



# USHE EDUCATION AND GENERAL EXPENDITURES BY CATEGORY

HIGHER EDUCATION  
STAFF: SEÁN FAHERTY

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

<b>FY 2018-2019 Budget</b>						
<b>University of Utah</b>		<b>Total E &amp; G Line Item</b>				
		<u>FTE</u>	<u>Salaries &amp; Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		2,005.98	182,472,145	58,002,520	15,892,346	256,367,012
		55.67%	50.63%	50.44%	17.43%	45.25%
Research		179.73	44,678,883	14,152,655	11,518,349	70,349,887
		4.99%	12.40%	12.31%	12.63%	12.42%
Public Service		26.00	6,808,354	2,094,265	1,276,876	10,179,495
		0.72%	1.89%	1.82%	1.40%	1.80%
Academic Support:	Libraries	273.00	22,157,587	7,685,377	2,781,076	32,624,040
		7.58%	6.15%	6.68%	3.05%	5.76%
Academic Support:	Other	205.78	19,785,005	6,155,321	2,833,710	28,774,036
		5.71%	5.49%	5.35%	3.11%	5.08%
Student Services:	Athletics	0.00	0	0	883,231	883,231
		0.00%	0.00%	0.00%	0.97%	0.16%
Student Services:	Other	160.45	15,975,027	4,979,052	3,614,868	24,568,947
		4.45%	4.43%	4.33%	3.96%	4.34%
Institutional Support		459.75	45,038,414	13,957,019	15,240,024	74,235,456
		12.76%	12.50%	12.14%	16.71%	13.10%
Scholarships		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
O & M Plant		292.71	23,491,157	7,973,790	37,157,349	68,622,295
		8.12%	6.52%	6.93%	40.74%	12.11%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Total</b>	<b>3,603.40</b>	<b>360,406,571</b>	<b>115,000,000</b>	<b>91,197,829</b>	<b>566,604,400</b>

<b>Utah State University</b>		<b>Total E &amp; G Line Item</b>				
		<u>FTE</u>	<u>Salaries &amp; Wages</u>	<u>Benefits</u>	<u>Other Expenses</u>	<u>Total Expenses</u>
Instruction		1,211.13	90,178,200	37,459,000	17,732,300	145,369,500
		52.91%	59.60%	57.19%	29.66%	52.56%
Research		42.09	2,218,300	601,500	850,900	3,670,700
		1.84%	1.47%	0.92%	1.42%	1.33%
Public Service		10.80	564,800	202,600	151,400	918,800
		0.47%	0.37%	0.31%	0.25%	0.33%
Academic Support:	Libraries	66.40	3,937,800	1,456,500	5,110,700	10,505,000
		2.90%	2.60%	2.22%	8.55%	3.80%
Academic Support:	Other	193.46	12,135,800	5,394,100	3,317,000	20,846,900
		8.45%	8.02%	8.23%	5.55%	7.54%
Student Services:	Athletics	65.89	4,156,200	3,430,000	1,632,300	9,218,500
		2.88%	2.75%	5.24%	2.73%	3.33%
Student Services:	Other	138.14	7,423,400	3,175,100	1,104,500	11,703,000
		6.04%	4.91%	4.85%	1.85%	4.23%
Institutional Support		279.51	18,587,600	9,054,400	6,524,900	34,166,900
		12.21%	12.28%	13.82%	10.92%	12.35%
Scholarships		0.48	19,500	7,900	5,545,800	5,573,200
		0.02%	0.01%	0.01%	9.28%	2.02%
O & M Plant		280.97	12,083,000	4,721,400	17,806,200	34,610,600
		12.28%	7.99%	7.21%	29.79%	12.51%
Transfers		0.00	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%
	<b>Total</b>	<b>2,288.87</b>	<b>151,304,600</b>	<b>65,502,500</b>	<b>59,776,000</b>	<b>276,583,100</b>

