



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 2014-2015 data book, demonstrate the differences. Direct Instructional Costs are the same under Appropriated Funds and All Funds, because institutions do not use non-state funds for instructional purposes.

INSTRUCTIONAL COSTS PER FTE STUDENT

	<u>Appropriated Funds</u>		<u>All Funds</u>	
	<u>Direct Cost</u>	<u>Full Cost</u>	<u>Direct Cost</u>	<u>Full Cost</u>
Vocational	\$4,954	\$9,565	\$4,954	\$9,610
Lower Division	\$3,975	\$8,655	\$3,975	\$8,470
Upper Division	\$7,187	\$11,825	\$7,187	\$11,359
Basic Graduate	\$10,889	\$15,462	\$10,889	\$14,755
Advanced Graduate	\$17,076	\$21,605	\$17,076	\$20,680

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.

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education Appropriated Direct Instructional Expenditures per FTE FY 2000 through FY 2015

	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	14-15
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	\$7,306
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	\$7,620
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	\$9,741
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	\$15,229
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	\$4,959
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	\$3,710
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	\$8,550
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	\$16,702
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	\$27,179
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	\$3,669
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	\$2,832
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	\$7,346
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	\$7,454
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	\$4,540
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	\$3,332
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	\$5,528
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	\$5,772
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	\$6,738
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	\$3,473
Upper Division																\$6,454
Basic Graduate																
Advanced Graduate																
Dixie State University																
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	\$4,486
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	\$2,990
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	\$5,359
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	\$5,560
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	\$3,480
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	\$5,179
Basic Graduate										\$9,912	\$5,644	\$7,545	\$4,598	\$7,724	\$5,876	\$9,663
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	\$5,301
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	\$2,454	\$2,985
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	\$4,954
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	\$3,975
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	\$7,187
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	\$10,889
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	\$17,076

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Utah System of Higher Education Appropriated Full Cost of Instruction Expenditures per FTE FY 2000 through FY 2015

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University of Utah																
Vocational																
Lower Division	\$6,725	\$6,827	\$6,738	\$6,369	\$6,393	\$7,150	\$7,608	\$8,015	\$9,084	\$8,513	\$9,000	\$9,249	\$9,733	\$10,047	\$10,963	\$11,864
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	\$12,178
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	\$14,299
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	\$19,787
Utah State University																
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	\$9,328
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	\$8,079
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	\$12,919
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	\$21,071
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	\$31,548
Weber State University																
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	\$7,832
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	\$6,996
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	\$11,509
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	\$11,617
Advanced Graduate																
Southern Utah University																
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	\$10,061
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	\$8,854
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	\$10,050	\$11,263	\$11,050
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	\$11,293
Advanced Graduate																
Snow College																
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	\$13,399
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	\$10,134
Upper Division																\$13,115
Basic Graduate																
Advanced Graduate																
Dixie State University																
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	\$8,875
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	\$7,379
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	\$9,747
Basic Graduate																
Advanced Graduate																
College of Eastern Utah																
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																
Utah Valley University																
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	\$10,838
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	\$8,759
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	\$10,457
Basic Graduate										\$14,021	\$9,381	\$10,832	\$10,406	\$11,376	\$9,884	\$14,942
Advanced Graduate																
Salt Lake Community College																
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	\$9,502
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	\$7,186
Upper Division																
Basic Graduate																
Advanced Graduate																
Utah System of Higher Education (weighted averages)																
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	\$9,565
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	\$8,655
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	\$11,825
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	\$15,462
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	\$21,605

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education Total Full Cost of Instruction Expenditures per FTE FY 2000 through FY 2015

	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	14-15
University of Utah																
Vocational																
Lower Division	\$5,222	\$5,379	\$4,956	\$4,796	\$4,962	\$5,599	\$5,805	\$6,165	\$7,083	\$6,773	\$7,725	\$7,735	\$7,488	\$7,758	\$7,967	\$10,842
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	\$11,156
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	\$13,277
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	\$18,765
Utah State University																
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	\$8,935
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	\$7,686
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	\$12,526
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	\$20,678
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	\$31,156
Weber State University																
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	\$8,561
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	\$7,724
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	\$12,237
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	\$12,345
Advanced Graduate																
Southern Utah University																
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	\$9,086
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	\$7,878
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	\$10,075
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	\$10,318
Advanced Graduate																
Snow College																
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	\$13,978
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	\$10,713
Upper Division																\$13,694
Basic Graduate																
Advanced Graduate																
Dixie State University																
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	\$9,758
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	\$8,262
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	\$10,631
Basic Graduate																
Advanced Graduate																
College of Eastern Utah																
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																
Utah Valley University																
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	\$10,519
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	\$8,440
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	\$10,138
Basic Graduate																
Advanced Graduate										\$14,798	\$9,865	\$11,627	\$10,905	\$11,967	\$10,426	\$14,623
Salt Lake Community College																
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	\$9,512
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	\$7,196
Upper Division																
Basic Graduate																
Advanced Graduate																
Utah System of Higher Education (weighted averages)																
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	\$9,610
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	\$8,470
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	\$11,359
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	\$14,755
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	\$20,680