

SCHOOL OF DENTAL MEDICINE

FISCAL YEAR 2027 BUDGET

<i>In thousands of dollars</i>	2025 Actual	2026 Budget	2027 Budget	\$ Increase/ (Decrease) 2026 Budget	% Variance 2026
REVENUE					
TUITION					
Undergraduate	\$ -	\$ -	\$ -	\$ -	0.0%
Summer	600	616	651	35	5.7%
Professional	26,223	27,512	29,161	1,649	6.0%
Graduate	2,178	2,214	2,254	40	1.8%
Fees	498	489	503	14	2.9%
TOTAL TUITION	29,499	30,831	32,569	1,738	5.6%
ENDOWMENT					
Restricted Endowment	730	935	1,126	191	20.4%
Unrestricted Endowment	764	747	753	6	0.8%
TOTAL ENDOWMENT	1,494	1,682	1,879	197	11.7%
OTHER REVENUE					
Research & Training	1,308	1,402	1,438	36	2.6%
Restricted Gifts	550	636	576	(60)	-9.4%
Overhead Recovery	646	707	757	50	7.1%
Unrestricted Gifts	331	147	147	-	0.0%
State Support	-	-	-	-	0.0%
Organized Activities	9,890	8,262	9,573	1,311	15.9%
Other Income	2,881	3,330	3,298	(32)	-1.0%
Auxiliaries	-	-	-	-	0.0%
Deferred Revenue - Strategic Plan	2,408	1,227	2,150	923	75.2%
TOTAL OTHER REVENUE	18,014	15,711	17,939	2,228	14.2%
TOTAL REVENUE	\$ 49,007	\$ 48,224	\$ 52,387	\$ 4,163	8.6%
EXPENSE					
DIRECT EXPENSE					
Faculty Salaries	\$ 10,426	\$ 10,989	\$ 11,717	\$ 728	6.6%
Other Salaries	4,959	6,013	6,220	207	3.4%
TOTAL SALARIES	15,385	17,002	17,937	935	5.5%
Fringe	5,180	5,861	6,187	326	5.6%
Student Salaries	126	103	40	(63)	-61.2%
Student Aid	1,011	688	854	166	24.1%
Non-salary	10,300	8,313	8,865	552	6.6%
TOTAL DIRECT EXPENSE	32,002	31,967	33,883	1,916	6.0%
Restricted Direct Expense	2,588	2,973	3,140	167	5.6%
Unrestricted Direct Expense	29,414	28,994	30,743	1,749	6.0%
INDIRECT EXPENSE					
Library	462	454	502	48	10.6%
Student Services	225	196	244	48	24.5%
Plant	4,191	3,530	3,600	70	2.0%
Information Services	1,964	1,829	1,902	73	4.0%
University Services	2,777	2,866	2,947	81	2.8%
TOTAL INDIRECT EXPENSE	9,619	8,875	9,195	320	3.6%
Auxiliaries	-	-	-	-	0.0%
TOTAL EXPENSE	\$ 41,621	\$ 40,842	\$ 43,078	\$ 2,236	5.5%
OPERATING MARGIN	\$ 7,386	\$ 7,382	\$ 9,309	\$ 1,927	26.1%
Undergraduate Tuition Subvention	-	-	-	-	
Use of Retained Surplus	-	-	-	-	
SURPLUS/(DEFICIT)	\$ 7,386	\$ 7,382	\$ 9,309	\$ 1,927	