



March 4, 2004

MEMO TO: David Werner
Sharon Hahs

FROM: Sally Ferguson

SUBJECT: FY 2003 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 FY03 Organized Research and Public Service activities. All costs detailed in these tables are excluded from the comparative cost study B 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 FY86.

Table 10 displays the comparative cost status for each college/school since FY86.

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.

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 Acustom® 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 FY03, 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, while industrial engineering weighted costs are heavily influenced by Northern Illinois University. This should be considered when either Aabove-average® or Abelow-average® costs appear. Construction weighted costs are SIUE-s costs.
- b. Chemistry, Dance, Foreign Languages, Kinesiology, Physics, and Social Work. The weighted costs in these disciplines are heavily influenced by the University of Illinois, with Kinesiology costs essentially determined by the University of Illinois.
- c. Earth Science, Dance, Management Science, Instructional Technology, Kinesiology, Civil Engineering, Construction and Industrial Engineering. Fewer than five Illinois public universities teach in these disciplines.

Tables 7 and 7A through 7F provide cost information by level. It may be noted that the University allocates relatively more money at the grad 1 level than it does at 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). The Ablip® upward in FY 1987 reflects 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, and below the state average (98.8 percent) in FY2000. The trend continued in 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.

SIUE instructional costs for FY03 were at 95.9 percent of the state average -- the result of an above average increase in student credit hours combined with a below average change in instructional expenditures. For the period FY96 through FY2003, SIUE had by far the largest increase in credit hours B up 125 percent compared to a state average increase of 107 percent, with a rise of 118 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 138 percent at SIUE compared to 133 percent statewide.

Eight of the twelve Illinois public universities are currently within the plus or minus five percent cost variance deemed appropriate by the IBHE (Table 12). Eastern Illinois University at 112.8 percent and Chicago State University at 125.1 percent are above the state average. The University of Illinois at Chicago and Northern Illinois University are below the plus or minus five percent cost variance, at 94 percent and 93.4 percent respectively.

SIUE's FY03 instructional expenditures were \$1,266,089 less than in FY02, with all of the reduction in institutional support (a decline of about \$1.4 million in general administration expenditures). In addition, \$1.6 million of information technology expenditures were reclassified from Institutional Support to Academic Support as the result a special study of current operations.

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

attachments

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Table 1

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Analysis
Reconciliation of SIUE Adjusted Instructional Unit Cost Study Expenditures
With State Appropriated Operating Expenditures

A.	Total SIUE Expenditures from Appropriated Funds and University Income Funds	\$101,401,177
B.	SIU Central Administration Expenditures	\$1,219,009
	Expenditures Excluded from Cost Study (Medicare)	(\$13,156)
C.	Exclusions Prior to Cost Study Calculations:	
	1. Retirement Contributions	(\$96,744)
	2. Social Security & Medicare Payments (SIUE)	(\$909,591)
	3. Refunds	\$0
	4. Student Aid	(\$692,081)
	5. CMS Group Insurance	(\$1,833,293)
	6. ROTC	(\$5,482)
	7. Unemployment Compensation	(\$50,552)
	8. Auditor General - Audit Expense	(\$43,325)
	9. School of Dental Medicine	(\$7,926,255)
	10. School of Dental Medicine Associated Overheads	<u>(\$2,090,878)</u>
D.	Expenditures Included in Unit Cost Study	\$88,958,829
E.	Exclusions Prior to Normative Cost Study Procedures:	
	1. Operation and Maintenance of Physical Plant	(\$15,439,801)
	2. Organized Research (Including Overheads)	(\$2,176,895)
	3. Public Service (Including All Overheads)	(\$4,769,034)
	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>
F.	Expenditures Included in Normative Cost Analysis	\$63,823,099

Table 2

Southern Illinois University Edwardsville
FY 2003 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	\$ 22,892,516	18,593,119	\$ 4,299,397	81.2%
2. Indirect Instruction	3,600,510	5,040,106	-1,439,596	140.0%
3. Departmental Research	4,907,474	4,565,697	341,777	93.0%
4. Dept. & School Overheads	<u>14,029,201</u>	<u>14,885,510</u>	<u>-856,309</u>	<u>106.1%</u>
5. School Subtotal	\$ 45,429,701	\$ 43,084,432	\$ 2,345,269	94.8%
6. Overhead Unique to a Function	3,565,611	3,996,004	-430,393	112.1%
7. Academic Support	5,352,824	6,425,398	-1,072,574	120.0%
8. Student Services	2,687,187	3,077,126	-389,939	114.5%
9. Independent Operations	0	0	0	--
10. Institutional Support	<u>9,502,973</u>	<u>7,240,139</u>	<u>2,262,834</u>	<u>76.2%</u>
11. Non-School Subtotal	\$ 21,108,595	\$ 20,738,667	\$ 369,928	98.2%
12. TOTAL	\$ 66,538,296	\$ 63,823,099	\$ 2,715,197	95.9%

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 \$3,326,915). The University is slightly below the state average, but within the 5% allowance for variance.

Table 3

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Organized Research Expenditures

