



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. These cost figures are calculated figures after the fact, as explained below.

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. Additional information on these expenditure categories may be found in the USHE Education and General Expenditures by Category Issue Brief.

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 2016-2017 data book, demonstrate the differences.

	<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	\$5,319	\$10,285	\$5,319	\$10,688
Lower Division	\$4,041	\$9,130	\$4,041	\$10,105
Upper Division	\$7,365	\$12,551	\$7,365	\$14,193
Basic Graduate	\$13,353	\$18,577	\$13,353	\$23,306
Advanced Graduate	\$20,060	\$25,395	\$20,060	\$25,295

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 2017

	<u>99-00</u>	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>
University of Utah									
Vocational									
Lower Division	\$2,702	\$2,812	\$2,678	\$2,532	\$2,381	\$2,844	\$3,104	\$3,156	\$3,593
Upper Division	\$4,930	\$4,756	\$4,596	\$4,427	\$4,669	\$5,051	\$5,100	\$5,832	\$6,474
Basic Graduate	\$9,376	\$9,454	\$9,096	\$9,034	\$9,381	\$9,496	\$9,720	\$10,106	\$10,941
Advanced Graduate	\$18,130	\$16,504	\$17,370	\$17,083	\$16,393	\$15,932	\$16,280	\$16,945	\$17,154
Utah State University									
Vocational	\$3,022	\$3,023	\$3,408	\$3,904	\$3,036	\$2,858	\$5,050	\$6,008	\$4,605
Lower Division	\$2,051	\$2,244	\$2,434	\$2,528	\$2,369	\$2,645	\$3,488	\$3,533	\$2,746
Upper Division	\$5,232	\$5,206	\$5,276	\$5,301	\$5,515	\$5,724	\$6,481	\$7,228	\$8,953
Basic Graduate	\$8,203	\$7,188	\$7,848	\$8,538	\$9,190	\$9,674	\$7,744	\$10,960	\$13,254
Advanced Graduate	\$14,229	\$13,416	\$12,617	\$11,269	\$11,140	\$11,995	\$10,102	\$14,624	\$17,439
Weber State University									
Vocational	\$3,252	\$3,521	\$3,655	\$3,352	\$3,373	\$3,331	\$3,193	\$3,918	\$4,231
Lower Division	\$2,251	\$2,247	\$2,327	\$2,229	\$2,019	\$1,966	\$2,923	\$2,888	\$2,950
Upper Division	\$5,330	\$5,560	\$5,381	\$5,055	\$5,522	\$6,290	\$5,988	\$6,360	\$6,955
Basic Graduate	\$6,992	\$6,029	\$6,016	\$4,415	\$6,066	\$6,194	\$6,306	\$8,735	\$6,794
Advanced Graduate									
Southern Utah University									
Vocational	\$3,287	\$3,054	\$3,621	\$2,873	\$3,664	\$4,182	\$4,399	\$4,927	\$5,495
Lower Division	\$2,808	\$3,021	\$2,523	\$2,801	\$3,464	\$3,616	\$3,938	\$4,115	\$4,235
Upper Division	\$3,121	\$3,278	\$3,631	\$3,812	\$3,523	\$3,808	\$4,098	\$4,299	\$4,493
Basic Graduate	\$2,128	\$2,107	\$5,409	\$6,852	\$5,628	\$3,199	\$2,416	\$2,373	\$2,390
Advanced Graduate									
Snow College									
Vocational	\$3,828	\$4,975	\$4,839	\$4,456	\$5,762	\$4,537	\$3,977	\$4,827	\$3,934
Lower Division	\$2,464	\$2,351	\$2,226	\$2,991	\$2,956	\$2,834	\$3,261	\$3,395	\$4,408
Upper Division									
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
Lower Division	\$1,580	\$1,547	\$1,918	\$1,544	\$1,387	\$1,507	\$1,757	\$2,135	\$2,589
Upper Division		\$7,528	\$4,293	\$3,710	\$3,699	\$2,718	\$3,525	\$5,016	\$4,661
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
Lower Division	\$2,428	\$2,565	\$2,590	\$2,577	\$3,556	\$2,772	\$3,417	\$3,752	\$4,899
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
Lower Division	\$1,636	\$1,683	\$1,829	\$1,925	\$2,222	\$2,045	\$2,477	\$2,497	\$2,961
Upper Division	\$2,472	\$2,213	\$2,096	\$2,060	\$2,359	\$3,734	\$3,853	\$4,735	\$4,267
Basic Graduate									
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
Lower Division	\$1,859	\$1,852	\$1,845	\$1,788	\$1,736	\$1,933	\$2,064	\$2,298	\$2,922
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
Average Lower Division	\$2,140	\$2,195	\$2,218	\$2,207	\$2,207	\$2,326	\$2,792	\$2,909	\$3,141
Average Upper Division	\$4,793	\$4,722	\$4,615	\$4,473	\$4,684	\$5,152	\$5,346	\$6,001	\$6,931
Average Basic Graduate	\$8,611	\$8,190	\$8,385	\$8,567	\$9,007	\$9,062	\$8,478	\$9,728	\$7,976
Average Advanced Graduate	\$17,530	\$16,060	\$16,548	\$15,974	\$15,421	\$15,189	\$15,216	\$16,606	\$12,283

