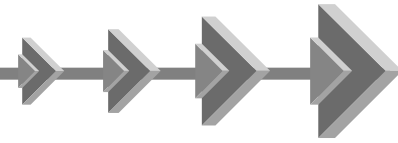


# INSTRUCTIONAL COSTS



- ▶ Illinois public universities annually participate in a Statewide "Cost Study" designed by the IBHE. The study apportions total appropriated fund expenditures to instruction, research, and public service functions. Instructional costs for the University of Illinois Urbana-Champaign, the University of Illinois Chicago, and the University of Illinois Springfield combined, on a full-time equivalent (FTE) student basis, have increased by 19.9% at the undergraduate level and 2.1% at the graduate level between FY 2015 and FY 2024. During the same period, the Higher Education Price Index, a measure of the cost of goods and services used in higher education, has increased by 30.9%.
- ▶ The Cost Study is a useful tool for comparing narrowly defined instructional costs among institutions. However, it is less well suited as a measure of total educational costs. Several significant measures of overall costs are omitted from the Cost Study. It does not include: faculty and staff retirement costs, health and other insurance benefits, institutional tuition waivers and scholarship assistance through the Illinois Student Assistance Commission (ISAC) and debt service on facilities.
- ▶ To provide a comprehensive measure for evaluating full instructional costs for education, these additional factors should be used in the calculation. IBHE Cost Study methodology calculates undergraduate instructional costs at the University to be \$13,412 in FY 2024. When full cost factors are incorporated into the calculation, instructional costs increase to \$27,481.

TABLE 34  
INSTRUCTIONAL COSTS PER FULL-TIME EQUIVALENT STUDENT<sup>1</sup>  
THE UNIVERSITY OF ILLINOIS

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Lower Division	\$9,158	\$8,429	\$8,151	\$8,716	\$8,617	\$8,510	\$8,891	\$9,197	\$10,213	\$10,841
Upper Division	\$12,567	\$11,650	\$11,599	\$12,529	\$12,808	\$12,408	\$13,256	\$13,166	\$14,511	\$15,071
<b>Undergraduate</b>	\$11,187	\$10,352	\$10,188	\$10,993	\$11,148	\$10,860	\$11,606	\$11,613	\$12,802	\$13,412
<b>Percent Change</b>		-7.5%	-1.6%	7.9%	1.4%	-2.6%	6.9%	0.1%	10.2%	4.8%
<b>Cumulative Percent Change</b>		-7.5%	-8.9%	-1.7%	-0.4%	-2.9%	3.7%	3.8%	14.4%	19.9%

Beginning Graduate	\$15,553	\$13,995	\$13,687	\$14,893	\$15,098	\$13,217	\$12,559	\$11,881	\$14,057	\$14,768
Advanced Graduate	\$23,397	\$21,347	\$21,311	\$23,007	\$24,659	\$23,095	\$23,799	\$23,500	\$25,102	\$27,481
<b>Graduate</b>	\$18,261	\$16,453	\$16,220	\$17,478	\$18,058	\$16,287	\$15,927	\$15,318	\$17,321	\$18,646
<b>Percent Change</b>		-9.9%	-1.4%	7.8%	3.3%	-9.8%	-2.2%	-3.8%	13.1%	7.6%
<b>Cumulative Percent Change</b>		-9.9%	-11.2%	-4.3%	-1.1%	-10.8%	-12.8%	-16.1%	-5.1%	2.1%

<b>Overall<sup>2</sup></b>	\$13,536	\$12,381	\$12,193	\$13,190	\$13,501	\$12,753	\$13,232	\$12,998	\$14,510	\$15,225
<b>Percent Change</b>		-8.5%	-1.5%	8.2%	2.4%	-5.5%	3.8%	-1.8%	11.6%	4.9%
<b>Cumulative Percent Change</b>		-8.5%	-9.9%	-2.6%	-0.3%	-5.8%	-2.2%	-4.0%	7.2%	12.5%

<b>HEPI Percent Changes<sup>3</sup></b>	0.0%	1.5%	4.6%	7.4%	10.6%	12.7%	15.8%	21.8%	26.6%	30.9%
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<sup>1</sup>Based on 30 credit hours per FTE undergraduate student and 24 credit hours per FTE graduate student. Data includes the Health Sciences Center at Chicago, excluding the Colleges of Medicine and Dentistry.

<sup>2</sup>Overall includes Veterinary Medicine and Law.

<sup>3</sup>HEPI and Cumulative Percent Change are calculated on the basis of FY 1983.

