

SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE

Interoffice Communication

Institutional Research and Studies

April 4, 2007

MEMO TO: Vaughn Vandegrift
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FROM: Sally Ferguson

SUBJECT: FY 2005 Comparative Cost Analysis

The comparative cost analysis we prepare annually using IBHE's statewide unit cost study data is attached. This FY05 study is approximately a year late because IBHE did not receive data from all institutions until almost one year late. 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 FY05 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 FY88.

Table 10 displays the comparative cost status for each college/school since FY88.

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 "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 FY05, 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, and Physics. The weighted costs in Instructional Technology are heavily influenced by Northern Illinois University. The other five disciplines are heavily influenced by the University of Illinois, with Dance costs essentially determined by the University of Illinois.
- c. Dance, 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). 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, 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. 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.

Four 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 120 percent, University of Illinois-Urbana at 110 percent, and Eastern Illinois University at 106 percent are above the state average. University of Illinois-Springfield (82 percent), Governors State University (86 percent), SIUE (90 percent), Northern Illinois University (92 percent), and Illinois State University (94 percent) are below the plus or minus five percent cost variance.

SIUE's FY05 instructional expenditures were \$4,725,490 more than in FY04, an increase of 7.3 percent, with increases in all cost categories. The state average increase was 6.5 percent.

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

attachments
NC05LTR

Table 1

Southern Illinois University Edwardsville
FY 2005 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	\$107,325,483
B.	SIU Central Administration Expenditures	\$1,218,075
	Expenditures Excluded from Cost Study (Medicare)	(\$15,665)
C.	Exclusions Prior to Cost Study Calculations:	
	1. Social Security & Medicare Payments (SIUE)	(\$1,114,218)
	2. Refunds	\$0
	3. Student Aid	(\$1,050,295)
	4. CMS Group Insurance	(\$1,799,550)
	5. ROTC	(\$21,117)
	6. Unemployment Compensation	(\$72,242)
	7. Auditor General - Audit Expense	(\$45,058)
	8. School of Dental Medicine	(\$8,225,326)
	9. School of Dental Medicine Associated Overheads	<u>(\$2,557,662)</u>
D.	Expenditures Included in Unit Cost Study	\$93,642,425
E.	Exclusions Prior to Normative Cost Study Procedures:	
	1. Operation and Maintenance of Physical Plant	(\$15,124,356)
	2. Organized Research (Including Overheads)	(\$2,240,931)
	3. Public Service (Including All Overheads)	(\$4,341,605)
	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	\$69,185,533

Table 2

Southern Illinois University Edwardsville
FY 2005 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	\$ 27,341,070	19,713,417	\$ 7,627,653	72.1%
2. Indirect Instruction	4,908,281	5,313,370	-405,089	108.3%
3. Departmental Research	6,051,938	5,643,935	408,003	93.3%
4. Dept. & School Overheads	<u>14,119,977</u>	<u>16,340,265</u>	<u>-2,220,288</u>	<u>115.7%</u>
5. School Subtotal	\$ 52,421,266	\$ 47,010,987	\$ 5,410,279	89.7%
6. Overhead Unique to a Function	3,893,198	5,118,136	-1,224,938	131.5%
7. Academic Support	6,358,483	6,939,419	-580,936	109.1%
8. Student Services	2,670,478	2,869,063	-198,585	107.4%
9. Independent Operations	0	0	0	--
10. Institutional Support	<u>11,222,093</u>	<u>7,247,928</u>	<u>3,974,165</u>	<u>64.6%</u>
11. Non-School Subtotal	\$ 24,144,252	\$ 22,174,546	\$ 1,969,706	91.8%
12. TOTAL	\$ 76,565,518	\$ 69,185,533	\$ 7,379,985	90.4%

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 \$3,828,276). The University is below the state average, significantly below the 5% allowance for variance.

Table 3
Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Organized Research Expenditures

Name	Total Expenses		
A. Approved Institutes and Centers	Direct Salary	Other Expense	
Illinois Education Research Council	133,950	211,975	345,925
Institute for Urban Research	41,158	129,109	170,267
National Corn-to-Ethanol Research Center	74,368	558,688	633,056
Subtotal Approved Institutes and Centers	\$ 249,476	\$ 899,772	\$ 1,149,248
B. Academic Departments	Cost Sharing Associated With External Grants and Contracts	Competitive Centrally Administered Grants	
Accounting	-	-	-
Anthropology	-	-	-
Art and Design	-	-	-
Biological Sciences	-	34,081	34,081
Chemistry	50,714	20,309	71,023
Civil Engineering	11,135	16,204	27,339
Computer Management and Information Systems	-	2,250	2,250
Computer Science	-	5,869	5,869
Construction	-	-	-
Curriculum and Instruction	-	-	-
Economics and Finance	-	18,484	18,484
Educational Leadership	-	-	-
Electrical and Computer Engineering	5,842	-	5,842
English Language and Literature	4,900	25,144	30,044
Foreign Language and Literature	-	-	-
Geography	-	14,983	14,983
Historical Studies	46,434	25,928	72,362
Instructional Services	-	-	-
Kinesiology and Health Education	-	-	-
Management & Marketing	-	240	240
Mass Communications	-	1,387	1,387
Mathematics and Statistics	-	13,516	13,516
Mechanical and Industrial Engineering	-	14,773	14,773
Music	-	-	-
Nursing	-	5,968	5,968
Pharmacy	-	-	-
Philosophy	-	2,983	2,983
Physics	-	17,904	17,904
Political Science	-	5,968	5,968
Psychology	-	13,600	13,600
Public Administration and Policy Analysis	-	-	-
Social Work	-	-	-
Sociology and Criminal Justice Studies	-	150	150
Special Education and Communication Disorders	-	5,968	5,968
Speech Communication	-	2,983	2,983
Theater and Dance	-	-	-
Subtotal	\$ 119,025	\$ 248,692	\$ 367,717
Allocated Overheads			\$ 116,602
Subtotal Academic Departments			\$ 484,319

Table 3
Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Organized Research Expenditures

