

**SCHOOL OF DENTISTRY - Fiscal Page for Budget Development
FY04 - FY07 Budget Plan - Earned Income/Full Cost Model**

	A	B	C	D	E	F
	Actuals 2003-04	Actuals 2004-05	Approved Budget Plan 2005-06	Restated 2005-06 Revenue Neutral	Preliminary Data 2006-07	% Change 2006-2007
1 Current Nonsponsored Revenue - Total Earned Revenue						
2 TUITION - 100% Attribution (75/25 split)	\$ 7,122,524	\$ 8,670,106	\$ 9,303,535	\$ 9,303,535	\$ 10,092,956	8.5%
3 UNIVERSITY FEE	\$ -	\$ -	\$ -	\$ 600,000	\$ 650,000	8.3%
4 STUDENT FEES	\$ 1,393,962	\$ 1,508,921	\$ 1,620,176	\$ 1,620,176	\$ 1,678,953	3.6%
5 INDIRECT COST RECOVERY	\$ 844,260	\$ 1,005,528	\$ 1,033,400	\$ 2,087,677	\$ 1,978,274	-5.2%
6 STATE SPECIAL	\$ -	\$ -	\$ 144,000	\$ 144,000	\$ 144,000	0.0%
7 INTERNAL SERVICE ORG	\$ 750,301	\$ 804,844	\$ 815,910	\$ 615,910	\$ 443,491	-28.0%
8 OTHER UNRESTRICTED (sales, misc.)	\$ 15,191,038	\$ 15,588,816	\$ 15,718,386	\$ 15,718,386	\$ 16,423,855	4.5%
9 GIFTS	\$ 876,061	\$ 883,024	\$ 686,027	\$ 686,027	\$ 844,969	23.2%
10 PRIVATE PRACTICE	\$ 126,883	\$ 109,290	\$ 122,500	\$ 122,500	\$ 126,175	3.0%
11 APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	
12 GRANTS AND CONTRACTS	\$ 2,783,626	\$ 1,285,382	\$ 1,231,103	\$ 1,231,103	\$ 1,301,153	5.7%
13 INVESTMENT INCOME	\$ 1,479	\$ 2,082	\$ -	\$ -	\$ 614	#DIV/0!
14 ENDOWMENT INCOME & PUF DISTRIBUTION	\$ 357,888	\$ 343,953	\$ 345,201	\$ 345,201	\$ 186,259	-46.0%
15 Total Earned Operating Revenues	\$ 29,448,022	\$ 30,201,946	\$ 30,820,238	\$ 32,474,515	\$ 33,870,699	
EXPENDITURES						
16 Expenditures by Object Class						
17 Salaries	\$ 20,514,258	\$ 20,602,083	\$ 21,315,863	\$ 21,315,863	\$ 22,749,172	6.7%
18 Fringe Benefits	\$ 6,199,755	\$ 6,267,417	\$ 6,942,966	\$ 6,942,966	\$ 7,075,738	1.9%
19 Student Aid	\$ 599,898	\$ 804,588	\$ 634,992	\$ 634,992	\$ 546,294	-14.0%
20 Consultant/Purchased Person.	\$ 458,899	\$ 418,552	\$ 662,716	\$ 662,716	\$ 681,314	2.8%
21 Communications	\$ 569,191	\$ 648,774	\$ 610,656	\$ 610,656	\$ 695,778	13.9%
22 Supplies, Serv., & Misc. Exp.	\$ 7,591,045	\$ 7,464,531	\$ 7,269,145	\$ 7,269,145	\$ 8,719,250	19.9%
23 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	
24 Equipment & Other Capital Assets	\$ 388,752	\$ 189,836	\$ 429,445	\$ 429,445	\$ (31,148)	-107.3%
25 Rents, & Leases	\$ 133,342	\$ 115,737	\$ 115,726	\$ 115,726	\$ 145,360	25.6%
26 Repairs, Maintenance & Supplies	\$ 297,967	\$ 464,932	\$ 664,437	\$ 664,437	\$ 1,228,861	84.9%
