



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.

On Page 2 of Tab 5, “Utah System of Higher Education” in the Budget Analysis binder, the various areas of expenditure are discussed. The largest single area of expenditure is instruction, but 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. For example, the University of Utah, with its mission including research, received nearly \$300 million in research funds and \$570 million in public service funds from non-state appropriated funds in FY 2009.

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 2010-2011 data, 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	\$4,071	\$7,282	\$4,071	\$8,118
Lower Division	\$2,897	\$6,495	\$2,897	\$6,898
Upper Division	\$6,128	\$10,200	\$6,128	\$10,054
Basic Graduate	\$9,997	\$14,379	\$9,997	\$13,764
Advanced Graduate	\$15,774	\$20,421	\$15,774	\$19,094

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.

Utah System of Higher Education
Appropriated Direct Instructional Expenditures per FTE
 FY 2000 through FY 2011

	<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>	<u>08-09</u>	<u>09-10</u>	<u>10-11</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	\$3,556	\$4,512	\$4,482
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Upper Division												
Basic Graduate												
Advanced Graduate												
Dixie State College												
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
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
Upper Division		\$7,528	\$4,293	\$3,710	\$3,699	\$2,718	\$3,525	\$5,016	\$4,661	\$2,042	\$4,601	\$4,096
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
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
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
Basic Graduate										\$9,912	\$5,644	\$7,545
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
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
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
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
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
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
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

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education
Appropriated Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2011

	<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>	<u>08-09</u>	<u>09-10</u>	<u>10-11</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	\$8,513	\$9,000	\$9,249
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Upper Division												
Basic Graduate												
Advanced Graduate												
Dixie State College												
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
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
Upper Division		\$10,003	\$6,951	\$6,301	\$6,429	\$5,588	\$6,949	\$8,848	\$8,983	\$6,000	\$7,670	\$6,847
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
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
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
Basic Graduate										\$14,021	\$9,381	\$10,832
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
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
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
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
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
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
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

Utah System of Higher Education
Total Full Cost of Instruction Expenditures per FTE
 FY 2000 through FY 2011

	<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>	<u>08-09</u>	<u>09-10</u>	<u>10-11</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	\$6,773	\$7,725	\$7,735
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Upper Division												
Basic Graduate												
Advanced Graduate												
Dixie State College												
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
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
Upper Division		\$9,837	\$7,114	\$6,017	\$6,749	\$5,919	\$7,387	\$9,659	\$10,050	\$6,410	\$8,831	\$7,545
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
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
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
Basic Graduate										\$14,798	\$9,865	\$11,627
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	\$11,701	\$5,597	\$7,371
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
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
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
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
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
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