TABLE 35  
UNIVERSITY OF ILLINOIS TOTAL  
CALCULATION OF UNDERGRADUATE TUITION  
AS A PERCENT OF FULL INSTRUCTIONAL COSTS  
FY 2024

FY 2024 Undergraduate Tuition Revenue	\$	979,133,534
Less: ISAC Awards + Pell		287,139,611
Net Tuition Revenue Contributed by Students	\$	691,993,924
Annual FTE Students		60,334
<b>Effective Tuition Rate</b>		<b>\$ 11,469</b>
(Average amount of tuition revenue remitted per FTE student)		
Academic Unit Cost Study Costs	\$	1,037,668,210
<b>Academic Unit Cost Study Cost per FTE Student</b>		<b>\$ 17,199</b>
Plus: Retirement/Fringe Benefits	\$	559,970,146
Debt Service		38,509,936
Workers' Compensation		1,511,526
Undergraduate/Graduate Tuition Waivers for Undergraduate Instruction		51,239,120
TOTAL Undergraduate Instructional Costs	\$	1,688,898,937
Annual FTE Students		60,334
<b>Full Instructional Costs per Undergraduate FTE Student</b>		<b>\$ 27,993</b>
<b>Effective Tuition as a Percent of Full Instructional Costs</b>		<b>40.97%</b>

TABLE 36  
 UNDERGRADUATE INSTRUCTIONAL COSTS COMPARISON  
 FY 2024

	IBHE Cost Study Methodology	Full Cost of Instruction Methodology
Instructional Costs per FTE Student	\$13,412	\$27,993
Tuition Paid Per FTE Student	<u>\$12,071</u>	<u>\$13,398</u>
Ratio	<u>90.0%</u>	<u>47.9%</u>

TABLE 37  
ILLINOIS PUBLIC UNIVERSITIES  
FULL UNDERGRADUATE INSTRUCTIONAL COSTS PER FTE STUDENT,  
WEIGHTED AVERAGE TUITION AND STATE UNDERGRADUATE TUITION SUBSIDY

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Direct support per student from state appropriations and university income funds as determined by the Board of Higher Education Cost Study.	\$ 10,704	\$ 10,094	\$ 10,063	\$ 10,906	\$ 10,851	\$ 11,462	\$ 11,691	\$ 12,217	\$ 12,724	\$ 14,052
Allocation of expenditures from state appropriations and university income funds excluded from the Board of Higher Education Cost Study.	1,572	1,422	1,583	1,585	1,809	1,861	2,256	2,247	2,428	2,682
Estimated state support for retirement contributions.	856	869	860	893	895	983	996	1,012	1,049	1,118
Estimated state support for group health, life and dental insurance.	1,201	801	725	697	684	752	737	716	712	709
Estimated debt service on higher education facilities. (The allocation for undergraduate instruction is based on estimated undergraduate costs as a percent of total costs.)	496	199	559	263	256	282	285	283	322	422
<b>Undergraduate Full Instructional Cost Per FTE Student</b>	<b>\$ 14,829</b>	<b>\$ 13,385</b>	<b>\$ 13,790</b>	<b>\$ 14,344</b>	<b>\$ 14,495</b>	<b>\$ 15,340</b>	<b>\$ 15,965</b>	<b>\$ 16,475</b>	<b>\$ 17,235</b>	<b>\$ 18,983</b>
<b>Weighted Average Public Universities Undergraduate Tuition</b>	<b>\$ 10,422</b>	<b>\$ 10,675</b>	<b>\$ 10,933</b>	<b>\$ 11,081</b>	<b>\$ 11,343</b>	<b>\$ 11,343</b>	<b>\$ 11,429</b>	<b>\$ 11,620</b>	<b>\$ 11,972</b>	<b>\$ 12,193</b>
	70.3%	79.8%	79.3%	77.3%	78.3%	73.9%	71.6%	70.5%	69.5%	64.2%
<b>Net State of Illinois Undergraduate Average Tuition Subsidy</b>	<b>\$ 4,407</b>	<b>\$ 2,710</b>	<b>\$ 2,857</b>	<b>\$ 3,263</b>	<b>\$ 3,152</b>	<b>\$ 3,997</b>	<b>\$ 4,536</b>	<b>\$ 4,855</b>	<b>\$ 5,263</b>	<b>\$ 6,790</b>
	29.7%	20.2%	20.7%	22.7%	21.7%	26.1%	28.4%	29.5%	30.5%	35.8%