

# SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE

Interoffice Communication

Institutional Research and Studies

August 20, 2007

MEMO TO: Vaughn Vandegrift  
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FROM: Phil Brown/Sally Ferguson

SUBJECT: FY 2006 Comparative Cost Analysis

The comparative cost analysis we prepare annually using IBHE's statewide unit cost study data is attached. The analysis is presented in three parts:

**1) Replication of IBHE Comparative Instructional Unit Cost Study Analysis**  
(developed for and used in IBHE budget process)

Table 1 reconciles funds included in the comparative cost analysis with our total appropriated plus University income fund expenditures for the year.

Table 2 shows the comparative cost status (above or below average costs) of each of the cost study's conventional categories.

Tables 3 and 4 show details about the University's FY06 Organized Research and Public Service activities. All costs detailed in these tables are excluded from the comparative cost study – they are presented for information only.

**2) SIUE Comparative Instructional Unit Cost Study Analysis**  
(created for internal management use only)

Tables 5A through 5G show the university accounts or units which make up each of the major overhead categories shown in Table 2 and the functional areas in which accounts or units are located.

Table 6 extends comparative cost information to each of the University's instructional units. The information in this table can be understood as a series of comparative cost studies, one for each unit.

Table 7 and Tables 7A through 7F further extend comparative cost information to each of the four student levels, comprising a series of comparative cost studies for each level in each unit.

Table 8 shows the discipline or set of disciplines with which SIUE units are compared.

Table 9 shows SIUE's comparative cost status (above or below average costs) for each of the cost study's conventional categories since FY89.

Table 10 displays the comparative cost status for each college/school since FY89.

Table 11 displays the distribution of resources expended in the college and schools among the primary functions of instruction, public service and organized research.

**3) Illinois Public Universities Comparative Instructional Unit Cost Study**

Table 12 presents the relative cost position of each of the Illinois public universities.

Table 13 displays the distribution of resources expended in each of the universities among the primary functions of instruction, public service and organized research.

Basically, one type of modification is made to the IBHE methodology in the internal comparative analysis. Comparisons for the SIUE academic units are calculated using single disciplines for as many units as possible. IBHE discipline groups are used whenever it is appropriate to do so, and a "custom" discipline group is created for one unit. Details of this procedure are shown in Table 8.

Problems identified in previous years persist and should be kept in mind when the comparative analysis is examined. Most importantly, the influence exerted by University of Illinois costs on mean costs at all levels and virtually all disciplines, because of sheer size, is important. In FY06, the Urbana and Chicago campuses of the University of Illinois accounted for more than one-third of the credit hours taught at Illinois public universities.

In addition, the following specific comments should be noted.

- a. Engineering units. Civil, electrical and computing, and mechanical engineering weighted costs are virtually determined by the University of Illinois. This should be considered when either "above-average" or "below-average" costs appear. Northern Illinois University, the only other institution reporting industrial engineering, accounted for almost two-thirds of the credit hours. Construction weighted costs are SIUE's costs.
- b. Chemistry, Dance, Foreign Languages, Instructional Technology, Kinesiology, Pharmacy, and Physics. The weighted costs in Instructional Technology are heavily influenced by Northern Illinois University. The other six disciplines are heavily influenced by the University of Illinois, with Pharmacy costs essentially determined by the University of Illinois.
- c. Dance, Civil Engineering, Construction, Industrial Engineering, and Pharmacy. Fewer than five Illinois public universities teach in these disciplines. SIUE is the only institution teaching Construction, and only one other university teaches industrial engineering (Northern) and Pharmacy (UICC).
- d. Pharmacy. FY06 is the first year SIUE's new pharmacy program has students. The program is being phased in with the addition of a new entering class each year and will not have all class levels represented until the FY06 first year students reach their fourth year in FY09.

Tables 7 and 7A through 7F provide cost information by level. It may be noted that the University allocates relatively more money to the "Grad 1" level than it does to the undergraduate levels.

Tables 9 and 10 are intended to provide some historical perspective on costs. In 1980 the University's overall cost position was 125.2 percent of the state average. The University's cost position declined fairly steadily to 99.7 percent of the mean in FY 1992 (see Table 9). In FY 1987 a "blip" upward reflected the movement of the million dollars for Excellence in Undergraduate Education into our instructional costs. The four percentage point drop in the following year is the result of modifications to cost study guidelines to allow reporting of remedial credit hours in cost studies. SIUE was below average for the first time in FY 1991, at least technically, at 99.97 percent of statewide weighted costs. With FY 1994, a year of transition to a semester calendar, SIUE's relative position rose significantly above the state norm, 109.9 percent, as credit hours declined significantly more than they did throughout the state (-8.8 percent compared to -1.8 percent statewide). During FY 1995 and FY 1996 better than average increases in credit hours combined

with lower than average increases in total instructional expenditures to gradually bring SIUE closer to the state norm. Because SIUE credit hours increased more than at any university in the state in FY97, SIUE's relative cost position continued to improve that year and was essentially at the maximum plus five percent variation from state average that is considered acceptable by the IBHE. Continued increases in credit hours and lower than average increases in expenditures in FY98 brought SIUE to 103.2 percent of the state average, within the maximum five percent variation for the first time since FY 1993. Continuing above average increases in credit hours brought SIUE costs to the state average (100.1) in FY99. The trend continued through FY2001, putting SIUE costs at 94.1 percent of average, below the minimum of minus five percent variation from state average for the first time in the institution's history. During FY2002, relatively higher expenditures for instruction brought SIUE back into the plus or minus five percent variation from state average, despite credit hour increases continuing to be above average. In FY2003, SIUE remained within the minus five percent variation.

SIUE instructional costs for FY04 were at 91.8 percent of the state average -- the result of the largest relative increase in student credit hours in the state combined with a below average change in instructional expenditures. Continuing an above average increase in credit hours taught, SIUE's relative cost position declined again in FY05 to 90.4 percent of the state average. For the period FY1996 through FY2005, SIUE had by far the largest increase in the state in credit hours -- up 132 percent compared to a state average increase of 107 percent, with a rise of 123 percent at Northeastern Illinois University being the next highest. During that same time period, SIUE instructional expenditures were more moderately above the average increase in costs, up 150 percent at SIUE compared to 145 percent statewide. **In FY06, SIUE's comparative cost position changed little, with the increase in credit hours essentially at the state average and expenditures modestly above the state average increase.**

Five of the twelve Illinois public universities are currently within the plus or minus five percent cost variance deemed appropriate by the IBHE (Table 12). Chicago State University at 125 percent, University of Illinois-Urbana at 107 percent, and Eastern Illinois University at 106 percent are above the state average. University of Illinois-Springfield (85 percent), Governors State University (89 percent), Northern Illinois University (90 percent), and SIUE (92 percent) are below the plus or minus five percent cost variance.

**SIUE's FY06 instructional expenditures were \$2,814,851 more than in FY05, an increase of 4.0 percent, compared to a state average increase of 3.6 percent.** SIUE expenditures for academic support declined, department and school overheads remained essentially constant, and all remaining cost categories increased, with the largest increases in Student Services (up 17 percent).

I would be pleased to discuss the analysis more completely if you wish.

attachments  
NC06LTR

**Table 1**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Analysis**  
*Reconciliation of SIUE Adjusted Instructional Unit Cost Study Expenditures*  
*With State Appropriated Operating Expenditures*

<b>A.</b>	<b>Total SIUE Expenditures from Appropriated Funds and University Income Funds</b>	<b>\$113,579,128</b>
B.	SIU Central Administration Expenditures	\$1,081,324
	Expenditures Excluded from Cost Study (Medicare)	(\$13,121)
C.	Exclusions Prior to Cost Study Calculations:	
	1. Social Security & Medicare Payments (SIUE)	(\$1,160,963)
	2. Refunds	\$0
	3. Student Aid	(\$1,287,646)
	4. CMS Group Insurance	(\$1,840,445)
	5. ROTC	(\$25,054)
	6. Unemployment Compensation	(\$54,677)
	7. Auditor General - Audit Expense	(\$55,157)
	8. School of Dental Medicine	(\$8,806,673)
	9. School of Dental Medicine Associated Overheads	<u>(\$2,519,170)</u>
<b>D.</b>	<b>Expenditures Included in Unit Cost Study</b>	<b>\$98,897,546</b>
E.	Exclusions Prior to Normative Cost Study Procedures:	
	1. Operation and Maintenance of Physical Plant	(\$16,263,177)
	2. Organized Research (Including Overheads)	(\$2,331,297)
	3. Public Service (Including All Overheads)	(\$4,892,632)
	4. Academic Support Fixed Cost Allowance	(\$700,000)
	5. Student Services Fixed Cost Allowance	(\$550,000)
	6. Institutional Support Fixed Cost Allowance	<u>(\$1,500,000)</u>
<b>F.</b>	<b>Expenditures Included in Normative Cost Analysis</b>	<b>\$72,660,440</b>

**Table 2**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Statewide Weighted Costs Compared With SIUE Actual Costs*  
*Replication of IBHE Procedures by Cost Category*

