

Graduate Tuition

This report on Graduate Tuition to the Executive Appropriations Committee is in response to intent language adopted in the 1999 Legislative General Session (House Bill 1):

“It is the intent of the Legislature that the State Board of Regents, in cooperation with the Legislative Fiscal Analyst, prepare a report on graduate tuition to present to the Executive Appropriation Committee by October, 1999.”

In 1998, the Legislature adopted similar intent language that encouraged the Board of Regents, in conjunction with the Legislative Fiscal Analyst’s Office, to study and perhaps increase graduate tuition at the four-year USHE institutions. The initial concern about the appropriate level of state support for graduate studies was presented by the Legislative Fiscal Analyst’s Office in their FY 1999 budget recommendation to the Higher Education Appropriation Subcommittee.

FY 1998 Tuition and Fee Rates (A National Comparison)

A review of a study published by the Washington Higher Education Coordinating Board on *Tuition and Fee Rates*, for FY 1998 indicates that:

- Resident undergraduate tuition for research universities - Utah is 26 percent below the national average and ranks 38th. For state universities - Utah is 31 percent below the national average and ranks 43rd of 46 states reporting.
- Resident graduate tuition for research universities - Utah is 47 percent below the national average and ranks 47th. For state universities - Utah is 34 percent below the national average and ranks 39th of 45 states reporting.

Based on national comparisons, Utah citizens are willing to contribute a significant portion of their income toward operating the institutions of higher education. As a result, many of Utah’s graduate and professional programs receive national ranking among the top 50 institutions. Whereas, students receive this quality education at a relatively low cost. This is particularly true for graduate students attending the state’s universities.

Regarding the use of State tax revenue, Utah ranks among the highest in per capita spending of tax revenue for operating expenses in higher education and generally ranks in the mid 30s in state appropriations per FTE student, according to the National Center for Education Statistics.

The data for state rankings were compiled using higher education coordinating board surveys of state institutions. Data on the state universities represents the average undergraduate charges at 215 state public institutions and the average graduate charges at 195 of those institutions that offer graduate programs. It is noted that the tuition and fee charges are based on 45 quarter hours or 30 semester hours as the basis for full-time undergraduate students. Full-time graduate student tuition was based on 30 quarter hours or 20 semester hours.

Legislative Interest in Graduate Tuition Rates

Why is there Legislative concern about graduate tuition rates at our four-year public universities? Tuition charges are expected to be higher for graduate programs than for undergraduate programs. They are expected to be even higher for professional graduate degree programs because they are generally highly compensated professions and usually very costly to offer. However, there may be a concern that the tuition charged graduate students does not cover an appropriate share of their educational costs.

Graduate Tuition Rates

In Utah, according to Board of Regent's policy R510, Tuition and Fees, "*tuition for resident and non-resident graduate students will be set at not less than one hundred ten percent (110 percent) of tuition for undergraduate students.*"

Determining Minimum Graduate Tuition Rates

A graduate student is a student who has formally been admitted to a graduate program at the institution. A full-time graduate student (FTE student) is one who has 10 credit hours per semester (the semester conversion began in the Fall of 1998) for two semesters. A full-time undergraduate student has 15 credit hours per semester.

Currently, the practice is to calculate the tuition charged to graduate students on a per credit hour basis. Since a full-time graduate student takes 10 credit hours per quarter (now on semesters), at the University of Utah, for example, the tuition (excluding fees) for a resident student was \$1,703 per academic year based on the 1998 tuition rates. Utah State University's tuition for resident graduate students for the 1998 academic year was \$1,541. These amounts are 110 percent above the tuition an undergraduate resident student would pay who is taking 10 credit hours per term.

A full-time undergraduate resident student taking 15 hours would be charged \$2,153 at the U of U and \$1,767 at USU for an academic year. In the opinion of the Fiscal Analyst, **the minimum rate of tuition charged graduate students should be determined at 110 percent of the amount charged a full-time undergraduate student with 15 credit hours per term.** This method of determining the minimum tuition charge would yield a potential \$2.5 million for the University of Utah and about \$0.8 million at Utah State University. This is illustrated in the following table.

Table 1

FY 1998 Graduate and Undergraduate Tuition Rates				
	<u>U of U</u>	<u>USU</u>	<u>WSU</u>	<u>SUU</u>
<u>Full Time Students:</u>				
FTE Undergraduate Students (15 Hours)				
FTE Graduate Students (10 Hours)				
<u>Current Policy:</u>				
FY 1998 FTE Undergraduate Tuition (15 Credit Hrs.)	\$2,153	\$1,767	\$1,518	\$1,440
<u>Current Method of Calculating Graduate Tuition:</u>				
FY 1998 FTE Undergraduate Tuition (10 Credit Hrs.)	\$1,548	\$1,401	\$1,425	\$1,440
Add 10% Surcharge to Undergraduate Tuition	155	140	143	144
Graduate Tuition	<u>\$1,703</u>	<u>\$1,541</u>	<u>\$1,568</u>	<u>\$1,584</u>
Recommendation Based on Full-time Equivalent Student				
<u>New Method of Calculating Graduate Tuition:</u>				
Based on Undergraduate Tuition of 15 hrs.	\$2,153	\$1,767	\$1,518	\$1,440
10% of Undergraduate Tuition	215	177	152	144
Graduate Tuition	<u>\$2,368</u>	<u>\$1,944</u>	<u>\$1,670</u>	<u>\$1,584</u>
Variance Between Current Method and New Method	665	403	102	-
FTE Graduate Students	3,718	2,030	126	232
Potential Increase in Graduate Tuition Revenue	<u>\$2,472,284</u>	<u>\$817,278</u>	<u>\$12,890</u>	<u>\$0</u>

It is recommended by the Legislative Fiscal Analyst that the Legislature consider the methodology of calculating graduate tuition at 110 percent of the rate charged an FTE undergraduate student taking 15 credit hours to increase their proportionate share of the cost of instruction.

Appropriated Funds for the Cost of Instruction

Although graduate tuition rates are intended to exceed 110 percent of undergraduate tuition rates, the underlying question for Legislative discussion is whether the revenue collected from graduate student tuition funds an adequate share of the cost of instruction.

An analysis of the cost of instruction for graduate and undergraduate programs illustrates the inequality between the tuition charged full-time resident students relative to the average cost of education by level of instruction.

