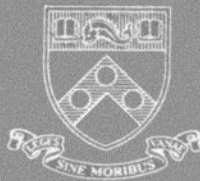


**Five Year Plan
1987-1991**



University of Pennsylvania
School
of
Dental Medicine

To the University Community:

The following document is the fifth in a series of School five-year plans to be published For Comment. This draft has been considered by the Academic Planning and Budget Committee, as well as by the University administration, and it will be revised periodically by the School. Readers are urged to bear in mind the University tenets on future scale, which can be found in "Choosing Penn's Future."

Comments concerning this draft should be sent to Dean Jan Lindhe, The School of Dental Medicine, 4001 Spruce Street/6003.

—Sheldon Hackney, President

—Thomas Ehrlich, Provost

The School of Dental Medicine Five Year Plan: 1987-1991

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The School of Dental Medicine

Five Year Plan: 1987-1991

Preface

The School of Dental Medicine is presently in a phase of change. The *Strategic Long Range Plan*, adopted by the faculty in 1978, called for major revisions of many of the School's functions. In the fall of 1983 a four year transition process was initiated which involved:

- A reduction of the size of the student body of more than 50%.
- The introduction of an integrated preclinical and clinical curriculum for DMD students.
- The introduction of a clinician educator track as an optional alternative to the traditional tenure track for clinical faculty.
- The reassessment of the contributions and capabilities of basic and clinical science faculty in the areas of basic and applied research.

In addition, the introduction in 1986 of a program of Master of Science in Oral Biology is intended to complement existing specialty, certificate, programs for graduate dentists. It is anticipated that this program will also substantially strengthen the school's efforts in clinical research.

I. Introduction

This document presents a status report on the important components of the *Strategic Long Range Plan* as they relate to the School's ongoing activities. Internal and external issues that relate to each individual component will also be discussed.

The School of Dental Medicine is now approaching a 5 year period wherein the gains previously achieved (e.g. the Pennsylvania Experiment) will be consolidated to provide a basis for future new initiatives. It is anticipated that the next 5 year period will involve:

- a continuing review and modification of both undergraduate and graduate curricula;
- a reassessment of enrollment levels within graduate and undergraduate programs;
- a review of the faculty resources;
- a detailed definition of future facility needs;
- a review of the affiliated extramural programs to make them consistent with the dental student body size;
- a greater involvement of faculty in the undergraduate programs in the College of Arts and Sciences;
- the planning for and initiation of a major capital fund drive to provide resources for facilities renewal, student aid, and faculty development.

II. Organization

The School is organized into 14 academic departments, 5 in the Basic Sciences and 9 in the Clinical Sciences. These are listed below:

Basic Sciences

Biochemistry	Pathology
Histology-Embryology	Physiology-Pharmacology
Microbiology	

Clinical Sciences

Dental Care Systems	Orthodontics
Endodontics	Pedodontics
FFMS	Periodontics
Oral Medicine	Restorative Dentistry
Oral Surgery	

Faculty are involved with a number of research and education programs with other University Schools, including for example, The Leonard Davis Institute of The Wharton School and The Center for Bioengineering at The School of Engineering and Applied Sciences.

The School of Dental Medicine can be viewed as having four main functions:

- Undergraduate or predoctoral education of dental students: The DMD Program
- Graduate or postdoctoral education of dentists: The DADE and Continuing Education Programs
- Research in basic and clinical sciences
- Dental health care delivery to the community

A symbiotic relationship has developed among these functions and the recognition of this fact provides a solid basis for our future planning.

The DMD Program is four years in length and it is the major educational activity at the School of Dental Medicine. Enrollment has been systematically reduced from more than 640 students in 1980 to 350 this year. In addition to change in enrollment, there have been substantive changes in the curriculum since 1982/1983.

The DADE Program (Division of Advanced Dental Education) is involved in the education of graduate dentists. Students in this program are based both at the School of Dental Medicine and affiliated hospitals. All students in the DADE program receive certificates upon the successful completion of the requirements.

The School is also actively involved with lifelong education of graduate dentists and auxiliaries through the Division of Continuing Education. Each year more than 2,000 individuals enroll in courses sponsored by this division of the school.

III. Undergraduate Education of Dental Students—The DMD Program

Curriculum

The DMD curriculum, which was reviewed and critically evaluated after the Pennsylvania Experiment in 1982 and early 1983, was further modified to satisfy appropriate recommendations presented in the Commission on Dental Accreditation's Report in December 1983.