FY 2018-2019 Budget					
Utah State University Eastern		Total E & G Line Item			
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction	54.32	3,836,000	1,666,500	373,300	5,875,800
	42.43%	47.67%	49.33%	9.48%	38.25%
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	3.00	176,300	69,600	42,300	288,200
	2.34%	2.19%	2.06%	1.07%	1.88%
Academic Support: Other	9.52	584,100	215,400	176,700	976,200
	7.44%	7.26%	6.38%	4.49%	6.36%
Student Services: Athletics	0.00	7,000	600	2,000	9,600
	0.00%	0.09%	0.02%	0.05%	0.06%
Student Services: Other	28.57	1,461,400	645,500	780,600	2,887,500
	22.32%	18.16%	19.11%	19.83%	18.80%
Institutional Support	21.37	1,446,300	581,900	803,400	2,831,600
	16.69%	17.97%	17.22%	20.41%	18.43%
Scholarships	2.25	95,500	43,900	567,700	707,100
	1.76%	1.19%	1.30%	14.42%	4.60%
O & M Plant	9.00	440,000	154,900	1,190,000	1,784,900
	7.03%	5.47%	4.59%	30.23%	11.62%
Transfers	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>128.03</b>	<b>8,046,600</b>	<b>3,378,300</b>	<b>3,936,000</b>	<b>15,360,900</b>
Weber State University		Total E & G Line Item			
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction	1,033.76	56,649,080	22,552,210	2,950,543	82,151,833
	60.95%	58.33%	58.33%	9.79%	49.51%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.17	234,625	93,405	41,197	369,227
	0.13%	0.24%	0.24%	0.14%	0.22%
Academic Support: Libraries	30.25	1,221,504	486,285	1,238,558	2,946,347
	1.78%	1.26%	1.26%	4.11%	1.78%
Academic Support: Other	128.06	8,623,692	3,433,124	1,894,686	13,951,502
	7.55%	8.88%	8.88%	6.29%	8.41%
Student Services: Athletics	45.26	2,551,726	1,015,852	230,845	3,798,423
	2.67%	2.63%	2.63%	0.77%	2.29%
Student Services: Other	118.64	5,661,410	2,253,828	1,438,759	9,353,997
	6.99%	5.83%	5.83%	4.78%	5.64%
Institutional Support	201.58	15,708,422	6,253,581	12,632,721	34,594,724
	11.88%	16.17%	16.17%	41.93%	20.85%
Scholarships	0.60	20,269	8,069	2,304,951	2,333,290
	0.04%	0.02%	0.02%	7.65%	1.41%
O & M Plant	135.84	6,452,553	2,568,785	7,397,719	16,419,057
	8.01%	6.64%	6.64%	24.55%	9.90%
Transfers	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>1,696.16</b>	<b>97,123,281</b>	<b>38,665,140</b>	<b>30,129,979</b>	<b>165,918,400</b>