Utah System of Higher Education
Appropriated Direct Instructional Expenditures per FTE
 FY 2000 through FY 2017

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
University of Utah									
Vocational									
Lower Division	\$3,556	\$4,512	\$4,482	\$4,945	\$4,974	\$5,449	\$5,522	\$7,421	\$6,097
Upper Division	\$6,231	\$6,166	\$6,244	\$6,910	\$7,304	\$8,106	\$8,429	\$8,867	\$8,100
Basic Graduate	\$11,105	\$9,317	\$10,372	\$10,062	\$10,756	\$11,393	\$11,952	\$10,697	\$14,230
Advanced Graduate	\$19,323	\$14,711	\$15,538	\$12,704	\$14,536	\$14,593	\$14,840	\$14,165	\$17,826
Utah State University									
Vocational	\$5,549	\$4,969	\$4,568	\$3,670	\$4,980	\$3,837	\$4,959	\$5,475	\$4,787
Lower Division	\$3,492	\$3,448	\$3,351	\$3,829	\$3,665	\$3,118	\$3,710	\$3,702	\$3,813
Upper Division	\$8,342	\$7,580	\$7,309	\$7,225	\$7,851	\$8,774	\$8,550	\$9,449	\$9,085
Basic Graduate	\$11,673	\$10,688	\$11,802	\$11,474	\$12,825	\$14,803	\$16,702	\$16,970	\$16,913
Advanced Graduate	\$14,595	\$16,813	\$17,552	\$19,314	\$17,225	\$25,181	\$27,179	\$23,337	\$33,427
Weber State University									
Vocational	\$4,084	\$3,395	\$3,427	\$3,199	\$3,265	\$3,524	\$3,669	\$3,299	\$3,876
Lower Division	\$3,040	\$2,672	\$2,420	\$2,473	\$2,512	\$2,642	\$2,832	\$3,163	\$4,039
Upper Division	\$7,553	\$6,712	\$6,751	\$6,254	\$6,617	\$7,243	\$7,346	\$7,652	\$6,905
Basic Graduate	\$6,842	\$5,940	\$5,533	\$6,005	\$7,049	\$6,990	\$7,454	\$8,913	\$9,977
Advanced Graduate									
Southern Utah University									
Vocational	\$3,362	\$3,884	\$4,352	\$4,371	\$4,227	\$4,322	\$4,540	\$4,869	\$3,591
Lower Division	\$3,570	\$2,489	\$2,573	\$2,863	\$3,007	\$3,264	\$3,332	\$3,234	\$3,368
Upper Division	\$5,282	\$4,544	\$4,750	\$5,210	\$5,718	\$5,804	\$5,528	\$5,418	\$5,599
Basic Graduate	\$5,235	\$4,310	\$5,546	\$5,708	\$5,206	\$4,811	\$5,772	\$4,940	\$3,596
Advanced Graduate									
Snow College									
Vocational	\$5,908	\$5,297	\$5,124	\$4,790	\$5,161	\$5,622	\$6,738	\$5,181	\$5,986