Name	Total Expenses
C. Schools and Colleges	
Allocated Overheads	\$ 111,706
Subtotal Schools and Colleges	\$ 111,706
D. Expenditures by Separately Organized Units Other than in A,B, or C Above	\$ -
E. Overhead Costs Unique to Organized Research	
Graduate School	\$ 26,737
Subtotal Overhead Costs Unique to Research	\$ 26,737
F. Allocated Institutional Overheads	\$ 978,932
G. Total (Sum of Subtotals A through F)	\$ 2,750,942

Table 4
Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Public Service Expenditures

	Direct Salary	Other Expenses	Total Expenses
A. Approved Institutes and Centers			
Center for Advancement of Management and Productivity	44,415	23,159	67,574
Environmental Resources Training Center	-	-	-
Radio Station WSIE-FM	46,930	120,447	167,377
The University Museum	18,605	152,191	170,796
University Services to East St. Louis	329,857	666,729	996,586
Subtotal Centers and Institutes	\$ 439,807	\$ 962,526	\$ 1,402,333
B. Academic Departments			
Accounting	-	-	-
Anthropology	11,265	-	11,265
Art and Design	36,224	-	36,224
Biological Sciences	2,431	-	2,431
Chemistry	15,101	-	15,101
Civil Engineering	10,748	-	10,748
Computer Management and Information Systems	1,339	-	1,339
Computer Science	16,929	-	16,929
Construction	11,702	-	11,702
Curriculum and Instruction	26,557	-	26,557
Economics and Finance	27,096	-	27,096
Educational Leadership	23,014	-	23,014
Electrical and Computer Engineering	25,153	-	25,153
English Language and Literature	49,829	-	49,829
Foreign Language and Literature	10,568	-	10,568
Geography	1,235	-	1,235
Historical Studies	19,817	-	19,817
Instructional Services	-	-	-
Kinesiology and Health Education	8,560	-	8,560
Management & Marketing	17,916	-	17,916
Mass Communications	4,444	-	4,444
Mathematics and Statistics	5,753	-	5,753
Mechanical and Industrial Engineering	12,587	-	12,587
Music	14,705	-	14,705
Nursing	38,120	-	38,120
Pharmacy	-	-	-
Philosophy	6,703	-	6,703
Physics	5,243	-	5,243
Political Science	1,029	-	1,029
Psychology	15,342	-	15,342
Public Administration and Policy Analysis	50,010	-	50,010
Social Work	11,055	-	11,055
Sociology and Criminal Justice Studies	15,087	-	15,087
Special Education and Communication Disorders	20,150	-	20,150
Speech Communication	2,476	-	2,476
Theater and Dance	78,885	-	78,885
Subtotal	\$ 597,073	\$ -	\$ 597,073
Allocated Overheads	-	186,534	186,534
Subtotal Academic Departments	\$ 597,073	\$ 186,534	\$ 783,607

Table 4
Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Public Service Expenditures

	Direct Salary	Other Expenses	Total Expenses
C. Schools and Colleges			
Arts and Sciences	132,862	139,484	272,346
Business	71,483	41,685	113,168
Education	13,675	17,687	31,362
Engineering	11,989	-	11,989
Nursing	40,323	-	40,323
Pharmacy	-	-	-
Allocated Overheads	-	199,385	199,385
Subtotal Schools and Colleges	\$ 270,332	\$ 398,241	\$ 668,573
D. Expenditures by Separately Organized Units Other than in A, B, or C Above			
Admissions	3,439	-	3,439
Alumni Services	401	-	401
Audio Visual Service	2,686	-	2,686
Equal Opportunity Program	9,895	-	9,895
Grad School Cost Sharing	657	-	657
Human Resources	2,759	-	2,759
Intercollegiate Sports Programs	18,027	-	18,027
International Student Services	4,960	-	4,960
Kimmel Leadership Center	5,694	-	5,694
Lovejoy Library	31,211	-	31,211
Ofc Info Technology	396	-	396
Office of University Relations	4,889	-	4,889
Public Affairs	956	-	956
Undergr Assmnt & Prg Revw	349	-	349
Subtotal Other Separately Organized Units	\$ 86,319	\$ -	\$ 86,319
E. Overhead Costs Unique to Public Service			
Continuing Education	-	141,375	141,375
Economic Development	-	30,180	30,180
Educard	-	1,464	1,464
Graduate School	-	88,522	88,522
University Park	-	230,732	230,732
Subtotal Overhead Costs Unique to Pub Svc	\$ -	\$ 492,274	\$ 492,274
F. Allocated Institutional Overheads	-	\$ 1,896,601	\$ 1,896,601
G. Total (Sum of Subtotals A through F)	\$ 1,393,531	\$ 3,936,176	\$ 5,329,708

Table 5A

Southern Illinois University Edwardsville
FY 2005 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 Salary Costs						
Direct Instruction, Indirect Instruction, Departmental Research:						
General Academic Advisement		\$497,547				\$497,547
Instructional Units		\$29,313,338				\$29,313,338
School General Units		\$859,837				\$859,837
Direct Salary - Instruction		\$30,670,722				\$30,670,722
					Direct Activity - Organized Research	+ 577,494
					Direct Activity - Public Service	+ 1,393,531
					Direct Salary Costs - All Functions	<u>\$32,641,747</u>

Table 5B

Southern Illinois University Edwardsville
FY 2005 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	\$16,340,265	\$16,340,265
Departmental and School Overheads - Instruction	\$16,340,265	\$16,340,265
	Departmental and School Overheads - Organized Research	+ 1,167,779
	Departmental and School Overheads - Public Service	+ 1,547,303
	Departmental & School Overheads - All Functions	<u><u>\$19,055,347</u></u>

