



# 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

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|                   | <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        | \$4,575                   | \$8,519          | \$4,575            | \$8,773          |
| Lower Division    | \$3,384                   | \$7,694          | \$3,384            | \$7,340          |
| Upper Division    | \$7,402                   | \$12,096         | \$7,402            | \$11,072         |
| Basic Graduate    | \$11,303                  | \$16,333         | \$11,303           | \$14,550         |
| Advanced Graduate | \$16,146                  | \$21,467         | \$16,146           | \$18,824         |

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.

| <b>Utah System of Higher Education</b>                        |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Appropriated Direct Instructional Expenditures per FTE</b> |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| FY 2000 through FY 2014                                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
|   | <b>99-00</b> | <b>00-01</b> | <b>01-02</b> | <b>02-03</b> | <b>03-04</b> | <b>04-05</b> | <b>05-06</b> | <b>06-07</b> | <b>07-08</b> | <b>08-09</b> | <b>09-10</b> | <b>10-11</b> | <b>11-12</b> | <b>12-13</b> | <b>13-14</b> |
| 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      | \$5,449      |
| 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      | \$8,106      |
| 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     | \$11,393     |
| 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     | \$14,593     |
| 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      | \$3,837      |
| 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      | \$3,118      |
| 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      | \$8,774      |
| 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     | \$14,803     |
| 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     | \$25,181     |
| 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      | \$3,524      |
| 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      | \$2,642      |
| 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      | \$7,243      |
| 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      | \$6,990      |
| 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      | \$4,322      |
| 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      | \$3,264      |
| 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      | \$5,804      |
| 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      | \$4,811      |
| 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      | \$5,622      |
| 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      | \$3,382      |
| 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      | \$4,498      |
| 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      | \$2,831      |
| 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      | \$5,167      |
| 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      | \$5,423      |
| 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      | \$3,319      |
| 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      | \$5,085      |
| Basic Graduate  |              |              |              |              |              |              |              |              |              | \$9,912      | \$5,644      | \$7,545      | \$4,598      | \$7,724      | \$5,876      |
| 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      | \$4,912      |
| 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      | \$2,544      |
| 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      | \$4,575      |
| 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      | \$3,384      |
| 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      | \$7,402      |
| Average Basic Graduate  | \$8,611      | \$8,190      | \$8,385      | \$8,567      | \$9,007      | \$9,062      | \$8,478      | \$9,728      | \$7,976      | \$10,441     | \$8,972      | \$9,997      | \$9,679      | \$10,507     | \$11,303     |
| 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     | \$16,146     |

# INSTRUCTIONAL COSTS PER FTE STUDENT

## Utah System of Higher Education Appropriated Full Cost of Instruction Expenditures per FTE FY 2000 through FY 2014

|  | 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    | 13-14    |
|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>University of Utah</b>                                  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| 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 | \$10,963 |
| 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 | \$13,620 |
| 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 | \$16,907 |
| 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 | \$20,108 |
| <b>Utah State University</b>                               |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$8,033  |
| Lower 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  | \$7,314  |
| Upper Division   | \$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 | \$12,970 |
| Basic 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 | \$18,999 |
| 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 | \$29,377 |
| <b>Weber State University</b>                              |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$7,416  |
| Lower 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  | \$6,534  |
| Upper Division   | \$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 | \$11,135 |
| Basic 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 | \$10,882 |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Southern Utah University</b>                            |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$9,781  |
| Lower 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  | \$8,724  |
| Upper Division   | \$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  | \$11,263 |
| Basic 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 | \$10,271 |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Snow College</b>  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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 | \$11,020 |
| Lower 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  | \$8,780  |
| Upper Division   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Basic Graduate   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Dixie State College</b>                                 |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$8,414  |
| Lower 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  | \$6,747  |
| Upper Division   |          | \$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  | \$9,083  |
| Basic Graduate   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>College of Eastern Utah</b>                             |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$6,982  | \$7,269  | \$7,207  | \$7,199  | \$6,853  | \$0      | \$9,952  | \$11,941 | \$14,227 | \$12,673 | \$10,504 |          |          |          |          |
| Lower Division   | \$6,166  | \$6,632  | \$6,488  | \$6,524  | \$7,735  | \$0      | \$8,860  | \$9,944  | \$12,561 | \$10,728 | \$9,294  |          |          |          |          |
| Upper Division   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Basic Graduate   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Utah Valley University</b>                              |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$9,431  |
| Lower 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  | \$7,327  |
| Upper Division   | \$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  | \$9,093  |
| Basic Graduate   |          |          |          |          |          |          |          |          |          | \$14,021 | \$9,381  | \$10,832 | \$10,406 | \$11,376 | \$9,884  |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Salt Lake Community College</b>                         |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$8,370  |
| Lower 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  | \$5,912  |
| Upper Division   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Basic Graduate   |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Advanced Graduate  |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Utah System of Higher Education (weighted averages)</b> |          |          |          |          |          |          |          |          |          |          |          |          |          |          |          |
| Vocational   | \$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  | \$8,519  |
| Average Lower 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  | \$7,694  |
| Average Upper Division                                     | \$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 | \$12,096 |
| Average Basic 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 | \$16,333 |
| 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 | \$21,467 |