Lower Division	\$4,113	\$3,346	\$3,070	\$3,037	\$3,336	\$3,382	\$3,473	\$3,120	\$3,389
Upper Division							\$6,454	\$8,128	\$9,469
Basic Graduate									
Advanced Graduate									
Dixie State University									
Vocational	\$5,041	\$2,990	\$2,526	\$2,313	\$3,452	\$4,498	\$4,486	\$4,655	\$4,620
Lower Division	\$2,764	\$1,935	\$2,132	\$2,289	\$2,348	\$2,831	\$2,990	\$3,272	\$3,031
Upper Division	\$2,042	\$4,601	\$4,096	\$4,221	\$4,879	\$5,167	\$5,359	\$5,728	\$5,753
Basic Graduate									
Advanced Graduate									
College of Eastern Utah									
Vocational	\$5,790	\$5,363							
Lower Division	\$3,845	\$4,154							
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah Valley University									
Vocational	\$5,929	\$4,971	\$4,683	\$4,794	\$4,941	\$5,423	\$5,560	\$6,194	\$6,343
Lower Division	\$3,045	\$2,522	\$2,539	\$2,742	\$2,953	\$3,319	\$3,480	\$3,495	\$3,670
Upper Division	\$3,701	\$4,419	\$4,646	\$4,738	\$5,154	\$5,085	\$5,179	\$4,844	\$4,897
Basic Graduate	\$9,912	\$5,644	\$7,545	\$4,598	\$7,724	\$5,876	\$9,663	\$9,893	\$10,219
Advanced Graduate									
Salt Lake Community College									
Vocational	\$4,496	\$4,322	\$4,001	\$4,166	\$4,650	\$4,912	\$5,530	\$5,831	\$6,036
Lower Division	\$2,587	\$2,111	\$2,196	\$2,210	\$2,312	\$2,454	\$2,985	\$3,074	\$3,514
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah System of Higher Education (weighted averages)									
Vocational	\$4,755	\$4,311	\$4,071	\$3,995	\$4,437	\$4,575	\$5,022	\$5,209	\$5,319
Average Lower Division	\$3,179	\$2,926	\$2,897	\$3,127	\$3,203	\$3,384	\$3,661	\$4,042	\$4,041
Average Upper Division	\$6,430	\$6,143	\$6,128	\$6,357	\$6,815	\$7,402	\$7,493	\$7,813	\$7,365
Average Basic Graduate	\$10,441	\$8,972	\$9,997	\$9,679	\$10,507	\$11,303	\$12,161	\$11,464	\$13,353
Average Advanced Graduate	\$18,641	\$14,974	\$15,774	\$13,506	\$14,902	\$16,146	\$16,747	\$15,510	\$20,060

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education
Appropriated Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2017