(1)	(2)	(3)	(4)	(5)
Cost Category	Weighted Costs	Adjusted SIUE Reported Costs	Funding Differences (2)-(3)	Costs as % of Weighted
1. Direct Instruction	\$ 28,029,806	21,054,849	\$ 6,974,957	75.1%
2. Indirect Instructor	4,949,248	5,724,457	-775,209	115.7%
3. Departmental Research	6,025,014	6,477,005	-451,991	107.5%
4. Dept. & School Overhead:	<u>15,652,284</u>	<u>16,337,171</u>	<u>-684,887</u>	<u>104.4%</u>
5. School Subtotal	\$ 54,656,352	\$ 49,593,482	\$ 5,062,870	90.7%
6. Overhead Unique to a Function	3,912,781	5,350,492	-1,437,711	136.7%
7. Academic Support	6,053,322	6,642,434	-589,112	109.7%
8. Student Services	3,093,518	3,358,820	-265,302	108.6%
9. Independent Operation:	0	0	0	--
10. Institutional Support	<u>11,683,460</u>	<u>7,715,212</u>	<u>3,968,248</u>	<u>66.0%</u>
11. Non-School Subtotal	\$ 24,743,081	\$ 23,066,958	\$ 1,676,123	93.2%
12. TOTAL	\$ 79,399,433	\$ 72,660,440	\$ 6,738,993	91.5%

Notes:

1. Total Adjusted SIUE Reported Costs ( column (3), line 12 ) equal Expenditures Included In Normative Cost Analysis (Table 1, line F). The reported amounts are adjusted for fixed cost allowances in several overhead categories
2. The Total Funding Difference (column (4), line 12) was compared with an allowance for variance of 5% of Total Weighted Costs (5% of column (2), line 12, or \$3,969,972). The University is below the state average significantly below the 5% allowance for variance

**Table 3**  
**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Organized Research Expenditures*

<b>Name</b>	<b>Total Expenses</b>		
<b>A. Approved Institutes and Centers</b>	<b>Direct Salary</b>	<b>Other Expense</b>	
Illinois Education Research Council	163,019	189,302	352,321
Institute for Urban Research	78,757	56,794	135,551
National Corn-to-Ethanol Research Center	328,154	389,873	718,027
<b>Subtotal Approved Institutes and Centers</b>	<b>\$ 569,930</b>	<b>\$ 635,969</b>	<b>\$ 1,205,899</b>
<b>B. Academic Departments</b>	<b>Cost Sharing Associated With External Grants and Contracts</b>	<b>Competitive Centrally Administered Grants</b>	
Accounting	-	-	-
Anthropology	-	-	-
Art and Design	-	17,902	17,902
Biological Sciences	840	25,426	26,266
Chemistry	19,977	30,556	50,533
Civil Engineering	17,821	5,970	23,791
Computer Management and Information Systems	-	-	-
Computer Science	-	11,936	11,936
Construction	-	-	-
Curriculum and Instruction	2,751	-	2,751
Economics and Finance	-	14,142	14,142
Educational Leadership	-	-	-
Electrical and Computer Engineering	-	16,021	16,021
English Language and Literature	-	22,508	22,508
Foreign Language and Literature	-	8,951	8,951
Geography	16,674	16,065	32,739
Historical Studies	-	8,400	8,400
Instructional Services	-	-	-
Kinesiology and Health Education	-	-	-
Management & Marketing	-	-	-
Mass Communications	-	724	724
Mathematics and Statistics	-	14,917	14,917
Mechanical and Industrial Engineering	11,813	9,559	21,372
Music	-	-	-
Nursing	-	7,566	7,566
Pharmacy	-	-	-
Philosophy	-	-	-
Physics	-	22,245	22,245
Political Science	-	8,951	8,951
Psychology	-	10,976	10,976
Public Administration and Policy Analysis	-	-	-
Social Work	-	-	-
Sociology and Criminal Justice Studies	3,586	12,135	15,721
Special Education and Communication Disorders	-	16,509	16,509
Speech Communication	-	2,983	2,983
Theater and Dance	-	3,615	3,615
<b>Subtotal</b>	<b>\$ 73,462</b>	<b>\$ 288,057</b>	<b>\$ 361,519</b>
Allocated Overheads			\$ 116,717
<b>Subtotal Academic Departments</b>			<b>\$ 478,236</b>

**Table 3**  
**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Organized Research Expenditures*

Name	Total Expenses
<b>C. Schools and Colleges</b>	
Allocated Overheads	\$ 111,252
<b>Subtotal Schools and Colleges</b>	<b>\$ 111,252</b>
<b>D. Expenditures by Separately Organized Units Other than in A,B, or C Above</b>	\$ -
<b>E. Overhead Costs Unique to Organized Research</b>	
Graduate School	\$ 65,166
<b>Subtotal Overhead Costs Unique to Research</b>	<b>\$ 65,166</b>
<b>F. Allocated Institutional Overheads</b>	<b>\$ 1,007,296</b>
<b>G. Total (Sum of Subtotals A through F)</b>	<b>\$ 2,867,849</b>

**Table 4**  
**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Public Service Expenditures*

	Direct Salary	Other Expenses	Total Expenses
<b>A. Approved Institutes and Centers</b>			
Center for Advancement of Management and Productivity	48,568	21,216	69,784
Environmental Resources Training Center	-	-	-
Radio Station WSIE-FM	54,664	108,327	162,991
The University Museum	18,743	177,635	196,378
University Services to East St. Louis	200,411	814,523	1,014,934
<b>Subtotal Centers and Institutes</b>	<b>\$ 322,386</b>	<b>\$ 1,121,702</b>	<b>\$ 1,444,088</b>
<b>B. Academic Departments</b>			
Accounting	-	-	-
Anthropology	8,552	-	8,552
Art and Design	35,118	-	35,118
Biological Sciences	1,715	48,132	49,847
Chemistry	23,379	4,806	28,185
Civil Engineering	10,642	-	10,642
Computer Management and Information Systems	6,303	-	6,303
Computer Science	10,621	-	10,621
Construction	18,809	-	18,809
Curriculum and Instruction	27,518	-	27,518
Economics and Finance	28,325	-	28,325
Educational Leadership	15,809	-	15,809
Electrical and Computer Engineering	24,026	1,088	25,114
English Language and Literature	45,414	-	45,414
Foreign Language and Literature	8,497	-	8,497
Geography	3,809	-	3,809
Historical Studies	5,572	-	5,572
Instructional Services	-	-	-
Kinesiology and Health Education	6,665	-	6,665
Management & Marketing	7,794	-	7,794
Mass Communications	3,091	-	3,091
Mathematics and Statistics	23,386	-	23,386
Mechanical and Industrial Engineering	29,879	-	29,879
Music	22,949	-	22,949
Nursing	49,698	-	49,698
Pharmacy	-	-	-
Philosophy	10,744	-	10,744
Physics	5,165	-	5,165
Political Science	826	-	826
Psychology	23,662	-	23,662
Public Administration and Policy Analysis	65,621	-	65,621
Social Work	6,327	-	6,327
Sociology and Criminal Justice Studies	6,880	-	6,880
Special Education and Communication Disorders	20,952	-	20,952
Speech Communication	1,341	-	1,341
Theater and Dance	92,297	5,267	97,564
<b>Subtotal</b>	<b>\$ 651,386</b>	<b>\$ 59,293</b>	<b>\$ 710,679</b>
Allocated Overheads	-	-	228,046
<b>Subtotal Academic Departments</b>	<b>\$ 651,386</b>	<b>\$ -</b>	<b>\$ 938,725</b>

**Table 4**  
**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Public Service Expenditures*

	Direct Salary	Other Expenses	Total Expenses
<b>C. Schools and Colleges</b>			
Arts and Sciences	56,704	119,963	176,667
Business	77,774	34,077	111,851
Education	4,093	4,313	8,406
Engineering	28,762	-	28,762
Nursing	39,417	36,186	75,603
Pharmacy	54,666	-	54,666
Allocated Overheads	-	-	273,651
<b>Subtotal Schools and Colleges</b>	<b>\$ 261,416</b>	<b>\$ 194,539</b>	<b>\$ 729,606</b>
<b>D. Expenditures by Separately Organized Units Other than in A, B, or C Above</b>			
Admissions	4,441	-	4,441
Audio Visual Service	895	-	895
Equal Opportunity Program	11,406	-	11,406
Graduate Studies and Research	2,141	-	2,141
Human Resources	4,950	-	4,950
Intercollegiate Sports Programs	12,854	-	12,854
International Student Services	5,139	-	5,139
Kimmel Leadership Center	5,802	-	5,802
Lovejoy Library	20,264	-	20,264
Office of the Chancellor	7,143	-	7,143
Office of University Relations	6,841	-	6,841
SIU Office of the President	94,401	-	94,401
<b>Subtotal Other Separately Organized Units</b>	<b>\$ 176,277</b>	<b>\$ -</b>	<b>\$ 176,277</b>
<b>E. Overhead Costs Unique to Public Service</b>			
Continuing Education	-	165,242	165,242
Economic Development	-	32,333	32,333
Educard	-	2,315	2,315
Graduate School	-	77,868	77,868
University Park	-	288,238	288,238
Vince Demuzio Gov Intrn Program	-	50,000	50,000
<b>Subtotal Overhead Costs Unique to Pub Svc</b>	<b>\$ -</b>	<b>\$ 615,995</b>	<b>\$ 615,995</b>
<b>F. Allocated Institutional Overheads</b>	<b>-</b>	<b>\$ 2,113,993</b>	<b>\$ 2,113,993</b>
<b>G. Total (Sum of Subtotals A through F)</b>	<b>\$ 1,411,465</b>	<b>\$ 4,046,228</b>	<b>\$ 6,018,683</b>