Name				Total Expenses
A. Approved Institutes and Centers				
Illinois Education Research Council				\$ 401,914
Institute for Urban Research				189,772
National Corn-to-Ethanol Research Center				236,748
Subtotal Approved Institutes and Centers				\$ 828,434
	Cost Sharing Associated With External Grants and Contracts	Competitive Centrally Administered Grants		
B. Academic Departments				
Accounting	\$ -	\$ 5,968		\$ 5,968
Anthropology	-	5,132		5,132
Art & Design	-	11,936		11,936
Biological Sciences	48,427	28,848		77,275
Chemistry	28,867	24,845		53,712
Civil Engineering	24,521	3,755		28,276
Computer Mgt & Information Systems	-	2,000		2,000
Computer Science	-	17,904		17,904
Construction	-	-		-
Curriculum & Instruction	-	-		-
Economics & Finance	15,090	6,316		21,406
Educational Leadership	3,170	3,000		6,170
Electrical Engineering	-	-		-
English Language & Literature	9,903	21,787		31,690
Foreign Language & Literature	-	2,983		2,983
Geography	513	2,173		2,686
Historical Studies	-	10,861		10,861
Instructional Services	-	-		-
Kinesiology & Health Education	-	-		-
Management & Marketing	-	-		-
Mass Communications	-	-		-
Mathematics & Statistics	2,828	5,966		8,794
Mechanical & Industrial Engineering	-	11,242		11,242
Music	-	-		-
Nursing	-	18,633		18,633
Pharmacy	-	-		-
Philosophy	-	28,887		28,887
Physics	-	17,849		17,849
Political Science	1,026	1,930		2,956
Psychology	-	4,360		4,360
Public Administration & Policy Analysis	-	-		-
Social Work	-	11,936		11,936
Sociology & Criminal Justice Studies	-	5,968		5,968
Special Educ & Communication Disorders	1,555	-		1,555
Speech Communication	-	3,000		3,000
Theater & Dance	9,338	-		9,338
	Subtotal	\$145,238	\$ 257,279	\$ 402,517
Allocated Overheads				158,729
Subtotal Academic Departments				\$ 561,246

Table 3

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Organized Research Expenditures

Name	Total Expenses
C. Schools and Colleges	
Allocated Overheads	\$ 88,802
Subtotal Schools and Colleges	\$ 88,802
D. Expenditures by Separately Organized Units Other than in A,B, or C Above	\$ -
E. Overhead Costs Unique to Organized Research	
Graduate School	\$ 221,415
Subtotal Ovhd Costs Unique to Research	\$ 221,415
F. Allocated Institutional Overheads	\$ 1,017,026
G. Total (Sum of Subtotals A through F)	\$ 2,716,923

Table 4

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Public Service Expenditures

	Direct Salary	Other Expenses	Total Expenses
A. Approved Institutes and Centers			
Center for Advancement of Mgmt and Productivity	\$ 20,236	\$ 13,887	\$ 34,123
Radio Station WSIE-FM	32,808	120,916	153,724
The University Museum	24,211	169,283	193,494
University Services to East St. Louis	256,180	736,944	993,124
Subtotal Centers and Institutes	\$ 333,435	\$ 1,041,030	\$ 1,374,465
B. Academic Departments			
Accounting	\$ 3,190	\$ -	\$ 3,190
Anthropology	6,658	-	6,658
Art & Design	32,011	-	32,011
Biological Sciences	4,788	-	4,788
Chemistry	13,523	-	13,523
Civil Engineering	18,940	-	18,940
Computer Mgt & Information Systems	10,667	-	10,667
Computer Science	15,327	-	15,327
Construction	9,801	-	9,801
Curriculum & Instruction	29,068	-	29,068
Economics & Fiance	60,010	-	60,010
Educational Leadership	18,773	-	18,773
Electrical Engineering	37,769	-	37,769
English Language & Literature	59,426	-	59,426
Foreign Language & Literature	5,001	-	5,001
Geography	1,092	-	1,092
Historical Studies	8,369	-	8,369
Instructional Services	108	-	108
Kinesiology & Health Education	4,761	-	4,761
Management & Marketing	30,061	-	30,061
Mass Communications	1,436	-	1,436
Mathematics & Statistics	25,833	-	25,833
Mechanical & Industrial Engineering	24,259	-	24,259
Music	38,729	-	38,729
Nursing	89,840	-	89,840
Pharmacy	-	-	-
Philosophy	-	-	-
Physics	5,345	-	5,345
Political Science	4,351	-	4,351
Psychology	6,598	-	6,598
Public Admin. & Policy Analysis	42,536	-	42,536
Social Work	11,509	-	11,509
Sociology & Criminal Justice Studies	17,949	-	17,949
Special Education & Communication Disorders	16,515	-	16,515
Speech Communication	8,674	-	8,674
Theater & Dance	54,153	-	54,153
Subtotal	\$ 717,070	\$ -	\$ 717,070
Allocated Overheads	-	253,018	253,018
Subtotal Academic Departments	\$ 717,070	\$ 253,018	\$ 970,088

Table 4

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Public Service Expenditures

	Direct Salary	Other Expenses	Total Expenses
C. Schools and Colleges			
Arts and Sciences	\$ 121,305	\$ 143,173	\$ 264,478
Business	141,060	24,572	165,632
Education	26,433	10,457	36,890
Engineering	11,438	-	11,438
Nursing	-	40,064	40,064
Allocated Overheads	-	187,016	187,016
Subtotal Schools and Colleges	\$ 300,236	\$ 405,282	\$ 705,518
D. Expenditures by Separately Organized Units Other than in A, B, or C Above			
Asst. Vice Chancellor - Enrollment Management	\$1,448	-	\$1,448
Continuing Education	9,946	-	9,946
Equal Opportunity Program	8,891	-	8,891
Foundation Administration	4,431	-	4,431
Human Resources	1,882	-	1,882
Intercollegiate Sports Programs	9,729	-	9,729
International Student Services	4,675	-	4,675
Kimmel Leadership Center	2,725	-	2,725
Lovejoy Library	26,482	-	26,482
Office of Chancellor	10,036	-	10,036
Office of Development and Public Affairs	4,014	-	4,014
Office of the Provost and VC for Academic Affairs	784	-	784
Subtotal Other Separately Organized Units	\$ 85,043	\$ -	\$ 85,043
E. Overhead Costs Unique to Public Service			
Continuing Education	-	155,946	155,946
Economic Development	-	28,428	28,428
Educard	-	3,651	3,651
Graduate School	-	186,996	186,996
University Park	-	213,921	213,921
Subtotal Overhead Costs Unique to Pub Svc	-	\$ 588,942	\$ 588,942
F. Allocated Institutional Overheads	-	\$ 2,228,043	\$ 2,228,043
G. Total (Sum of Subtotals A through F)	\$ 1,435,784	\$ 4,516,315	\$ 5,952,099