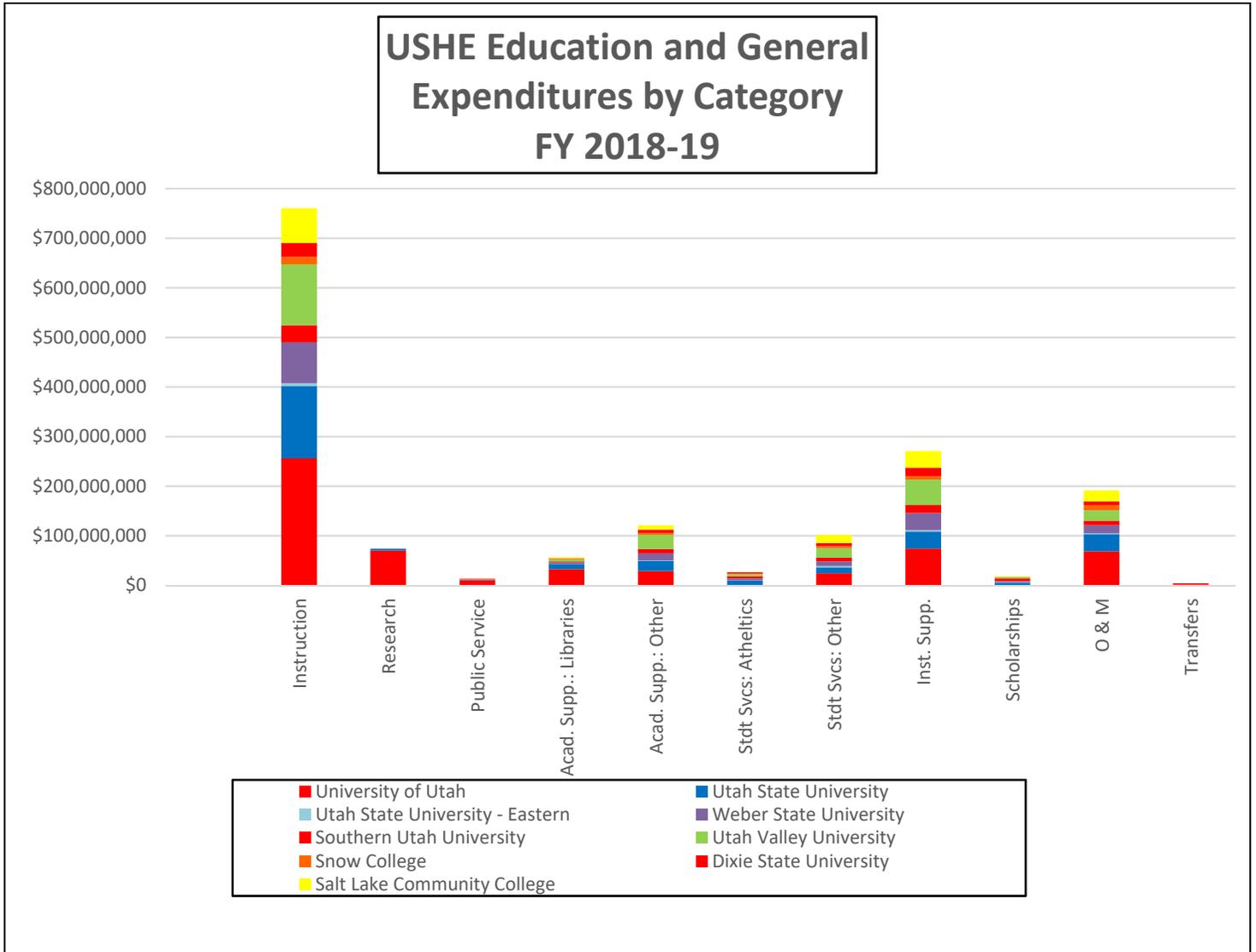
USHE E & G EXPENDITURES BY CATEGORY

FY 2018-2019 Budget					
Southern Utah University		Total E & G Line Item			
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction	441.44	23,659,782	9,629,365	1,506,728	34,795,875
	53.51%	47.73%	48.75%	7.06%	38.37%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.56	176,060	75,706	209,659	461,425
	0.31%	0.36%	0.38%	0.98%	0.51%
Academic Support: Libraries	23.20	1,241,812	506,226	329,520	2,077,558
	2.81%	2.50%	2.56%	1.54%	2.29%
Academic Support: Other	76.79	5,390,475	2,204,643	1,239,596	8,834,714
	9.31%	10.87%	11.16%	5.80%	9.74%
Student Services: Athletics	56.41	3,069,101	1,313,563	0	4,382,664
	6.84%	6.19%	6.65%	0.00%	4.83%
Student Services: Other	74.17	4,413,994	1,697,079	1,536,843	7,647,916
	8.99%	8.90%	8.59%	7.20%	8.43%
Institutional Support	100.86	7,471,751	3,147,890	5,583,737	16,203,378
	12.23%	15.07%	15.94%	26.15%	17.87%
Scholarships	0.00	66,667	5,333	5,373,519	5,445,519
	0.00%	0.13%	0.03%	25.16%	6.01%
O & M Plant	49.50	4,085,266	1,171,724	3,758,922	9,015,912
	6.00%	8.24%	5.93%	17.60%	9.94%
Transfers	0.00	0	0	1,815,739	1,815,739
	0.00%	0.00%	0.00%	8.50%	2.00%
<b>Total</b>	<b>824.93</b>	<b>49,574,908</b>	<b>19,751,529</b>	<b>21,354,263</b>	<b>90,680,700</b>
Utah Valley University		Total E & G Line Item			
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses
Instruction	1,491.82	84,267,240	31,116,211	7,304,195	122,687,646
	59.55%	57.26%	48.59%	17.21%	48.37%
Research	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service	2.00	126,222	55,335	21,738	203,295
	0.08%	0.09%	0.09%	0.05%	0.08%
Academic Support: Libraries	36.00	1,919,037	959,161	1,368,693	4,246,891
	1.44%	1.30%	1.50%	3.23%	1.67%
Academic Support: Other	248.33	16,985,515	7,299,757	4,603,673	28,888,945
	9.91%	11.54%	11.40%	10.85%	11.39%
Student Services: Athletics	42.05	2,572,083	1,294,026	138,564	4,004,673
	1.68%	1.75%	2.02%	0.33%	1.58%
Student Services: Other	191.65	10,712,064	5,295,597	2,757,341	18,765,002
	7.65%	7.28%	8.27%	6.50%	7.40%
Institutional Support	321.19	22,985,799	13,766,556	14,379,757	51,132,112
	12.82%	15.62%	21.50%	33.89%	20.16%
Scholarships	0.00	152,492	12,199	2,650,386	2,815,077
	0.00%	0.10%	0.02%	6.25%	1.11%
O & M Plant	172.23	7,434,101	4,234,999	9,205,659	20,874,759
	6.87%	5.05%	6.61%	21.70%	8.23%
Transfers	0.00	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>2,505.28</b>	<b>147,154,553</b>	<b>64,033,841</b>	<b>42,430,006</b>	<b>253,618,400</b>