It should be realized that undergraduate dental education is a continuous process over a four year period and that there are few if any opportunities, except at the start of the four year training period, to introduce substantive changes in the content and sequence of the School's major preclinical and clinical courses. This was a limiting factor in the Fall of 1983 when the implementation phase of the new DMD curriculum was begun. In fact, the full impact of the new DMD curriculum was not appreciated until the class entering in 1986 matriculated and all DMD students became part of the new educational program.

The goal of the new DMD curriculum is to develop "highly competent general dentists" prepared to meet the challenges of the 21st century. In order to achieve this goal, major structural and sequencing revisions of the old curriculum were necessary. These changes involved both preclinical and clinical courses. In the new DMD curriculum the clinical training component is preceded by a logical continuum of preclinical laboratory courses. This approach has resulted in a reduction of the total number of hours spent on preclinical instruction and has allowed an early access to and an enhancement of time allowed for clinical instruction and training. Traditionally, dental students began patient care at the beginning of the third year; now students deliver care already in the second year of their studies. In the clinical setting the patient's need for dental treatment is placed in focus. The DMD students are consequently taught comprehensive rather than topic related dentistry, and in the clinics they are supervised by both qualified general dentists and, when required, specialists in various fields of dentistry, e.g. periodontists, orthodontists, etc.

Student Body

In 1978 the faculty of the School of Dental Medicine agreed to:

- i. reduce the DMD enrollment from 640 to 320 students
- ii. introduce a new curriculum that emphasized the training of generalists in an environment that more than previously attempted to replicate the actual practice of dentistry.

Planning for and testing of the new curriculum was completed in 1982, and full implementation occurred in the 1986-87 academic year. The phased reduction of the entering class size began in September 1982 when 125 first year students, in contrast to the previous first year class of 163 students, matriculated. Presently the DMD program enrollment is almost stabilized. Table 1 shows the first year continuing enrollments for the classes entering September 1981 through September 1991.

Table 1
DMD Enrollment
Years

September	Year 1	2,3,4	Total
1981	163	467	630
1982	125	466	591
1983	112	394	558
1984	88	377	465
1985	90	296	386
1986	88	262	350
1987	80	252	332
1988	80	250	330
1989	80	250	330
1990	80	250	330
1991	80	250	330

Budget

Appendix A contains the School's five year budget plan. The reductions described in Table 1 concerning the size of the student body have

required and continue to require adjustments of the School's operating budget. The planned decreases in enrollment result not only in less tuition revenue but also in substantially less clinic revenue. In planning for these changes, it became necessary to translate the clinical curriculum of the DMD students into budget targets. The approach is the following: DMD students are expected to complete certain clinical requirements in each department. This makes it possible to determine the minimal expected "production" (expressed in dollars) by multiplying student enrollment figures with fee per clinical procedure times number of required procedures. This approach of quantifying clinical curriculum in budget terms has produced much greater confidence in the School's ability to predict clinic income.

Faculty

The School's continuing ability to absorb revenue reductions is also based on a rationalization of the faculty requirements for the DMD curriculum. This has been accomplished by employing the following assumptions:

- i. Teaching requirements of basic science faculty are more a function of curriculum than enrollment. In other words, since basic science courses are mainly taught in a large group instructional format the number of faculty contact hours is more determined by the curriculum than by the size of the student body.
- ii. Teaching responsibilities of clinical science faculty are a function of both curriculum and enrollment changes. Since both preclinical and clinical courses are taught in small groups, the enrollment changes result in a real decrease of the overall number of required faculty contact hours.

As a consequence of the above, the Basic Science faculty has changed only marginally in total number. Clinical science faculty on the other hand (both full time and part time) has been significantly reduced, mainly through attrition (see Table 2).

Table 2
Faculty Census: Standing Faculty

FY	Basic Science	Clinical Sciences	Clinical Educators
1981	23	76	4
1982	23	68	5
1983	24	58	4
1984	22	58	4
1985	21	43	3
1986	20	38	4
1987	20	36	4
1988	20	38	6
1989	23	38	7
1990	23	39	8
1991	23	39	8

Faculty Census: Associated Faculty

FY	Clinical Sciences (FTE)	Research
1981	86	13
1982	78	12
1983	72	11
1984	72	5
1985	68	9
1986	63	14
1987	60	11
1988	56	12
1989	56	12
1990	56	12
1991	56	12

During the past 3 years a reassessment has been made of the role of research support as an integral component of faculty salaries. While the size of the Basic Science faculty has been constant, the average support of academic base salaries from restricted funds has markedly increased. The goal is that each basic science department will have 40% of the academic base salary budget of its Standing Faculty provided by restricted sources.