Table 5A

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Direct Instruction, Indirect Instruction, Departmental Research:						
General Academic Advisement		\$474,322				\$474,322
Instructional Units		27,391,823				27,391,823
School General Units		332,777				332,777
Category Subtotal - A		\$28,198,922				\$28,198,922

Table 5B

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total

Departmental & School Overheads:

Instructional Units and Schools		\$14,885,510				\$14,885,510
Category Subtotal - B		\$14,885,510				\$14,885,510

Table 5C

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Overhead Support Unique To A Function:						
Academic Marketing Services		\$267,454				\$267,454
Academic Quality Improvement Project		9,274				9,274
Admissions		979,934				979,934
Assistant Vice Chancellor - Enrollment Mgt		309,015				309,015
Commencement exercise					\$88,363	88,363
Continuing Education 65/35		289,614				289,614
Distance Learning & Technology		426,710				426,710
Excellence Graduate Education		25,457				25,457
Excellence Learning & Teaching		60,154				60,154
Excellence Undergraduate Education		22,998				22,998
Graduate Admission		26,054				26,054
Graduate School		328,750				328,750
Honor's Program		39,593				39,593
Intl / Out of State Recruitment		82,905				82,905
Office of the Registrar		786,805				786,805
Presidential Scholars	\$2,038					2,038
Research Administration - General		7,291				7,291
Research & Project Fiscal Management		8,737				8,737
SIS Implementation		273				273
Students Service 2000 - Web Access		14,689				14,689
Transcript Processing		54,649				54,649
Undergraduate Assessment & Program Review		165,247				165,247
Category Subtotal - C	\$2,038	\$3,905,603			\$88,363	\$3,996,004

Table 5D

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Academic Support:						
Academic Computing		\$33,266				\$33,266
Academic Computing and Labs		1,107,761				1,107,761
Academic Computing Network		79,656				79,656
Audio Visual Service		320,740				320,740
EUE - Lovejoy Library		20,333				20,333
EUE - Smart Classrooms		7,747				7,747
FDF - Library		6,595				6,595
Library Materials/Access		1,254,997				1,254,997
Lovejoy Library		2,088,869				2,088,869
Office of Information Technology				\$1,764,272		1,764,272
OIT Campus Network				297,949		297,949
Ombudsman		28,338				28,338
University Governance	\$42,562					42,562
Category Subtotal - D	\$42,562	\$4,948,302		\$2,062,221		\$7,053,085

Table 5E

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Student Services:						
Academic Counseling & Advisement		\$405,933				\$405,933
Career Development Center		355,234				355,234
Counseling Services					\$247,003	247,003
Cultural & Social Diversity		82,187				82,187
Disability Support & Service					130,271	130,271
Early Childhood Center					121,133	121,133
EUE - Academic Counseling		7,013				7,013
EUE - VC For Student Affairs					5,440	5,440
Faculty Academic Counseling Athletics		29,929				29,929
Intercollegiate Sports Programs					301,444	301,444
International Student Initiatives					41,330	41,330
International Student Services					131,591	131,591
Kimmel Leadership Center					285,651	285,651
Minority Recruitment & Retention		11,881				11,881
New Student Orientation					20,370	20,370
Student Financial Aid		737,322				737,322
VC For Student Affairs					530,407	530,407
VC For Student Affairs - Special Initiatives					182,987	182,987
Category Subtotal - E		\$1,629,499			\$1,997,627	\$3,627,126

Table 5F

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Institutional Support:						
Administrative Accounting				\$338,824		\$338,824
Administrative Services				42,811		42,811
Air & other Transportation	\$12,908					12,908
Alumni Services			\$153,430			153,430
Bursar				415,769		415,769
Cultural & Social Diversity		\$81,816				81,816
Disbursements				216,553		216,553
Equal Opportunity Programs	73,712					73,712
Foundation Administration			392,347			392,347
General Administration	50,967					50,967
HR training Administration				86		86
Human Resources				834,452		834,452
Institutional Research and Studies		202,862				202,862
License and Fees				345,938		345,938
Minority Recruitment & Retention		12,869				12,869
Office of Financial Affairs				321,750		321,750
Office of General Council	16					16
Office of Information Technology				625,151		625,151
Office of the Chancellor	351,422					351,422
OIT Campus Network - Admin				105,643		105,643
Oracle Implementation	673,104					673,104
Photographic Expense			65,561			65,561
Post Office				153,298		153,298
Procurement, Storage				457,600		457,600
Provost & VC - Academic General		73,567				73,567
Provost & VC - Office		462,066				462,066
Provost & VC - Reallocation		24,703				24,703
Public Affairs			182,191			182,191
Public Awareness			4,018			4,018
Records Management				104,310		104,310
Shuttle Service				625		625
University General Expense	34,113					34,113
University Graphics and Publications			187,630			187,630
University Plan & Budget Counsel	4,793					4,793
University Receptions Special Events	16,700					16,700
University Relations			18,195			18,195
VC For Administration				189,132		189,132
VC For Administration - General				77,514		77,514

Table 5F

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
VC For Development & Public Affairs			334,162			334,162
VCA Development Initiatives				3,538		3,538
Category Subtotal	\$1,217,735	\$857,883	\$1,337,534	\$4,232,994		\$7,646,146
Bd of Trustees (System Ofc)	\$947,818					\$947,818
Category Subtotal - F	\$2,165,553	\$857,883	\$1,337,534	\$4,232,994		\$8,593,964