	<u>99-00</u>	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>
University of Utah									
Vocational									
Lower Division	\$6,725	\$6,827	\$6,738	\$6,369	\$6,393	\$7,150	\$7,608	\$8,015	\$9,084
Upper Division	\$8,953	\$8,770	\$8,656	\$8,263	\$8,681	\$9,357	\$9,604	\$10,692	\$11,965
Basic Graduate	\$13,399	\$13,468	\$13,156	\$12,871	\$13,393	\$13,802	\$14,224	\$14,965	\$16,443
Advanced Graduate	\$22,153	\$20,519	\$21,430	\$20,920	\$20,405	\$20,238	\$20,784	\$21,804	\$22,646
Utah State University									
Vocational	\$5,549	\$5,522	\$6,136	\$6,727	\$6,134	\$5,982	\$8,876	\$9,563	\$8,914
Lower Division	\$4,578	\$4,743	\$5,162	\$5,351	\$5,467	\$5,769	\$7,315	\$7,088	\$7,055
Upper Division	\$7,759	\$7,705	\$8,004	\$8,124	\$8,613	\$8,848	\$10,307	\$10,784	\$13,263
Basic Graduate	\$10,730	\$9,687	\$10,576	\$11,361	\$12,288	\$12,797	\$11,571	\$14,516	\$17,563
Advanced Graduate	\$16,756	\$15,915	\$15,345	\$14,092	\$14,238	\$15,119	\$13,928	\$18,179	\$21,749
Weber State University									
Vocational	\$6,163	\$6,494	\$6,659	\$6,137	\$6,365	\$6,603	\$6,674	\$7,751	\$8,417
Lower Division	\$5,161	\$5,221	\$5,331	\$5,014	\$5,011	\$5,238	\$6,403	\$6,721	\$7,136
Upper Division	\$8,241	\$8,533	\$8,386	\$7,840	\$8,514	\$9,562	\$9,469	\$10,193	\$11,142
Basic Graduate	\$9,902	\$9,003	\$9,021	\$7,200	\$9,059	\$9,466	\$9,787	\$12,569	\$10,980
Advanced Graduate									
Southern Utah University									
Vocational	\$5,793	\$6,062	\$6,788	\$6,260	\$7,177	\$7,746	\$8,230	\$9,063	\$9,912
Lower Division	\$5,314	\$6,028	\$5,690	\$6,189	\$6,977	\$7,180	\$7,769	\$8,251	\$8,652
Upper Division	\$5,627	\$6,286	\$6,798	\$7,200	\$7,036	\$7,373	\$7,929	\$8,435	\$8,910
Basic Graduate	\$4,634	\$5,114	\$8,576	\$10,240	\$9,141	\$6,763	\$6,247	\$6,509	\$6,807
Advanced Graduate									
Snow College									
Vocational	\$7,318	\$8,573	\$8,572	\$8,758	\$10,332	\$8,695	\$8,174	\$9,447	\$9,457
Lower Division	\$5,954	\$5,949	\$5,959	\$7,293	\$7,526	\$6,993	\$7,564	\$8,014	\$9,932
Upper Division									
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
Lower Division	\$4,035	\$4,022	\$4,577	\$4,136	\$4,117	\$4,377	\$5,181	\$5,967	\$6,911
Upper Division		\$10,003	\$6,951	\$6,301	\$6,429	\$5,588	\$6,949	\$8,848	\$8,983
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
Lower Division	\$6,166	\$6,632	\$6,488	\$6,524	\$7,735	\$0	\$8,860	\$9,944	\$12,561
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
Lower Division	\$3,690	\$3,739	\$3,963	\$4,061	\$4,522	\$4,653	\$5,644	\$5,839	\$7,356
Upper Division	\$4,526	\$4,269	\$4,230	\$4,196	\$4,660	\$6,342	\$7,020	\$8,077	\$8,661
Basic Graduate									
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
Lower Division	\$3,991	\$4,080	\$4,259	\$3,946	\$3,914	\$4,178	\$4,512	\$4,990	\$5,963
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
Average Lower Division	\$4,919	\$5,017	\$5,140	\$5,042	\$5,192	\$5,320	\$6,341	\$6,659	\$7,544
Average Upper Division	\$7,990	\$7,955	\$7,921	\$7,679	\$8,080	\$8,751	\$9,330	\$10,156	\$11,492
Average Basic Graduate	\$12,024	\$11,583	\$11,912	\$12,019	\$12,674	\$12,925	\$12,682	\$14,129	\$15,637
Average Advanced Graduate	\$21,323	\$19,856	\$20,378	\$19,618	\$19,263	\$19,272	\$19,603	\$21,274	\$22,518

Utah System of Higher Education
Appropriated Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2017

