



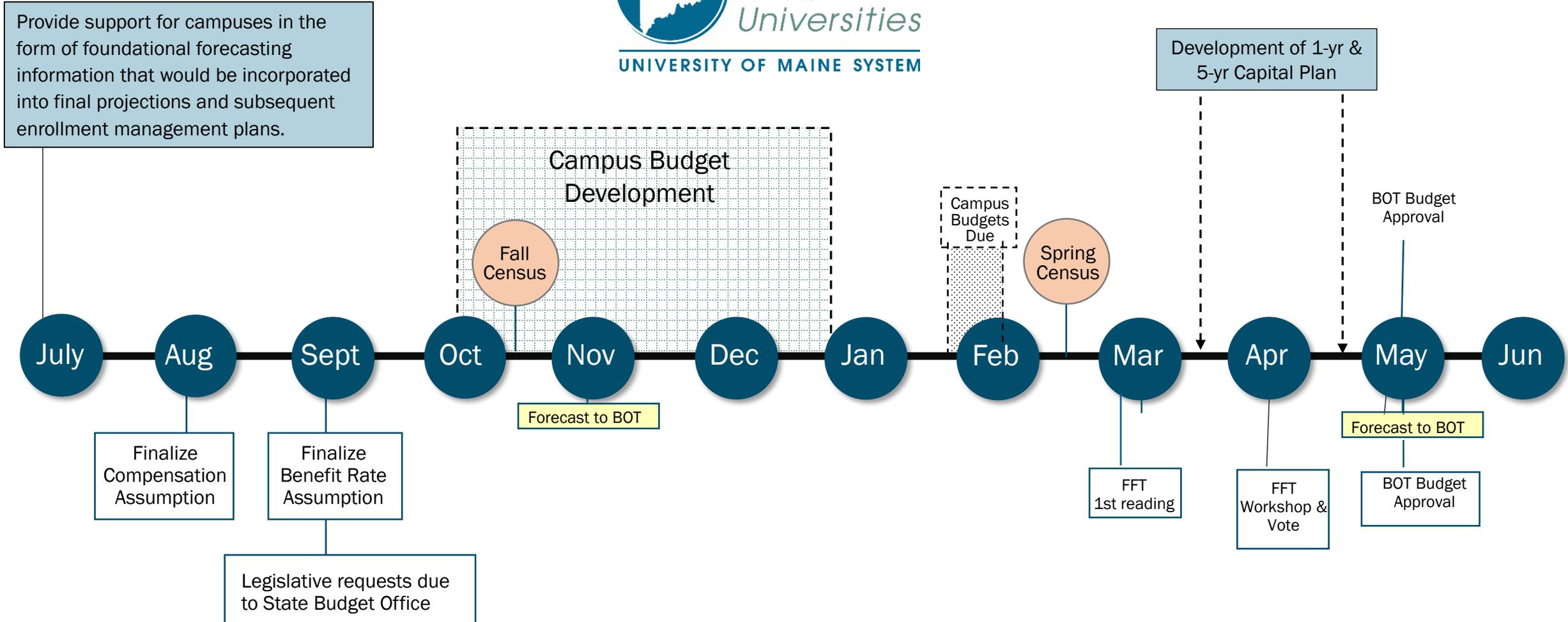
*Maine's
Public
Universities*

UNIVERSITY OF MAINE SYSTEM

FY26 First Reading

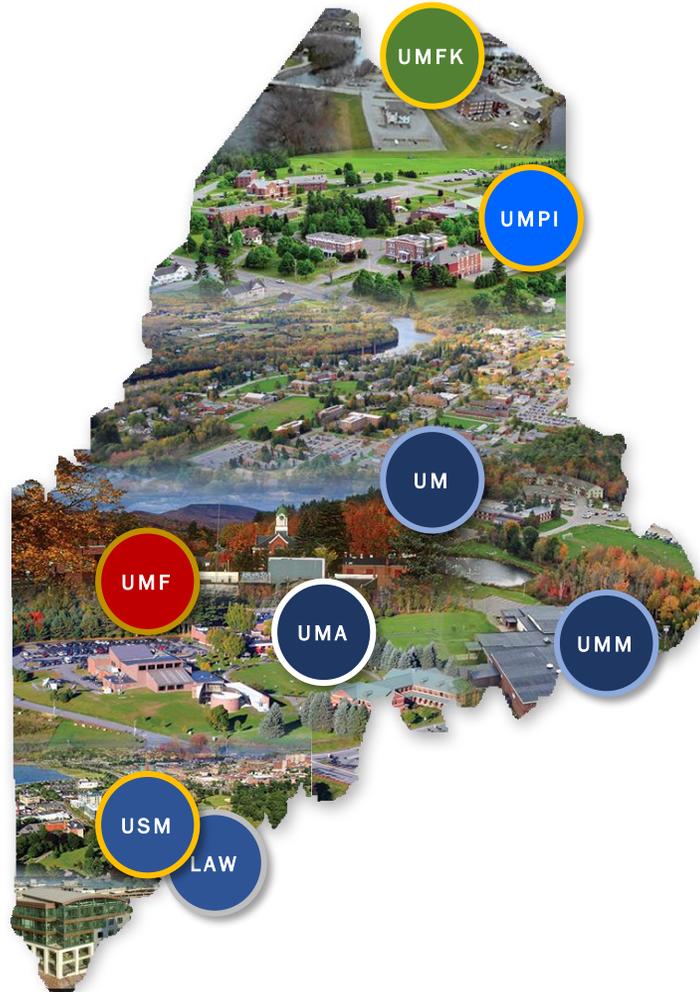
FFT
March 19, 2025

Unified Budget Timeline



BOT - Board of Trustees
 FFT - Finance, Facilities & Technology

FY26 Budget Pressures



Internal

- Residence Hall Occupancy Rates
- Wage Pressures vs Revenue Increases

External

- State Appropriation – impact of “current services budget”
- Impact of Executive Orders

FY26 Budget Assumptions



Systemwide Budget Assumptions

(used by all campuses)

- In-State, undergraduate tuition rate
- Appropriation
- Compensation & Benefits
- CPI
- Capital Expenditures

Campus-specific budget assumptions

- Enrollment
- Out-of-State tuition rate
- Financial Aid

FY26 Budget Overview

- **Enrollment**

Enrollment budgeting process focuses on realistic trends with increased remote learning including the expansion of YourPace to other campuses.

FY26 budgeted credit hours are 1.1% below FY25 actual hours.

- **Appropriation** - Governor's FY26-FY27 proposed biennial budget includes a \$9.58 million (4.0%) base increase in FY26
- **Balanced Budget** - Overall balanced budget that uses no System reserves. Budget has a transfer from campus reserves and will require some additional work at UMF.



FY26 Budget Overview

| | E&G | Auxiliary | Total | Campus Reserves | Proposed Budget Stabilization | Total |
|------------------------|------------------|--------------------|--------------------|--------------------|-------------------------------|--------------------|
| UMaine | (\$2,164,668) | \$251,206 | (\$1,913,462) | \$2,164,668 | \$0 | \$251,206 |
| UMA | 265,360 | (265,360) | - | - | - | - |
| UMF | -** | - | - | - | - | -** |
| UMFK | 801,080 | (801,080) | - | - | - | - |
| UMPI | 3,878,776 | (967,791) | 2,910,985 | - | - | 2,910,985 |
| USM | (1,019,016) | 1,019,016 | - | - | - | - |
| Maine Law | 19,000 | - | 19,000 | - | - | 19,000 |
| Governance/Univ. Serv. | (1,425,108) | | (1,425,108) | 1,425,108* | - | - |
| Total | \$355,425 | (\$764,009) | (\$489,585) | \$3,589,776 | \$0 | \$3,181,191 |

*Maine Center Custom House Lease \$1.04M; Early College – State Restricted Appropriation carryforward