Table 5G

Southern Illinois University Edwardsville
FY 2003 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 Dev. & Pub. Affairs	V.C. for Admin.	V.C. for Student Affairs	Total
Operation & Maintenance of Physical Plant:						
Deferred Maintenance				\$1,703,018		\$1,703,018
ESL Facilities Management				250,601		250,601
ESL Higher Education Campus - Admin				122,404		122,404
ESL Major Repairs				7,747		7,747
ESL Police Operations				627,059		627,059
ESL Utilities				119,284		119,284
Environmental Health & Safety				172,862		172,862
Facilities Administration				12		12
Facilities Management - Edwardsville				5,603,155		5,603,155
Facilities Mgmt Special Projects				179,383		179,383
Fire Protection				3,351		3,351
General Classroom Repair/Improvements		\$12,687				12,687
Plant Costs Charged to Units				240,698		240,698
Rental Real Property				186,163		186,163
Security Services				14,768		14,768
Surplus Property				33,608		33,608
University Police				1,230,571		1,230,571
Utilities				3,410,517		3,410,517
Utilities - University Park Operations	\$17,300					17,300
Waste Treatment Plant				8		8
Category Subtotal - G	\$17,300	\$12,687		\$13,905,209		\$13,935,196
INSTITUTION TOTAL	\$2,227,453	\$54,438,406	\$1,337,534	\$20,200,424	\$2,085,990	\$80,289,807

Table 6

Southern Illinois University Edwardsville
FY 2003 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	308,724	383,836	-75,112	124.3
Art & Design	1,996,063	1,590,747	405,316	79.7
Biological Sciences	1,910,683	1,695,638	215,045	88.7
Chemistry	1,524,191	1,369,720	154,471	89.9
English Language & Literature	2,382,581	2,092,736	289,845	87.8
Foreign Language & Literature	879,703	933,790	-54,087	106.1
Geography	889,149	889,230	-81	100.0
Historical Studies	1,246,494	1,073,339	173,155	86.1
Instructional Services	633,111	890,319	-257,208	140.6
Mass Communications	683,277	1,275,593	-592,316	186.7
Mathematics & Statistics	1,848,219	1,602,198	246,021	86.7
Music	1,430,674	1,635,735	-205,061	114.3
Philosophy	1,073,979	1,022,054	51,925	95.2
Physics	1,131,280	1,029,701	101,579	91.0
Political Science	864,822	707,015	157,807	81.8
Public Admin. & Policy Analysis	603,571	648,534	-44,963	107.4
Social Work	627,277	725,145	-97,868	115.6
Sociology & Criminal Justice Studies	1,061,039	957,922	103,117	90.3
Speech Communication	1,118,010	993,413	124,597	88.9
Theater & Dance	<u>820,386</u>	<u>968,525</u>	<u>-148,139</u>	<u>118.1</u>
College of Arts and Sciences	23,033,233	22,485,190	548,043	97.6
Accounting	1,209,850	1,057,099	152,751	87.4
Computer Management & Info Systems	1,840,286	1,469,555	370,731	79.9
Economics and Finance	2,443,378	1,795,998	647,380	73.5
Management and Marketing	2,417,982	1,894,196	<u>523,786</u>	<u>78.3</u>
School of Business	7,911,496	6,216,848	1,694,648	78.6
Curriculum & Instruction	1,686,766	1,864,442	-177,676	110.5
Educational Leadership	1,233,822	1,223,447	10,375	99.2
Kinesiology & Health Education	1,339,190	900,175	439,015	67.2
Psychology	1,450,715	1,342,492	108,223	92.5
Special Educ & Communication Disorders	<u>1,342,938</u>	<u>1,183,635</u>	<u>159,303</u>	<u>88.1</u>
School of Education	7,053,431	6,514,191	539,240	92.4
Civil Engineering	782,344	810,726	-28,382	103.6
Computer Science	900,921	1,322,393	-421,472	146.8
Construction	363,875	363,875	0	100.0
Electrical & Computer Engineering	980,600	995,836	-15,236	101.6
Mechanical & Industrial Engineering	<u>1,028,893</u>	<u>1,028,414</u>	<u>479</u>	<u>100.0</u>
School of Engineering	4,056,633	4,521,244	-464,611	111.5
School of Nursing	3,105,246	3,247,307	-142,061	104.6
School of Pharmacy	NA	99,652	NA	NA
Total	<u>45,160,039</u>	<u>43,084,432</u>	<u>2,075,607</u>	<u>95.4</u>

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 2003 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
College of Arts and Sciences	Lower	\$8,686,480	\$8,772,858	(\$86,378)	101.0%	94,823
	Upper	\$10,832,431	\$9,496,602	\$1,335,829	87.7%	75,419
	Grad1	\$3,506,644	\$4,208,941	(\$702,297)	120.0%	11,833
	Grad2	\$7,678	\$6,789	\$889	88.4%	17
	Total	\$23,033,233	\$22,485,190	\$548,043	97.6%	182,092
School of Business	Lower	\$1,290,941	\$940,783	\$350,158	72.9%	13,312
	Upper	\$4,855,537	\$3,397,949	\$1,457,588	70.0%	32,722
	Grad1	\$1,765,018	\$1,878,116	(\$113,098)	106.4%	7,781
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$7,911,496	\$6,216,848	\$1,694,648	78.6%	53,815
School of Education	Lower	\$550,439	\$562,979	(\$12,540)	102.3%	7,897
	Upper	\$3,508,593	\$3,049,609	\$458,984	86.9%	28,489
	Grad1	\$2,969,852	\$2,877,235	\$92,617	96.9%	15,754
	Grad2	\$24,547	\$24,368	\$179	99.3%	72
	Total	\$7,053,431	\$6,514,191	\$539,240	92.4%	52,212
School of Engineering	Lower	\$438,914	\$710,448	(\$271,534)	161.9%	3,291
	Upper	\$2,541,196	\$2,714,977	(\$173,781)	106.8%	11,149
	Grad1	\$1,076,523	\$1,095,819	(\$19,296)	101.8%	3,509
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$4,056,633	\$4,521,244	(\$464,611)	111.5%	17,949
School of Nursing	Lower	\$368,298	\$380,657	(\$12,359)	103.4%	1,400
	Upper	\$1,730,508	\$1,812,487	(\$81,979)	104.7%	6,368
	Grad1	\$1,006,440	\$1,054,163	(\$47,723)	104.7%	1,494
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$3,105,246	\$3,247,307	(\$142,061)	104.6%	9,262
School of Pharmacy	Lower	\$0	\$0	\$0	NA	0
	Upper	\$0	\$0	\$0	NA	0
	Grad1	\$0	\$99,652	(\$99,652)	NA	0
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$0	\$99,652	(\$99,652)	NA	0
University Total	Lower	\$11,335,072	\$11,367,725	(\$32,653)	100.3%	120,723
	Upper	\$23,468,265	\$20,471,624	\$2,996,641	87.2%	154,147
	Grad1	\$10,324,477	\$11,213,926	(\$889,449)	108.6%	40,371
	Grad2	\$32,225	\$31,157	\$1,068	96.7%	89
	Total	\$45,160,039	\$43,084,432	\$2,075,607	95.4%	315,330