Table 2

Utah System of Higher Education							
Enrollment, Costs and Tuition By Level of Instruction							
(FY 1998 Data)							
	<u>Lower</u> <u>Division</u>	<u>Upper</u> <u>Division</u>	<u>Undergrad.</u>	<u>Basic</u> <u>Graduate</u>	<u>Advanced</u> <u>Graduate</u>	<u>Graduate</u>	<u>Institution</u>
U of U							
FTE Students	9,187	7,900	17,087	2,552	1,166	3,718	20,805
Direct Cost of Instruction per FTE	\$2,524	\$4,713	\$3,536	\$10,009	\$19,717	\$13,053	\$5,237
Full Cost of Instruction per FTE	\$6,411	\$8,600	\$7,423	\$13,896	\$23,605	\$16,941	\$9,124
Tuition	\$2,153	\$2,153	\$2,153	\$1,703	\$1,703	\$1,703	\$2,072
USU							
FTE Students	7,752	5,557	13,309	1,792	238	2,030	15,339
Direct Cost of Instruction per FTE	\$2,027	\$4,591	\$3,097	\$7,345	\$14,457	\$8,178	\$3,770
Full Cost of Instruction per FTE	\$4,340	\$6,904	\$5,411	\$9,658	\$16,769	\$10,492	\$6,083
Tuition	\$1,767	\$1,767	\$1,767	\$1,541	\$1,541	\$1,541	\$1,737

University of Utah:

- Undergraduate Instruction
 - The direct cost of instruction is \$3,536 per FTE
 - The full-cost of instruction is \$7,423 per FTE.
 - Tuition Charge per FTE is only \$2,153

- Basic Graduate Instruction
 - The direct cost of instruction is \$10,009 per FTE
 - The full-cost of instruction is \$13,896 per FTE.
 - Tuition Charge per FTE is only \$1,703

- Advanced Graduate Instruction
 - The direct cost of instruction is \$19,717 per FTE
 - The full-cost of instruction is \$23,605 per FTE.
 - Tuition Charge per FTE is only \$1,703

Utah State University:

- Undergraduate Instruction
 - The direct cost of instruction is \$3,097 per FTE
 - The full-cost of instruction is \$5,411 per FTE.
 - Tuition Charge per FTE is only \$1,767

- Basic Graduate Instruction
 - The direct cost of instruction is \$7,345 per FTE
 - The full-cost of instruction is \$9,658 per FTE.
 - Tuition Charge per FTE is only \$1,541

- **Advanced Graduate Instruction**
 The direct cost of instruction is \$14,457 per FTE
 The full-cost of instruction is \$16,769 per FTE.
 Tuition Charge per FTE is only \$1,541

Non-resident tuition figures are not included in this analysis because it is assumed that tuition for these students covers the cost of instruction.

Using FY 1998 USHE data, state funding for undergraduate programs at the University of Utah amounts to approximately 39 percent of the direct cost of instruction. The state contribution to graduate instruction amounts to 87 percent. Campus-wide, the appropriated state dollar averages about 60 percent while students contribute close to 40 percent of the cost. When one considers the additional cost of administrative expenses, plant maintenance, academic support and student services, the state covers 71 percent of the costs allocated for undergraduate programs, and 90 percent of graduate programs. Campus-wide this averages to approximately 77 percent of the full cost of instruction. State appropriated funding figures, including revenue from tuition, for the University of Utah, Utah State University, Weber State University and Southern Utah University by level of instruction are illustrated in the following charts.

Chart 1

Appropriated Direct Cost of Instruction

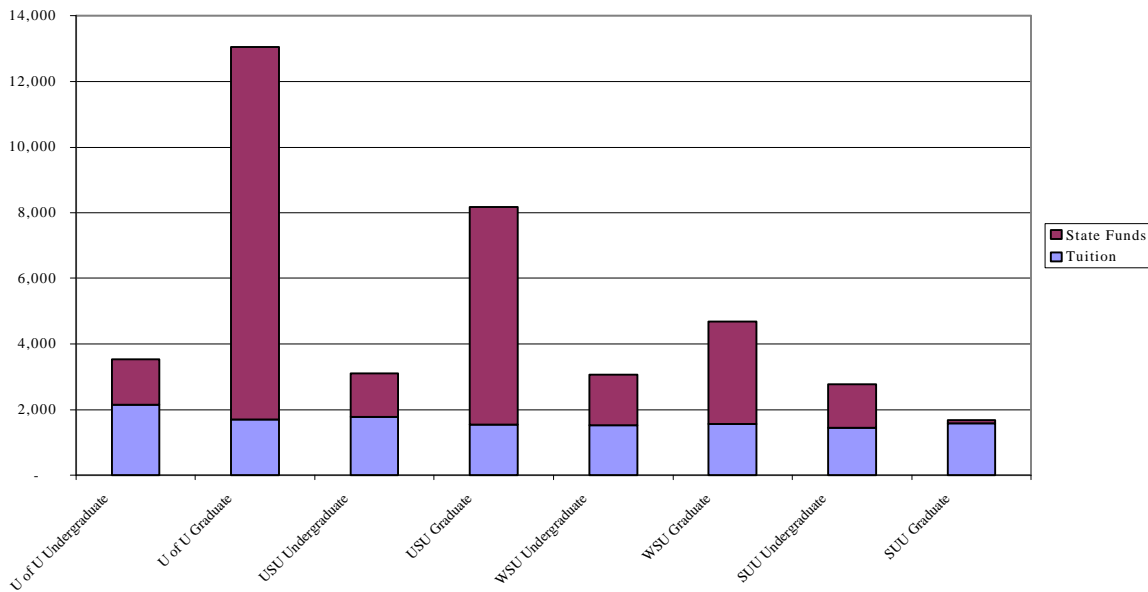
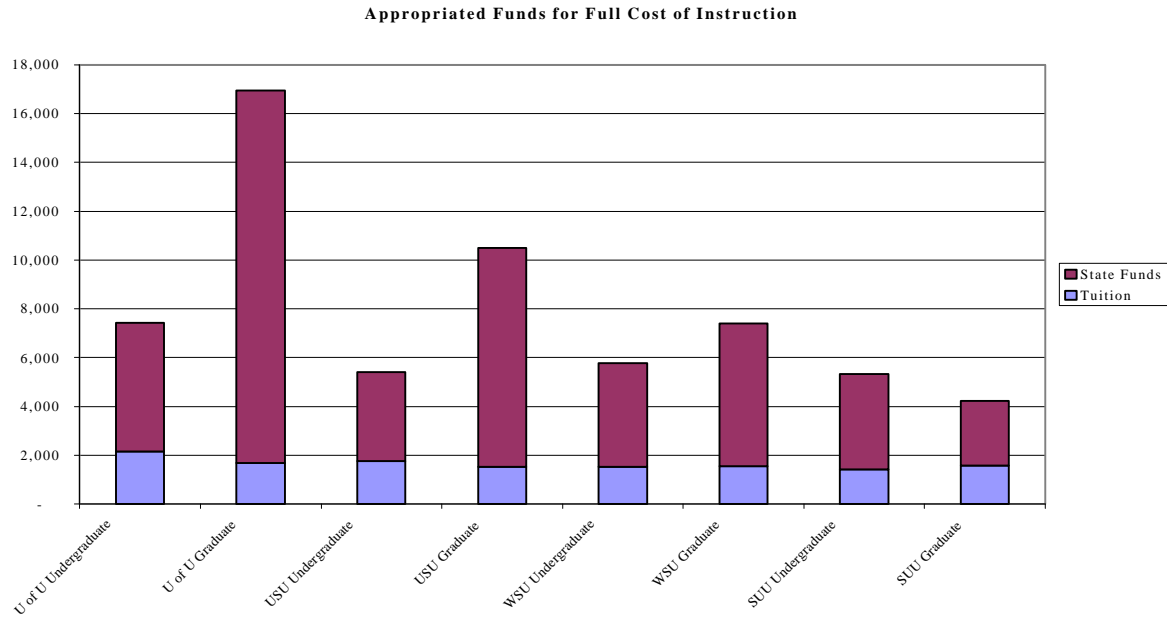


