



USHE EDUCATION AND GENERAL EXPENDITURES BY CATEGORY

HIGHER EDUCATION
STAFF: SPENCER PRATT

ISSUE BRIEF

SUMMARY

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

OBJECTIVE

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

DISCUSSION AND ANALYSIS

Education and General expenditures fall into the following categories:

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

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

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

USHE E & G EXPENDITURES BY CATEGORY

**Utah System of Higher Education
Education and General
Expenditure Categories
FY 2017-2018 Budget**

University of Utah

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		1,997.39	167,758,066	55,231,522	13,678,059	236,667,647
		55.74%	50.14%	50.03%	15.36%	44.32%
Research		177.71	40,489,858	13,361,653	12,545,114	66,396,625
		4.96%	12.10%	12.10%	14.09%	12.43%
Public Service		25.81	6,188,677	2,166,037	1,260,270	9,614,984
		0.72%	1.85%	1.96%	1.42%	1.80%
Academic Support:	Libraries	272.57	21,691,519	7,592,032	2,790,275	32,073,826
		7.61%	6.48%	6.88%	3.13%	6.01%
Academic Support:	Other	204.49	19,182,038	6,713,713	2,806,407	28,702,158
		5.71%	5.73%	6.08%	3.15%	5.37%
Student Services:	Athletics	0.00	0	0	861,689	861,689
		0.00%	0.00%	0.00%	0.97%	0.16%
Student Services:	Other	159.94	15,163,770	4,700,769	3,626,824	23,491,363
		4.46%	4.53%	4.26%	4.07%	4.40%
Institutional Support		458.27	42,506,295	13,176,951	15,187,962	70,871,208
		12.79%	12.71%	11.94%	17.05%	13.27%
Scholarships		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
O & M Plant		266.44	19,575,101	7,057,323	34,312,976	60,945,400
		7.43%	5.85%	6.39%	38.53%	11.41%
Transfers		21.06	1,996,748	388,004	1,992,649	4,377,401
		0.59%	0.60%	0.35%	2.24%	0.82%
Total		3,583.68	334,552,072	110,388,004	89,062,225	534,002,301

Utah State University

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		1,139.62	82,957,200	35,479,800	15,886,100	134,323,100
		52.15%	59.22%	58.70%	27.93%	52.19%
Research		33.97	1,523,100	596,100	1,314,500	3,433,700
		1.55%	1.09%	0.99%	2.31%	1.33%
Public Service		10.87	554,500	198,000	142,800	895,300
		0.50%	0.40%	0.33%	0.25%	0.35%
Academic Support:	Libraries	69.06	3,770,300	1,385,700	5,062,500	10,218,500
		3.16%	2.69%	2.29%	8.90%	3.97%
Academic Support:	Other	181.71	11,561,100	5,091,500	4,304,500	20,957,100
		8.32%	8.25%	8.42%	7.57%	8.14%
Student Services:	Athletics	63.97	3,681,600	3,129,800	1,621,700	8,433,100
		2.93%	2.63%	5.18%	2.85%	3.28%
Student Services:	Other	135.37	7,154,500	3,110,400	915,600	11,180,500
		6.19%	5.11%	5.15%	1.61%	4.34%
Institutional Support		272.24	17,351,400	6,967,000	5,235,200	29,553,600
		12.46%	12.39%	11.53%	9.21%	11.48%
Scholarships		0.57	19,400	7,800	5,577,200	5,604,400
		0.03%	0.01%	0.01%	9.81%	2.18%
O & M Plant		277.77	11,499,300	4,475,800	16,809,200	32,784,300
		12.71%	8.21%	7.41%	29.56%	12.74%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		2,185.15	140,072,400	60,441,900	56,869,300	257,383,600