Table 7A

Southern Illinois University Edwardsville
FY 2003 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
Anthropology					
Lower	\$127,509	\$191,317	(\$63,808)	150.0%	2,244
Upper	\$180,454	\$189,249	(\$8,795)	104.9%	1,602
Grad1	\$761	\$3,270	(\$2,509)	429.7%	3
Grad2	\$0	\$0	\$0	NA	0
Total	\$308,724	\$383,836	(\$75,112)	124.3%	3,849
Art & Design					
Lower	\$480,895	\$416,492	\$64,403	86.6%	3,867
Upper	\$1,018,827	\$795,629	\$223,198	78.1%	5,219
Grad1	\$495,122	\$378,626	\$116,496	76.5%	1,256
Grad2	\$1,219	\$0	\$1,219	NA	3
Total	\$1,996,063	\$1,590,747	\$405,316	79.7%	10,345
Biological Sciences					
Lower	\$430,462	\$449,809	(\$19,347)	104.5%	4,315
Upper	\$1,060,529	\$726,028	\$334,501	68.5%	5,754
Grad1	\$419,692	\$519,801	(\$100,109)	123.9%	1,198
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,910,683	\$1,695,638	\$215,045	88.7%	11,267
Chemistry					
Lower	\$657,436	\$641,383	\$16,053	97.6%	6,356
Upper	\$670,825	\$438,399	\$232,426	65.4%	3,061
Grad1	\$195,930	\$289,938	(\$94,008)	148.0%	563
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,524,191	\$1,369,720	\$154,471	89.9%	9,980
English Language & Literature					
Lower	\$1,276,252	\$1,077,125	\$199,127	84.4%	12,982
Upper	\$793,581	\$665,218	\$128,363	83.8%	5,800
Grad1	\$312,748	\$350,393	(\$37,645)	112.0%	1,275
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,382,581	\$2,092,736	\$289,845	87.8%	20,057
Foreign Language & Literature					
Lower	\$332,075	\$405,792	(\$73,717)	122.2%	3,747
Upper	\$458,084	\$480,495	(\$22,411)	104.9%	3,703
Grad1	\$89,544	\$47,503	\$42,041	53.0%	300
Grad2	\$0	\$0	\$0	NA	0
Total	\$879,703	\$933,790	(\$54,087)	106.1%	7,750
Geography					
Lower	\$280,646	\$307,688	(\$27,042)	109.6%	4,493
Upper	\$424,522	\$388,937	\$35,585	91.6%	4,053

Table 7A

Southern Illinois University Edwardsville
FY 2003 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
Grad1	\$183,981	\$192,605	(\$8,624)	104.7%	606
Grad2	\$0	\$0	\$0	NA	0
Total	\$889,149	\$889,230	(\$81)	100.0%	9,152
Historical Studies					
Lower	\$390,099	\$331,563	\$58,536	85.0%	4,761
Upper	\$727,797	\$551,301	\$176,496	75.7%	5,893
Grad1	\$122,139	\$183,686	(\$61,547)	150.4%	493
Grad2	\$6,459	\$6,789	(\$330)	105.1%	14
Total	\$1,246,494	\$1,073,339	\$173,155	86.1%	11,161
Instructional Services					
Lower	\$596,000	\$794,743	(\$198,743)	133.3%	6,436
Upper	\$37,111	\$95,576	(\$58,465)	257.5%	281
Grad1	\$0	\$0	\$0	NA	0
Grad2	\$0	\$0	\$0	NA	0
Total	\$633,111	\$890,319	(\$257,208)	140.6%	6,717
Mass Communications					
Lower	\$122,393	\$361,685	(\$239,292)	295.5%	1,224
Upper	\$449,844	\$698,559	(\$248,715)	155.3%	3,093
Grad1	\$111,040	\$215,349	(\$104,309)	193.9%	344
Grad2	\$0	\$0	\$0	NA	0
Total	\$683,277	\$1,275,593	(\$592,316)	186.7%	4,661
Mathematics & Statistics					
Lower	\$989,811	\$769,474	\$220,337	77.7%	12,151
Upper	\$640,145	\$540,525	\$99,620	84.4%	5,663
Grad1	\$218,263	\$292,199	(\$73,936)	133.9%	798
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,848,219	\$1,602,198	\$246,021	86.7%	18,612
Music					
Lower	\$481,165	\$545,830	(\$64,665)	113.4%	3,045
Upper	\$747,474	\$766,594	(\$19,120)	102.6%	2,988
Grad1	\$202,035	\$323,311	(\$121,276)	160.0%	463
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,430,674	\$1,635,735	(\$205,061)	114.3%	6,496
Philosophy					
Lower	\$485,190	\$471,889	\$13,301	97.3%	6,365
Upper	\$577,275	\$546,776	\$30,499	94.7%	4,995
Grad1	\$11,514	\$3,389	\$8,125	29.4%	24
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,073,979	\$1,022,054	\$51,925	95.2%	11,384