Chart 2



The information portrayed in the following charts is clustered by disciplines of comparable instructional attributes. For example, business, education and social sciences are fundamentally centered around classroom instruction, whereas the natural sciences, health and engineering curriculum requires more technical equipment and laboratory instruction.

Chart 3

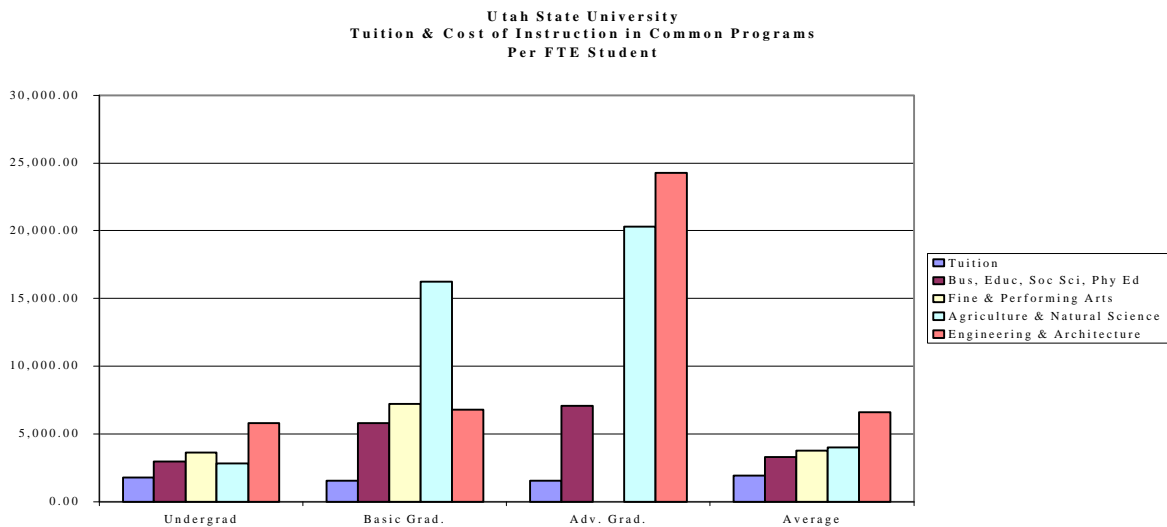
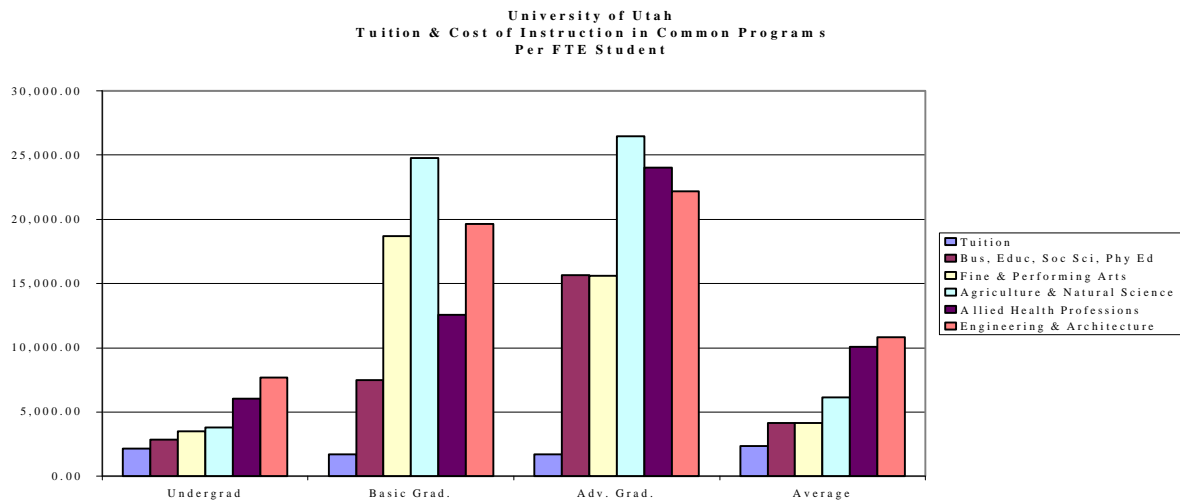


Chart 4



The preceding charts illustrate the concern about the appropriate balance between student and state funding of costly graduate instruction in the four state universities. Notice the relatively low cost of graduate tuition relative to the cost of instruction for natural sciences, health sciences and engineering.