Table 5C

Southern Illinois University Edwardsville
FY 2005 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		\$269,104				\$269,104
Academic Quality Improvement Project		\$44,919				44,919
Admissions		\$824,661				824,661
Assistant Provost Srch - Planning		\$4,366				4,366
Assistant Vice Chancellor - Enrollment Mgt		\$180,653				180,653
Banner Student Implementation		\$683,146				683,146
Commencement exercise		\$74,800				74,800
Continuing Education 65/35		\$262,554				262,554
Distance Learning & Technology		\$824,037				824,037
Excellence Graduate Education		\$20,147				20,147
Excellence Learning & Teaching		\$51,646				51,646
Excellence Undergraduate Education		\$24,129				24,129
Graduate Admission		\$15,003				15,003
Graduate School		\$344,210				344,210
Honor's Program		\$26,415				26,415
Intl / Out of State Recruitment		\$84,504				84,504
Office of Cont Edu-Cost Share		\$5,825				5,825
Office of the Registrar		\$1,122,322				1,122,322
Presidential Scholars	\$1,109					1,109
Research Administration - General		5,072				5,072
SIS Implementation		180				180
Students Service 2000 - Web Access		8,776				8,776
Transcript Processing		59,941				59,941
Undergraduate Assessment & Program Review		180,617				180,617
Overhead Support Unique - Instruction	\$1,109	\$5,117,027				\$5,118,136
				Overhead Support Unique - Organized Research		+ 26,737
				Overhead Support Unique - Public Service		+ 492,273
				Overhead Support Unique - All Functions		<u>5,637,146</u>

Table 5E

Southern Illinois University Edwardsville
FY 2005 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		\$272,180				\$272,180
Acad Couns & Advis - Cost Share		\$64,334				\$64,334
Career Development Center		\$378,327				378,327
Counseling Services					\$208,042	208,042
Cultural & Social Diversity		96,171				96,171
Disability Support & Service					165,257	165,257
Early Childhood Center					128,183	128,183
EUE - VC For Student Affairs					3,803	3,803
Faculty Academic Counseling Athletics		35,972				35,972
ID Card Support					17,291	17,291
Intercollegiate Sports Programs					335,771	335,771
International Student Initiatives					59,628	59,628
International Student Services					137,577	137,577
Kimmel Leadership Center					312,401	312,401
Minority Recruitment & Retention		13,374				13,374
New Student Orientation					14,917	14,917
Student Financial Aid		747,433				747,433
VC For Student Affairs					409,140	409,140
VC For Student Affairs - Special Initiatives					19,263	19,263
Student Services - Instruction		\$1,607,791			\$1,811,273	\$3,419,064
						Student Services - Organized Research + 0
						Student Services - Public Service + 0
						Student Services - All Functions <u>3,419,064</u>

Table 5F

Southern Illinois University Edwardsville
FY 2005 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				\$414,114		\$414,114
Administrative Services				41,934		41,934
Air & other Transportation	\$8,561					8,561
Alumni Services			\$177,228			177,228
Bursar				371,379		371,379
Chancellor Search	\$12,232					12,232
Cultural & Social Diversity		\$114,383				114,383
Disbursements				206,828		206,828
Equal Opportunity Programs	105,642					105,642
Foundation Administration			452,826			452,826
General Administration	86,284					86,284
Human Resources				1,092,567		1,092,567
Imaging Project				88,432		88,432
Institutional Research and Studies		332,179				332,179
License and Fees				52,172		52,172
Minority Recruitment & Retention		20,379				20,379
Office of Financial Affairs				359,929		359,929
Office of Information Technology				783,555		783,555
Office of the Chancellor	566,100					566,100
OIT Campus Network - Admin				106,328		106,328
Oracle Implementation	955,064					955,064
Photographic Expense			83,336			83,336
Post Office				150,680		150,680
Purchasing				563,005		563,005
Provost & VC - Academic General		106,725				106,725
Provost & VC - Office		660,042				660,042
P&VC-Retmnt, SK LV & Vac		1,379				1,379
Public Affairs			358,458			358,458
Public Awareness			50,267			50,267
Records Management				129,612		129,612
State Appr'd Pro Res				14,296		14,296
University General Expense	59,132					59,132
University Graphics and Publications			211,748			211,748
University Plan & Budget Counsel	3,209					3,209
University Receptions Special Events	40,387					40,387
University Relations			44,258			44,258
University Relations - Salaries			764			764

Table 5F

Southern Illinois University Edwardsville
FY 2005 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 Administration				238,311		238,311
Off of University Relations			469,265			469,265
Bd of Trustees (System Ofc)	<u>\$1,202,410</u>					<u>\$1,202,410</u>
Institutional Support	\$3,039,021	\$1,235,087	\$1,848,150	\$4,613,142		\$10,735,400
					Institutional Support for School of Dental Medicine	- 1,313,707
					Cost Study Error Adjustment	+ 10,745
					Institutional Support - All Functions	<u>\$9,432,438</u>
					Institutional Support - Organized Research	- 277,098
					Institutional Support - Public Service	- 536,851
					Institutional Support - Instruction	\$8,618,489

Table 5G

Southern Illinois University Edwardsville
FY 2005 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				\$2,871,171		\$2,871,171
ESL Facilities Management				\$521,065		\$521,065
ESL Higher Education Campus - Admin				\$134,836		\$134,836
ESL Major Repairs				\$20,296		\$20,296
ESL Utilities				\$258,724		\$258,724
Environmental Health & Safety				\$170,457		\$170,457
Facilities Management - Edwardsville				\$6,516,646		\$6,516,646
Facilities Mgmt Special Projects				\$255,988		\$255,988
Fire Protection				\$3,870		\$3,870
General Classroom Repair/Improvements		\$24,398				\$24,398
Plant Costs Charged to Units				\$355,229		\$355,229
Rental Real Property				\$130,000		\$130,000
SDM repairs		23,556				\$23,556
Security Services				\$13,330		\$13,330
Surplus Property				\$18,226		\$18,226
University Police				\$1,940,305		\$1,940,305
Utilities				\$3,075,574		\$3,075,574
Utilities - University Park Operations	\$34,639					\$34,639
Oper & Maint of Physical Plant	\$34,639	\$47,954		\$16,285,718		\$16,368,311
					O&M Physical Plant - Dental Medicine	- 1,243,955
					O&M Physical Plant - All Functions	<u>15,124,356</u>
					O&M Physical Plant - Organized Research	- 444,310
					O&M Physical Plant - Public Service	- 860,814
					O&M Physical Plant - Instruction	13,819,232