In FY83, the restricted base salary average support of Standing Faculty in the Basic Science departments was 19.6%; this support has gradually increased and was 32.2% in FY86.

The School's full-time clinical faculty are now expected to spend 75% of their time in student contact with the remaining time available for professional development. By utilizing this standard, it is possible to use DMD curriculum requirements to determine departmental staffing levels. While there are some limitations to this approach due to the conflict between the critical mass of faculty in a single department and teaching and budget requirements, curriculum continues to play an important role in resource allocation.

Major Issues for DMD Program—Enrollment And Cost

Because of the decision made in 1978 to substantially reduce the student body (more than 50%) Pennsylvania has been in a fortunate position over the past few years. All dental schools in the United States have been impacted by a continuing decline in the applicant pool (Table 3). Some of the schools had no strategic plan which made it possible in an orderly way to reduce the size of their student body and faculty.

Table 3
Admissions Data
Ratio of Applicants to First Year Enrollment

Class Entering September	All Dental Schools	Pennsylvania
1979	1.64	14.05
1980	1.60	12.71
1981	1.55	10.90
1982	1.44	11.00
1983	1.39	9.38
1984	1.33	11.45
1985	1.29	9.72
1986	NA	8.05

The alterations made with respect to curriculum and size of student body have enabled the School of Dental Medicine to maintain a high quality student body during this period of rapid applicant decline (Table 4). However, in order to continue as a school of first choice, significant additions to the financial aid budget will be necessary in the future. In addition, maintaining future tuition increases at a low level (i.e. 5% or less per year) is of utmost importance.

Table 4
Grade Point Average of Matriculated Students

Class Entering September	Grade Point Average
1979	3.30
1980	3.35
1981	3.26
1982	3.19
1983	3.16
1984	3.21
1985	3.20
1986	3.11

Major Issues for DMD Program—Faculty

Over the next five years, the size of the Standing Faculty is expected to remain at approximately 60 positions. There are several impending retirements that will permit selective investments or reinvestments in areas of special importance. In an effort to determine if current departmental structure is adequate to meet both current and projected needs, two review committees were appointed: one to review Basic Science departments, the other for Clinical Sciences. The Basic Sciences report

has been received and this document will serve as a basis for future appointments to the faculty in the Departments of Biochemistry, Histology-Embryology, Microbiology, Pathology, and Physiology-Pharmacology.

The School is also both intellectually and financially dependent on a strong Associated Faculty in the research track. It is important for our research efforts to have a critical mass of investigators with expertise in fields related not only to our curriculum but also to our research programs. We plan to continue a policy of maximum flexibility relative to the size of standing and research faculty in the basic sciences.

The Clinical Science review process was completed in April 1986. This report will serve as a guide for future departmental structure and faculty appointments in the clinical sciences, and it is presently being reviewed and discussed with the Clinical Science Faculty.

Major Issues for DMD Program—Facilities

One major concern during the planning for and transition to a new DMD curriculum and a smaller school involved the viability of the Evans Building as a site for future clinical education. The building was first occupied in 1915 and has undergone a number of renovations over the past 70 years. The three questions on our planning agenda involved:

- the suitability of the building for a smaller student body,
- the cost of operating and maintaining the building with a smaller revenue base, and
- the cost of needed programmatic and infrastructural improvements.

A program of facilities requirements for a new clinical education building was developed in 1984 and further refined in 1986. One finding of these projects was that the future DMD and DADE (Division of Advanced Dental Education) programs could be contained in a more space efficient facility. In the Fall of 1985, a comprehensive assessment of the infrastructure of the Evans Building was completed under the direction of the Office of Facilities Development. This report, which was received in December 1985, provided cost data that, coupled with information on proposed program changes, proved helpful in facilities planning.