Recognizing the high cost of providing graduate instruction, the Regents' Master Planning Funding Mechanisms Task Force recommended that greater flexibility be granted to the USHE institutions in setting and utilizing graduate tuition increases. The following recommendations were forwarded by the task force and were subsequently adopted by the Regents in August 1998.

“It is recommended that greater flexibility be provided to institutions to set and spend graduate tuition. This flexibility should include: (1) allowing the institutions to recommend varied tuition rate increases for their graduate programs based on market demand as well as the future earnings potential of graduate students in particular programs, and (2) allowing the institutions to retain and allocate the graduate tuition income from the varied tuition rate increased to improve graduate education as institutions officials deem most appropriate.”

In response to the Regents' most recent policy on graduate tuition rates and in compliance with Legislative intent language, the four-year institutions are in the process of implementing changes in the graduate tuition rate structure:

University of Utah

The University of Utah imposed or added to differential tuition in the following graduate programs:

- Medicine
- Pharmacy
- Nursing
- Physical Therapy
- Occupational Therapy
- Speech and Language Pathology
- Audiology
- Clinical Dietetics

In all but one case, the amount of the differential tuition is a flat \$2,500 for each student. The differential in the Nursing program is based on credit hours. Nursing is treated differently because their students have wide variations in credit hour loads in any given term. A typical nursing student would pay about \$1,100 a year in differential tuition.

As an example of total tuition (base plus differential) paid by graduate students in the above programs, a resident masters student entering Physical Therapy, taking 10 credit hours a term, will pay \$4,760 per academic year compared to \$2,711 for a full-time resident undergraduate. In reality, most students in that particular program take a heavier load and are likely to be paying over \$5,000 per year in tuition.

Resident medical student tuition is now a flat \$10,141 per year for entering students and is the highest resident charge.

Law students already pay a differential tuition. They average over 14 credit hours a term. At that load they will be paying \$4,742 per year this coming year. The Law school hopes to increase its differential tuition in the next year.

The differential tuitions will be phased in over several years starting this fall, except for Nursing which is just adding to a previous differential and will do it all at once this coming year.

When this wave of differential tuition is fully implemented, more than one out of every four graduate students will be paying a differential tuition. If fully implemented at today's rates, the weighted average tuition paid by all "full-time" resident graduate students would be about \$3,000.

Tuition for resident students in the Physician's Assistant program is now a flat \$8,159 per year. This is a certificate program that the University of Utah would like to change to a master's degree program in the near future. Presently, this program has been self-supporting.

Utah State University

Utah State University has begun a complete review of all graduate programs relative to differential tuition. The criteria for the review are: 1) program costs substantially above the average, 2) programs where student demand far exceeds the available space, or 3) programs with high earning potential. The review began in March 1999, and USU expects to identify several graduate programs where differential tuition is likely to be implemented in the Fall of 2000.

Weber State University

WSU continues to study the feasibility of charging differential tuition in graduate programs, but is unlikely to have a recommendation by fall.

Southern Utah University

Other than the 10 percent surcharge added to undergraduate tuition for graduate studies, SUU does not intend to alter its current graduate tuition rate structure.

Indicators of Quality

In the last Board of Regents' strategic planning forum, President Bernie Mecham, indicated that:

“. . . the University of Utah is classified as a ‘national’ university (offering a full range of undergraduate majors, plus master’s and doctoral degrees with an emphasis on research). We compete for students and faculty with over 200 similar institutions. It is our goal to become better recognized in the national arena and to offer citizens of the state educational opportunities that are the equal of any institution in the United States.”

“This national perspective requires us to focus not just on indicators accepted in Utah but also upon the standard of excellence used nationwide.”

Realizing a need to improve the “*standard of excellence*,” in graduate and professional programs at the state’s universities, **it is the recommendation of the Legislative Fiscal Analyst that the University of Utah and Utah State University continue evaluating graduate and professional programs to capture additional resources to enhance the quality of graduate education. It is also recommended that the institutions annually report on the use of this additional revenue.**

Essentially the revenue collected from differential tuition rates for high cost instructional programs would stay with those departments to recruit teaching faculty, subscribe to appropriate journals and other library materials, and procure specialized laboratory and high tech equipment. Incidentally, the proposal to use differential tuition rates at the University of Utah was supported by both the faculty and students as long as the additional tuition would be used to enhance the programs where the revenue was generated.

Many universities throughout the country utilize differential tuition tables for graduate students based on discipline and level of instruction to raise additional working capital. For Example:

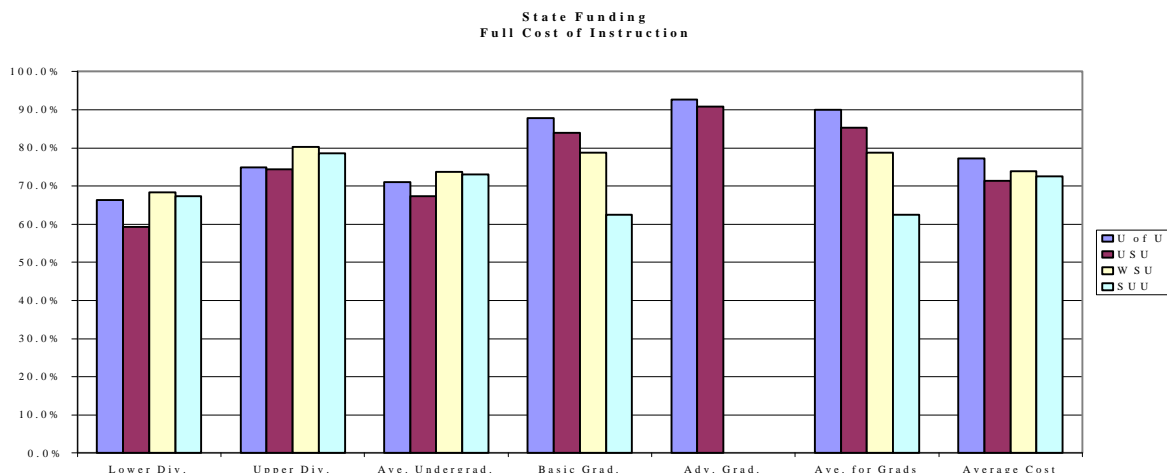
- Ohio State University recently recapitalized its College of Business by moving to differential tuition for graduate programs. They restructured their programs to promote higher quality student selection and more a distinctive faculty blend. As a result, their graduates have a more outstanding level of performance, have become more competitive in the job market, and have improved the schools national ranking.
- The University of South Florida implemented a differential tuition schedule to improve instructional technology, critical courses, career resources and advising, and student financial aid.
- At the University of Colorado, graduate tuition for MBAs is 18.5 percent higher than regular graduate students. Furthermore graduate tuition rates for the colleges of business, engineering and law are higher by 13.4 %, 15.3 % and 50.4 % respectively.
- The University of Michigan has a complex tuition schedule that uses differential rates for about 30 different undergraduate and graduate programs.