| <b>Utah System of Higher Education</b>                     |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Total Full Cost of Instruction Expenditures per FTE</b> |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| FY 2000 through FY 2014                                    |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
|  | <b>99-00</b> | <b>00-01</b> | <b>01-02</b> | <b>02-03</b> | <b>03-04</b> | <b>04-05</b> | <b>05-06</b> | <b>06-07</b> | <b>07-08</b> | <b>08-09</b> | <b>09-10</b> | <b>10-11</b> | <b>11-12</b> | <b>12-13</b> | <b>13-14</b> |
| <b>University of Utah</b>                                  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| 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      | \$7,967      |
| 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     | \$10,625     |
| 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     | \$13,912     |
| 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     | \$17,112     |
| <b>Utah State University</b>                               |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$5,304      | \$4,954      | \$5,402      | \$5,786      | \$5,076      | \$5,142      | \$7,748      | \$8,862      | \$8,367      | \$9,435      | \$7,885      | \$8,394      | \$7,420      | \$9,259      | \$7,443      |
| 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      | \$6,724      |
| 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     | \$12,381     |
| 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     | \$18,410     |
| 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     | \$28,787     |
| <b>Weber State University</b>                              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$6,480      | \$6,813      | \$7,280      | \$6,356      | \$6,784      | \$6,821      | \$6,941      | \$8,106      | \$9,430      | \$9,353      | \$8,090      | \$8,216      | \$7,243      | \$7,529      | \$8,143      |
| 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      | \$7,262      |
| 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     | \$11,863     |
| 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     | \$11,610     |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Southern Utah University</b>                            |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$5,924      | \$5,969      | \$6,679      | \$6,094      | \$7,328      | \$7,905      | \$8,468      | \$9,511      | \$10,979     | \$9,366      | \$9,337      | \$10,727     | \$10,144     | \$10,224     | \$10,084     |
| 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      | \$9,026      |
| 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     | \$11,565     |
| 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     | \$10,573     |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Snow College</b>  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$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     | \$10,446     |
| Lower 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     | \$8,206      |
| Upper Division   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Basic Graduate   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Dixie State College</b>                                 |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$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      | \$9,711      |
| Lower 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      | \$8,043      |
| Upper Division   |              | \$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      | \$10,379     |
| Basic Graduate   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>College of Eastern Utah</b>                             |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$7,129      | \$7,266      | \$7,395      | \$7,377      | \$2,674      | \$0          | \$10,004     | \$12,402     | \$16,791     | \$14,778     | \$10,741     |              |              |              |              |
| Lower Division   | \$6,313      | \$6,629      | \$6,677      | \$6,702      | \$3,556      | \$0          | \$8,912      | \$10,406     | \$15,125     | \$12,833     | \$9,531      |              |              |              |              |
| Upper Division   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Basic Graduate   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Utah Valley University</b>                              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$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      | \$9,973      |
| Lower 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      | \$7,869      |
| Upper Division   | \$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      | \$9,635      |
| Basic Graduate   |              |              |              |              |              |              |              |              |              | \$14,798     | \$9,865      | \$11,627     | \$10,905     | \$11,967     | \$10,426     |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Salt Lake Community College</b>                         |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$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      | \$8,380      |
| Lower 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      | \$5,937      |
| Upper Division   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Basic Graduate   |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Advanced Graduate  |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Utah System of Higher Education (weighted averages)</b> |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |
| Vocational   | \$6,259      | \$6,400      | \$6,908      | \$5,959      | \$6,710      | \$6,702      | \$7,742      | \$8,330      | \$9,410      | \$10,687     | \$8,508      | \$8,118      | \$7,826      | \$8,556      | \$8,773      |
| 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      | \$7,340      |
| 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     | \$11,072     |
| 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     | \$14,550     |
| 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     | \$18,824     |