Table 5A

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total

**Direct Salary Costs**

**Direct Instruction, Indirect Instruction, Departmental Research:**

General Academic Advisement	\$523,805	\$523,805
Instructional Units	\$31,809,947	\$31,809,947
School General Units	\$922,559	\$922,559

**Direct Salary - Instruction** **\$33,256,311**

Direct Activity - Organized Research + 875,242  
 Direct Activity - Public Service + 1,411,468

**Direct Salary Costs - All Functions** \$35,543,021

**Table 5B**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total

**Departmental & School Overheads:**

Instructional Units and Schools	\$16,337,171	\$16,337,171
<b>Departmental and School Overheads - Instruction</b>	\$16,337,171	<b>\$16,337,171</b>
Departmental and School Overheads - Organized Research		+ 920,145
Departmental and School Overheads - Public Service		+ 1,877,228
<b>Departmental &amp; School Overheads - All Functions</b>		<b><u>\$19,134,544</u></b>

**Table 5C**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
<b>Overhead Support Unique To A Function:</b>						
Academic Marketing Services		\$286,718				\$286,718
Academic Quality Improvement Project		\$149,676				149,676
Admissions		\$804,671				804,671
Assist. VC Enrollment Mgt - Search		\$910				910
Assistant Vice Chancellor - Enrollment Mgt		\$254,266				254,266
Banner Student Implementation		\$586,878				586,878
Commencement exercise		\$79,575				79,575
Continuing Education 65/35		\$306,878				306,878
Distance Learning & Technology		\$808,392				808,392
Excellence Graduate Education		\$84				84
Excellence Learning & Teaching		\$54,041				54,041
Excellence Undergraduate Education		\$23,642				23,642
Graduate Admission		\$17,952				17,952
Graduate School		\$339,117				339,117
Grad School Cost Sharing		\$1,427				1,427
Honor's Program		\$42,935				42,935
Intl / Out of State Recruitment		\$88,481				88,481
New Student Orientation		\$14,130				14,130
Office of Cont Edu-Cost Share		\$5,826				5,826
Office of the Registrar		\$1,151,307				1,151,307
Presidential Scholars	\$0					0
Research Administration - General		11,980				11,980
SIS Implementation		1,345				1,345
Student Opp. for Academic Results (SOAR)		59,674				59,674
SOAR Matching		1				1
Students Service 2000 - Web Access		9,432				9,432
Transcript Processing		66,020				66,020
Undergraduate Assessment & Program Review		185,136				185,136
<b>Overhead Support Unique - Instruction</b>	\$0	\$5,350,494				<b>\$5,350,494</b>
				Overhead Support Unique - Organized Research		+ 0
				Overhead Support Unique - Public Service		+ 0
				<b>Overhead Support Unique - All Functions</b>		<b><u>5,350,494</u></b>

Table 5D

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
<b>Academic Support:</b>						
Academic Computing		\$0				\$0
Academic Computing and Labs		\$1,145,266				1,145,266
Academic Computing Network		\$82,468				82,468
Audio Visual Service		\$255,538				255,538
EUE - Lovejoy Library		\$11,073				11,073
EUE - Smart Classrooms		\$4,065				4,065
FDF - Library		\$25,250				25,250
Library Materials/Access		\$1,437,246				1,437,246
LIS-Banner/Luminesce		\$0				0
LIS Cost Share		\$21,924				21,924
LIS-School of Pharmacy		\$95,957				95,957
Lovejoy Library		\$2,722,102				2,722,102
Office of Information Technology				\$1,894,933		1,894,933
OIT Campus Network				\$288,034		288,034
Ombudsman		25,155				25,155
University Governance	\$30,409					30,409
<b>Academic Support - All Functions</b>	\$30,409	\$5,826,044		\$2,182,967		<b>\$8,039,420</b>
					Academic Support - Organized Research	- 246,383
					Academic Support - Public Service	- 517,080
					<b>Academic Support - Instruction</b>	<b>7,275,957</b>

Table 5E

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
<b>Student Services:</b>						
Academic Counseling & Advisement		\$320,727				\$320,727
Acad Couns & Advis - Cost Share		\$112,370				\$112,370
Career Development Center		\$371,405				371,405
Counseling Services					\$222,392	222,392
Cultural & Social Diversity		63,927				63,927
Disability Support & Service					173,895	173,895
Early Childhood Center					88,298	88,298
EUE - VC For Student Affairs					2,883	2,883
Faculty Academic Counseling Athletics		28,159				28,159
ID Card Support					16,898	16,898
Intercollegiate Sports Programs					355,657	355,657
International Student Initiatives					84,008	84,008
International Student Services					162,055	162,055
Internat Stud Serv Cost Share					2,297	2,297
Kimmel Leadership Center					361,019	361,019
Minority Recruitment & Retention		16,919				16,919
New Student Orientation					0	0
Student Financial Aid		915,478				915,478
VC For Student Affairs					430,365	430,365
VC For Student Affairs - Special Initiatives					180,063	180,063
<b>Student Services - Instruction</b>		<b>\$1,828,985</b>			<b>\$2,079,830</b>	<b>\$3,908,815</b>
						Student Services - Organized Research + 0
						Student Services - Public Service + 0
						<b>Student Services - All Functions 3,908,815</b>

Table 5F

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
<b>Institutional Support:</b>						
Administrative Accounting				\$381,542		\$381,542
Administrative Services				43,194		43,194
Air & other Transportation	\$18,099					18,099
Alumni Services			\$124,874			124,874
Banner Advancement Implementation	\$106,415					106,415
Banner HR Implementation	\$59,546					59,546
Bursar				454,906		454,906
Chancellor Search	\$18,968					18,968
Cultural & Social Diversity		\$79,284				79,284
Disbursements				197,798		197,798
Equal Opportunity Programs	116,079					116,079
Foundation Administration			421,277			421,277
General Administration	274,929					274,929
Human Resources				1,126,351		1,126,351
Imaging Project				72,844		72,844
Institutional Research and Studies		342,509				342,509
License and Fees				372,587		372,587
Minority Recruitment & Retention		20,678				20,678
Office of Financial Affairs				382,095		382,095
Office of Information Technology				763,427		763,427
Office of the Chancellor	538,375					538,375
OIT Campus Network - Admin				116,508		116,508
Oracle Implementation	754,485					754,485
Photographic Expense			83,447			83,447
Post Office				112,128		112,128
Purchasing				529,741		529,741
Provost & VC - Academic General		127,036				127,036
Provost & VC - Office		676,334				676,334
P&VC-Retmnt, SK LV & Vac		68,000				68,000
Public Affairs			619,754			619,754
Public Awareness			12,367			12,367
Records Management				104,652		104,652
SIUE 50TH Anniversary	5,015					5,015
State Appr'd Pro Res				-666		-666
University General Expense	44,402					44,402
University Graphics and Publications			143,444			143,444
University Plan & Budget Counsel	14					14

Table 5F

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
University Receptions Special Events	41,557					41,557
University Relations			119,005			119,005
University Relations - Salaries			0			0
VC For Administration				246,817		246,817
Off of University Relations			682,657			682,657
Bd of Trustees (System Ofc)	<u>\$973,802</u>					<u>\$973,802</u>
Institutional Support	\$2,951,686	\$1,313,841	\$2,206,825	\$4,903,924		\$11,376,276
					Institutional Support for School of Dental Medicine	- 1,400,760
					Cost Study Error Adjustment	+ 1,395
					<b>Institutional Support - All Functions</b>	<b><u>\$9,976,911</u></b>
					Institutional Support - Organized Research	- 289,311
					Institutional Support - Public Service	- 607,171
					<b>Institutional Support - Instruction</b>	<b>\$9,080,429</b>

**Table 5G**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Costs by Category and Functional Area - Detail*

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Cost Category & Unit	Chancellor	V.C. & Provost	V.C. for University Relations	V.C. for Administration	V.C. for Student Affairs	Total
<b>Operation &amp; Maintenance of Physical Plant:</b>						
Deferred Maintenance				\$1,657,117		\$1,657,117
ESL Facilities Management				\$549,409		\$549,409
ESL Higher Education Campus - Admin				\$127,795		\$127,795
ESL Major Repairs				\$25,008		\$25,008
ESL Utilities				\$278,979		\$278,979
Environmental Health & Safety				\$175,701		\$175,701
Facilities Management - Edwardsville				\$6,767,940		\$6,767,940
Facilities Mgmt Special Projects				\$1,242,862		\$1,242,862
Fac Mgt Year End Projects				\$95,517		\$95,517
Fire Protection				\$3,870		\$3,870
General Classroom Repair/Improvements		\$29,440				\$29,440
Plant Costs Charged to Units				\$489,298		\$489,298
Rental Real Property				\$130,000		\$130,000
Security Services				\$23,404		\$23,404
Surplus Property				\$23,238		\$23,238
University Police				\$1,984,630		\$1,984,630
Utilities				\$2,954,991		\$2,954,991
Utilities - University Park Operations	\$52,132					\$52,132
Waste Trtmt Plant				\$147		\$147
Wayfinding Replace & Enhance Project				\$737,006		\$737,006
<b>Oper &amp; Maint of Physical Plant</b>	\$52,132	\$29,440		\$17,266,914		\$17,348,486
					O&M Physical Plant - Dental Medicine	- 1,085,308
					<b>O&amp;M Physical Plant - All Functions</b>	<b><u>16,263,178</u></b>
					O&M Physical Plant - Organized Research	- 471,602
					O&M Physical Plant - Public Service	- 989,742
					<b>O&amp;M Physical Plant - Instruction</b>	<b>14,801,834</b>