**Utah System of Higher Education
Education and General
Expenditure Categories
FY 2017-2018 Budget**

Utah State University Eastern

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		52.92	3,655,200	1,587,800	433,100	5,676,100
		40.24%	46.23%	47.11%	11.68%	37.88%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Academic Support:	Libraries	3.92	193,700	77,600	42,300	313,600
		2.98%	2.45%	2.30%	1.14%	2.09%
Academic Support:	Other	10.24	532,500	210,500	207,000	950,000
		7.79%	6.74%	6.24%	5.58%	6.34%
Student Services:	Athletics	5.67	328,200	128,500	363,600	820,300
		4.31%	4.15%	3.81%	9.81%	5.47%
Student Services:	Other	27.01	1,310,600	591,400	358,000	2,260,000
		20.54%	16.58%	17.55%	9.66%	15.08%
Institutional Support		22.75	1,439,400	615,000	551,700	2,606,100
		17.30%	18.21%	18.25%	14.88%	17.39%
Scholarships		0.00	0	0	561,700	561,700
		0.00%	0.00%	0.00%	15.15%	3.75%
O & M Plant		9.00	446,700	159,900	1,189,800	1,796,400
		6.84%	5.65%	4.74%	32.09%	11.99%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		131.51	7,906,300	3,370,700	3,707,200	14,984,200

Weber State University

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		923.46	54,209,202	22,869,453	2,302,595	79,381,249
		59.89%	58.84%	61.18%	8.02%	50.17%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		2.33	204,523	86,283	35,197	326,003
		0.15%	0.22%	0.23%	0.12%	0.21%
Academic Support:	Libraries	32.25	1,294,498	546,115	1,228,558	3,069,171
		2.09%	1.41%	1.46%	4.28%	1.94%
Academic Support:	Other	119.89	7,948,824	2,837,190	1,731,330	12,517,344
		7.78%	8.63%	7.59%	6.03%	7.91%
Student Services:	Athletics	42.71	2,355,879	894,024	190,845	3,440,748
		2.77%	2.56%	2.39%	0.67%	2.17%
Student Services:	Other	118.53	5,616,623	2,393,975	1,230,621	9,241,220
		7.69%	6.10%	6.40%	4.29%	5.84%
Institutional Support		196.71	14,382,977	5,226,843	12,483,441	32,093,261
		12.76%	15.61%	13.98%	43.50%	20.29%
Scholarships		0.00	19,584	8,262	2,304,951	2,332,797
		0.00%	0.02%	0.02%	8.03%	1.47%
O & M Plant		106.00	6,098,309	2,520,048	7,189,649	15,808,006
		6.87%	6.62%	6.74%	25.05%	9.99%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		1,541.88	92,130,419	37,382,194	28,697,187	158,209,800

**Utah System of Higher Education
Education and General
Expenditure Categories
FY 2017-2018 Budget**

Southern Utah University

Total E & G Line Item

	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	403.19	21,669,034	8,368,594	1,279,705	31,317,333
	52.25%	47.34%	46.03%	7.39%	38.54%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.62	171,068	64,702	63,159	298,929
	0.34%	0.37%	0.36%	0.36%	0.37%
Academic Support: Libraries	22.82	1,204,560	551,938	294,520	2,051,018
	2.96%	2.63%	3.04%	1.70%	2.52%
Academic Support: Other	74.01	5,044,677	2,011,723	1,158,403	8,214,803
	9.59%	11.02%	11.07%	6.69%	10.11%
Student Services: Athletics	59.62	2,876,078	1,196,847	0	4,072,925
	7.73%	6.28%	6.58%	0.00%	5.01%
Student Services: Other	67.01	3,891,229	1,620,645	1,318,103	6,829,977
	8.68%	8.50%	8.91%	7.61%	8.40%
Institutional Support	94.87	6,965,842	2,834,331	3,413,604	13,213,777
	12.29%	15.22%	15.59%	19.71%	16.26%
Scholarships	0.00	66,667	6,126	4,500,000	4,572,793
	0.00%	0.15%	0.03%	25.98%	5.63%
O & M Plant	47.50	3,881,660	1,524,356	3,562,509	8,968,525
	6.16%	8.48%	8.39%	20.57%	11.04%
Transfers	0.00	0	0	1,728,970	1,728,970
	0.00%	0.00%	0.00%	9.98%	2.13%
Total	771.64	45,770,815	18,179,262	17,318,973	81,269,050