In deciding whether the School of Dental Medicine should build a new clinical education building or remain in a renovated Evans building, the future of both the DMD and the DADE programs had to be considered. In order to maintain a critical mass of investigators and clinical faculty the School requires a critical mass of students, i.e. 350 to 400 DMD and DADE students. Demographic factors tend to indicate that during the next 5 year period, it will be necessary to accept an increasing number of transfer students to maintain this student base. There are reasons to assume, however, that in the 1990's more applicants from North America will be available for the DMD program. At that time the School may consider the option to increase the student body. A renovated Evans Building that will function past year 2000 would provide this needed flexibility.

An additional consideration in the decision process involved the need for expanded facilities for clinical research. Presently the School's clinical investigators are housed in both the 4019 Irving Street Building and the Evans Building. The future availability of quality space in the Evans Building coupled with a renewed emphasis in and funding of clinical research was also a determining factor in the decision to renovate the Evans Building. These are the main reasons why a decision was made to retain the Evans Building as the base for the clinical education programs. A comprehensive renovation plan was therefore developed during July and August of 1986 and the first phase of reconstruction is proposed to be initiated in June 1987. It must be emphasized, however, that allocated costs for operating and maintaining this clinical facility must be kept under proper control over the next several years when the student body will remain constant.

IV. Graduate Education—The Division of Advanced Dental Education (DADE)

One reason for the school's reputation as a leading dental institution is its advanced training programs in dental specialties such as Endodontics, Oral Surgery, Orthodontics and Periodontics. As part of the current planning process a committee was appointed in 1984 to review the existing DADE curriculum and develop modifications that include a more substantive research component. The committee's recommendations resulted in the recently approved Master of Science program in Oral Biology. This program which was implemented in September 1986, will be a vehicle to better integrate clinical teaching with ongoing clinical research. It is anticipated that up to 25-40% of DADE students will eventually be enrolled in the Master's program. At the present time grant funding is being sought to support this new group of students. Table 5 provides a breakdown of enrollment by program for 1986-87.

Table 5
DADE Enrollment 1986-87

Program	Minimum Program Length	1986-87 Enrollment	
		Certificate only	M.S. Oral Biology
Endodontics	2 years	11	2
Orthodontics	2 years	14	—
Periodontics	2 years	18	1
Oral Surgery	3 years	9	—
Periodontal Prosthesis	3 years	2	—
Oral Medicine	2 years	1	—
General Practice Fellow	1 year	14	—
General Practice Residents	1 year	2	—

V. Research Programs

The School of Dental Medicine's research program is unique in dentistry. Penn has one of five federally funded Centers for Oral Health Research, the only NIH sponsored General Clinical Research Center at a dental school, and one of five federally funded Periodontal Diseases Research Centers. Each of these Centers is complementary and characterized by the integration of efforts of both basic and clinical science researchers.

The School's future plans are based on further strengthening and expanding its research programs. These plans are justified by data describing the growth of research income between 1983 and 1987 as shown in Table 6.

Table 6
Grant and Contract Income By Source
(in thousands)

FY	Federal	Other	Total
1983	4,429	793	5,222
1984	4,822	962	5,784
1985	5,244	1,047	6,291
1986	6,110	1,129	7,239
1987 (est)	6,750	950	7,700

Major Issues Facing Research Programs—Faculty

The School's major challenge is to enhance existing programs within the constraint of faculty and space resources. Prudent investments in new faculty are necessary in the immediate future and anticipated retirements of senior faculty will provide this funding base. There is also need to provide funding for new and replacement equipment. The School's five year Budget Plan (Appendix A) makes allowance for new funds for this purpose.

Major Issues Facing DADE—Enrollment

The School's present plan projects a constant DADE enrollment. There are reasons to believe that certain of the existing DADE programs will expand while others will contract or be eliminated. Applicant pool data lead us to expect that the endodontic program may decrease in size but that there will be increases in the orthodontic and periodontic programs. It is also anticipated that some combined programs such as those in periodontics-endodontics and periodontics-orthodontics will be terminated while new programs in implantology, prosthetic dentistry and pedodontics may be initiated. Provided new specialty programs are developed the school may increase the size of the student body in DADE.

Major Issues Facing DADE—Costs

A major goal in 1984 was to make each DADE program a separate fiscal responsibility center with each unit expected to cover, within a three year period, its direct and allocated expenses with a combination of tuition and clinic income. In FY84, DADE required a subsidy of \$400,000. This was reduced to \$280,000 in FY85 and \$140,000 in FY86. In FY87, there should be no need for subsidization of DADE.

