81%	9.35%
Student Services: Athletics	33.30	1,875,598	889,205	49,750	2,814,553
	1.56%	1.76%	1.99%	0.12%	1.46%
Student Services: Other	164.03	9,090,223	4,364,536	3,730,532	17,185,291
	7.70%	8.52%	9.78%	9.03%	8.92%
Institutional Support	241.72	15,610,268	7,347,981	12,640,680	35,598,929
	11.35%	14.63%	16.47%	30.60%	18.48%
Scholarships	0.00	136,813	9,577	1,199,500	1,345,890
	0.00%	0.13%	0.02%	2.90%	0.70%
O & M Plant	157.08	6,306,133	3,726,860	7,831,602	17,864,595
	7.37%	5.91%	8.35%	18.96%	9.28%
Transfers	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Total	2,130.63	106,686,188	44,614,249	41,305,563	192,606,000

**Utah System of Higher Education Education and General Expenditure Categories
FY 2014-2015**

Snow College		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		150.08	7,781,287	2,880,917	1,138,723	11,800,927
		51.52%	47.70%	45.03%	15.88%	39.49%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		2.00	121,601	48,008	50,600	220,209
		0.69%	0.75%	0.75%	0.71%	0.74%
Academic Support:	Libraries	5.00	409,359	108,523	171,100	688,982
		1.72%	2.51%	1.70%	2.39%	2.31%
Academic Support:	Other	13.96	876,750	368,833	249,407	1,494,990
		4.79%	5.37%	5.76%	3.48%	5.00%
Student Services:	Athletics	7.89	457,286	185,693	265,000	907,979
		2.71%	2.80%	2.90%	3.69%	3.04%
Student Services:	Other	29.92	1,731,215	676,529	326,200	2,733,944
		10.27%	10.61%	10.57%	4.55%	9.15%
Institutional Support		46.43	3,348,001	1,262,713	2,099,578	6,710,292
		15.94%	20.52%	19.74%	29.27%	22.45%
Scholarships		0.00	0	0	400,000	400,000
		0.00%	0.00%	0.00%	5.58%	1.34%
O & M Plant		36.00	1,588,456	866,921	2,329,000	4,784,377
		12.36%	9.74%	13.55%	32.47%	16.01%
Transfers		0.00	0	0	143,400	143,400
		0.00%	0.00%	0.00%	2.00%	0.48%
Total		291.28	16,313,955	6,398,137	7,173,008	29,885,100

Dixie State University		Total E & G Line Item				
		FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction		431.13	16,589,875	5,848,115	290,171	22,728,161
		64.01%	54.50%	47.98%	2.26%	40.95%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		8.07	359,616	202,091	306,054	867,761
		1.20%	1.18%	1.66%	2.38%	1.56%
Academic Support:	Libraries	12.00	641,329	359,900	170,229	1,171,458
		1.78%	2.11%	2.95%	1.32%	2.11%
Academic Support:	Other	32.79	2,446,553	904,017	1,173,102	4,523,672
		4.87%	8.04%	7.42%	9.12%	8.15%
Student Services:	Athletics	19.31	1,012,918	455,220	231,028	1,699,166
		2.87%	3.33%	3.73%	1.80%	3.06%
Student Services:	Other	51.26	2,430,305	1,185,027	462,817	4,078,149
		7.61%	7.98%	9.72%	3.60%	7.35%
Institutional Support		75.95	4,936,422	2,196,280	5,458,725	12,591,427
		11.28%	16.22%	18.02%	42.42%	22.69%
Scholarships		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
O & M Plant		43.00	2,023,531	1,037,341	3,359,434	6,420,306
		6.38%	6.65%	8.51%	26.11%	11.57%
Transfers		0.00	0	0	1,415,600	1,415,600
		0.00%	0.00%	0.00%	11.00%	2.55%
Total		673.51	30,440,549	12,187,991	12,867,160	55,495,700