Table 6

Southern Illinois University Edwardsville
FY 2005 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	365,102	361,696	3,406	99.1
Art & Design	2,191,796	1,583,657	608,139	72.3
Biological Sciences	2,213,325	2,042,722	170,603	92.3
Chemistry	1,805,446	1,688,869	116,577	93.5
English Language & Literature	2,738,761	2,390,543	348,218	87.3
Foreign Language & Literature	1,045,664	960,665	84,999	91.9
Geography	1,135,466	929,711	205,755	81.9
Historical Studies	1,369,543	1,024,135	345,408	74.8
Instructional Services	582,121	859,590	-277,469	147.7
Mass Communications	759,160	805,613	-46,453	106.1
Mathematics & Statistics	2,271,822	1,803,780	468,042	79.4
Music	1,668,502	1,686,811	-18,309	101.1
Philosophy	1,275,765	1,055,881	219,884	82.8
Physics	1,252,436	1,112,079	140,357	88.8
Political Science	977,906	686,794	291,112	70.2
Public Admin. & Policy Analysis	698,119	657,835	40,284	94.2
Social Work	769,349	814,364	-45,015	105.9
Sociology & Criminal Justice Studies	1,435,622	1,163,597	272,025	81.1
Speech Communication	1,520,278	1,062,486	457,792	69.9
Theater & Dance	979,722	939,799	<u>39,923</u>	<u>95.9</u>
College of Arts and Sciences	27,055,905	23,630,627	3,425,278	87.3
Accounting	1,403,982	1,112,995	290,987	79.3
Computer Management & Info Systems	1,611,137	1,535,790	75,347	95.3
Economics and Finance	2,713,239	1,854,727	858,512	68.4
Management and Marketing	3,170,350	2,031,113	<u>1,139,237</u>	<u>64.1</u>
School of Business	8,898,708	6,534,625	2,364,083	73.4
Curriculum & Instruction	1,550,857	1,812,395	-261,538	116.9
Educational Leadership	1,149,338	1,021,621	127,717	88.9
Kinesiology & Health Education	1,330,031	1,027,803	302,228	77.3
Psychology	1,759,969	1,606,454	153,515	91.3
Special Educ & Communication Disorders	<u>1,363,426</u>	<u>1,372,311</u>	<u>-8,885</u>	<u>100.7</u>
School of Education	7,153,621	6,840,584	313,037	95.6
Civil Engineering	1,136,100	886,650	249,450	78.0
Computer Science	1,267,276	1,257,979	9,297	99.3
Construction	375,556	375,556	0	100.0
Electrical & Computer Engineering	1,356,528	1,171,682	184,846	86.4
Mechanical & Industrial Engineering	<u>1,259,849</u>	<u>1,126,595</u>	<u>133,254</u>	<u>89.4</u>
School of Engineering	5,395,309	4,818,462	576,847	89.3
School of Nursing	3,425,072	3,658,851	-233,779	106.8
School of Pharmacy	NA	1,527,838	NA	NA
Total	<u>51,928,615</u>	<u>47,010,987</u>	<u>4,917,628</u>	<u>90.5</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 2005 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	\$10,352,531	\$9,022,783	\$1,329,748	87.2%	102,557
	Upper	\$12,799,019	\$10,347,039	\$2,451,980	80.8%	86,187
	Grad1	\$3,895,117	\$4,249,801	(\$354,684)	109.1%	18,135
	Grad2	\$9,238	\$11,004	(\$1,766)	119.1%	19
	Total	\$27,055,905	\$23,630,627	\$3,425,278	87.3%	206,898
School of Business	Lower	\$1,261,284	\$1,044,087	\$217,197	82.8%	12,128
	Upper	\$5,350,665	\$3,597,008	\$1,753,657	67.2%	30,730
	Grad1	\$2,286,759	\$1,893,530	\$393,229	82.8%	7,468
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$8,898,708	\$6,534,625	\$2,364,083	73.4%	50,326
School of Education	Lower	\$674,814	\$700,794	(\$25,980)	103.8%	8,297
	Upper	\$3,956,411	\$3,442,237	\$514,174	87.0%	28,950
	Grad1	\$2,522,396	\$2,697,553	(\$175,157)	106.9%	12,850
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$7,153,621	\$6,840,584	\$313,037	95.6%	50,097
School of Engineering	Lower	\$606,957	\$628,050	(\$21,093)	103.5%	3,623
	Upper	\$3,454,757	\$2,901,048	\$553,709	84.0%	13,095
	Grad1	\$1,333,595	\$1,289,364	\$44,231	96.7%	3,704
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$5,395,309	\$4,818,462	\$576,847	89.3%	20,422
School of Nursing	Lower	\$330,872	\$499,293	(\$168,421)	150.9%	1,504
	Upper	\$2,077,775	\$2,261,875	(\$184,100)	108.9%	7,626
	Grad1	\$1,016,425	\$897,683	\$118,742	88.3%	2,130
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$3,425,072	\$3,658,851	(\$233,779)	106.8%	11,260
School of Pharmacy	Lower	\$0	\$0	\$0	NA	0
	Upper	\$0	\$0	\$0	NA	0
	Grad1	\$0	\$1,527,838	(\$1,527,838)	NA	0
	Grad2	\$0	\$0	\$0	NA	0
	Total	\$0	\$1,527,838	(\$1,527,838)	NA	0
University Total	Lower	\$13,226,458	\$11,895,007	\$1,331,451	89.9%	128,109
	Upper	\$27,638,627	\$22,549,207	\$5,089,420	81.6%	166,588
	Grad1	\$11,054,292	\$12,555,769	(\$1,501,477)	113.6%	44,287
	Grad2	\$9,238	\$11,004	(\$1,766)	119.1%	19
	Total	\$51,928,615	\$47,010,987	\$4,917,628	90.5%	339,003

