

SCHOOL OF DENTAL MEDICINE

FISCAL YEAR 2026 BUDGET

<i>In thousands of dollars</i>	2024 Actual	2025 Budget	2026 Budget	\$ Increase/ (Decrease) 2025 Budget	% Variance 2025 Budget
REVENUE					
TUITION					
Undergraduate	\$ 22	\$ -	\$ -	\$ -	0.0%
Summer	598	591	616	25	4.2%
Professional	25,051	26,416	27,512	1,096	4.1%
Graduate	1,981	2,142	2,214	72	3.4%
Fees	464	489	489	-	0.0%
TOTAL TUITION	28,116	29,638	30,831	1,193	4.0%
ENDOWMENT					
Restricted Endowment	789	859	935	76	8.8%
Unrestricted Endowment	754	720	747	27	3.8%
TOTAL ENDOWMENT	1,543	1,579	1,682	103	6.5%
OTHER REVENUE					
Research & Training	1,350	1,168	1,402	234	20.0%
Restricted Gifts	328	480	636	156	32.5%
Overhead Recovery	717	660	707	47	7.1%
Unrestricted Gifts	502	552	147	(405)	-73.4%
State Support	-	-	-	-	0.0%
Organized Activities	8,255	8,090	8,262	172	2.1%
Other Income	2,776	3,141	3,330	189	6.0%
Auxiliaries	-	-	-	-	0.0%
Deferred Revenue - Strategic Plan	-	3,533	1,227	(2,306)	-65.3%
TOTAL OTHER REVENUE	13,928	17,624	15,711	(1,913)	-10.9%
TOTAL REVENUE	\$ 43,587	\$ 48,841	\$ 48,224	\$ (617)	-1.3%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 9,793	\$ 10,376	\$ 10,989	\$ 613	5.9%
Other Salaries	4,840	5,932	6,013	81	1.4%
TOTAL SALARIES	14,633	16,308	17,002	694	4.3%
Fringe	4,925	5,499	5,861	362	6.6%
Student Salaries	97	48	103	55	114.6%
Student Aid	982	1,082	688	(394)	-36.4%
Non-salary	7,789	10,788	8,313	(2,475)	-22.9%
TOTAL DIRECT EXPENSE	28,426	33,725	31,967	(1,758)	-5.2%
Restricted Direct Expense	2,467	2,507	2,973	466	18.6%
Unrestricted Direct Expense	25,959	31,218	28,994	(2,224)	-7.1%
INDIRECT EXPENSE					
Library	361	462	454	(8)	-1.7%
Student Services	248	225	196	(29)	-12.9%
Plant	3,044	4,191	3,530	(661)	-15.8%
Information Services	1,116	1,964	1,829	(135)	-6.9%
University Services	4,632	2,777	2,866	89	3.2%
TOTAL INDIRECT EXPENSE	9,401	9,619	8,875	(744)	-7.7%
Auxiliaries	-	-	-	-	0.0%
TOTAL EXPENSE	\$ 37,827	\$ 43,344	\$ 40,842	\$ (2,502)	-5.8%
OPERATING MARGIN	\$ 5,760	\$ 5,497	\$ 7,382	\$ 1,885	34.3%
Undergraduate Tuition Subvention	-	-	-	-	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 5,760	\$ 5,497	\$ 7,382	\$ 1,885	