FY 2018-2019 Budget						
Snow College		Total E & G Line Item				
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses	
Instruction	183.00	9,402,087	3,999,033	1,594,286	14,995,406	
	53.98%	47.62%	45.23%	10.79%	34.58%	
Research	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
Public Service	1.90	140,218	83,514	65,107	288,839	
	0.56%	0.71%	0.94%	0.44%	0.67%	
Academic Support: Libraries	5.00	450,748	163,709	171,100	785,557	
	1.47%	2.28%	1.85%	1.16%	1.81%	
Academic Support: Other	18.20	1,258,316	593,771	1,517,729	3,369,816	
	5.37%	6.37%	6.72%	10.27%	7.77%	
Student Services: Athletics	9.00	685,089	281,911	462,080	1,429,080	
	2.65%	3.47%	3.19%	3.13%	3.30%	
Student Services: Other	40.10	2,448,311	1,104,325	761,600	4,314,236	
	11.83%	12.40%	12.49%	5.16%	9.95%	
Institutional Support	41.10	3,349,971	1,455,605	2,218,503	7,024,079	
	12.12%	16.97%	16.46%	15.02%	16.20%	
Scholarships	0.00	0	0	540,000	540,000	
	0.00%	0.00%	0.00%	3.66%	1.25%	
O & M Plant	40.70	2,011,015	1,160,572	7,443,490	10,615,077	
	12.01%	10.18%	13.13%	50.38%	24.48%	
Transfers	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Total</b>	<b>339.00</b>	<b>19,745,755</b>	<b>8,842,440</b>	<b>14,773,895</b>	<b>43,362,090</b>	
<b>Dixie State University</b>						
		Total E & G Line Item				
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses	
Instruction	447.24	19,223,777	7,519,661	1,232,419	27,975,857	
	59.50%	49.40%	44.75%	7.28%	38.51%	
Research	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
Public Service	12.60	658,726	344,713	146,040	1,149,479	
	1.68%	1.69%	2.05%	0.86%	1.58%	
Academic Support: Libraries	12.00	724,614	342,108	194,929	1,261,651	
	1.60%	1.86%	2.04%	1.15%	1.74%	
Academic Support: Other	42.92	3,757,141	1,527,656	1,140,435	6,425,232	
	5.71%	9.65%	9.09%	6.74%	8.84%	
Student Services: Athletics	25.00	1,549,321	725,912	457,095	2,732,328	
	3.33%	3.98%	4.32%	2.70%	3.76%	
Student Services: Other	70.05	3,770,480	1,949,703	575,817	6,296,000	
	9.32%	9.69%	11.60%	3.40%	8.67%	
Institutional Support	93.82	6,870,260	3,160,461	6,997,037	17,027,758	
	12.48%	17.65%	18.81%	41.33%	23.44%	
Scholarships	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
O & M Plant	48.00	2,360,498	1,231,820	3,796,389	7,388,707	
	6.39%	6.07%	7.33%	22.43%	10.17%	
Transfers	0.00	0	0	2,387,888	2,387,888	
	0.00%	0.00%	0.00%	14.11%	3.29%	
<b>Total</b>	<b>751.63</b>	<b>38,914,817</b>	<b>16,802,034</b>	<b>16,928,049</b>	<b>72,644,900</b>	