Table 7A

Southern Illinois University Edwardsville
FY 2003 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
Physics					
Lower	\$466,095	\$481,152	(\$15,057)	103.2%	3,781
Upper	\$551,205	\$415,282	\$135,923	75.3%	3,084
Grad1	\$113,980	\$133,267	(\$19,287)	116.9%	223
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,131,280	\$1,029,701	\$101,579	91.0%	7,088
Political Science					
Lower	\$363,701	\$291,505	\$72,196	80.1%	4,532
Upper	\$485,993	\$378,539	\$107,454	77.9%	3,521
Grad1	\$15,128	\$36,971	(\$21,843)	244.4%	48
Grad2	\$0	\$0	\$0	NA	0
Total	\$864,822	\$707,015	\$157,807	81.8%	8,101
Public Admin. & Policy Analysis					
Lower	\$10,855	\$8,319	\$2,536	76.6%	23
Upper	\$39,470	\$42,178	(\$2,708)	106.9%	248
Grad1	\$553,246	\$598,037	(\$44,791)	108.1%	2,244
Grad2	\$0	\$0	\$0	NA	0
Total	\$603,571	\$648,534	(\$44,963)	107.4%	2,515
Social Work					
Lower	\$43,553	\$52,236	(\$8,683)	119.9%	374
Upper	\$356,692	\$330,516	\$26,176	92.7%	2,291
Grad1	\$227,032	\$342,393	(\$115,361)	150.8%	1,092
Grad2	\$0	\$0	\$0	NA	0
Total	\$627,277	\$725,145	(\$97,868)	115.6%	3,757
Sociology & Criminal Justice Studies					
Lower	\$224,989	\$198,513	\$26,476	88.2%	3,578
Upper	\$746,347	\$588,908	\$157,439	78.9%	7,756
Grad1	\$89,703	\$170,501	(\$80,798)	190.1%	366
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,061,039	\$957,922	\$103,117	90.3%	11,700
Speech Communication					
Lower	\$534,618	\$500,287	\$34,331	93.6%	7,338
Upper	\$442,706	\$368,978	\$73,728	83.3%	4,318
Grad1	\$140,686	\$124,148	\$16,538	88.2%	528
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,118,010	\$993,413	\$124,597	88.9%	12,184
Theater & Dance					
Lower	\$392,736	\$476,056	(\$83,320)	121.2%	3,211
Upper	\$423,550	\$488,915	(\$65,365)	115.4%	2,096

Table 7A

Southern Illinois University Edwardsville
FY 2003 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
Grad1	\$4,100	\$3,554	\$546	86.7%	9
Grad2	\$0	\$0	\$0	NA	0
Total	\$820,386	\$968,525	(\$148,139)	118.1%	5,316

College of Arts and Sciences Total

Lower	\$8,686,480	\$8,772,858	(\$86,378)	101.0%	94,823
Upper	\$10,832,431	\$9,496,602	\$1,335,829	87.7%	75,419
Grad1	\$3,506,644	\$4,208,941	(\$702,297)	120.0%	11,833
Grad2	\$7,678	\$6,789	\$889	88.4%	17
Total	\$23,033,233	\$22,485,190	\$548,043	97.6%	182,092

Table 7B

Southern Illinois University Edwardsville
FY 2003 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
Accounting					
Lower	\$106,083	\$76,854	\$29,229	72.4%	1,113
Upper	\$877,238	\$697,961	\$179,277	79.6%	4,320
Grad1	\$226,529	\$282,284	(\$55,755)	124.6%	963
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,209,850	\$1,057,099	\$152,751	87.4%	6,396
Computer Management & Information Systems					
Lower	\$508,895	\$414,199	\$94,696	81.4%	4,216
Upper	\$971,241	\$625,404	\$345,837	64.4%	5,993
Grad1	\$360,150	\$429,952	(\$69,802)	119.4%	1,578
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,840,286	\$1,469,555	\$370,731	79.9%	11,787
Economics and Finance					
Lower	\$617,648	\$405,273	\$212,375	65.6%	7,304
Upper	\$1,310,665	\$894,722	\$415,943	68.3%	9,396
Grad1	\$515,065	\$496,003	\$19,062	96.3%	2,144
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,443,378	\$1,795,998	\$647,380	73.5%	18,844
Management and Marketing					
Lower	\$58,315	\$44,457	\$13,858	76.2%	679
Upper	\$1,696,393	\$1,179,862	\$516,531	69.6%	13,013
Grad1	\$663,274	\$669,877	(\$6,603)	101.0%	3,096
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,417,982	\$1,894,196	\$523,786	78.3%	16,788
School of Business Total					
Lower	\$1,290,941	\$940,783	\$350,158	72.9%	13,312
Upper	\$4,855,537	\$3,397,949	\$1,457,588	70.0%	32,722
Grad1	\$1,765,018	\$1,878,116	(\$113,098)	106.4%	7,781
Grad2	\$0	\$0	\$0	NA	0
Total	\$7,911,496	\$6,216,848	\$1,694,648	78.6%	53,815

Table 7C

Southern Illinois University Edwardsville
FY 2003 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
Curriculum & Instruction					
Lower	\$53,927	\$67,301	(\$13,374)	124.8%	551
Upper	\$943,167	\$1,011,294	(\$68,127)	107.2%	7,369
Grad1	\$689,672	\$785,847	(\$96,175)	113.9%	4,209
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,686,766	\$1,864,442	(\$177,676)	110.5%	12,129
Educational Leadership					
Lower	\$6,701	\$16,133	(\$9,432)	240.8%	75
Upper	\$277,626	\$256,835	\$20,791	92.5%	2,633
Grad1	\$924,948	\$926,111	(\$1,163)	100.1%	5,666
Grad2	\$24,547	\$24,368	\$179	99.3%	72
Total	\$1,233,822	\$1,223,447	\$10,375	99.2%	8,446
Kinesiology & Health Education					
Lower	\$152,255	\$142,859	\$9,396	93.8%	1,748
Upper	\$824,782	\$557,643	\$267,139	67.6%	6,730
Grad1	\$362,153	\$199,673	\$162,480	55.1%	1,133
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,339,190	\$900,175	\$439,015	67.2%	9,611
Psychology					
Lower	\$298,685	\$274,516	\$24,169	91.9%	5,187
Upper	\$772,370	\$635,072	\$137,298	82.2%	6,867
Grad1	\$379,660	\$432,904	(\$53,244)	114.0%	1,560
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,450,715	\$1,342,492	\$108,223	92.5%	13,614
Special Education & Communication Disorders					
Lower	\$38,871	\$62,170	(\$23,299)	159.9%	336
Upper	\$690,648	\$588,765	\$101,883	85.2%	4,890
Grad1	\$613,419	\$532,700	\$80,719	86.8%	3,186
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,342,938	\$1,183,635	\$159,303	88.1%	8,412
School of Education Total					
Lower	550,439	562,979	(\$12,540)	102.3%	7,897
Upper	3,508,593	3,049,609	\$458,984	86.9%	28,489
Grad1	2,969,852	2,877,235	\$92,617	96.9%	15,754
Grad2	24,547	24,368	\$179	99.3%	72
Total	\$7,053,431	\$6,514,191	\$539,240	92.4%	52,212