Utah Valley University

Total E & G Line Item

	<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction	1,422.66	78,011,091	30,381,096	6,747,404	115,139,591
	59.89%	57.43%	50.67%	17.12%	48.96%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.00	121,127	65,599	21,738	208,464
	0.08%	0.09%	0.11%	0.06%	0.09%
Academic Support: Libraries	35.00	1,777,217	960,647	1,332,741	4,070,605
	1.47%	1.31%	1.60%	3.38%	1.73%
Academic Support: Other	216.03	14,917,264	6,573,974	4,272,231	25,763,469
	9.09%	10.98%	10.97%	10.84%	10.95%
Student Services: Athletics	36.73	2,291,420	1,150,221	346,454	3,788,095
	1.55%	1.69%	1.92%	0.88%	1.61%
Student Services: Other	182.58	10,160,485	5,597,615	2,776,514	18,534,614
	7.69%	7.48%	9.34%	7.05%	7.88%
Institutional Support	317.56	21,462,367	10,796,791	12,589,549	44,848,707
	13.37%	15.80%	18.01%	31.95%	19.07%
Scholarships	0.00	148,773	10,414	2,345,086	2,504,273
	0.00%	0.11%	0.02%	5.95%	1.06%
O & M Plant	162.93	6,939,842	4,417,766	8,977,874	20,335,482
	6.86%	5.11%	7.37%	22.78%	8.65%
Transfers	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Total	2,375.49	135,829,586	59,954,123	39,409,591	235,193,300

**Utah System of Higher Education
Education and General
Expenditure Categories
FY 2017-2018 Budget**

Snow College

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		162.26	8,039,316	3,579,375	1,071,493	12,690,184
		50.67%	44.55%	43.61%	13.42%	37.06%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		1.92	123,062	75,522	62,107	260,691
		0.60%	0.68%	0.92%	0.78%	0.76%
Academic Support:	Libraries	5.00	423,489	153,898	171,100	748,487
		1.56%	2.35%	1.88%	2.14%	2.19%
Academic Support:	Other	19.42	1,264,720	592,999	476,500	2,334,219
		6.06%	7.01%	7.23%	5.97%	6.82%
Student Services:	Athletics	9.43	599,548	270,658	599,000	1,469,206
		2.94%	3.32%	3.30%	7.50%	4.29%
Student Services:	Other	40.20	2,631,285	1,104,728	424,800	4,160,813
		12.55%	14.58%	13.46%	5.32%	12.15%
Institutional Support		41.05	3,059,153	1,312,609	2,263,935	6,635,697
		12.82%	16.95%	15.99%	28.36%	19.38%
Scholarships		0.00	0	0	440,000	440,000
		0.00%	0.00%	0.00%	5.51%	1.29%
O & M Plant		40.97	1,906,336	1,117,569	2,474,753	5,498,658
		12.79%	10.56%	13.62%	31.00%	16.06%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		320.25	18,046,909	8,207,358	7,983,688	34,237,955

Dixie State University

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		435.72	18,328,458	7,058,230	921,702	26,308,390
		60.43%	50.64%	45.79%	6.86%	40.44%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		11.22	570,663	306,265	197,634	1,074,562
		1.56%	1.58%	1.99%	1.47%	1.65%
Academic Support:	Libraries	12.00	675,991	324,241	174,129	1,174,361
		1.66%	1.87%	2.10%	1.30%	1.81%
Academic Support:	Other	34.51	3,071,078	1,219,736	1,362,195	5,653,009
		4.79%	8.48%	7.91%	10.14%	8.69%
Student Services:	Athletics	25.00	1,401,222	680,028	549,691	2,630,941
		3.47%	3.87%	4.41%	4.09%	4.04%
Student Services:	Other	66.79	3,576,856	1,790,968	458,454	5,826,278
		9.26%	9.88%	11.62%	3.41%	8.96%
Institutional Support		88.76	6,280,651	2,870,238	4,133,148	13,284,037
		12.31%	17.35%	18.62%	30.76%	20.42%
Scholarships		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
O & M Plant		47.00	2,291,583	1,165,578	3,433,247	6,890,408
		6.52%	6.33%	7.56%	25.55%	10.59%
Transfers		0.00	0	0	2,207,314	2,207,314
		0.00%	0.00%	0.00%	16.43%	3.39%
Total		721.00	36,196,502	15,415,284	13,437,514	65,049,300