Balancing Costs Between Students and the State

The fundamental concern for Legislative discussion deals with the question about the proportionate share of the educational cost that the state should contribute toward operating graduate programs at the USHE institutions. It is obvious that students would like to keep tuition as low as possible. However, the Legislature needs to balance the state budget within limited tax resources.

The following chart illustrates the proportionate share of the full cost of instruction that is contributed from state resources. The average state contribution to the full cost of graduate instruction amounts to approximately 90 percent at the University of Utah and about 85 percent at Utah State.

Chart 5



For the Legislature to decide the level of state support for graduate education is not a simple task.

- Graduate students form the pool for future university faculty.
- Graduate students also make valuable contributions to the institution in addition to their tuition payments.
- The students work in research labs, teach undergraduates cost effectively in their area of study, grade papers, tutor and advise other students. (This is often offset by stipends and tuition waivers.)

The Legislature in the State of Washington has been concerned with this issue for a number of years. The Washington Legislature enacted tuition and fee statutes that related tuition to a fixed percentage of the calculated costs of education. Educational costs include the costs for instruction, operating the physical plant, providing institutional and academic support and furnishing appropriate student services. The established percentages of the student contribution is shown in the following table:

Table 3

University of Washington & Washington State University			
	1981-1992	FY 1994	FY 1995
	Portion of	Portion of	Portion of
	Educational	Educational	Educational
	Cost	Cost	Cost
Resident Undergraduate	33.3%	36.3%	41.1%
Resident Graduate	23.0%	25.2%	28.4%
Nonresident Undergraduate	100.0%	109.3%	122.9%
Nonresident Graduate	60.0%	65.6%	73.6%

You will note from the table the changes in the proportional cost of instruction that is being assumed by student tuition. By FY 1995, Undergraduate Tuition accounted for 41.1 percent of the full-cost of instruction, while Graduates paid 28.4 percent. After raising the student proportionate share of the educational cost to the FY 1995 figures, the Washington Legislature changed its tuition policy. Tuition increases for Fiscal Years 1996, 1997 and 1999 were at 4 percent per year.

Recommendations and Conclusions

Over the past decade, incremental increases in state appropriation in Utah, as well as nationally, have diminished. For example, higher education received about 18 percent of state appropriated funds in FY 1992. In comparison, the FY 1999 appropriation amounted to 15.6 percent. During this same period, tuition rate increases have generally clustered around the inflationary growth rate of the Consumer Price Index (CPI). Students express concern about whether institutions will attempt to supplement state appropriated funding by shifting demands for additional revenue to the students by imposing higher rates of tuition increases.

However considering the limited availability of unencumbered state resources projected for FY 2001, there seems that there is little opportunity for the Legislature to improve the capital structure of higher education. **Therefore the Legislative Fiscal Analyst recommends that the**

Legislature consider a two tiered approach to increase the resources for graduate studies at the state's two research universities:

- **Calculate graduate tuition at 110 percent of the rate charged an FTE undergraduate student taking 15 credit hours to increase student share of the proportionate cost of graduate instruction.**
- **Endorse the proposal to allow four-year institutions the flexibility to implement differential tuition rates for those graduate programs where costs are substantially above the average full of instruction, and where there is high earning potential for graduates from those programs.**

It is also recommended that revenue collected from differential tuition rates for high cost instructional programs stay with those departments to recruit teaching faculty, subscribe to appropriate journals and other library materials, and procure specialized laboratory and high tech equipment.

Appendix

Appendix A

State Averages for Tuition and Required Fees Fiscal Year 1998

	Universities		State Universities	
	Resident Undergraduate Tuition	Resident Graduate Tuition	Resident Undergraduate Tuition	Resident Graduate Tuition
1 Michigan	5,878	9,816	3,456	4,187
2 Vermont	7,550	7,550	4,428	4,296
3 New Jersey	5,333	7,199	4,336	5,422
4 Pennsylvania	5,832	6,502	4,265	4,173
5 Oregon	3,648	6,150	3,275	5,295
6 Connecticut	5,242	6,000	3,611	4,086
7 Maryland	4,460	5,927	4,003	
8 New York	4,340	5,792	3,866	4,928
9 New Hampshire	5,889	5,689	4,331	4,520
10 Massachusetts	5,332	5,496	3,433	3,780
11 Minnesota	4,473	5,454	2,674	2,639
12 Washington	3,366	5,232	2,537	4,052
13 Ohio	3,660	5,187	3,927	5,286
14 Illinois	4,406	4,944	3,392	3,043
15 Virginia	4,786	4,786	4,058	3,857
16 Utah	2,601	4,743	1,935	2,938
17 Wisconsin	3,240	4,690	2,683	3,475
18 Rhode Island	4,592	4,572	3,073	3,056
19 Delaware	4,574	4,490		
20 California	4,355	4,395	1,957	1,957
21 Missouri	4,280	4,284	2,753	3,141
22 Maine	4,339	4,102	3,192	3,352
23 Hawaii	2,949	3,909		
24 Indiana	3,929	3,871	3,305	3,429
25 South Carolina	3,534	3,824	3,270	3,470
26 Colorado	2,939	3,693	2,180	2,606
27 Alaska	2,710	3,620		
28 Iowa	2,760	3,242	2,752	3,232
29 Tennessee	2,576	3,142	2,233	2,825
30 Arkansas	2,656	3,116	2,305	2,274
31 Kentucky	2,736	2,976	2,187	2,376
32 North Dakota	2,677	2,887	2,525	2,715
33 Wyoming	2,326	2,812		
34 Kansas	2,385	2,767	2,096	2,425
35 Mississippi	2,731	2,731	2,415	2,373
36 Louisiana	2,711	2,720	2,117	2,082
37 Texas	3,279	2,672	2,289	1,659
38 Montana	2,727	2,636	2,468	2,213
39 Florida	1,994	2,631	1,994	2,631
40 Alabama	2,594	2,594	2,489	2,552
41 Georgia	2,739	2,568	2,059	1,939
42 Nebraska	2,829	2,537	2,175	1,839
43 West Virginia	2,336	2,490	2,185	2,409
44 Idaho	1,942	2,482	1,979	2,498
45 South Dakota	2,824	2,443	2,768	2,406
46 New Mexico	2,165	2,381	1,514	1,634
47 North Carolina	2,173	2,164	1,700	1,748
48 Oklahoma	2,403	2,081	1,830	1,530
49 Arizona	2,058	2,058	2,058	2,058
50 Nevada	1,995	1,800	1,995	1,800
National Average	3,517	3,984	2,784	3,005
Utah Rank	38	47	43	37
% Above/(Below) National Average	(26.0%)	(47.0%)	(30.5%)	(34.2%)