Table 7D

Southern Illinois University Edwardsville
FY 2003 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
Civil Engineering					
Lower	\$85,073	\$117,253	(\$32,180)	137.8%	531
Upper	\$498,135	\$518,094	(\$19,959)	104.0%	1,996
Grad1	\$199,136	\$175,379	\$23,757	88.1%	489
Grad2	\$0	\$0	\$0	NA	0
Total	\$782,344	\$810,726	(\$28,382)	103.6%	3,016
Computer Science					
Lower	\$194,805	\$367,441	(\$172,636)	188.6%	1,770
Upper	\$461,827	\$693,448	(\$231,621)	150.2%	2,865
Grad1	\$244,289	\$261,504	(\$17,215)	107.0%	967
Grad2	\$0	\$0	\$0	NA	0
Total	\$900,921	\$1,322,393	(\$421,472)	146.8%	5,602
Construction					
Lower	\$45,173	\$45,173	\$0	100.0%	209
Upper	\$256,907	\$256,907	\$0	100.0%	900
Grad1	\$61,795	\$61,795	\$0	100.0%	51
Grad2	\$0	\$0	\$0	NA	0
Total	\$363,875	\$363,875	\$0	100.0%	1,160
Electrical & Computer Engineering					
Lower	\$51,163	\$85,050	(\$33,887)	166.2%	259
Upper	\$528,467	\$534,390	(\$5,923)	101.1%	2,428
Grad1	\$400,970	\$376,396	\$24,574	93.9%	1,604
Grad2	\$0	\$0	\$0	NA	0
Total	\$980,600	\$995,836	(\$15,236)	101.6%	4,291
Mechanical & Industrial Engineering					
Lower	\$62,700	\$95,531	(\$32,831)	152.4%	522
Upper	\$795,860	\$712,138	\$83,722	89.5%	2,960
Grad1	\$170,333	\$220,745	(\$50,412)	129.6%	398
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,028,893	\$1,028,414	\$479	100.0%	3,880
School of Engineering Total					
Lower	\$438,914	\$710,448	(\$271,534)	161.9%	3,291
Upper	\$2,541,196	\$2,714,977	(\$173,781)	106.8%	11,149
Grad1	\$1,076,523	\$1,095,819	(\$19,296)	101.8%	3,509
Grad2	\$0	\$0	\$0	NA	0
Total	\$4,056,633	\$4,521,244	(\$464,611)	111.5%	17,949

Table 7E

Southern Illinois University Edwardsville
FY 2003 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
School of Nursing Total					
Lower	\$368,298	\$380,657	(\$12,359)	103.4%	1,400
Upper	\$1,730,508	\$1,812,487	(\$81,979)	104.7%	6,368
Grad1	\$1,006,440	\$1,054,163	(\$47,723)	104.7%	1,494
Grad2	\$0		\$0	NA	0
Total	\$3,105,246	\$3,247,307	(\$142,061)	104.6%	9,262

Table 7F

Southern Illinois University Edwardsville
FY 2003 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
School of Pharmacy Total					
Lower	\$0	\$0	\$0	NA	0
Upper	\$0	\$0	\$0	NA	0
Grad1	\$0	\$99,652	(\$99,652)	NA	0
Grad2	\$0	\$0	\$0	NA	0
Total	\$0	\$99,652	(\$99,652)	NA	0

Table 8

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
State Discipline Aggregations Used as SIUE Norms

SIUE Unit	State Comparative Aggregation
<u>College of Arts and Sciences</u>	
Anthropology	State Discipline: Anthropology
Art and Design	State Group: 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	State Group: 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	State Discipline: Chemistry
English Language & Literature	Custom Group, State Disciplines: English Language and Literature, General; English Composition; American Literature; English Literature; Technical and Business Writing; English Language and Literature/Letters, Other
Foreign Language & Literature	State Group: 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	State Discipline: Miscellaneous Physical Sciences
Earth Science	State Discipline: Geography and Cartography
Geography	State Discipline: History
Historical Studies	
Instructional Services	
Instr Svcs (Letters)	State Discipline: English Language and Literature, General
Instr Svcs (Math)	State Discipline: Mathematics
Mass Communications	State Group: Communications and Media Studies; Journalism; Radio, Television, and Digital Communication; Broadcasting; Communications, Journalism, and Related Programs, Other; Communications Technology/Technicians
Mathematics and Statistics	
Mathematics	State Discipline: Mathematics
Statistics	State Discipline: Mathematical Statistics
Music	State Discipline: Music
Philosophical Studies	State Discipline: Philosophy
Physics	State Discipline: Physics
Political Science	State Discipline: Political Science and Government
Public Admin & Pol Analysis	State Discipline: Public Administration
Social Work	State Discipline: Social Work
Sociology	
Criminal Justice	State Discipline: Criminal Justice and Corrections
Sociology	State Discipline: Sociology
Speech Communication	State Discipline: Speech and Rhetorical Studies
Theater and Dance	
Dance	State Discipline: Dance
Theater	State Discipline: Dramatic/Theater Arts and Stagecraft
<u>School of Business</u>	
Accounting	State Discipline: Accounting and Related Services
Computer Mgt & Info Systems	
Mgmt Info Systems	State Discipline: Management Information Systems and Services
Economics and Finance	
Economics	State Discipline: Economics
Finance	State Discipline: Finance and Financial Management Services
Management Science	State Discipline: Management Science and Quantitative Methods
Management and Marketing	
Management	State Group: Business/Commerce, General; Business Administration, Management and Operations
Marketing	State Discipline: Marketing Management and Research