**Utah System of Higher Education
Education and General
Expenditure Categories
FY 2017-2018 Budget**

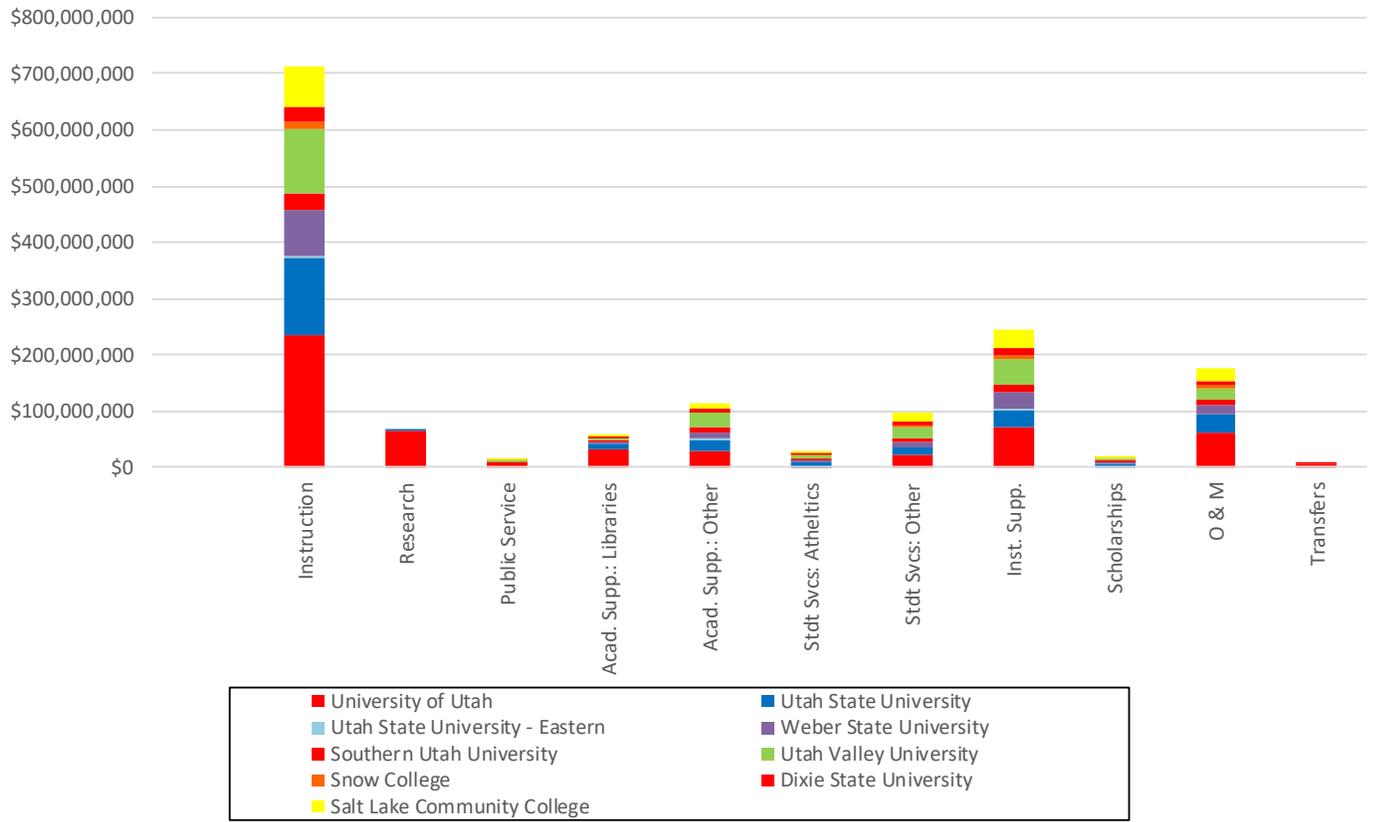
Salt Lake Community College

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		1,008.41	46,755,371	16,073,145	7,349,550	70,178,066
		62.80%	56.13%	46.73%	23.20%	46.98%
Research		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Public Service		1.48	116,968	48,996	5,677	171,641
		0.09%	0.14%	0.14%	0.02%	0.11%
Academic Support:	Libraries	14.00	1,064,632	362,065	504,406	1,931,103
		0.87%	1.28%	1.05%	1.59%	1.29%
Academic Support:	Other	63.99	4,675,876	1,960,567	1,756,015	8,392,458
		3.99%	5.61%	5.70%	5.54%	5.62%
Student Services:	Athletics	0.69	25,146	16,289	20,000	61,435
		0.04%	0.03%	0.05%	0.06%	0.04%
Student Services:	Other	153.48	8,466,833	4,315,714	1,996,003	14,778,550
		9.56%	10.16%	12.55%	6.30%	9.89%
Institutional Support		213.30	14,434,237	7,249,296	9,068,126	30,751,659
		13.28%	17.33%	21.08%	28.62%	20.59%
Scholarships		0.00	0	0	991,379	991,379
		0.00%	0.00%	0.00%	3.13%	0.66%
O & M Plant		150.41	7,762,518	4,366,913	9,994,378	22,123,809
		9.37%	9.32%	12.70%	31.54%	14.81%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
Total		1,605.76	83,301,581	34,392,985	31,685,534	149,380,100

Utah System of Higher Education

		Total E & G Line Item				