Appendix B

Degrees Awarded in FY 1998

	Bachelor	Master	Doctorate	Total	
U of U	4,124	987	210	5,321	
USU	2,583	705	90	3,378	
WSU	1,809	63		1,872	
SUU	846	161		1,007	
Total	9,362	1,916	300	11,578	

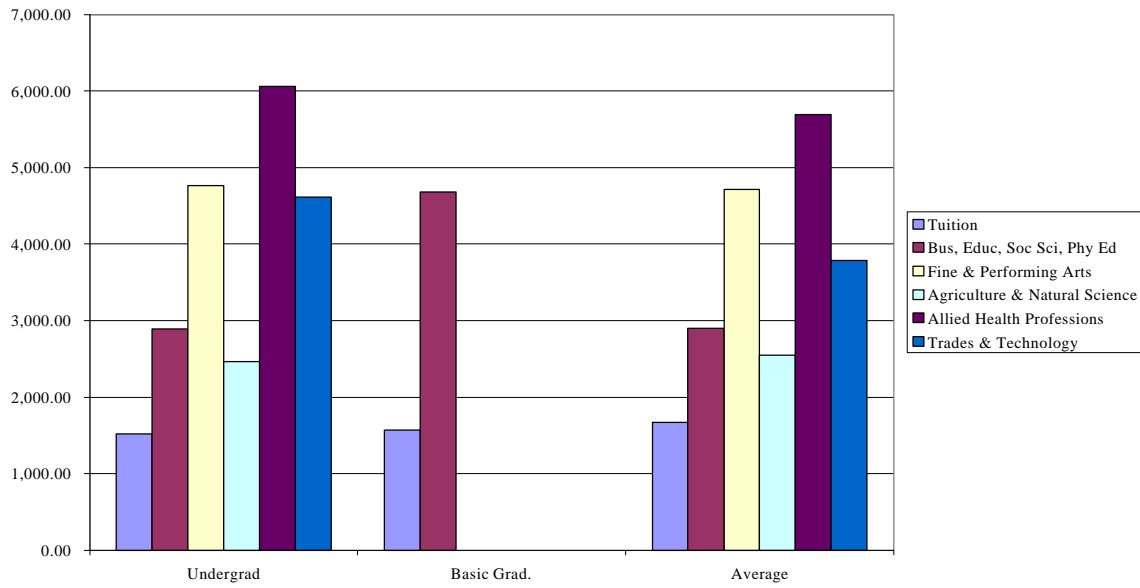
	Bachelor Degree	Master Degree	Doctorate Degree	Total	Percent
University of Utah					
Bus, Educ, Soc Sci, Phy Ed	2,853	577	72	3,502	65.8%
Fine & Performing Arts	207	31		238	4.5%
Agriculture & Natural Scier	282	48	57	387	7.3%
Allied Health Professions	253	191	29	473	8.9%
Engineering & Architecture	337	118	44	499	9.4%
Other	192	22	8	222	4.2%
Total	4,124	987	210	5,321	100.0%
Percent	77.5%	18.5%	3.9%	100.0%	

	Bachelor	Master	Doctorate	Total	Percent
University of Utah					
Bus, Educ, Soc Sci, Phy Ed	1,599	431	45	2,075	61.4%
Fine & Performing Arts	126	6		132	3.9%
Agriculture & Natural Scier	266	68	26	360	10.7%
Allied Health Professions	139	45		184	5.4%
Engineering & Architecture	419	150	19	588	17.4%
Trades & Technology	6			6	0.2%
Other	28	5		33	1.0%
Total	2,583	705	90	3,378	100.0%
Percent	76.5%	20.9%	2.7%	100.0%	

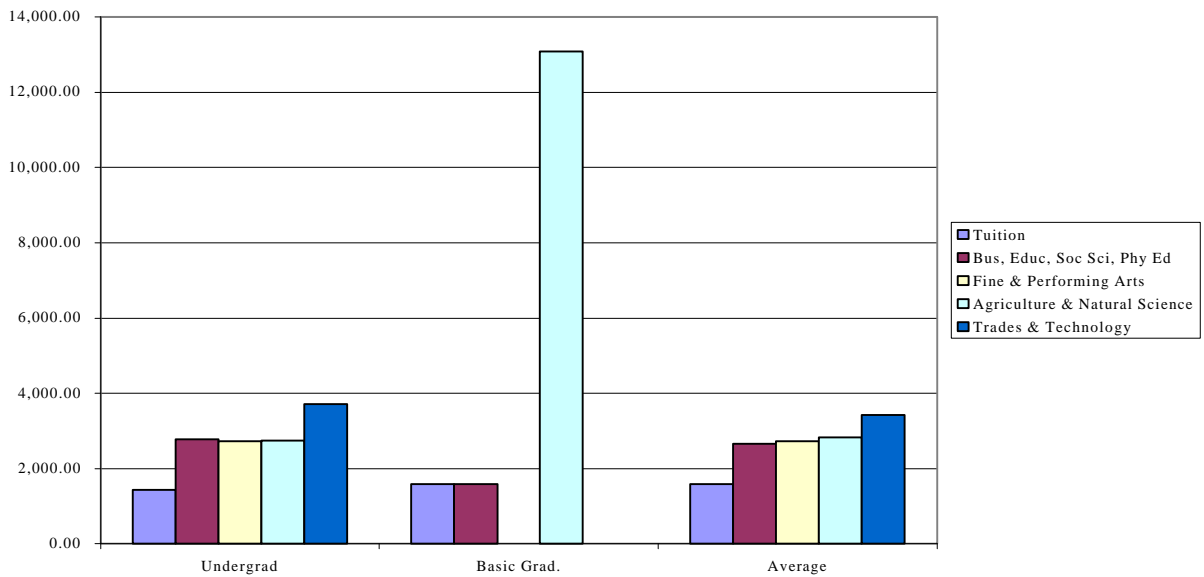
Ethnic Origin	Bachelor	Degree	Master	Degree	Doctorate	Degree	Total	Percent		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Nonresident Alien	178	130	118	76	64	20	360	226	6.0%	3.9%
Black	35	16	5	1	4		44	17	0.7%	0.3%
American Indian	16	26	3	17	2		21	43	0.3%	0.8%
Asian	101	108	14	16	1	1	116	125	1.9%	2.2%
Hispanic	84	92	16	15	1	1	101	108	1.7%	1.9%
White	4,284	4,128	720	713	92	53	5,096	4,894	84.5%	85.5%
Not Reported	192	196	70	98	34	17	296	311	4.9%	5.4%
System Total	4,890	4,696	946	936	198	92	6,034	5,724	100.0%	100.0%