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University of Utah									
Vocational									
Lower Division	\$8,513	\$9,000	\$9,249	\$9,733	\$10,047	\$10,963	\$10,064	\$12,293	\$11,530
Upper Division	\$11,187	\$10,655	\$11,011	\$11,697	\$12,377	\$13,620	\$12,971	\$13,739	\$13,532
Basic Graduate	\$16,062	\$13,805	\$15,140	\$14,849	\$15,829	\$16,907	\$16,494	\$15,569	\$19,663
Advanced Graduate	\$24,280	\$19,200	\$20,305	\$17,492	\$19,609	\$20,108	\$19,382	\$19,037	\$23,259
Utah State University									
Vocational	\$9,422	\$8,600	\$8,309	\$7,413	\$8,998	\$8,033	\$9,328	\$9,956	\$9,535
Lower Division	\$7,366	\$7,079	\$7,092	\$7,571	\$7,683	\$7,314	\$8,079	\$8,183	\$8,561
Upper Division	\$12,449	\$11,211	\$11,050	\$10,968	\$11,870	\$12,970	\$12,919	\$13,930	\$13,833
Basic Graduate	\$15,547	\$14,319	\$15,543	\$15,217	\$16,843	\$18,999	\$21,071	\$21,451	\$21,661
Advanced Graduate	\$18,468	\$20,444	\$21,293	\$23,057	\$21,243	\$29,377	\$31,548	\$27,818	\$38,175
Weber State University									
Vocational	\$8,155	\$6,947	\$6,953	\$7,461	\$6,701	\$7,416	\$7,832	\$7,626	\$8,389
Lower Division	\$7,111	\$6,224	\$5,946	\$6,735	\$5,948	\$6,534	\$6,996	\$7,490	\$8,553
Upper Division	\$11,624	\$10,265	\$10,277	\$10,516	\$10,053	\$11,135	\$11,509	\$11,979	\$11,419
Basic Graduate	\$10,913	\$9,493	\$9,059	\$10,267	\$10,485	\$10,882	\$11,617	\$13,240	\$14,490
Advanced Graduate									
Southern Utah University									
Vocational	\$7,580	\$8,346	\$9,125	\$9,525	\$9,559	\$9,781	\$10,061	\$10,267	\$9,021
Lower Division	\$7,788	\$6,951	\$7,347	\$8,018	\$8,339	\$8,724	\$8,854	\$8,633	\$8,799
Upper Division	\$9,500	\$9,006	\$9,524	\$10,364	\$1,050	\$11,263	\$11,050	\$10,816	\$11,029
Basic Graduate	\$9,452	\$7,873	\$10,319	\$10,863	\$10,538	\$10,271	\$11,293	\$10,338	\$9,026
Advanced Graduate									
Snow College									
Vocational	\$11,611	\$10,170	\$9,209	\$9,590	\$10,432	\$11,020	\$13,399	\$10,154	\$11,104
Lower Division	\$9,816	\$8,219	\$7,155	\$7,837	\$8,608	\$8,780	\$10,134	\$8,093	\$8,507
Upper Division							\$13,115	\$13,102	\$14,588
Basic Graduate									
Advanced Graduate									
Dixie State University									
Vocational	\$8,999	\$6,060	\$5,277	\$5,388	\$6,837	\$8,414	\$8,875	\$9,384	\$9,489
Lower Division	\$6,723	\$5,005	\$4,883	\$5,364	\$5,732	\$6,747	\$7,379	\$8,001	\$7,900
Upper Division	\$6,000	\$7,670	\$6,847	\$7,296	\$8,264	\$9,083	\$9,748	\$10,457	\$10,623
Basic Graduate									
Advanced Graduate									
College of Eastern Utah									
Vocational	\$12,673	\$10,504							
Lower Division	\$10,728	\$9,294							
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah Valley University									
Vocational	\$9,978	\$8,708	\$7,970	\$8,303	\$8,593	\$9,431	\$10,838	\$11,110	\$12,050
Lower Division	\$7,094	\$6,259	\$5,825	\$6,252	\$6,605	\$7,327	\$8,759	\$8,411	\$9,378
Upper Division	\$7,750	\$8,156	\$7,933	\$8,247	\$8,806	\$9,093	\$10,457	\$9,760	\$10,605
Basic Graduate	\$14,021	\$9,381	\$10,832	\$10,406	\$11,376	\$9,884	\$14,942	\$14,809	\$15,926
Advanced Graduate									
Salt Lake Community College									
Vocational	\$8,047	\$7,043	\$6,754	\$7,053	\$7,661	\$8,370	\$9,749	\$10,228	\$10,693
Lower Division	\$6,095	\$4,832	\$4,950	\$5,097	\$5,322	\$5,912	\$6,933	\$7,471	\$8,172
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah System of Higher Education (weighted averages)									
Vocational	\$8,825	\$7,750	\$7,282	\$7,547	\$8,015	\$8,519	\$9,558	\$9,801	\$10,285
Average Lower Division	\$7,395	\$6,595	\$6,495	\$6,962	\$7,132	\$7,694	\$8,289	\$8,743	\$9,130
Average Upper Division	\$10,817	\$10,154	\$10,200	\$10,588	\$11,158	\$12,096	\$12,125	\$12,561	\$12,551
Average Basic Graduate	\$14,971	\$13,153	\$14,379	\$14,221	\$15,188	\$16,333	\$16,724	\$16,258	\$18,577
Average Advanced Graduate	\$23,442	\$19,355	\$20,421	\$18,167	\$19,831	\$21,467	\$21,262	\$20,324	\$25,395