Major Issues Facing DADE—Patient Pool

The school based DADE programs, i.e. Endodontics, Orthodontics, Periodontics, and General Practice Fellows, are dependent on a suitable patient base to provide meaningful clinical experiences for the students. The School is presently looking at affiliated extramural facilities as a means of insuring adequate numbers of appropriate patients for graduate dentists enrolled in DADE. One such site is the already existing Dental Care Center at 40th and Locust Streets and another planned facility will be at Graduate Hospital where students in Periodontics, Orthodontics, and Periodontal Prostheses as well as General Practice Residents will receive a significant portion of their clinical education.

VI. Affiliated Institutions

The School of Dental Medicine has a tradition of utilizing extramural facilities in the education of both DMD and DADE students. Each DMD student in the fourth year is required to spend up to six weeks in one or more of our affiliated hospitals where experiences are gained in meeting the oral health care needs of medically compromised patients. Oral Surgery residents in the DADE program have presently their entire clinical training and education in hospitals. In addition, the School has a General Practice Residency Program at Graduate Hospital.

The importance of hospital programs as an integral component of dental education is recognized by the faculty. The questions on our planning agenda address the scope, scale and cost of these extramural programs. Some of these affiliated institutions provide extraordinary opportunities for future investments in the School's educational programs. At Graduate Hospital, plans have been developed for a significant expansion of the dental facilities so that a Dental Implantology Center can be established. It is anticipated that this new Center will serve as an integral component of the clinical education for graduate students in the planned certificate program in Prosthodontics and the existing programs in Oral Surgery and Periodontics.

The Dental Department at The Medical College of Pennsylvania (MCP) has unique strengths in Periodontics and Oral Surgery. Future activities at this particular institution may include education of graduate students in not only Oral Surgery but also in Periodontics and Prosthetic dentistry. A new six year program that combines Oral Surgery training with a medical education was started in collaboration with MCP in September 1986 with the first three dental graduated enrolled in the MD component of the program.

The programs at the Hospital of the University of Pennsylvania (HUP) have unique strengths in Oral Medicine, Oral Surgery and the

training of future hospital-based general dentists. New curriculum initiatives are being developed at this site as well as at the MCP, so that predoctoral dental students can have more opportunities for an earlier introduction to hospital dentistry.

A new program in hospital dentistry for third and fourth year students began in the 1985-86 academic year. The program is conducted under the auspices of the Oral Medicine Department of the School of Dental Medicine and the dental departments of the Medical College of Pennsylvania and the Hospital of the University of Pennsylvania.

VII. Initiatives in Undergraduate Education

The School's faculty continues to be actively involved in and committed to undergraduate education. A special six-year bio-dental program was started in 1983-84 that enables students in the College of Arts & Sciences to submatriculate at the dental and receive their bachelor's and dental degrees in six years. The first two students who entered this special program are now in the first year of dental school. New initiatives are planned with both the College of Engineering & Applied Sciences and the Wharton School so that undergraduates can also simultaneously pursue undergraduate and professional studies in specially designed programs.

The School's Basic Science faculty have a longstanding tradition of serving as preceptors for undergraduates in independent study and research courses. More recently, the Department of Biochemistry developed a special course, Biological Basis for Nutrition, for the Freshman Seminar Program. Similar initiatives are planned by our other basic science departments with the Department of Microbiology planning to offer a course entitled Microbiology of Oral Disease.

The involvement of our faculty and student in all aspects of under-

graduate education is a major priority as we plan for the future, especially in the recruitment of new faculty.

VIII. Future Activities

As a result of its ongoing planning process, the School is now ready to initiate a major capital fund drive. The priorities of this fund-raising drive are currently being codified into a case statement defining funding opportunities and needs that will be presented in December 1986 for Board of Overseers' review.

It is anticipated that the School will seek a total of nearly \$26 million over 1987-1992 for facilities renovation and improvements, financial aid and faculty support. The period of the campaign will encompass the 75th anniversary of the groundbreaking for the Evans Building (September 24, 1987), and the 250th anniversary of the founding of the University of Pennsylvania.

The top funding priority is facilities renovation and development. This includes a four-year phased renovation of the Evans Building, including partial re-roofing, repointing of exterior brickwork, renovation of interior utilities, and a revised floor plan. An additional \$2 million will be raised for the refurbishment and upgrading of clinics in orthodontics and oral surgery.