		<u>FTE</u>	<u>Salaries & Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		7,545.63	481,382,938	180,629,015	49,669,708	711,681,660
		57.01%	53.86%	51.94%	17.24%	46.52%
Research		211.68	42,012,958	13,957,753	13,859,614	69,830,325
		1.60%	4.70%	4.01%	4.81%	4.56%
Public Service		58.25	8,050,588	3,011,404	1,788,582	12,850,574
		0.44%	0.90%	0.87%	0.62%	0.84%
Academic Support:	Libraries	466.62	32,095,906	11,954,236	11,600,529	55,650,671
		3.53%	3.59%	3.44%	4.03%	3.64%
Academic Support:	Other	924.29	68,198,077	27,211,902	18,074,581	113,484,560
		6.98%	7.63%	7.83%	6.27%	7.42%
Student Services:	Athletics	243.82	13,559,093	7,466,367	4,552,979	25,578,439
		1.84%	1.52%	2.15%	1.58%	1.67%
Student Services:	Other	950.91	57,972,181	25,226,214	13,104,919	96,303,315
		7.18%	6.49%	7.25%	4.55%	6.30%
Institutional Support		1,705.51	127,882,322	51,049,059	64,926,665	243,858,046
		12.89%	14.31%	14.68%	22.53%	15.94%
Scholarships		0.57	254,424	32,602	16,720,316	17,007,342
		0.00%	0.03%	0.01%	5.80%	1.11%
O & M Plant		1,108.02	60,401,349	26,805,253	87,944,386	175,150,988
		8.37%	6.76%	7.71%	30.52%	11.45%
Transfers		21.06	1,996,748	388,004	5,928,933	8,313,685
		0.16%	0.22%	0.11%	2.06%	0.54%
Total		13,236.36	893,806,584	347,731,810	288,171,212	1,529,709,606

**USHE Education and General Expenditures by Category
FY 2017-18**



**USHE Education and General Expenditures by Category
FY 2017-18**