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education
Total Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2017

	<u>99-00</u>	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>
University of Utah									
Vocational									
Lower Division	\$5,222	\$5,379	\$4,956	\$4,796	\$4,962	\$5,599	\$5,805	\$6,165	\$7,083
Upper Division	\$7,450	\$7,322	\$6,874	\$6,690	\$7,250	\$7,806	\$7,801	\$8,842	\$9,964
Basic Graduate	\$11,895	\$12,020	\$11,374	\$11,297	\$11,962	\$12,250	\$12,421	\$13,116	\$14,431
Advanced Graduate	\$20,649	\$19,071	\$19,648	\$19,346	\$18,974	\$18,687	\$18,982	\$19,955	\$20,644
Utah State University									
Vocational	\$5,304	\$4,954	\$5,402	\$5,786	\$5,076	\$5,142	\$7,748	\$8,862	\$8,367
Lower Division	\$4,333	\$4,174	\$4,428	\$4,409	\$4,409	\$4,929	\$6,186	\$6,388	\$6,508
Upper Division	\$7,514	\$7,137	\$7,270	\$7,182	\$7,556	\$8,008	\$9,178	\$10,083	\$12,716
Basic Graduate	\$10,485	\$9,119	\$9,842	\$10,419	\$11,230	\$11,958	\$10,442	\$13,815	\$17,016
Advanced Graduate	\$16,511	\$15,347	\$14,611	\$13,150	\$13,180	\$14,279	\$12,799	\$17,479	\$21,202
Weber State University									
Vocational	\$6,480	\$6,813	\$7,280	\$6,356	\$6,784	\$6,821	\$6,941	\$8,106	\$9,430
Lower Division	\$5,478	\$5,540	\$5,952	\$5,233	\$5,430	\$5,456	\$6,671	\$7,076	\$8,149
Upper Division	\$8,558	\$8,852	\$9,007	\$8,059	\$8,933	\$9,780	\$6,737	\$10,548	\$12,154
Basic Graduate	\$10,219	\$9,322	\$9,641	\$7,420	\$9,477	\$9,684	\$10,054	\$12,923	\$11,993
Advanced Graduate									
Southern Utah University									
Vocational	\$5,924	\$5,969	\$6,679	\$6,094	\$7,328	\$7,905	\$8,468	\$9,511	\$10,979
Lower Division	\$5,445	\$5,935	\$5,581	\$6,022	\$7,128	\$7,339	\$8,007	\$8,699	\$9,719
Upper Division	\$5,758	\$6,193	\$6,689	\$7,034	\$7,187	\$7,532	\$8,167	\$8,883	\$9,977
Basic Graduate	\$4,765	\$5,022	\$8,467	\$10,073	\$9,292	\$6,922	\$6,485	\$6,958	\$7,874
Advanced Graduate									
Snow College									
Vocational	\$7,150	\$8,439	\$8,491	\$0	\$11,799	\$8,795	\$8,174	\$9,413	\$10,393
Lower Division	\$5,786	\$5,815	\$5,878	\$0	\$8,993	\$7,093	\$7,564	\$7,980	\$10,868
Upper Division									
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
Lower Division	\$3,824	\$3,856	\$4,740	\$3,851	\$4,437	\$4,708	\$5,619	\$6,778	\$7,979
Upper Division		\$9,837	\$7,114	\$6,017	\$6,749	\$5,919	\$7,387	\$9,659	\$10,050
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
Lower Division	\$6,313	\$6,629	\$6,677	\$6,702	\$3,556	\$0	\$8,912	\$10,406	\$15,125
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
Lower Division	\$4,288	\$4,344	\$4,736	\$4,675	\$5,314	\$5,150	\$6,215	\$6,161	\$7,504
Upper Division	\$5,123	\$4,873	\$5,003	\$4,810	\$5,451	\$6,839	\$7,591	\$8,399	\$8,810
Basic Graduate									
Advanced Graduate									
Salt Lake Community College									
Vocational	\$6,137	\$6,128	\$6,769	\$5,753	\$6,104	\$6,612	\$7,031	\$7,410	\$7,981
Lower Division	\$4,240	\$4,307	\$4,672	\$4,341	\$4,349	\$4,509	\$4,816	\$5,292	\$6,730
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
Average Lower Division	\$4,766	\$4,827	\$5,003	\$4,561	\$5,050	\$5,134	\$6,062	\$6,446	\$7,601
Average Upper Division	\$7,371	\$7,255	\$7,123	\$6,866	\$7,382	\$8,001	\$8,419	\$9,351	\$10,791
Average Basic Graduate	\$11,073	\$10,571	\$10,657	\$10,784	\$11,512	\$11,764	\$11,317	\$12,867	\$14,444
Average Advanced Graduate	\$20,013	\$18,535	\$18,777	\$18,165	\$17,901	\$17,855	\$17,917	\$19,593	\$20,724