Table 7A

Southern Illinois University Edwardsville
FY 2005 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	\$150,253	\$141,346	\$8,907	94.1%	1,960
Upper	\$206,758	\$212,664	(\$5,906)	102.9%	1,757
Grad1	\$8,091	\$7,686	\$405	95.0%	27
Grad2	\$0	\$0	\$0	NA	0
Total	\$365,102	\$361,696	\$3,406	99.1%	3,744
Art & Design					
Lower	\$464,809	\$321,117	\$143,692	69.1%	3,294
Upper	\$1,242,818	\$833,434	\$409,384	67.1%	5,775
Grad1	\$484,169	\$429,106	\$55,063	88.6%	1,470
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,191,796	\$1,583,657	\$608,139	72.3%	10,539
Biological Sciences					
Lower	\$562,340	\$563,725	(\$1,385)	100.2%	5,789
Upper	\$1,183,046	\$976,338	\$206,708	82.5%	7,047
Grad1	\$467,939	\$502,659	(\$34,720)	107.4%	1,181
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,213,325	\$2,042,722	\$170,603	92.3%	14,017
Chemistry					
Lower	\$871,897	\$783,175	\$88,722	89.8%	8,102
Upper	\$740,043	\$629,232	\$110,811	85.0%	3,962
Grad1	\$193,506	\$276,462	(\$82,956)	142.9%	560
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,805,446	\$1,688,869	\$116,577	93.5%	12,624
English Language & Literature					
Lower	\$1,428,831	\$1,130,784	\$298,047	79.1%	13,386
Upper	\$918,853	\$802,991	\$115,862	87.4%	6,096
Grad1	\$391,077	\$456,768	(\$65,691)	116.8%	1,312
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,738,761	\$2,390,543	\$348,218	87.3%	20,794
Foreign Language & Literature					
Lower	\$387,685	\$379,484	\$8,201	97.9%	3,818
Upper	\$577,126	\$523,080	\$54,046	90.6%	4,472
Grad1	\$80,853	\$58,101	\$22,752	71.9%	254
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,045,664	\$960,665	\$84,999	91.9%	8,544
Geography					
Lower	\$449,403	\$368,291	\$81,112	82.0%	5,898
Upper	\$572,384	\$411,655	\$160,729	71.9%	4,976
Grad1	\$113,679	\$149,765	(\$36,086)	131.7%	420
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,135,466	\$929,711	\$205,755	81.9%	11,294
Historical Studies					
Lower	\$434,787	\$325,387	\$109,400	74.8%	4,332
Upper	\$799,702	\$520,032	\$279,670	65.0%	6,023
Grad1	\$125,816	\$167,712	(\$41,896)	133.3%	526
Grad2	\$9,238	\$11,004	(\$1,766)	119.1%	19
Total	\$1,369,543	\$1,024,135	\$345,408	74.8%	10,900

Table 7A

Southern Illinois University Edwardsville
FY 2005 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
Instructional Services					
Lower	\$523,029	\$748,290	(\$225,261)	143.1%	5,159
Upper	\$54,850	\$108,176	(\$53,326)	197.2%	364
Grad1	\$4,242	\$3,124	\$1,118	73.6%	5,523
Grad2	\$0	\$0	\$0	NA	0
Total	\$582,121	\$859,590	(\$277,469)	147.7%	11,046
Mass Communications					
Lower	\$124,901	\$153,549	(\$28,648)	122.9%	1,137
Upper	\$560,071	\$517,950	\$42,121	92.5%	3,464
Grad1	\$74,188	\$134,114	(\$59,926)	180.8%	231
Grad2	\$0	\$0	\$0	NA	0
Total	\$759,160	\$805,613	(\$46,453)	106.1%	4,832
Mathematics & Statistics					
Lower	\$1,193,399	\$856,232	\$337,167	71.7%	13,030
Upper	\$835,116	\$697,752	\$137,364	83.6%	6,135
Grad1	\$243,307	\$249,796	(\$6,489)	102.7%	818
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,271,822	\$1,803,780	\$468,042	79.4%	19,983
Music					
Lower	\$549,368	\$551,427	(\$2,059)	100.4%	3,368
Upper	\$815,395	\$754,208	\$61,187	92.5%	3,071
Grad1	\$303,739	\$381,176	(\$77,437)	125.5%	677
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,668,502	\$1,686,811	(\$18,309)	101.1%	7,116
Philosophy					
Lower	\$612,986	\$538,492	\$74,494	87.8%	6,998
Upper	\$656,532	\$515,096	\$141,436	78.5%	5,326
Grad1	\$6,247	\$2,293	\$3,954	36.7%	17
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,275,765	\$1,055,881	\$219,884	82.8%	12,341
Physics					
Lower	\$582,085	\$566,235	\$15,850	97.3%	3,954
Upper	\$576,047	\$410,499	\$165,548	71.3%	3,348
Grad1	\$94,304	\$135,345	(\$41,041)	143.5%	247
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,252,436	\$1,112,079	\$140,357	88.8%	7,549
Political Science					
Lower	\$442,423	\$291,322	\$151,101	65.8%	4,859
Upper	\$503,298	\$355,270	\$148,028	70.6%	3,980
Grad1	\$32,185	\$40,202	(\$8,017)	124.9%	123
Grad2	\$0	\$0	\$0	NA	0
Total	\$977,906	\$686,794	\$291,112	70.2%	8,962
Public Admin. & Policy Analysis					
Lower	\$8,010	\$708	\$7,302	8.8%	14
Upper	\$71,042	\$69,316	\$1,726	97.6%	324
Grad1	\$619,067	\$587,811	\$31,256	95.0%	2,318
Grad2	\$0	\$0	\$0	NA	0
Total	\$698,119	\$657,835	\$40,284	94.2%	2,656