Appendix C

Weber State University
Tuition & Cost of Instruction in Common Programs
Per FTE Student

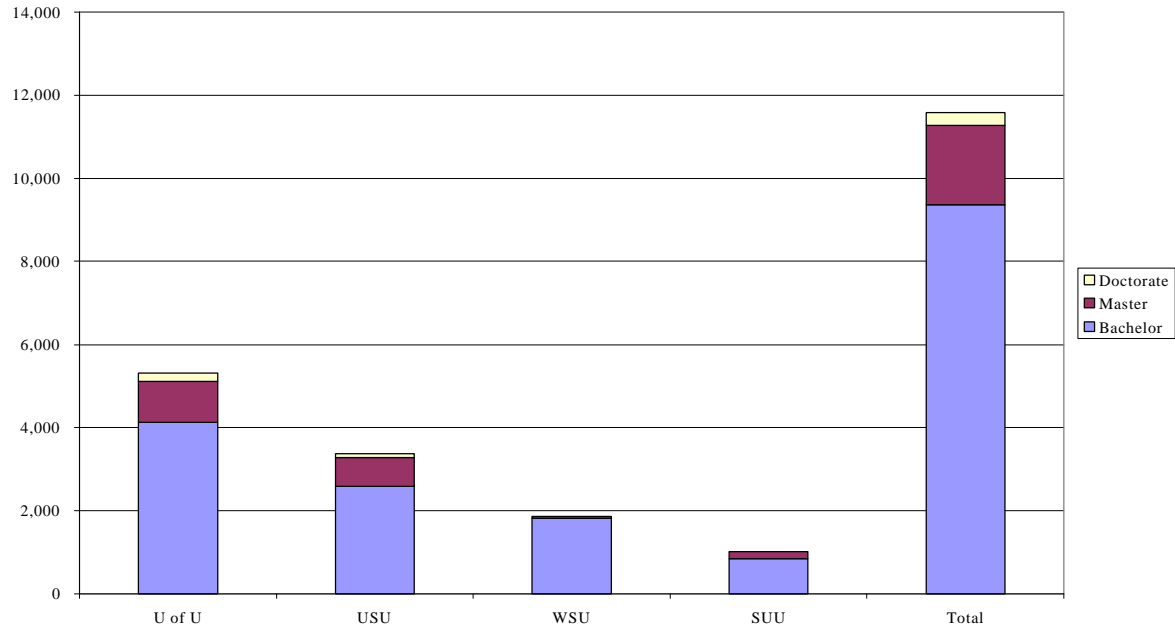


Southern Utah University
Tuition & Cost of Instruction in Common Programs
Per FTE Student