Utah System of Higher Education
Total Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2017

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>
University of Utah									
Vocational									
Lower Division	\$6,773	\$7,725	\$7,735	\$7,488	\$7,758	\$7,967	\$13,167	\$15,072	\$15,417
Upper Division	\$9,448	\$9,379	\$9,498	\$9,453	\$10,087	\$10,625	\$19,841	\$18,810	\$17,702
Basic Graduate	\$14,322	\$12,530	\$13,626	\$12,605	\$13,540	\$13,912	\$22,930	\$20,496	\$28,233
Advanced Graduate	\$22,540	\$17,925	\$18,792	\$15,247	\$17,320	\$17,112	\$20,619	\$18,873	\$23,258
Utah State University									
Vocational	\$9,435	\$7,885	\$8,394	\$7,420	\$9,259	\$7,443	\$8,651	\$9,408	\$9,575
Lower Division	\$7,378	\$6,364	\$7,177	\$7,022	\$7,077	\$6,724	\$7,553	\$7,861	\$8,864
Upper Division	\$12,228	\$10,496	\$11,135	\$10,418	\$11,263	\$12,381	\$12,037	\$13,282	\$13,354
Basic Graduate	\$15,559	\$13,605	\$15,628	\$14,668	\$16,237	\$18,410	\$20,050	\$20,724	\$20,991
Advanced Graduate	\$18,481	\$19,729	\$21,378	\$22,508	\$20,637	\$28,787	\$30,554	\$27,062	\$37,515
Weber State University									
Vocational	\$9,353	\$8,090	\$8,216	\$7,243	\$7,529	\$8,143	\$8,429	\$8,450	\$9,162
Lower Division	\$8,309	\$7,367	\$7,209	\$6,517	\$6,776	\$7,262	\$7,680	\$8,246	\$9,292
Upper Division	\$12,823	\$11,408	\$11,540	\$10,297	\$10,881	\$11,863	\$11,765	\$12,368	\$11,948
Basic Graduate	\$12,111	\$10,636	\$10,322	\$10,049	\$11,313	\$11,610	\$11,840	\$13,161	\$13,928
Advanced Graduate									
Southern Utah University									
Vocational	\$9,366	\$9,337	\$10,727	\$10,144	\$10,224	\$10,084	\$18,579	\$13,219	\$12,034
Lower Division	\$9,574	\$7,942	\$8,948	\$8,636	\$9,004	\$9,026	\$10,028	\$11,113	\$9,586
Upper Division	\$11,286	\$9,997	\$11,125	\$10,983	\$11,715	\$11,565	\$16,867	\$16,085	\$14,661
Basic Graduate	\$11,238	\$9,763	\$11,921	\$11,481	\$11,203	\$10,573	\$19,881	\$14,365	\$10,577
Advanced Graduate									
Snow College									
Vocational	\$12,391	\$11,071	\$11,005	\$10,638	\$12,290	\$10,446	\$15,632	\$12,855	\$11,941