Table 7A

Southern Illinois University Edwardsville
FY 2005 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
Social Work					
Lower	\$39,751	\$42,029	(\$2,278)	105.7%	371
Upper	\$361,234	\$355,064	\$6,170	98.3%	2,738
Grad1	\$368,364	\$417,271	(\$48,907)	113.3%	1,437
Grad2	\$0	\$0	\$0	NA	0
Total	\$769,349	\$814,364	(\$45,015)	105.9%	4,546
Sociology & Criminal Justice Studies					
Lower	\$335,276	\$288,917	\$46,359	86.2%	5,203
Upper	\$959,126	\$725,349	\$233,777	75.6%	10,020
Grad1	\$141,220	\$149,331	(\$8,111)	105.7%	482
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,435,622	\$1,163,597	\$272,025	81.1%	15,705
Speech Communication					
Lower	\$713,988	\$525,343	\$188,645	73.6%	8,292
Upper	\$665,045	\$439,696	\$225,349	66.1%	5,054
Grad1	\$141,245	\$97,447	\$43,798	69.0%	507
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,520,278	\$1,062,486	\$457,792	69.9%	13,853
Theater & Dance					
Lower	\$477,310	\$446,930	\$30,380	93.6%	3,593
Upper	\$500,533	\$489,237	\$11,296	97.7%	2,255
Grad1	\$1,879	\$3,632	(\$1,753)	193.3%	5
Grad2	\$0	\$0	\$0	NA	0
Total	\$979,722	\$939,799	\$39,923	95.9%	5,853
College of Arts and Sciences Total					
Lower	\$10,352,531	\$9,022,783	\$1,329,748	87.2%	102,557
Upper	\$12,799,019	\$10,347,039	\$2,451,980	80.8%	86,187
Grad1	\$3,895,117	\$4,249,801	(\$354,684)	109.1%	18,135
Grad2	\$9,238	\$11,004	(\$1,766)	119.1%	19
Total	\$27,055,905	\$23,630,627	\$3,425,278	87.3%	206,898

Table 7B

Southern Illinois University Edwardsville
FY 2005 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	\$112,708	\$130,757	(\$18,049)	116.0%	1,014
Upper	\$1,002,797	\$694,537	\$308,260	69.3%	4,320
Grad1	\$288,477	\$287,701	\$776	99.7%	1,017
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,403,982	\$1,112,995	\$290,987	79.3%	6,351
Computer Management & Information Systems					
Lower	\$414,372	\$391,818	\$22,554	94.6%	3,965
Upper	\$752,832	\$629,457	\$123,375	83.6%	4,150
Grad1	\$443,933	\$514,515	(\$70,582)	115.9%	1,392
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,611,137	\$1,535,790	\$75,347	95.3%	9,507
Economics and Finance					
Lower	\$654,465	\$453,960	\$200,505	69.4%	6,497
Upper	\$1,418,169	\$890,359	\$527,810	62.8%	8,375
Grad1	\$640,605	\$510,408	\$130,197	79.7%	2,094
Grad2	\$0	\$0	\$0	NA	0
Total	\$2,713,239	\$1,854,727	\$858,512	68.4%	16,966
Management and Marketing					
Lower	\$79,739	\$67,552	\$12,187	84.7%	652
Upper	\$2,176,867	\$1,382,655	\$794,212	63.5%	13,885
Grad1	\$913,744	\$580,906	\$332,838	63.6%	2,965
Grad2	\$0	\$0	\$0	NA	0
Total	\$3,170,350	\$2,031,113	\$1,139,237	64.1%	17,502
School of Business Total					
Lower	\$1,261,284	\$1,044,087	\$217,197	82.8%	12,128
Upper	\$5,350,665	\$3,597,008	\$1,753,657	67.2%	30,730
Grad1	\$2,286,759	\$1,893,530	\$393,229	82.8%	7,468
Grad2	\$0	\$0	\$0	NA	0
Total	\$8,898,708	\$6,534,625	\$2,364,083	73.4%	50,326

Table 7C

Southern Illinois University Edwardsville
FY 2005 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	\$64,608	\$125,934	(\$61,326)	194.9%	514
Upper	\$976,189	\$1,045,359	(\$69,170)	107.1%	6,397
Grad1	\$510,060	\$641,102	(\$131,042)	125.7%	2,603
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,550,857	\$1,812,395	(\$261,538)	116.9%	9,514
Educational Leadership					
Lower	\$4,147	\$8,100	(\$3,953)	195.3%	42
Upper	\$267,739	\$191,665	\$76,074	71.6%	2,316
Grad1	\$877,452	\$821,856	\$55,596	93.7%	5,083
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,149,338	\$1,021,621	\$127,717	88.9%	7,441
Kinesiology & Health Education					
Lower	\$163,310	\$145,151	\$18,159	88.9%	1,642
Upper	\$962,521	\$678,048	\$284,473	70.4%	7,108
Grad1	\$204,200	\$204,604	(\$404)	100.2%	892
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,330,031	\$1,027,803	\$302,228	77.3%	9,642
Psychology					
Lower	\$406,301	\$332,268	\$74,033	81.8%	5,784
Upper	\$968,384	\$783,262	\$185,122	80.9%	7,825
Grad1	\$385,284	\$490,924	(\$105,640)	127.4%	1,602
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,759,969	\$1,606,454	\$153,515	91.3%	15,211
Special Education & Communication Disorders					
Lower	\$36,448	\$89,341	(\$52,893)	245.1%	315
Upper	\$781,578	\$743,903	\$37,675	95.2%	5,304
Grad1	\$545,400	\$539,067	\$6,333	98.8%	2,670
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,363,426	\$1,372,311	(\$8,885)	100.7%	8,289
School of Education Total					
Lower	674,814	700,794	(\$25,980)	103.8%	8,297
Upper	3,956,411	3,442,237	\$514,174	87.0%	28,950
Grad1	2,522,396	2,697,553	(\$175,157)	106.9%	12,850
Grad2	0	0	\$0	NA	0
Total	\$7,153,621	\$6,840,584	\$313,037	95.6%	50,097