Table 6

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Unit Distribution Detail*  
*Subtotal All Costs Through School Level*

	(2) Statewide Weighted Costs	(3) SIUE Actual Costs	(4) Funding Differences (2)-(3)	(5) Actual Costs as % of Weighted
Anthropology	472,939	423,892	49,047	89.6
Art & Design	2,305,490	1,595,416	710,074	69.2
Biological Sciences	2,373,233	2,250,318	122,915	94.8
Chemistry	1,875,680	1,815,424	60,256	96.8
English Language & Literature	2,710,539	2,449,060	261,479	90.4
Foreign Language & Literature	1,161,679	1,018,154	143,525	87.6
Geography	1,154,717	962,279	192,438	83.3
Historical Studies	1,476,935	1,203,593	273,342	81.5
Instructional Services	583,583	868,720	-285,137	148.9
Mass Communications	897,096	882,429	14,667	98.4
Mathematics & Statistics	2,337,449	1,816,603	520,846	77.7
Music	1,670,623	1,643,964	26,659	98.4
Philosophy	1,337,160	1,035,526	301,634	77.4
Physics	1,383,512	1,113,835	269,677	80.5
Political Science	998,770	649,406	349,364	65.0
Public Admin. & Policy Analysis	740,442	638,550	101,892	86.2
Social Work	752,806	837,145	-84,339	111.2
Sociology & Criminal Justice Studies	1,496,948	1,196,232	300,716	79.9
Speech Communication	1,475,603	1,075,520	400,083	72.9
Theater & Dance	1,148,416	982,289	<u>166,127</u>	<u>85.5</u>
<b>College of Arts and Sciences</b>	<b>28,353,620</b>	<b>24,458,355</b>	<b>3,895,265</b>	<b>86.3</b>
Accounting	1,586,682	1,137,718	448,964	71.7
Computer Management & Info Systems	1,575,903	1,586,432	-10,529	100.7
Economics and Finance	2,401,521	2,028,688	372,833	84.5
Management and Marketing	3,131,896	2,136,254	<u>995,642</u>	<u>68.2</u>
<b>School of Business</b>	<b>8,696,002</b>	<b>6,889,092</b>	<b>1,806,910</b>	<b>79.2</b>
Curriculum & Instruction	1,627,994	1,834,757	-206,763	112.7
Educational Leadership	994,909	1,141,868	-146,959	114.8
Kinesiology & Health Education	1,347,887	1,165,982	181,905	86.5
Psychology	1,765,084	1,666,331	98,753	94.4
Special Educ & Communication Disorders	<u>1,406,658</u>	<u>1,344,809</u>	<u>61,849</u>	<u>95.6</u>
<b>School of Education</b>	<b>7,142,532</b>	<b>7,153,747</b>	<b>-11,215</b>	<b>100.2</b>
Civil Engineering	1,345,690	947,184	398,506	70.4
Computer Science	1,169,280	1,293,717	-124,437	110.6
Construction	425,130	425,130	0	100.0
Electrical & Computer Engineering	1,245,388	1,196,000	49,388	96.0
Mechanical & Industrial Engineering	<u>1,246,134</u>	<u>1,153,430</u>	<u>92,704</u>	<u>92.6</u>
<b>School of Engineering</b>	<b>5,431,622</b>	<b>5,015,461</b>	<b>416,161</b>	<b>92.3</b>
<b>School of Nursing</b>	<b>3,507,363</b>	<b>3,993,301</b>	<b>-485,938</b>	<b>113.9</b>
<b>School of Pharmacy</b>	<b>788,431</b>	<b>2,083,526</b>	<b>-1,295,095</b>	<b>264.3</b>
<b>Total</b>	<b><u>53,919,570</u></b>	<b><u>49,593,482</u></b>	<b><u>4,326,088</u></b>	<b><u>92.0</u></b>

These amounts differ from those shown on line 5, column (2) of Table 2 because different state weighted costs were used to develop the two tables. Amounts used here are the result of more appropriate representations of statewide average discipline costs than those used to develop Table 2.

Table 7

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*Detail by Level*

(1)		(2)	(3)	(4)	(5)	(6)
Unit		Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>College of Arts and Sciences</b>	Lower	\$10,858,313	\$9,518,959	\$1,339,354	87.7%	103,155
	Upper	\$13,865,671	\$10,723,293	\$3,142,378	77.3%	90,159
	Grad1	\$3,626,965	\$4,209,993	(\$583,028)	116.1%	11,617
	Grad2	\$2,671	\$6,110	(\$3,439)	228.8%	6
	<b>Total</b>	<b>\$28,353,620</b>	<b>\$24,458,355</b>	<b>\$3,895,265</b>	<b>86.3%</b>	<b>204,937</b>
<b>School of Business</b>	Lower	\$1,216,986	\$1,132,921	\$84,065	93.1%	12,143
	Upper	\$5,457,454	\$3,836,751	\$1,620,703	70.3%	30,268
	Grad1	\$2,021,562	\$1,919,420	\$102,142	94.9%	6,385
	Grad2	\$0	\$0	\$0	NA	0
	<b>Total</b>	<b>\$8,696,002</b>	<b>\$6,889,092</b>	<b>\$1,806,910</b>	<b>79.2%</b>	<b>48,796</b>
<b>School of Education</b>	Lower	\$635,247	\$650,409	(\$15,162)	102.4%	8,100
	Upper	\$4,003,899	\$3,611,825	\$392,074	90.2%	29,577
	Grad1	\$2,503,386	\$2,891,513	(\$388,127)	115.5%	11,810
	Grad2	\$0	\$0	\$0	NA	0
	<b>Total</b>	<b>\$7,142,532</b>	<b>\$7,153,747</b>	<b>(\$11,215)</b>	<b>100.2%</b>	<b>49,487</b>
<b>School of Engineering</b>	Lower	\$671,476	\$635,746	\$35,730	94.7%	3,831
	Upper	\$3,632,003	\$3,113,072	\$518,931	85.7%	12,978
	Grad1	\$1,128,143	\$1,266,643	(\$138,500)	112.3%	2,851
	Grad2	\$0	\$0	\$0	NA	0
	<b>Total</b>	<b>\$5,431,622</b>	<b>\$5,015,461</b>	<b>\$416,161</b>	<b>92.3%</b>	<b>19,660</b>
<b>School of Nursing</b>	Lower	\$291,002	\$444,302	(\$153,300)	152.7%	1,477
	Upper	\$2,119,651	\$2,480,743	(\$361,092)	117.0%	8,279
	Grad1	\$1,096,710	\$1,068,256	\$28,454	97.4%	2,134
	Grad2	\$0	\$0	\$0	NA	0
	<b>Total</b>	<b>\$3,507,363</b>	<b>\$3,993,301</b>	<b>(\$485,938)</b>	<b>113.9%</b>	<b>11,890</b>
<b>School of Pharmacy</b>	Lower	\$0	\$0	\$0	NA	0
	Upper	\$0	\$0	\$0	NA	0
	Grad1	\$788,431	\$2,083,526	(\$1,295,095)	264.3%	2,952
	Grad2	\$0	\$0	\$0	NA	0
	<b>Total</b>	<b>\$788,431</b>	<b>\$2,083,526</b>	<b>(\$1,295,095)</b>	<b>264.3%</b>	<b>2,952</b>
<b>University Total</b>	Lower	\$13,673,024	\$12,382,337	\$1,290,687	90.6%	128,706
	Upper	\$29,078,678	\$23,765,684	\$5,312,994	81.7%	171,261
	Grad1	\$11,165,197	\$13,439,351	(\$2,274,154)	120.4%	37,749
	Grad2	\$2,671	\$6,110	(\$3,439)	228.8%	6
	<b>Total</b>	<b>\$53,919,570</b>	<b>\$49,593,482</b>	<b>\$4,326,088</b>	<b>92.0%</b>	<b>337,722</b>