Lower Division	\$10,596	\$9,119	\$8,950	\$8,885	\$10,466	\$8,206	\$12,268	\$9,246	\$9,508
Upper Division							\$14,387	\$13,960	\$15,418
Basic Graduate									
Advanced Graduate									
Dixie State University									
Vocational	\$9,409	\$7,221	\$5,975	\$7,541	\$8,543	\$9,711	\$9,676	\$10,182	\$10,396
Lower Division	\$7,132	\$6,166	\$5,581	\$7,517	\$7,438	\$8,043	\$8,296	\$8,896	\$8,932
Upper Division	\$6,410	\$8,831	\$7,545	\$9,449	\$9,970	\$10,379	\$10,525	\$11,225	\$11,528
Basic Graduate									
Advanced Graduate									
College of Eastern Utah									
Vocational	\$14,778	\$10,741							
Lower Division	\$12,833	\$9,531							
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah Valley University									
Vocational	\$10,756	\$9,192	\$8,765	\$8,801	\$9,184	\$9,973	\$10,303	\$10,966	\$11,529
Lower Division	\$7,872	\$6,743	\$6,620	\$6,750	\$7,196	\$7,869	\$8,480	\$8,621	\$9,253
Upper Division	\$8,527	\$8,640	\$8,728	\$8,745	\$9,397	\$9,635	\$9,991	\$9,761	\$10,340
Basic Graduate	\$14,798	\$9,865	\$11,627	\$10,905	\$11,967	\$10,426	\$14,479	\$14,603	\$15,393
Advanced Graduate									
Salt Lake Community College									
Vocational	\$11,701	\$5,597	\$7,371	\$7,073	\$7,801	\$8,380	\$9,596	\$10,535	\$11,172
Lower Division	\$7,578	\$2,051	\$5,566	\$5,125	\$5,474	\$5,937	\$7,220	\$7,901	\$8,964
Upper Division									
Basic Graduate									
Advanced Graduate									
Utah System of Higher Education (weighted averages)									
Vocational	\$10,687	\$8,508	\$8,118	\$7,826	\$8,556	\$8,773	\$9,910	\$10,140	\$10,688
Average Lower Division	\$7,808	\$6,841	\$6,898	\$6,803	\$7,119	\$7,340	\$8,960	\$9,567	\$10,105
Average Upper Division	\$10,482	\$9,819	\$10,054	\$9,776	\$10,454	\$11,072	\$14,838	\$14,692	\$14,193
Average Basic Graduate	\$14,236	\$12,417	\$13,764	\$12,853	\$13,843	\$14,550	\$20,854	\$19,201	\$23,306
Average Advanced Graduate	\$21,954	\$18,150	\$19,094	\$16,128	\$17,771	\$18,824	\$22,167	\$20,088	\$25,295