Table 7D

Southern Illinois University Edwardsville
FY 2005 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	\$127,734	\$114,611	\$13,123	89.7%	511
Upper	\$815,965	\$559,020	\$256,945	68.5%	2,427
Grad1	\$192,401	\$213,019	(\$20,618)	110.7%	462
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,136,100	\$886,650	\$249,450	78.0%	3,400
Computer Science					
Lower	\$293,357	\$313,029	(\$19,672)	106.7%	2,057
Upper	\$612,498	\$621,923	(\$9,425)	101.5%	2,783
Grad1	\$361,421	\$323,027	\$38,394	89.4%	1,165
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,267,276	\$1,257,979	\$9,297	99.3%	6,005
Construction					
Lower	\$56,798	\$56,798	\$0	100.0%	267
Upper	\$297,111	\$297,111	\$0	100.0%	1,397
Grad1	\$21,647	\$21,647	\$0	100.0%	21
Grad2	\$0	\$0	\$0	NA	0
Total	\$375,556	\$375,556	\$0	100.0%	1,685
Electrical & Computer Engineering					
Lower	\$69,564	\$83,028	(\$13,464)	119.4%	276
Upper	\$806,995	\$630,387	\$176,608	78.1%	3,172
Grad1	\$479,969	\$458,267	\$21,702	95.5%	1,405
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,356,528	\$1,171,682	\$184,846	86.4%	4,853
Mechanical & Industrial Engineering					
Lower	\$59,504	\$60,584	(\$1,080)	101.8%	512
Upper	\$922,188	\$792,607	\$129,581	85.9%	3,316
Grad1	\$278,157	\$273,404	\$4,753	98.3%	651
Grad2	\$0	\$0	\$0	NA	0
Total	\$1,259,849	\$1,126,595	\$133,254	89.4%	4,479
School of Engineering Total					
Lower	\$606,957	\$628,050	(\$21,093)	103.5%	3,623
Upper	\$3,454,757	\$2,901,048	\$553,709	84.0%	13,095
Grad1	\$1,333,595	\$1,289,364	\$44,231	96.7%	3,704
Grad2	\$0	\$0	\$0	NA	0
Total	\$5,395,309	\$4,818,462	\$576,847	89.3%	20,422

Table 7E

Southern Illinois University Edwardsville
FY 2005 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	\$330,872	\$499,293	(\$168,421)	150.9%	1,504
Upper	\$2,077,775	\$2,261,875	(\$184,100)	108.9%	7,626
Grad1	\$1,016,425	\$897,683	\$118,742	88.3%	2,130
Grad2	\$0	\$0	\$0	NA	0
Total	\$3,425,072	\$3,658,851	(\$233,779)	106.8%	11,260

Table 7F

Southern Illinois University Edwardsville
FY 2005 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	\$1,527,838	(\$1,527,838)	NA	0
Grad2	\$0	\$0	\$0	NA	0
Total	\$0	\$1,527,838	(\$1,527,838)	NA	0

Table 8

Southern Illinois University Edwardsville
FY 2005 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	
Earth Science	State Discipline: Geological and Earth Sciences/Geosciences
Geography	State Discipline: Geography and Cartography
Historical Studies	State Discipline: History
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	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

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 2005 Comparative Instructional Unit Cost Study Analysis
Statewide Weighted Costs Compared with SIUE Actual Costs
Replication of IBHE Procedures by Category
FY 1988 through FY 2005

Cost Category	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1. Direct Instruction	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%	79.0%	72.1%
2. Indirect Instruction	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%	128.5%	108.3%
3. Departmental Research	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%	93.5%	93.3%
4. Departmental & School Overheads	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%	94.7%	115.7%
5. School Subtotal	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%	89.4%	89.7%
6. Overhead Unique to a Function	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%	134.3%	131.5%
7. Academic Support	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%	105.2%	109.1%
8. Student Services	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%	101.2%	107.4%
9. Independent Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Institutional Support	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%	74.2%	64.6%
11. Non-School Subtotal	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%	97.1%	91.8%
12. TOTAL	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%	91.8%	90.4%

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

Table 10

Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Statewide Weighted Costs Compared with SIUE Actual Costs
SIUE Analysis: Subtotal All Costs Through School Level
FY 1988 Through FY 2005

College or School	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
Arts and Sciences	-	-	-	-	-	-	-	-	108%	105%	104%	99%	99%	98%	94%	98%	89%	87%
Business	99%	101%	103%	101%	106%	124%	127%	118%	108%	97%	92%	86%	79%	70%	75%	79%	77%	73%
Education	105%	101%	98%	85%	85%	91%	105%	95%	91%	88%	90%	85%	81%	78%	89%	92%	92%	96%
Engineering	105%	95%	101%	101%	101%	104%	114%	112%	108%	120%	125%	135%	127%	123%	115%	112%	95%	89%
Nursing	61%	66%	71%	91%	87%	91%	99%	93%	113%	128%	119%	112%	96%	94%	119%	105%	113%	107%
Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	NA	NA	NA	NA
Fine Arts and Comm	115%	114%	110%	109%	110%	109%	117%	123%	-	-	-	-	-	-	-	-	-	-
Humanities	122%	116%	113%	115%	110%	110%	125%	124%	-	-	-	-	-	-	-	-	-	-
Sciences	101%	100%	98%	93%	88%	89%	89%	95%	-	-	-	-	-	-	-	-	-	-
Social Sciences	121%	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 will begin offering classes in FY 2006.

Table 11

Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
Subtotal All Costs Through School Level

Resources in Instruction, Public Service and Organized Research
FY 2000 Through FY 2005