Table 7A

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*College of Arts and Sciences Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Anthropology</b>					
Lower	\$218,311	\$213,814	\$4,497	97.9%	2,593
Upper	\$246,274	\$200,340	\$45,934	81.3%	1,979
Grad1	\$8,354	\$9,738	(\$1,384)	116.6%	24
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$472,939</b>	<b>\$423,892</b>	<b>\$49,047</b>	<b>89.6%</b>	<b>4,596</b>
<b>Art &amp; Design</b>					
Lower	\$516,251	\$335,321	\$180,930	65.0%	3,456
Upper	\$1,365,843	\$852,352	\$513,491	62.4%	6,097
Grad1	\$423,396	\$407,743	\$15,653	96.3%	1,201
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$2,305,490</b>	<b>\$1,595,416</b>	<b>\$710,074</b>	<b>69.2%</b>	<b>10,754</b>
<b>Biological Sciences</b>					
Lower	\$698,597	\$748,923	(\$50,326)	107.2%	6,550
Upper	\$1,272,383	\$986,814	\$285,569	77.6%	7,380
Grad1	\$402,253	\$514,581	(\$112,328)	127.9%	1,000
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$2,373,233</b>	<b>\$2,250,318</b>	<b>\$122,915</b>	<b>94.8%</b>	<b>14,930</b>
<b>Chemistry</b>					
Lower	\$895,247	\$815,286	\$79,961	91.1%	8,060
Upper	\$796,343	\$672,375	\$123,968	84.4%	4,307
Grad1	\$184,090	\$327,763	(\$143,673)	178.0%	534
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,875,680</b>	<b>\$1,815,424</b>	<b>\$60,256</b>	<b>96.8%</b>	<b>12,901</b>
<b>English Language &amp; Literature</b>					
Lower	\$1,420,728	\$1,121,989	\$298,739	79.0%	12,972
Upper	\$959,135	\$887,808	\$71,327	92.6%	6,385
Grad1	\$330,676	\$439,263	(\$108,587)	132.8%	1,172
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$2,710,539</b>	<b>\$2,449,060</b>	<b>\$261,479</b>	<b>90.4%</b>	<b>20,529</b>
<b>Foreign Language &amp; Literature</b>					
Lower	\$432,449	\$411,310	\$21,139	95.1%	4,276
Upper	\$649,952	\$570,701	\$79,251	87.8%	4,774
Grad1	\$79,278	\$36,143	\$43,135	45.6%	282
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,161,679</b>	<b>\$1,018,154</b>	<b>\$143,525</b>	<b>87.6%</b>	<b>9,332</b>
<b>Geography</b>					
Lower	\$387,694	\$318,147	\$69,547	82.1%	5,202
Upper	\$583,155	\$462,357	\$120,798	79.3%	5,149
Grad1	\$183,868	\$181,775	\$2,093	98.9%	583
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,154,717</b>	<b>\$962,279</b>	<b>\$192,438</b>	<b>83.3%</b>	<b>10,934</b>
<b>Historical Studies</b>					
Lower	\$487,422	\$447,062	\$40,360	91.7%	5,045
Upper	\$851,332	\$593,017	\$258,315	69.7%	6,119
Grad1	\$135,510	\$157,404	(\$21,894)	116.2%	504
Grad2	\$2,671	\$6,110	(\$3,439)	228.8%	6
<b>Total</b>	<b>\$1,476,935</b>	<b>\$1,203,593</b>	<b>\$273,342</b>	<b>81.5%</b>	<b>11,674</b>

Table 7A

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*College of Arts and Sciences Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Instructional Services</b>					
Lower	\$535,581	\$769,890	(\$234,309)	143.7%	5,115
Upper	\$47,142	\$92,942	(\$45,800)	197.2%	308
Grad1	\$860	\$5,888	(\$5,028)	684.7%	3
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$583,583</b>	<b>\$868,720</b>	<b>(\$285,137)</b>	<b>148.9%</b>	<b>5,426</b>
<b>Mass Communications</b>					
Lower	\$151,325	\$199,604	(\$48,279)	131.9%	1,261
Upper	\$637,964	\$559,672	\$78,292	87.7%	3,686
Grad1	\$107,807	\$123,153	(\$15,346)	114.2%	332
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$897,096</b>	<b>\$882,429</b>	<b>\$14,667</b>	<b>98.4%</b>	<b>5,279</b>
<b>Mathematics &amp; Statistics</b>					
Lower	\$1,243,891	\$930,237	\$313,654	74.8%	13,311
Upper	\$919,803	\$626,371	\$293,432	68.1%	6,757
Grad1	\$173,755	\$259,995	(\$86,240)	149.6%	580
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$2,337,449</b>	<b>\$1,816,603</b>	<b>\$520,846</b>	<b>77.7%</b>	<b>20,648</b>
<b>Music</b>					
Lower	\$586,993	\$572,848	\$14,145	97.6%	3,396
Upper	\$809,213	\$704,396	\$104,817	87.0%	2,875
Grad1	\$274,417	\$366,720	(\$92,303)	133.6%	541
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,670,623</b>	<b>\$1,643,964</b>	<b>\$26,659</b>	<b>98.4%</b>	<b>6,812</b>
<b>Philosophy</b>					
Lower	\$607,204	\$490,759	\$116,445	80.8%	6,708
Upper	\$724,606	\$543,362	\$181,244	75.0%	5,483
Grad1	\$5,350	\$1,405	\$3,945	26.3%	18
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,337,160</b>	<b>\$1,035,526</b>	<b>\$301,634</b>	<b>77.4%</b>	<b>12,209</b>
<b>Physics</b>					
Lower	\$622,792	\$540,553	\$82,239	86.8%	4,139
Upper	\$659,591	\$435,153	\$224,438	66.0%	3,547
Grad1	\$101,129	\$138,129	(\$37,000)	136.6%	236
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,383,512</b>	<b>\$1,113,835</b>	<b>\$269,677</b>	<b>80.5%</b>	<b>7,922</b>
<b>Political Science</b>					
Lower	\$401,400	\$247,667	\$153,733	61.7%	4,480
Upper	\$564,130	\$363,351	\$200,779	64.4%	4,169
Grad1	\$33,240	\$38,388	(\$5,148)	115.5%	119
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$998,770</b>	<b>\$649,406</b>	<b>\$349,364</b>	<b>65.0%</b>	<b>8,768</b>
<b>Public Admin. &amp; Policy Analysis</b>					
Lower	\$7,855	\$2,850	\$5,005	36.3%	18
Upper	\$100,302	\$78,517	\$21,785	78.3%	604
Grad1	\$632,285	\$557,183	\$75,102	88.1%	2,423
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$740,442</b>	<b>\$638,550</b>	<b>\$101,892</b>	<b>86.2%</b>	<b>3,045</b>

Table 7A

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*College of Arts and Sciences Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Social Work</b>					
Lower	\$50,565	\$58,371	(\$7,806)	115.4%	426
Upper	\$400,520	\$385,512	\$15,008	96.3%	2,746
Grad1	\$301,721	\$393,262	(\$91,541)	130.3%	1,341
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$752,806</b>	<b>\$837,145</b>	<b>(\$84,339)</b>	<b>111.2%</b>	<b>4,513</b>
<b>Sociology &amp; Criminal Justice Studies</b>					
Lower	\$297,231	\$219,918	\$77,313	74.0%	4,187
Upper	\$1,079,219	\$818,617	\$260,602	75.9%	10,747
Grad1	\$120,498	\$157,697	(\$37,199)	130.9%	341
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,496,948</b>	<b>\$1,196,232</b>	<b>\$300,716</b>	<b>79.9%</b>	<b>15,275</b>
<b>Speech Communication</b>					
Lower	\$724,218	\$568,801	\$155,417	78.5%	8,179
Upper	\$622,907	\$412,956	\$209,951	66.3%	4,703
Grad1	\$128,478	\$93,763	\$34,715	73.0%	383
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,475,603</b>	<b>\$1,075,520</b>	<b>\$400,083</b>	<b>72.9%</b>	<b>13,265</b>
<b>Theater &amp; Dance</b>					
Lower	\$572,559	\$505,609	\$66,950	88.3%	3,781
Upper	\$575,857	\$476,680	\$99,177	82.8%	2,344
Grad1	\$0	\$0	\$0	NA	0
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,148,416</b>	<b>\$982,289</b>	<b>\$166,127</b>	<b>85.5%</b>	<b>6,125</b>
<b>College of Arts and Sciences Total</b>					
Lower	\$10,858,313	\$9,518,959	\$1,339,354	87.7%	103,155
Upper	\$13,865,671	\$10,723,293	\$3,142,378	77.3%	90,159
Grad1	\$3,626,965	\$4,209,993	(\$583,028)	116.1%	11,617
Grad2	\$2,671	\$6,110	(\$3,439)	228.8%	6
<b>Total</b>	<b>\$28,353,620</b>	<b>\$24,458,355</b>	<b>\$3,895,265</b>	<b>86.3%</b>	<b>204,937</b>

Table 7B

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*School of Business Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Accounting</b>					
Lower	\$122,374	\$107,449	\$14,925	87.8%	1,089
Upper	\$1,223,521	\$694,107	\$529,414	56.7%	4,881
Grad1	\$240,787	\$336,162	(\$95,375)	139.6%	771
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,586,682</b>	<b>\$1,137,718</b>	<b>\$448,964</b>	<b>71.7%</b>	<b>6,741</b>
<b>Computer Management &amp; Information Systems</b>					
Lower	\$415,896	\$438,812	(\$22,916)	105.5%	4,048
Upper	\$752,662	\$674,615	\$78,047	89.6%	4,059
Grad1	\$407,345	\$473,005	(\$65,660)	116.1%	1,139
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,575,903</b>	<b>\$1,586,432</b>	<b>(\$10,529)</b>	<b>100.7%</b>	<b>9,246</b>
<b>Economics and Finance</b>					
Lower	\$589,849	\$537,654	\$52,195	91.2%	6,426
Upper	\$1,291,867	\$975,788	\$316,079	75.5%	7,798
Grad1	\$519,805	\$515,246	\$4,559	99.1%	1,652
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$2,401,521</b>	<b>\$2,028,688</b>	<b>\$372,833</b>	<b>84.5%</b>	<b>15,876</b>
<b>Management and Marketing</b>					
Lower	\$88,867	\$49,006	\$39,861	55.1%	580
Upper	\$2,189,404	\$1,492,241	\$697,163	68.2%	13,530
Grad1	\$853,625	\$595,007	\$258,618	69.7%	2,823
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$3,131,896</b>	<b>\$2,136,254</b>	<b>\$995,642</b>	<b>68.2%</b>	<b>16,933</b>
<b>School of Business Total</b>					
Lower	\$1,216,986	\$1,132,921	\$84,065	93.1%	12,143
Upper	\$5,457,454	\$3,836,751	\$1,620,703	70.3%	30,268
Grad1	\$2,021,562	\$1,919,420	\$102,142	94.9%	6,385
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$8,696,002</b>	<b>\$6,889,092</b>	<b>\$1,806,910</b>	<b>79.2%</b>	<b>48,796</b>