USHE E & G EXPENDITURES BY CATEGORY

FY 2018-2019 Budget						
Salt Lake Community College		Total E & G Line Item				
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses	
Instruction	1,002.07	46,695,736	15,941,653	7,894,913	70,532,302	
	62.36%	54.96%	45.87%	22.33%	45.49%	
Research	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
Public Service	2.47	179,499	37,859	23,673	241,031	
	0.15%	0.21%	0.11%	0.07%	0.16%	
Academic Support: Libraries	14.00	1,092,441	380,876	539,849	2,013,166	
	0.87%	1.29%	1.10%	1.53%	1.30%	
Academic Support: Other	72.09	4,932,712	2,307,111	1,912,827	9,152,649	
	4.49%	5.81%	6.64%	5.41%	5.90%	
Student Services: Athletics	0.69	25,775	13,881	23,932	63,587	
	0.04%	0.03%	0.04%	0.07%	0.04%	
Student Services: Other	151.85	8,348,196	4,156,024	3,498,216	16,002,436	
	9.45%	9.83%	11.96%	9.89%	10.32%	
Institutional Support	209.27	15,923,970	8,668,674	9,184,527	33,777,171	
	13.02%	18.74%	24.94%	25.98%	21.78%	
Scholarships	0.00	0	0	999,600	999,600	
	0.00%	0.00%	0.00%	2.83%	0.64%	
O & M Plant	154.41	7,758,320	3,247,030	11,276,306	22,281,657	
	9.61%	9.13%	9.34%	31.90%	14.37%	
Transfers	0.00	0	0	0	0	
	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Total</b>	<b>1,606.86</b>	<b>84,956,648</b>	<b>34,753,108</b>	<b>35,353,843</b>	<b>155,063,600</b>	
<b>Utah System of Higher Education</b>						
		Total E & G Line Item				
	FTE	Salaries & Wages	Benefits	Other Expenses	Total Expenses	
Instruction	7,870.75	516,384,048	187,886,154	56,481,030	760,751,231	
	57.27%	53.95%	51.23%	17.88%	46.39%	
Research	221.82	46,897,183	14,754,155	12,369,249	74,020,587	
	1.61%	4.90%	4.02%	3.92%	4.51%	
Public Service	60.50	8,888,505	2,987,397	1,935,690	13,811,592	
	0.44%	0.93%	0.81%	0.61%	0.84%	
Academic Support: Libraries	462.85	32,921,842	12,049,843	11,776,725	56,748,410	
	3.37%	3.44%	3.29%	3.73%	3.46%	
Academic Support: Other	995.16	73,452,755	29,130,883	18,636,356	121,219,993	
	7.24%	7.67%	7.94%	5.90%	7.39%	
Student Services: Athletics	244.30	14,616,294	8,075,744	3,830,047	26,522,086	
	1.78%	1.53%	2.20%	1.21%	1.62%	
Student Services: Other	973.63	60,214,281	25,256,208	16,068,544	101,539,034	
	7.08%	6.29%	6.89%	5.09%	6.19%	
Institutional Support	1,728.46	137,382,487	60,046,087	73,564,605	270,993,180	
	12.58%	14.35%	16.37%	23.29%	16.53%	
Scholarships	3.33	354,428	77,402	17,981,956	18,413,786	
	0.02%	0.04%	0.02%	5.69%	1.12%	
O & M Plant	1,183.36	66,115,910	26,465,019	99,032,034	191,612,964	
	8.61%	6.91%	7.22%	31.35%	11.68%	
Transfers	0.00	0	0	4,203,627	4,203,627	
	0.00%	0.00%	0.00%	1.33%	0.26%	
<b>Total</b>	<b>13,744.16</b>	<b>957,227,734</b>	<b>366,728,892</b>	<b>315,879,865</b>	<b>1,639,836,490</b>	





## USHE Education and General Expenditures by Category FY 2018-19