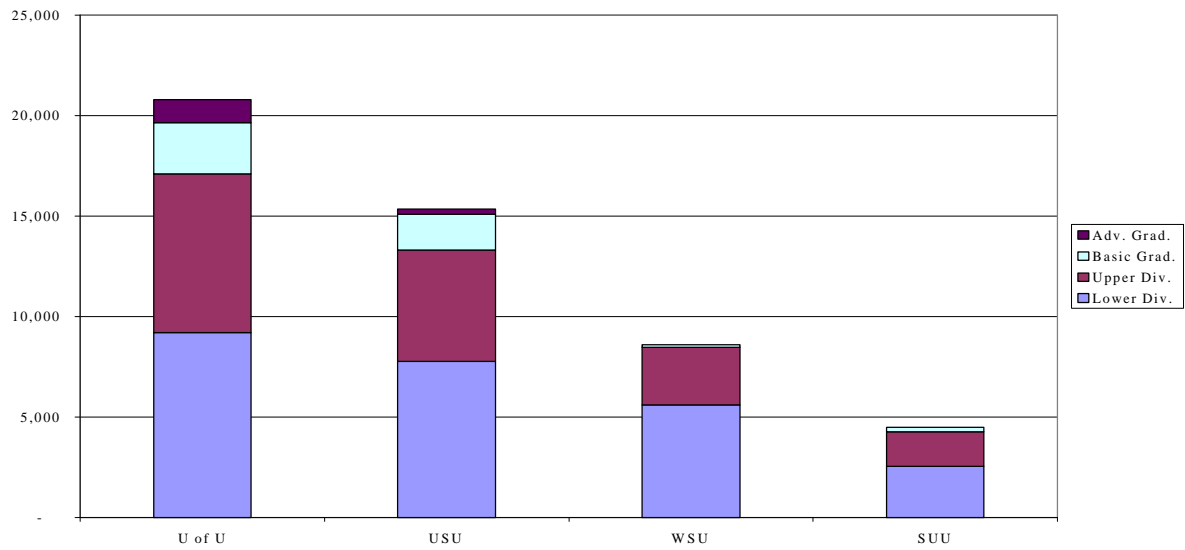


Appendix D

Degrees Awarded in FY 1998



FTE Student Enrollment By Level of Instruction



FY 1998 Cost Study Summary
Appropriated Funds

	<u>Lower</u> <u>Division</u>	<u>Upper</u> <u>Division</u>	<u>Total</u> <u>Undergrad.</u>	<u>Basic</u> <u>Graduate</u>	<u>Advanced</u> <u>Graduate</u>	<u>Total</u> <u>Graduate</u>	<u>Total</u> <u>Cost</u>
U of U							
Direct Cost of Instruction	23,191,171	37,235,705	60,426,876	25,542,094	22,990,369	48,532,463	108,959,339
Percent			55.5%	23.4%	21.1%		
Full Cost of Instruction	58,896,269	67,940,223	126,836,492	35,461,549	27,523,356	62,984,905	189,821,397
Percent			66.8%	18.7%	14.5%		
FTE Students	9,187	7,900	17,087	2,552	1,166	3,718	20,805
Direct Cost of Instruction per FTE	2,524	4,713	3,536	10,009	19,717	13,053	5,237
Full Cost of Instruction per FTE	6,411	8,600	7,423	13,896	23,605	16,941	9,124
Tuition (15 hrs for Undergrad & 10 hrs for Grad)	2,153	2,153	2,153	1,703	1,703	1,703	2,072
Appropriated Direct Cost of Instruction/ FTE	372	2,561	1,384	8,306	18,014	11,351	3,165
Appropriated Full Cost of Instruction/ FTE	4,258	6,448	5,270	12,193	21,902	15,238	7,052
Percent State Funds (Direct Cost of Instruction/ FTE)	14.7%	54.3%	39.1%	83.0%	91.4%	87.0%	60.4%
Percent State Funds (Full Cost of Instruction/ FTE)	66.4%	75.0%	71.0%	87.7%	92.8%	89.9%	77.3%
Portion of cost of Education	41.0%	41.0%	41.0%	28.0%	28.0%	28.0%	641.0%
Proposed Tuition	2,628	3,526	3,043	3,891	6,609	4,743	58,484
Change in Tuition	476	1,374	891	2,188	4,907	3,041	56,412
Percent Change in Tuition	22.1%	63.8%	41.4%	128.5%	288.1%	178.6%	2722.4%
USU							
Direct Cost of Instruction	15,710,451	25,509,796	41,220,247	13,161,385	3,440,807	16,602,192	57,822,439
Percent			71.3%	22.8%	6.0%		
Full Cost of Instruction	33,645,831	38,365,393	72,011,224	17,307,770	3,991,052	21,298,822	93,310,046
Percent			77.2%	18.5%	4.3%		
FTE Students	7,752	5,557	13,309	1,792	238	2,030	15,339
Direct Cost of Instruction per FTE	2,027	4,591	3,097	7,345	14,457	8,178	3,770
Full Cost of Instruction per FTE	4,340	6,904	5,411	9,658	16,769	10,492	6,083
Tuition (15 hrs for Undergrad & 10 hrs for Grad)	1,767	1,767	1,767	1,541	1,541	1,541	1,737
Appropriated Direct Cost of Instruction/ FTE	260	2,824	1,330	5,803	12,916	6,637	2,033
Appropriated Full Cost of Instruction/ FTE	2,573	5,137	3,644	8,117	15,228	8,951	4,346
Percent State Funds (Direct Cost of Instruction/ FTE)	12.8%	61.5%	42.9%	79.0%	89.3%	81.2%	53.9%
Percent State Funds (Full Cost of Instruction/ FTE)	59.3%	74.4%	67.3%	84.0%	90.8%	85.3%	71.4%
Portion of cost of Education	41.0%	41.0%	41.0%	28.0%	28.0%	28.0%	641.0%
Proposed Tuition	1,780	2,831	2,218	2,704	4,695	2,938	38,993
Change in Tuition	13	1,064	451	1,163	3,154	1,397	37,256
Percent Change in Tuition	0.7%	60.2%	25.5%	75.5%	204.7%	90.6%	2144.7%
WSU							
Direct Cost of Instruction	11,721,788	14,224,638	25,946,426	589,245		589,245	26,535,671
Percent			97.8%	2.2%	0.0%		
Full Cost of Instruction	26,906,939	22,019,991	48,926,930	931,319		931,319	49,858,249
Percent			98.1%	1.9%	0.0%		
FTE Students	5,595	2,872	8,467	126		126	8,593
Direct Cost of Instruction per FTE	2,095	4,953	3,064	4,677		4,677	3,088
Full Cost of Instruction per FTE	4,809	7,667	5,779	7,391		7,391	5,802
Tuition (15 hrs for Undergrad & 10 hrs for Grad)	1,518	1,518	1,518	1,568		1,568	1,519
Appropriated Direct Cost of Instruction/ FTE	577	3,435	1,546	3,109		3,109	1,569
Appropriated Full Cost of Instruction/ FTE	3,291	6,149	4,261	5,824		5,824	4,283
Percent State Funds (Direct Cost of Instruction/ FTE)	27.5%	69.4%	50.5%	66.5%		66.5%	50.8%
Percent State Funds (Full Cost of Instruction/ FTE)	68.4%	80.2%	73.7%	78.8%		78.8%	73.8%
SUU							
Direct Cost of Instruction	4,703,162	7,102,226	11,805,388	387,474		387,474	12,192,862
Percent			96.8%	3.2%	0.0%		
Full Cost of Instruction	11,177,143	11,454,606	22,631,749	979,489		979,489	23,611,238
Percent			95.9%	4.1%	0.0%		
FTE Students	2,539	1,707	4,246	232		232	4,478
Direct Cost of Instruction per FTE	1,852	4,161	2,780	1,670		1,670	2,723
Full Cost of Instruction per FTE	4,402	6,710	5,330	4,222		4,222	5,273
Tuition (15 hrs for Undergrad & 10 hrs for Grad)	1,440	1,440	1,440	1,584		1,584	1,447
Appropriated Direct Cost of Instruction/ FTE	412	2,721	1,340	86		86	1,275
Appropriated Full Cost of Instruction/ FTE	2,962	5,270	3,890	2,638		2,638	3,825
Percent State Funds (Direct Cost of Instruction/ FTE)	22.3%	65.4%	48.2%	5.2%		5.2%	46.8%
Percent State Funds (Full Cost of Instruction/ FTE)	67.3%	78.5%	73.0%	62.5%		62.5%	72.5%