Table 7C

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*School of Education Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Curriculum &amp; Instruction</b>					
Lower	\$79,704	\$122,412	(\$42,708)	153.6%	590
Upper	\$1,061,097	\$1,060,175	\$922	99.9%	6,624
Grad1	\$487,193	\$652,170	(\$164,977)	133.9%	2,424
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,627,994</b>	<b>\$1,834,757</b>	<b>(\$206,763)</b>	<b>112.7%</b>	<b>9,638</b>
<b>Educational Leadership</b>					
Lower	\$5,716	\$19,943	(\$14,227)	348.9%	54
Upper	\$263,169	\$242,476	\$20,693	92.1%	2,331
Grad1	\$726,024	\$879,449	(\$153,425)	121.1%	3,934
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$994,909</b>	<b>\$1,141,868</b>	<b>(\$146,959)</b>	<b>114.8%</b>	<b>6,319</b>
<b>Kinesiology &amp; Health Education</b>					
Lower	\$144,618	\$124,024	\$20,594	85.8%	1,603
Upper	\$904,589	\$799,272	\$105,317	88.4%	7,828
Grad1	\$298,680	\$242,686	\$55,994	81.3%	1,029
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,347,887</b>	<b>\$1,165,982</b>	<b>\$181,905</b>	<b>86.5%</b>	<b>10,460</b>
<b>Psychology</b>					
Lower	\$373,234	\$328,577	\$44,657	88.0%	5,496
Upper	\$948,421	\$814,254	\$134,167	85.9%	7,248
Grad1	\$443,430	\$523,500	(\$80,070)	118.1%	1,638
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,765,085</b>	<b>\$1,666,331</b>	<b>\$98,754</b>	<b>94.4%</b>	<b>14,382</b>
<b>Special Education &amp; Communication Disorders</b>					
Lower	\$31,975	\$55,453	(\$23,478)	173.4%	357
Upper	\$826,624	\$695,648	\$130,976	84.2%	5,546
Grad1	\$548,059	\$593,708	(\$45,649)	108.3%	2,785
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,406,658</b>	<b>\$1,344,809</b>	<b>\$61,849</b>	<b>95.6%</b>	<b>8,688</b>
<b>School of Education Total</b>					
Lower	635,247	650,409	(\$15,162)	102.4%	8,100
Upper	4,003,899	3,611,825	\$392,074	90.2%	29,577
Grad1	2,503,386	2,891,513	(\$388,127)	115.5%	11,810
Grad2	0	0	\$0	NA	0
<b>Total</b>	<b>\$7,142,532</b>	<b>\$7,153,747</b>	<b>(\$11,215)</b>	<b>100.2%</b>	<b>49,487</b>

Table 7D

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*School of Engineering Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>Civil Engineering</b>					
Lower	\$167,108	\$130,678	\$36,430	78.2%	570
Upper	\$978,721	\$627,061	\$351,660	64.1%	3,033
Grad1	\$199,861	\$189,445	\$10,416	94.8%	429
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,345,690</b>	<b>\$947,184</b>	<b>\$398,506</b>	<b>70.4%</b>	<b>4,032</b>
<b>Computer Science</b>					
Lower	\$299,148	\$276,597	\$22,551	92.5%	2,116
Upper	\$619,725	\$662,913	(\$43,188)	107.0%	2,626
Grad1	\$250,407	\$354,207	(\$103,800)	141.5%	804
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,169,280</b>	<b>\$1,293,717</b>	<b>(\$124,437)</b>	<b>110.6%</b>	<b>5,546</b>
<b>Construction</b>					
Lower	\$62,939	\$62,939	\$0	100.0%	318
Upper	\$350,335	\$350,335	\$0	100.0%	1,599
Grad1	\$11,856	\$11,856	\$0	100.0%	21
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$425,130</b>	<b>\$425,130</b>	<b>\$0</b>	<b>100.0%</b>	<b>1,938</b>
<b>Electrical &amp; Computer Engineering</b>					
Lower	\$63,408	\$87,865	(\$24,457)	138.6%	225
Upper	\$778,531	\$669,471	\$109,060	86.0%	2,553
Grad1	\$403,449	\$438,664	(\$35,215)	108.7%	1,026
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,245,388</b>	<b>\$1,196,000</b>	<b>\$49,388</b>	<b>96.0%</b>	<b>3,804</b>
<b>Mechanical &amp; Industrial Engineering</b>					
Lower	\$78,873	\$77,667	\$1,206	98.5%	602
Upper	\$904,691	\$803,292	\$101,399	88.8%	3,167
Grad1	\$262,570	\$272,471	(\$9,901)	103.8%	571
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$1,246,134</b>	<b>\$1,153,430</b>	<b>\$92,704</b>	<b>92.6%</b>	<b>4,340</b>
<b>School of Engineering Total</b>					
Lower	\$671,476	\$635,746	\$35,730	94.7%	3,831
Upper	\$3,632,003	\$3,113,072	\$518,931	85.7%	12,978
Grad1	\$1,128,143	\$1,266,643	(\$138,500)	112.3%	2,851
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$5,431,622</b>	<b>\$5,015,461</b>	<b>\$416,161</b>	<b>92.3%</b>	<b>19,660</b>

Table 7E

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*School of Nursing Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>School of Nursing Total</b>					
Lower	\$291,002	\$444,302	(\$153,300)	152.7%	1,477
Upper	\$2,119,651	\$2,480,743	(\$361,092)	117.0%	8,279
Grad1	\$1,096,710	\$1,068,256	\$28,454	97.4%	2,134
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b><u>\$3,507,363</u></b>	<b><u>\$3,993,301</u></b>	<b><u>(\$485,938)</u></b>	<b><u>113.9%</u></b>	<b><u>11,890</u></b>

**Table 7F**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Subtotal All Costs Through School Level*  
*School of Pharmacy Detail by Level*

(1)	(2)	(3)	(4)	(5)	(6)
Unit	Statewide Weighted Costs	SIUE Actual Costs	Funding Differences (2)-(3)	Actual Costs as % of Weighted	SIUE Actual SCH
<b>School of Pharmacy Total</b>					
Lower	\$0	\$0	\$0	NA	0
Upper	\$0	\$0	\$0	NA	0
Grad1	\$788,431	\$2,083,526	(\$1,295,095)	264.3%	2,952
Grad2	\$0	\$0	\$0	NA	0
<b>Total</b>	<b>\$788,431</b>	<b>\$2,083,526</b>	<b>(\$1,295,095)</b>	<b>264.3%</b>	<b>2,952</b>

Table 8

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*State Discipline Aggregations Used as SIUE Norms*

<b>SIUE Unit</b>	<b>State Comparative Aggregation</b>
<b><u>College of Arts and Sciences</u></b>	
Anthropology	<b>State Discipline:</b> Anthropology
Art and Design	<b>State Group:</b> Visual and Performing Arts; Crafts/Craft Design, Folk Art and Artisanry; Design and Applied Arts; Film/Video and Photographic Arts; Fine and Studio Art
Biological Sciences	<b>State Group:</b> Biology, General; Biochemistry, Biophysics and Molecular Biology; Botany/Plant Biology; Zoology/Animal Biology; Physiology, Pathology and Related Sciences; Ecology, Evolution, Systematics and Population Biology; Biology and Biomedical Sciences, Other
Chemistry	<b>State Discipline:</b> Chemistry
English Language & Literature	<b>Custom Group, State Disciplines:</b> English Language and Literature, General; English Composition; American Literature; English Literature; Technical and Business Writing; English Language and Literature/Letters, Other
Foreign Language & Literature	<b>State Group:</b> Linguistics Comparative, and Related Language Studies and Services; East Asian Languages, Literatures and Linguistics; Slavic, Baltic, and Albanian Languages, Literatures and Linguistics; Germanic Languages, Literatures, and Linguistics; Romance Languages, Literatures and Linguistics; Classics and Classical Languages, Literatures and Linguistics; Foreign Languages, Literatures and Linguistics, Other
Geography	<b>State Discipline:</b> Geological and Earth Sciences/Geosciences
Earth Science	<b>State Discipline:</b> Geography and Cartography
Geography	<b>State Discipline:</b> History
Historical Studies	
Instructional Services	
Instr Svcs (Letters)	<b>State Discipline:</b> English Language and Literature, General
Instr Svcs (Math)	<b>State Discipline:</b> Mathematics
Mass Communications	<b>State Group:</b> Communications and Media Studies; Journalism; Radio, Television, and Digital Communication; Broadcasting; Communications, Journalism, and Related Programs, Other; Communications Technology/Technicians
Mathematics and Statistics	
Mathematics	<b>State Discipline:</b> Mathematics
Statistics	<b>State Discipline:</b> Mathematical Statistics
Music	<b>State Discipline:</b> Music
Philosophical	<b>State Discipline:</b> Philosophy
Physics	<b>State Discipline:</b> Physics
Political Science	<b>State Discipline:</b> Political Science and Government
Public Admin & Pol Analysis	<b>State Discipline:</b> Public Administration
Social Work	<b>State Discipline:</b> Social Work
Sociology	
Criminal Justice	<b>State Discipline:</b> Criminal Justice and Corrections
Sociology	<b>State Discipline:</b> Sociology
Speech Communication	<b>State Discipline:</b> Speech and Rhetorical Studies
Theater and Dance	
Dance	<b>State Discipline:</b> Dance
Theater	<b>State Discipline:</b> Dramatic/Theater Arts and Stagecraft
<b><u>School of Business</u></b>	
Accounting	<b>State Discipline:</b> Accounting and Related Services
Computer Mgt & Info Systems	
Mgmt Info Systems	<b>State Discipline:</b> Management Information Systems and Services
Economics and Finance	
Economics	<b>State Discipline:</b> Economics
Finance	<b>State Discipline:</b> Finance and Financial Management Services
Management Science	<b>State Discipline:</b> Management Science and Quantitative Methods
Management and Marketing	
Management	<b>State Group:</b> Business/Commerce, General; Business Administration, Management and Operations
Marketing	<b>State Discipline:</b> Marketing Management and Research