27 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	
28 ICR/Subcontracts/Participants	\$ 6,854	\$ 8,087	\$ 9,075	\$ 9,075	\$ 9,122	0.5%
29 IRS Assessment	\$ 2,685,781	\$ 3,142,329	\$ 3,361,851	\$ -	\$ -	
30 Enterprise Assessment	\$ 236,183	\$ 238,130	\$ 247,045	\$ 247,045	\$ 284,365	15.1%
31 Budgeted Reserves - 9500	\$ -	\$ -	\$ -	\$ -	\$ -	
32 Recurring FY06 Compact Allocation*	\$ -	\$ -	\$ -	\$ 643,086	\$ -	-100.0%
33 Cost Allocation Charges						
34 Utilities	\$ -	\$ -	\$ -	\$ 1,505,155	\$ 1,656,356	10.0%
35 Facilities Operations & Maintenance	\$ -	\$ -	\$ -	\$ 1,837,229	\$ 1,918,782	4.4%
36 Warehouse O&M	\$ -	\$ -	\$ -	\$ -	\$ -	
37 Debt	\$ -	\$ -	\$ -	\$ 184,973	\$ 94,822	-48.7%
38 Leases	\$ -	\$ -	\$ -	\$ 55,612	\$ 57,280	3.0%
39 Libraries	\$ -	\$ -	\$ -	\$ 828,556	\$ 882,309	6.5%
40 VP Research	\$ -	\$ -	\$ -	\$ 299,877	\$ 341,712	14.0%
41 Information Technology	\$ -	\$ -	\$ -	\$ 802,369	\$ 849,831	5.9%
42 Student Services	\$ -	\$ -	\$ -	\$ 378,094	\$ 424,956	12.4%
43 General Purpose Classrooms	\$ -	\$ -	\$ -	\$ 243,836	\$ 273,808	12.3%
44 Administrative Service Units	\$ -	\$ -	\$ -	\$ 2,149,864	\$ 2,262,309	5.2%
45 TOTAL OPERATING EXPENDITURES	\$ 39,681,925	\$ 40,364,996	\$ 42,263,917	\$ 47,830,717	\$ 50,866,271	
46 Nonoperating Revenues(Expenses)						
47 Net Transfers In(Out) from other Units	\$ 2,725,875	\$ 3,414,685	\$ 1,336,219	\$ 1,336,219	\$ 2,239,285	
48 OPERATIONS & MAINTENANCE ALLOCATION	\$ 9,704,115	\$ 9,748,115	\$ 9,760,603	\$ 13,030,040	\$ 15,081,107	
49 FY06 Compact Allocation Recurring Transfer*						
				\$ 643,086		
50 NET NONOPERATING REVENUES	\$ 12,429,990	\$ 13,162,800	\$ 11,096,822	\$ 15,009,345	\$ 17,320,392	
51						
52 (Decrease) Increase in Net Assets (line 15 - line 45 + line 50)	\$ 2,196,087	\$ 2,999,750	\$ (346,857)	\$ (346,857)	\$ 324,820	
53						
54 Net Assets						
55 Net assets beginning of the year	\$ 6,902,337	\$ 9,098,424	\$ 12,098,174	\$ 12,098,174	\$ 12,894,273	
56						
57 Net assets at end of year (line 55 + line 52)	\$ 9,098,424	\$ 12,098,174	\$ 11,751,317	\$ 11,751,317	\$ 13,219,093	

Total Cost Allocation (lines 34-44) \$ 8,285,565 \$ 8,762,165 5.8%

* Recurring FY06 compact allocation added to revenue neutral base

Decrease in IRS expense	\$ 3,361,851
Change in ICR revenue	\$ 1,054,277
Increase in U Fee revenue	\$ 600,000
Change in O&M allocation	\$ 3,269,437
	\$ 8,285,565