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
College of Arts and Sciences						
Instruction	\$ 19,729,959	\$ 20,779,294	\$ 21,611,546	\$ 22,485,190	\$ 22,331,686	\$ 23,630,627
Organized Research	338,673	397,560	473,178	417,059	409,259	374,592
Public Service	1,166,045	1,407,406	1,258,887	1,137,674	1,198,826	1,112,275
Total	21,234,677	22,584,260	23,343,611	24,039,923	23,939,771	25,117,494
Percent in Instruction	92.9%	92.0%	92.6%	93.5%	93.3%	94.1%
School of Business						
Instruction	5,131,567	5,368,124	6,171,644	6,216,848	6,383,197	6,534,625
Organized Research	142,393	107,461	51,932	41,222	122,793	29,849
Public Service	523,772	691,378	655,395	375,964	267,626	268,735
Total	5,797,732	6,166,963	6,878,971	6,634,034	6,773,616	6,833,209
Percent in Instruction	88.5%	87.0%	89.7%	93.7%	94.2%	95.6%
School of Education						
Instruction	5,435,910	5,636,480	6,304,894	6,514,191	6,526,966	6,840,584
Organized Research	12,912	424,456	439,227	471,484	423,715	444,576
Public Service	565,382	588,767	155,720	170,362	352,962	187,651
Total	6,014,204	6,649,703	6,899,841	7,156,037	7,303,643	7,472,811
Percent in Instruction	90.4%	84.8%	91.4%	91.0%	89.4%	91.5%
School of Engineering						
Instruction	3,820,693	4,244,741	4,654,994	4,521,244	4,571,053	4,818,462
Organized Research	33,434	59,372	89,020	91,367	131,902	81,009
Public Service	121,760	118,511	122,076	184,232	108,241	132,539
Total	3,975,887	4,422,624	4,866,090	4,796,843	4,811,196	5,032,010
Percent in Instruction	96.1%	96.0%	95.7%	94.3%	95.0%	95.8%
School of Nursing						
Instruction	3,220,442	3,435,824	4,331,106	3,247,307	3,309,668	3,658,851
Organized Research	31,276	27,219	45,265	30,831	21,363	11,924
Public Service	114,262	68,931	171,071	188,716	230,596	156,729
Total	3,365,980	3,531,974	4,547,442	3,466,854	3,561,627	3,827,504
Percent in Instruction	95.7%	97.3%	95.2%	93.7%	92.9%	95.6%
School of Pharmacy						
Instruction	--	--	\$ 5,901	\$ 99,652	\$ 398,607	\$ 1,527,838
Organized Research	--	--	-	-	-	-
Public Service	--	--	-	-	-	-
Total	--	--	5,901	99,652	398,607	1,527,838
Percent in Instruction	--	--	100.0%	100.0%	100.0%	100.0%
Subtotal, the College and Schools						
Instruction	37,338,571	39,464,463	43,080,085	43,084,432	43,521,177	47,010,987
Organized Research	558,688	1,016,068	1,098,622	1,051,963	1,109,032	941,950
Public Service	2,491,221	2,874,993	2,363,149	2,056,948	2,158,251	1,857,929
Total	40,388,480	43,355,524	46,541,856	46,193,343	46,788,460	49,810,866
Percent in Instruction	92.4%	91.0%	92.6%	93.3%	93.0%	94.4%
Other Direct Service Units						
Instruction	-	-	-	-	-	-
Organized Research	-	-	195,204	426,520	783,722	803,323
Public Service	1,290,239	1,200,607	1,114,505	1,078,167	1,063,658	1,082,905
Total	1,290,239	1,200,607	1,309,709	1,504,687	1,847,380	1,886,228
Percent in Instruction	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total, SIUE as reported in Unit Cost						
Instruction	\$ 37,338,571	\$ 39,464,463	\$ 43,080,085	\$ 43,084,432	\$ 43,521,177	\$ 47,010,987
Organized Research	558,688	1,016,068	1,293,826	1,478,483	1,892,754	1,745,273
Public Service	3,781,460	4,075,600	3,477,654	3,135,115	3,221,909	2,940,834
Total	41,678,719	44,556,131	47,851,565	47,698,030	48,635,840	51,697,094
Percent in Instruction	89.6%	88.6%	90.0%	90.3%	89.5%	90.9%

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 1999 through FY 2004, (internal version).

Table 12
Southern Illinois University Edwardsville
FY 2005 Comparative Instructional Unit Cost Study Analysis
FY 2004-2005 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	\$32,231.1	\$38,654.5	(\$6,423.4)	119.9%
Eastern Illinois University	\$64,771.5	\$68,565.4	(\$3,793.9)	105.9%
Governors State University	\$30,289.8	\$26,058.4	\$4,231.4	86.0%
Illinois State University	\$118,259.8	\$110,886.9	\$7,373.0	93.8%
Northeastern Illinois University	\$55,523.1	\$53,376.6	\$2,146.5	96.1%
Northern Illinois University	\$149,605.3	\$137,874.1	\$11,731.1	92.2%
Western Illinois University	\$73,760.4	\$71,312.3	\$2,448.1	96.7%
SIU Carbondale	\$122,520.5	\$119,751.3	\$2,769.2	97.7%
SIU Edwardsville	\$76,565.5	\$69,185.5	\$7,380.0	90.4%
University of Illinois - Chicago	\$175,336.5	\$173,067.1	\$2,269.4	98.7%
University of Illinois - Springfield	\$24,672.5	\$20,176.2	\$4,496.2	81.8%
University of Illinois - Urbana	\$345,167.2	\$379,795.0	(\$34,627.8)	110.0%

Source: State of Illinois Board of Higher Education, FY2004-05 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 2005 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	46,420.2	85%	2,490.9	5%	5,851.0	11%	\$54,762.1
Eastern Illinois University	81,324.7	97%	1,073.2	1%	1,284.3	2%	\$83,682.2
Governors State University	33,045.9	94%	878.2	2%	1,277.3	4%	\$35,201.4
Illinois State University	130,963.8	93%	4,334.3	3%	5,051.3	4%	\$140,349.4
Northeastern Illinois University	67,285.1	94%	616.2	1%	3,704.7	5%	\$71,606.0
Northern Illinois University	157,676.6	89%	8,114.2	5%	11,406.9	6%	\$177,197.7
Western Illinois University	83,884.1	91%	1,644.4	2%	6,627.5	7%	\$92,156.0
SIU Carbondale	140,455.2	81%	16,491.1	9%	16,960.1	10%	\$173,906.4
SIU Edwardsville	85,561.8	91%	2,750.9	3%	5,329.7	6%	\$93,642.4
University of Illinois - Chicago	209,349.9	77%	40,196.8	15%	22,856.5	8%	\$272,403.2
University of Illinois - Springfield	26,803.2	83%	2,129.2	7%	3,240.1	10%	\$32,172.5
University of Illinois - Urbana	441,880.0	78%	77,346.8	14%	46,485.7	8%	\$565,712.5

Source: State of Illinois Board of Higher Education, FY2005 Cost Study Summary Tables:

Table 10, Total Instructional Expenditures

Table 11, Organized Research Expenditures

Table 12, Public Service Expenditures