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, Other

Table 9

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Statewide Weighted Costs Compared with SIUE Actual Costs
Replication of IBHE Procedures by Category
FY 1986 through FY 2003

Cost Category	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
1. Direct Instruction	113.0%	114.1%	112.2%	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%
2. Indirect Instruction	124.5%	108.8%	112.9%	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%
3. Departmental Research	53.7%	51.7%	59.3%	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%
4. Departmental & School Overheads	88.8%	98.3%	95.9%	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%
5. School Subtotal	99.9%	102.2%	101.3%	100.8%	101.4%	98.6%	95.9%	100.6%	108.3%	106.4%	104.3%	102.2%	101.1%	96.8%	94.0%	90.8%	93.1%	94.8%
6. Overhead Unique to a Function	128.1%	148.1%	126.8%	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%
7. Academic Support	76.0%	101.5%	79.0%	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%
8. Student Services	71.4%	66.6%	109.4%	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%
9. Independent Operation	0.0%	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
10. Institutional Support	136.9%	133.7%	114.6%	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%
11. Non-School Subtotal	111.8%	120.4%	108.5%	102.8%	102.7%	103.1%	108.7%	106.9%	113.2%	109.7%	111.6%	111.5%	108.2%	107.6%	109.9%	101.6%	105.9%	98.2%
12. TOTAL	103.3%	107.3%	103.3%	101.4%	101.8%	100.0%	99.7%	102.5%	109.9%	107.4%	106.5%	105.1%	103.2%	100.1%	98.8%	94.1%	97.0%	95.9%

Note: Comparative data for earlier years are available, beginning with FY 1976.

Table 10

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Statewide Weighted Costs Compared with SIUE Actual Costs
SIUE Analysis: Subtotal All Costs Through School Level
FY 1986 Through FY 2003

College or School	FY1986	FY1987	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003
Arts and Sciences	--	--	--	--	--	--	--	--	--	--	108%	105%	104%	99%	99%	98%	94%	98%
Business	94%	92%	99%	101%	103%	101%	106%	124%	127%	118%	108%	97%	92%	86%	79%	70%	75%	79%
Education	107%	107%	105%	101%	98%	85%	85%	91%	105%	95%	91%	88%	90%	85%	81%	78%	89%	92%
Engineering	90%	111%	105%	95%	101%	101%	101%	104%	114%	112%	108%	120%	125%	135%	127%	123%	115%	112%
Nursing	57%	66%	61%	66%	71%	91%	87%	91%	99%	93%	113%	128%	119%	112%	96%	94%	119%	105%
Pharmacy	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	NA	NA
Fine Arts and Comm	107%	113%	115%	114%	110%	109%	110%	109%	117%	123%	--	--	--	--	--	--	--	--
Humanities	99%	118%	122%	116%	113%	115%	110%	110%	125%	124%	--	--	--	--	--	--	--	--
Sciences	100%	93%	101%	100%	98%	93%	88%	89%	89%	95%	--	--	--	--	--	--	--	--
Social Sciences	133%	135%	121%	124%	117%	116%	105%	103%	107%	108%	--	--	--	--	--	--	--	--

- Notes: 1) Beginning with FY1991, no computing or indirect instruction adjustments are made.
2) Beginning with FY96, 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 will begin offering classes in Fall 2005.

Table 11

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
Subtotal All Costs Through School Level
Resources in Instruction , Public Service and Organized Research
FY 1998 Through FY 2003

	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Total, SIUE as reported in Unit Cost						
Instruction	34,040,045	35,138,960	37,338,571	39,464,463	43,080,085	43,084,432
Organized Research	494,747	564,616	558,688	1,016,068	1,293,826	1,478,483
Public Service	3,124,105	3,257,242	3,781,460	4,075,600	3,477,654	3,135,115
Total	37,658,897	38,960,818	41,678,719	44,556,131	47,851,565	47,698,030
Percent in Instruction	90.4%	90.2%	89.6%	88.6%	90.0%	90.3%

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 in Other Direct Service Units.

Source: Discipline Unit Cost Studies, FY 1998 through FY 2003, (internal version).

Table 12

Southern Illinois University Edwardsville
FY 2003 Comparative Instructional Unit Cost Study Analysis
FY 2002-2003 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	\$29,265.9	\$36,625.8	(\$7,359.9)	125.1%
Eastern Illinois University	\$57,053.6	\$64,370.5	(\$7,316.9)	112.8%
Governors State University	\$27,524.0	\$26,403.0	\$1,121.0	95.9%
Illinois State University	\$110,668.3	\$107,495.3	\$3,173.0	97.1%
Northeastern Illinois University	\$48,565.7	\$47,733.1	\$832.6	98.3%
Northern Illinois University	\$136,772.4	\$127,678.4	\$9,094.0	93.4%
Western Illinois University	\$66,405.6	\$65,863.7	\$541.9	99.2%
SIU at Carbondale	\$112,306.7	\$117,151.8	(\$4,845.1)	104.3%
SIU at Edwardsville	\$66,538.3	\$63,823.1	\$2,715.2	95.9%
University of Illinois - Chicago	\$169,202.6	\$159,014.3	\$10,188.3	94.0%
University of Illinois - Springfield	\$22,135.7	\$21,186.3	\$949.4	95.7%
University of Illinois - Urbana	\$320,067.6	\$329,161.3	(\$9,093.7)	102.8%

Source: State of Illinois Board of Higher Education, FY2003 Cost Study Tables, Table 1, Total Instructional Costs.