Endowed scholarship support is among the most urgent priorities of the school; a total of \$4 million is sought to endow financial aid for DMD and DADE students. A significant need is the establishment of endowed chairs to support full professorship in five academic departments as well as the funding of the Dean's Chair. Endowed chairs are sought in the areas of Implantology; Restorative Dentistry; Dental Care Systems; Periodontics; and Dental Materials. An additional \$.5 million will be raised to establish a Junior Faculty Research Fund to support travel, proposal development and research by junior faculty members.

Appendix A Five Year Budget Plan FY88-92

Assumptions

1. **DMD Enrollment** will stabilize in FY88 with 80 first year students and 252 continuing students . . . DADE enrollment will be set at 50 students.
2. **Tuition Increases** will continue to be minimized so that the school can become more cost competitive with peer institutions.
3. **Unrestricted Gift Income** will increase to offset incremental costs of fund raising and to fund new scholarships program.
4. **Clinic Income** will increase to offset incremental operating costs. No productivity increases.
5. **Externally Funded Research** will grow resulting in real growth in Overhead Recovery Income.
6. **Subvention Support** will increase consistent with tuition increases.
7. **Commonwealth Support** for clinical services will increase at a rate consistent with General University increases.
8. **Compensation Expense** will be adjusted for changes in enrollment. The average basic science faculty salary covered by external sources will continue to approach target of 40%.
9. **Current Expense** will be increased to cover only incremental operating costs. Adjustments will be made to clinic current expense to reflect enrollment and program changes.
10. **Equipment Expense** will be substantially increased in FY88 and this increase maintained in subsequent years.
11. **Student Aid** will be increased consistent with tuition increases. The new scholarship program will be funded from incremental unrestricted gift income.
12. **Allocated Costs** will increase at a rate less than the University average for general administration and general expense in FY88. Facilities and library increases will be consistent with University averages.

Budget Implications and Parameters

1. Loss of 20 DMD and 3 DADE tuition in FY88.
2. FY88-91 increases initially set at 5%.
3. Base increment of 5% plus \$25,000 per year.
4. Base increase of 5% per year adjusted for enrollment and phaseout of DADE Perio Prosthesis in FY88.
5. Base increase of 5% for steady state plus 2% for growth. FY88 adjusted for 62% rate.
6. 5% per year increase.
7. FY88 increase 9%, subsequent 5%.
8. FY88 compensation expense adjusted for loss of 23 students, salary recovery of basic science salaries increased 2% to 34%, rates increased 5.5% FY88-91 recovery increased 1.5%/year, rate increased 5%.
9. Base increased 3% per year. Phaseout of Perio Prosthesis reflected by \$100,000 decrease in FY88.
10. Base increased by \$100,000 in FY88: 3% increase FY89-91.
11. Base increased by 5% plus \$25,000 per year.
12. Base increase of 5% per year.

School of Dental Medicine Five Year Budget Analysis

	1982	1983	1984	1985	1986
Income (from)					
Total Tuition	6,512	7,070	7,309	6,483	5,708
Guarantee	[6,512]	[7,070]	[7,309]	[6,483]	[5,681]
DMD/DADE	48	39	35	34	32
Special Fees	85	99	102	205	248
Investment Income	244	261	234	266	259
Gifts	1,101	1,292	1,275	1,349	1,691
Indirect Cost Recoveries	[1,039]	[1,166]	[1,209]	[1,324]	[1,654]
Grants and Contracts	[62]	[126]	[66]	[25]	[37]
Other-S/L 6	4,516	4,801	4,724	4,578	4,564
Sales and Services	[2,660]	[2,671]	[2,542]	[2,451]	[2,277]
Clinic Sales	[943]	[1,207]	[1,408]	[1,454]	[1,647]
Dental Care Center	[913]	[923]	[774]	[673]	[640]
Student Equipment	456	448	414	375	415
Miscellaneous Income	12,962	14,010	14,093	13,290	12,917
Total Direct Income	3,508	3,956	3,507	3,691	3,852
From General University	[91]	[238]	[76]	[83]	[87]
Financial Aid*	[683]	[724]	[752]	[805]	[849]
State Appropriation	[2,734]	[2,994]	[2,679]	[2,803]	[2,916]
Program*	[3]	[57]	[51]	[44]	[39]
Bank Transaction	16,467	17,909	17,549	16,937	16,730
Total Income					
Expense (for)					
Salaries					
Academic Salaries	[4,544]	[4,725]	[4,603]	[4,443]	[4,000]
Administration Salaries	[786]	[807]	[813]	[729]	[607]
Clerical Salaries	[1,126]	[1,174]	[1,290]	[1,308]	[1,176]
Total Salaries	6,456	6,706	6,706	6,480	5,783
Employee Benefits	1,367	1,477	1,673	1,639	1,528
Total Compensation	7,823	8,183	8,379	8,119	7,311
Current Expense	4,318	4,764	4,771	4,566	4,569
SDM Depts.	[1,973]	[2,151]	[2,079]	[1,934]	[1,879]
Dental Care Center	[982]	[1,183]	[1,359]	[1,455]	[1,641]
Student Equipment	[908]	[955]	[773]	[673]	[617]
University Services	[455]	[475]	[560]	[504]	[432]
Equipment	62	89	103	98	98
Expense Credits—SDM	[49]	[67]	[89]	[55]	[35]
Student Aid	347	447	519	441	449
Undergraduate	[11]	[13]	[39]	[29]	[13]
Graduate	[336]	[434]	[480]	[412]	[436]
Direct Expense	12,501	13,416	13,683	13,169	12,392
Allocated Costs*	3,966	4,493	3,866	4,063	4,330
Total Expenses	16,467	17,909	17,549	17,232	16,722
Variance	0	0	0	[295]	8