**SIUE Unit**

**State Comparative Aggregation**

**School of Education**

Curriculum and Instruction

**State Discipline:** Teacher Education and Professional Development, Specific Levels and Methods

Educational Leadership

Education Administration

**State Discipline:** Education Administration and Supervision

Foundations of Educ

**State Discipline:** Social and Philosophical Foundations of Education

Instructional Technology

**State Discipline:** Educational/Instructional Media Design

Kinesiology & Health Educ

Health Education

**State Discipline:** Teacher Education and Professional Development, Specific Subject Areas

Kinesiology

**State Discipline:** Health and Physical Education/Fitness

Psychology

**State Group:** Psychology General; Clinical Psychology; Cognitive Psychology and Psycholinguistics; Counseling Psychology; Developmental and Child Psychology; Experimental Psychology; Physiological Psychology/Psychobiology; Social Psychology; School Psychology; Psychology, Other

Special Ed & Comm Disorders

Special Education

**State Discipline:** Special Education and Teaching

Speech Path and Audiology

**State Discipline:** Communication Disorders Sciences and Services

**School of Engineering**

Civil Engineering

**State Discipline:** Civil Engineering

Computer Science

**State Group:** Computer and Information Sciences, General; Computer Programming; Information Science/Studies; Computer Systems Analysis; Computer Science; Computer and Information Sciences and Support Services, Other

Construction

**State Discipline:** Construction Engineering Technologies

Electrical & Computer Engr

**State Discipline:** Electrical, Electronics and Communications Engineering

Mech & Indus Engineering

Industrial Engineering

**State Discipline:** Industrial Engineering

Mechanical Engineering

**State Discipline:** Mechanical Engineering

**School of Nursing**

**State Discipline:** Nursing

**School of Pharmacy**

**State Discipline:** Pharmacy, Pharmaceutical Sciences, and Administration

**Table 9**  
**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Statewide Weighted Costs Compared with SIUE Actual Costs*  
*Replication of IBHE Procedures by Category*  
*FY 1989 through FY 2006*

Cost Category	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1. Direct Instruction	107.9%	107.6%	110.8%	103.4%	103.7%	110.0%	109.2%	106.2%	103.3%	103.0%	96.6%	94.9%	90.1%	86.5%	81.2%	79.0%	72.1%	75.1%
2. Indirect Instruction	104.3%	104.3%	99.6%	101.7%	114.1%	120.7%	152.7%	146.6%	128.2%	123.0%	119.6%	115.7%	118.4%	128.6%	140.0%	128.5%	108.3%	115.7%
3. Departmental Research	69.0%	65.2%	62.2%	68.2%	68.2%	64.6%	65.5%	70.3%	78.8%	84.8%	82.7%	80.7%	74.1%	83.1%	93.0%	93.5%	93.3%	107.5%
4. Departmental & School Overheads	99.7%	103.3%	93.7%	93.1%	103.4%	117.3%	104.0%	101.5%	101.6%	97.2%	95.6%	91.4%	90.2%	97.5%	106.1%	94.7%	115.7%	104.4%
<b>5. School Subtotal</b>	<b>100.8%</b>	<b>101.4%</b>	<b>98.6%</b>	<b>95.9%</b>	<b>100.6%</b>	<b>108.3%</b>	<b>106.4%</b>	<b>104.3%</b>	<b>102.2%</b>	<b>101.1%</b>	<b>96.8%</b>	<b>94.0%</b>	<b>90.8%</b>	<b>93.1%</b>	<b>94.8%</b>	<b>89.4%</b>	<b>89.7%</b>	<b>90.7%</b>
6. Overhead Unique to a Function	130.1%	140.0%	154.1%	170.9%	161.0%	176.8%	170.1%	133.0%	127.8%	122.6%	118.9%	132.7%	115.1%	115.5%	112.1%	134.3%	131.5%	136.7%
7. Academic Support	74.3%	75.1%	82.0%	79.6%	77.0%	87.7%	74.1%	87.9%	85.4%	85.2%	93.5%	91.4%	91.7%	85.1%	120.0%	105.2%	109.1%	109.7%
8. Student Services	104.8%	103.0%	79.6%	79.9%	92.6%	94.9%	100.7%	93.1%	101.6%	100.1%	98.6%	101.4%	103.4%	114.8%	114.5%	101.2%	107.4%	108.6%
9. Independent Operations:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Institutional Support	101.6%	96.5%	93.8%	100.6%	101.6%	108.1%	108.0%	126.3%	126.4%	120.8%	114.4%	115.5%	101.6%	111.4%	76.2%	74.2%	64.6%	66.0%
<b>11. Non-School Subtotal</b>	<b>102.8%</b>	<b>102.7%</b>	<b>103.1%</b>	<b>108.7%</b>	<b>106.9%</b>	<b>113.2%</b>	<b>109.7%</b>	<b>111.6%</b>	<b>111.5%</b>	<b>108.2%</b>	<b>107.6%</b>	<b>109.9%</b>	<b>101.6%</b>	<b>105.9%</b>	<b>98.2%</b>	<b>97.1%</b>	<b>91.8%</b>	<b>93.2%</b>
<b>12. TOTAL</b>	<b>101.4%</b>	<b>101.8%</b>	<b>100.0%</b>	<b>99.7%</b>	<b>102.5%</b>	<b>109.9%</b>	<b>107.4%</b>	<b>106.5%</b>	<b>105.1%</b>	<b>103.2%</b>	<b>100.1%</b>	<b>98.8%</b>	<b>94.1%</b>	<b>97.0%</b>	<b>95.9%</b>	<b>91.8%</b>	<b>90.4%</b>	<b>91.5%</b>

Note: Comparative data for earlier years are available, beginning with FY1976.

**Table 10**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Statewide Weighted Costs Compared with SIUE Actual Costs*  
*SIUE Analysis: Subtotal All Costs Through School Level*  
*FY 1989 Through FY 2006*

College or School	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
Arts and Sciences	-	-	-	-	-	-	-	108%	105%	104%	99%	99%	98%	94%	98%	89%	87%	86%
Business	101%	103%	101%	106%	124%	127%	118%	108%	97%	92%	86%	79%	70%	75%	79%	77%	73%	79%
Education	101%	98%	85%	85%	91%	105%	95%	91%	88%	90%	85%	81%	78%	89%	92%	92%	96%	100%
Engineering	95%	101%	101%	101%	104%	114%	112%	108%	120%	125%	135%	127%	123%	115%	112%	95%	89%	92%
Nursing	66%	71%	91%	87%	91%	99%	93%	113%	128%	119%	112%	96%	94%	119%	105%	113%	107%	114%
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA	NA	NA	264%
Fine Arts and Comrr	114%	110%	109%	110%	109%	117%	123%	-	-	-	-	-	-	-	-	-	-	-
Humanities	116%	113%	115%	110%	110%	125%	124%	-	-	-	-	-	-	-	-	-	-	-
Sciences	100%	98%	93%	88%	89%	89%	95%	-	-	-	-	-	-	-	-	-	-	-
Social Sciences	124%	117%	116%	105%	103%	107%	108%	-	-	-	-	-	-	-	-	-	-	-

- Notes: 1) Beginning with FY1991, no computing or indirect instruction adjustments are made.  
2) Beginning with FY1996, the College of Arts & Sciences replaces the Schools of Fine Arts and Comm., Humanities, Sciences, and Social Sciences, except for Computer Science and Speech Pathology & Audiology which moved to the Schools of Engineering and Education respectively.  
3) Comparative costs reflect state appropriated and University income funds only.  
4) Excludes School of Dental Medicine.  
5) School of Pharmacy began offering classes to first year students in FY 2006 and will add a cohort each year through FY09.