**Utah System of Higher Education Education and General Expenditure Categories
FY 2014-2015**

Salt Lake Community College

Total E & G Line Item

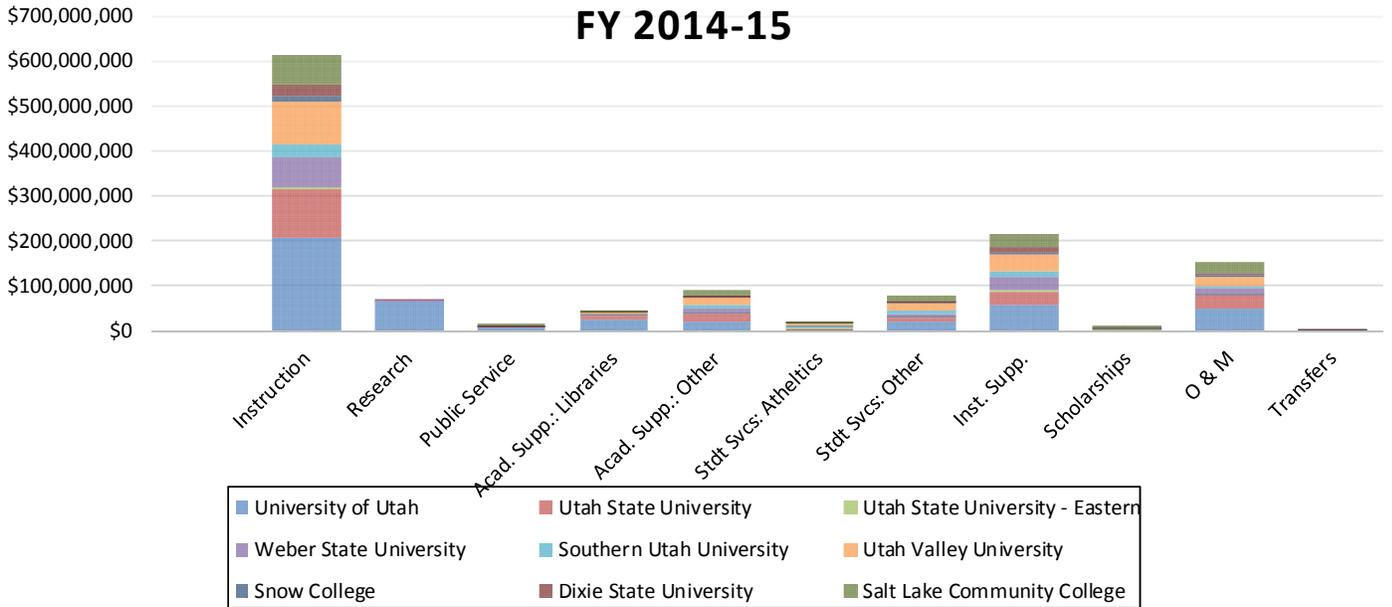
	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	1,061.73 65.24%	43,139,737 56.59%	14,834,901 48.07%	8,993,829 27.27%	66,968,467 47.81%
Research	0.00 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
Public Service	1.50 0.09%	106,499 0.14%	43,693 0.14%	5,677 0.02%	155,869 0.11%
Academic Support: Libraries	14.00 0.86%	946,841 1.24%	354,673 1.15%	515,793 1.56%	1,817,307 1.30%
Academic Support: Other	64.16 3.94%	4,487,342 5.89%	1,948,354 6.31%	2,059,580 6.24%	8,495,276 6.07%
Student Services: Athletics	1.34 0.08%	57,068 0.07%	29,315 0.09%	972 0.00%	87,355 0.06%
Student Services: Other	135.22 8.31%	7,828,391 10.27%	3,579,618 11.60%	1,389,957 4.21%	12,797,966 9.14%
Institutional Support	197.98 12.17%	12,252,701 16.07%	6,006,375 19.46%	9,822,958 29.78%	28,082,034 20.05%
Scholarships	0.00 0.00%	0 0.00%	0 0.00%	614,600 1.86%	614,600 0.44%
O & M Plant	151.41 9.30%	7,410,835 9.72%	4,061,561 13.16%	9,576,730 29.04%	21,049,126 15.03%
Transfers	0.00 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
Total	1,627.34	76,229,414	30,858,490	32,980,096	140,068,000

Utah System of Higher Education

Total E & G Line Item

	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	7,520.22 59.28%	408,818,525 54.61%	148,916,794 51.90%	55,322,593 20.73%	613,057,912 47.07%
Research	176.17 1.39%	47,087,143 6.29%	15,096,810 5.26%	4,875,154 1.83%	67,059,107 5.15%
Public Service	55.54 0.44%	7,551,944 1.01%	2,916,502 1.02%	1,083,872 0.41%	11,552,318 0.89%
Academic Support: Libraries	451.54 3.56%	23,388,685 3.12%	8,617,022 3.00%	12,976,387 4.86%	44,982,094 3.45%
Academic Support: Other	831.38 6.55%	52,620,947 7.03%	21,305,327 7.43%	15,432,228 5.78%	89,358,502 6.86%
Student Services: Athletics	196.80 1.55%	10,929,532 1.46%	5,993,085 2.09%	1,314,537 0.49%	18,237,154 1.40%
Student Services: Other	844.73 6.66%	48,640,306 6.50%	20,033,107 6.98%	11,899,671 4.46%	80,573,083 6.19%
Institutional Support	1,546.32 12.19%	103,614,008 13.84%	40,524,152 14.12%	71,687,218 26.86%	215,825,378 16.57%
Scholarships	0.57 0.00%	154,413 0.02%	16,177 0.01%	6,915,661 2.59%	7,086,251 0.54%
O & M Plant	1,061.65 8.37%	45,822,084 6.12%	23,492,720 8.19%	82,402,606 30.88%	151,717,409 11.65%
Transfers	0.00 0.00%	0 0.00%	0 0.00%	2,942,604 1.10%	2,942,604 0.23%
Total	12,684.91	748,627,586	286,911,695	266,852,531	1,302,391,812

USHE EDUCATION AND GENERAL - EXPENDITURES BY CATEGORY FY 2014-15



USHE EDUCATION AND GENERAL - CATEGORICAL EXPENDITURES BY INSTITUTION FY 2014-15