*changes in University budget procedures for subvention and allocated costs that were initiated in FY87 are not reflected in FY82 thru FY86

School of Dental Medicine Five Year Budget Plan

	1987	1988	1989	1990	1991
Income (from)					
Total Tuition	Budget 5,594	5,476	5,750	6,036	6,337
Guarantee	(51)	(54)	(57)	(60)	(63)
DMD/DADE	(5,543)	(5,422)	(5,693)	(5,976)	(6,274)
Special Fees	57	57	57	57	57
Investment Income	306	321	337	354	372
Gifts	301	341	384	431	482
Indirect Cost Recoveries	1,453	1,806	1,931	2,064	2,206
Grants and Contracts	(1,378)	(1,727)	(1,848)	(1,977)	(2,115)
Other-S/L 6	(75)	(79)	(83)	(87)	(91)
Sales and Services	4,753	4,244	4,280	4,427	4,530
Clinic Sales	(2,141)	(1,882)	(1,918)	(2,065)	(2,168)
Dental Care Center	(1,812)	(1,812)	(1,812)	(1,812)	(1,812)
Student Equipment	(800)	(550)	(550)	(550)	(550)
Miscellaneous Income	475	475	475	475	475
Total Direct Income	12,939	12,720	13,214	13,844	14,459
From General University	4,008	4,209	4,401	4,602	4,810
Financial Aid	(180)	(189)	(198)	(208)	(218)
State Appropriation	(900)	(981)	(1,030)	(1,082)	(1,136)
Program	(2,928)	(3,039)	(3,173)	(3,312)	(3,456)
Bank Transaction	(100)	(85)	(78)	(70)	(60)
Total Income	16,847	16,844	17,537	18,376	19,209
Expense (for)					
Salaries					
Academic Salaries	(3,741)	(3,746)	(3,923)	(4,113)	(4,310)
Administration Salaries	(558)	(532)	(559)	(587)	(616)
Clerical Salaries	(1,164)	(1,190)	(1,250)	(1,312)	(1,378)
Total Salaries	5,463	5,468	5,732	6,012	6,304
Employee Benefits	1,350	1,367	1,433	1,503	1,576
Total Compensation	6,813	6,835	7,165	7,515	7,880
Current Expense	5,017	4,737	4,808	4,882	4,957
SDM Depts.	(1,720)	(1,669)	(1,719)	(1,771)	(1,824)
Dental Care Center	(1,812)	(1,812)	(1,812)	(1,812)	(1,812)
Student Equipment	(800)	(550)	(550)	(550)	(550)
University Services	(685)	(706)	(727)	(749)	(771)
Equipment	66	168	173	182	187
Expense Credits—SDM	(59)	(61)	(63)	(65)	(67)
Student Aid	461	508	559	614	673
Undergraduate	(16)	(16)	(16)	(16)	(16)
Graduate	(445)	(492)	(543)	(598)	(657)
Direct Expense	12,298	12,187	12,642	13,128	13,630
Allocated Costs	4,549	4,776	5,015	5,266	5,529
Total Expenses	16,847	16,963	17,657	18,394	19,159
Variance		[119]	[120]	[18]	50