EXPLANATION OF CALCULATIONS

**Item C – Instructional Costs**
This item includes the 11% salary increase in August 2008

**Item D – Other Personnel Costs**
Includes funds for contingencies such as graders or teaching assistants.

**Item E – Other Program Costs**
Items such as costs for printing material related to the program

**Item G – Tuition Per Credit**
The rate per credit is calculated by multiplying the resident per credit tuition by 71% and the non-resident tuition by 29%.

**Item H – Other**
The rate for other is based on dividing the total extra change of $300/semester in 2007-2008 and $400/semester in 2008-2009 by 15 credits, which approximates the average number of credits a student would normally take.

**Item L Support Costs / SSH**
Taken from 2003-2004 UH Expenditure Report for upper division Schidler College of Business.