Table 11

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
**Subtotal All Costs Through School Level**

*Resources in Instruction, Public Service and Organized Research*  
*FY 2001 Through FY 2006*

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
<b>College of Arts and Sciences</b>						
Instruction	\$ 20,779,294	\$ 21,611,546	\$ 22,485,190	\$ 22,331,686	\$ 23,630,627	\$ 24,458,355
Organized Research	397,560	473,178	417,059	409,259	374,592	331,303
Public Service	1,407,406	1,258,887	1,137,674	1,198,826	1,112,275	1,156,360
Total	22,584,260	23,343,611	24,039,923	23,939,771	25,117,494	25,946,018
<b>Percent in Instruction</b>	<b>92.0%</b>	<b>92.6%</b>	<b>93.5%</b>	<b>93.3%</b>	<b>94.1%</b>	<b>94.3%</b>
<b>School of Business</b>						
Instruction	5,368,124	6,171,644	6,216,848	6,383,197	6,534,625	6,889,092
Organized Research	107,461	51,932	41,222	122,793	29,849	20,085
Public Service	691,378	655,395	375,964	267,626	268,735	267,458
Total	6,166,963	6,878,971	6,634,034	6,773,616	6,833,209	7,176,635
<b>Percent in Instruction</b>	<b>87.0%</b>	<b>89.7%</b>	<b>93.7%</b>	<b>94.2%</b>	<b>95.6%</b>	<b>96.0%</b>
<b>School of Education</b>						
Instruction	5,636,480	6,304,894	6,514,191	6,526,966	6,840,584	7,153,747
Organized Research	424,456	439,227	471,484	423,715	444,576	466,189
Public Service	588,767	155,720	170,362	352,962	187,651	163,161
Total	6,649,703	6,899,841	7,156,037	7,303,643	7,472,811	7,783,097
<b>Percent in Instruction</b>	<b>84.8%</b>	<b>91.4%</b>	<b>91.0%</b>	<b>89.4%</b>	<b>91.5%</b>	<b>91.9%</b>
<b>School of Engineering</b>						
Instruction	4,244,741	4,654,994	4,521,244	4,571,053	4,818,462	5,015,461
Organized Research	59,372	89,020	91,367	131,902	81,009	111,196
Public Service	118,511	122,076	184,232	108,241	132,539	186,620
Total	4,422,624	4,866,090	4,796,843	4,811,196	5,032,010	5,313,277
<b>Percent in Instruction</b>	<b>96.0%</b>	<b>95.7%</b>	<b>94.3%</b>	<b>95.0%</b>	<b>95.8%</b>	<b>94.4%</b>
<b>School of Nursing</b>						
Instruction	3,435,824	4,331,106	3,247,307	3,309,668	3,658,851	3,993,301
Organized Research	27,219	45,265	30,831	21,363	11,924	13,036
Public Service	68,931	171,071	188,716	230,596	156,729	189,731
Total	3,531,974	4,547,442	3,466,854	3,561,627	3,827,504	4,196,068
<b>Percent in Instruction</b>	<b>97.3%</b>	<b>95.2%</b>	<b>93.7%</b>	<b>92.9%</b>	<b>95.6%</b>	<b>95.2%</b>
<b>School of Pharmacy</b>						
Instruction	--	\$ 5,901	\$ 99,652	\$ 398,607	\$ 1,527,838	\$ 2,083,526
Organized Research	--	-	-	-	-	-
Public Service	--	-	-	-	-	134,152
Total	--	5,901	99,652	398,607	1,527,838	2,217,678
<b>Percent in Instruction</b>	<b>--</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>94.0%</b>
<b>Subtotal, the College and Schools</b>						
Instruction	39,464,463	43,080,085	43,084,432	43,521,177	47,010,987	49,593,482
Organized Research	1,016,068	1,098,622	1,051,963	1,109,032	941,950	941,809
Public Service	2,874,993	2,363,149	2,056,948	2,158,251	1,857,929	2,097,482
Total	43,355,524	46,541,856	46,193,343	46,788,460	49,810,866	52,632,773
<b>Percent in Instruction</b>	<b>91.0%</b>	<b>92.6%</b>	<b>93.3%</b>	<b>93.0%</b>	<b>94.4%</b>	<b>94.2%</b>
<b>Other Direct Service Units</b>						
Instruction	-	-	-	-	-	-
Organized Research	-	195,204	426,520	783,722	803,323	853,578
Public Service	1,200,607	1,114,505	1,078,167	1,063,658	1,082,905	1,191,214
Total	1,200,607	1,309,709	1,504,687	1,847,380	1,886,228	2,044,792
<b>Percent in Instruction</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total, SIUE as reported in Unit Cost</b>						
Instruction	\$ 39,464,463	\$ 43,080,085	\$ 43,084,432	\$ 43,521,177	\$ 47,010,987	\$ 49,593,482
Organized Research	1,016,068	1,293,826	1,478,483	1,892,754	1,745,273	1,795,387
Public Service	4,075,600	3,477,654	3,135,115	3,221,909	2,940,834	3,288,696
Total	44,556,131	47,851,565	47,698,030	48,635,840	51,697,094	54,677,565
<b>Percent in Instruction</b>	<b>88.6%</b>	<b>90.0%</b>	<b>90.3%</b>	<b>89.5%</b>	<b>90.9%</b>	<b>90.7%</b>

Note - Creation of IERC added \$330,308 in FY01 to the School of Education, the Subtotal, and the Total, all in organized research.

- Institute for Urban Research had state support for the first time in FY02, introducing organized research expenditures into Other Direct Service units. The National Corn-to-Ethanol Research Center began operations in FY03, also categorized as research in Other Dir. Svc. Units.

Source: Discipline Unit Cost Studies, FY 2001 through FY 2006, (internal version).

Table 12

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*FY 2005-2006 Comparative Cost Study*  
*Illinois Public Universities*

(dollars in thousands)

(1)	(2)	(3)	(4)	(5)
Institution	Weighted Costs	Reported Costs	Difference (2)-(3)	Reported Costs as % of Weighted
Chicago State University	\$34,357.1	\$43,055.7	(\$8,698.6)	125.3%
Eastern Illinois University	\$69,518.9	\$73,365.7	(\$3,846.8)	105.5%
Governors State University	\$31,396.7	\$27,927.1	\$3,469.6	88.9%
Illinois State University	\$120,955.5	\$118,288.7	\$2,666.9	97.8%
Northeastern Illinois University	\$57,767.7	\$55,503.6	\$2,264.1	96.1%
Northern Illinois University	\$158,717.2	\$143,333.9	\$15,383.4	90.3%
Western Illinois University	\$76,443.5	\$74,650.9	\$1,792.6	97.7%
SIU Carbondale	\$125,239.4	\$126,625.6	(\$1,386.2)	101.1%
SIU Edwardsville	\$79,399.4	\$72,660.4	\$6,739.0	91.5%
University of Illinois - Chicago	\$179,193.0	\$177,671.2	\$1,521.8	99.2%
University of Illinois - Springfield	\$25,856.6	\$22,083.4	\$3,773.2	85.4%
University of Illinois - Urbana	\$355,926.8	\$379,605.7	(\$23,679.0)	106.7%
State Total	\$1,314,771.9	\$1,314,771.9	(\$0.0)	100.0%

Source: State of Illinois Board of Higher Education, FY2005-06 Comparative Cost Study –  
Section IX Differences Between Reported and Weighted Dollars by Assignment Category and  
Level of Instruction After Fixed Costs: 212 Subtotal with University Overheads.

**Table 13**

**Southern Illinois University Edwardsville**  
**FY 2006 Comparative Instructional Unit Cost Study Analysis**  
*Total All Costs through Operation and Maintenance of Physical Plant*  
*Resources in Instruction, Public Service and Organized Research*  
*Illinois Public Universities*

(dollars in thousands)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Institution	Instruction		Organized Research		Public Service		Total
	Expenditures	Percent of Total	Expenditures	Percent of Total	Expenditures	Percent of Total	
Chicago State University	51,387.5	86%	2,886.3	5%	5,467.3	9%	\$59,741.1
Eastern Illinois University	86,587.3	97%	1,120.7	1%	1,113.9	1%	\$88,821.9
Governors State University	36,321.5	96%	473.9	1%	1,079.1	3%	\$37,874.5
Illinois State University	140,914.0	93%	5,211.7	3%	5,082.4	3%	\$151,208.1
Northeastern Illinois University	68,745.1	94%	686.5	1%	3,429.2	5%	\$72,860.8
Northern Illinois University	165,604.0	89%	10,204.4	5%	10,716.4	6%	\$186,524.8
Western Illinois University	88,260.3	90%	2,090.1	2%	7,183.0	7%	\$97,533.4
SIU Carbondale	147,828.9	82%	16,614.9	9%	15,628.7	9%	\$180,072.5
SIU Edwardsville	90,011.0	91%	2,867.8	3%	6,018.7	6%	\$98,897.5
University of Illinois - Chicago	212,052.0	78%	33,769.3	12%	26,642.8	10%	\$272,464.1
University of Illinois - Springfield	29,264.3	85%	2,310.9	7%	2,941.5	9%	\$34,516.7
University of Illinois - Urbana	456,290.5	77%	87,245.2	15%	46,870.5	8%	\$590,406.2
State Total	1,573,266.4	84%	165,481.7	9%	132,173.5	7%	1,870,921.6

Source: State of Illinois Board of Higher Education, FY2006 Cost Study Summary Tables:  
 Table 10, Total Instructional Expenditures  
 Table 11, Organized Research Expenditures  
 Table 12, Public Service Expenditures