**Actual deficit is (\$990,195) to be monitored and resolve during FY26

FY26 Budgeted Attrition

All active positions are budgeted at 100% in "Salaries, Wages & Benefits"

"Attrition" calculation is based on:

-  Known retirements
-  Known vacancies
-  Estimated salary savings based on past experience

(\$ in Millions)

| | Salary & Wages Only | Salary & Wages incl. Benefits |
|--------------|---------------------|-------------------------------|
| UMaine | \$1.00 | \$1.49 |
| UMA | 1.44 | 2.14 |
| UMF | 0.61 | 0.91 |
| UMFK | 0.38 | 0.56 |
| UMPI | | - |
| USM | 2.08 | 3.09 |
| LAW | 0.11 | 0.16 |
| GUS | 0.87 | 1.29 |
| TOTAL | \$6.49 | \$9.64 |

Budget Stabilization Fund

The Budget Stabilization Fund was created to enable the UMS to smooth the financial impact of adverse markets, economic conditions, and address other financial challenges.

The Fund was established in 2010 and has been built from net investment income that exceeded budget & strategic needs pursuant to the Board of Trustees investment policy.

With the approval of the Board, the Treasurer will authorize only the transfer needed to offset a net unrestricted operating loss for each institution at the end of the fiscal year.

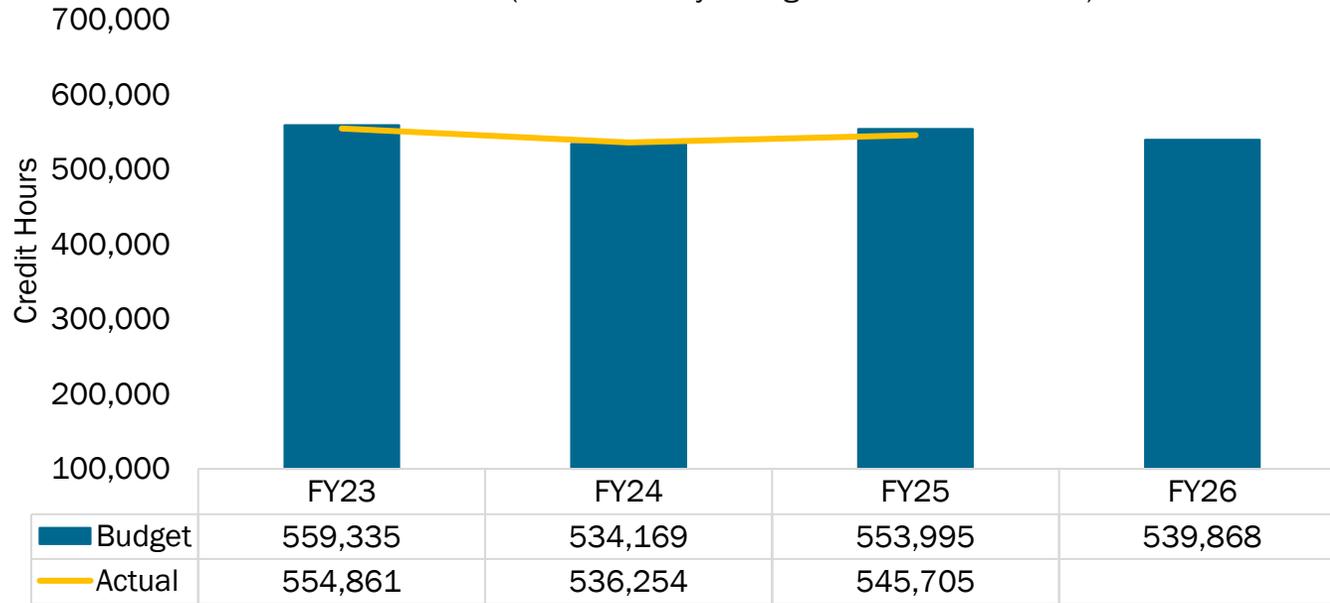
| | |
|-----------------|-------------|
| Balance 6/30/24 | \$9,700,000 |
|-----------------|-------------|



UMS Enrollment

UMS Total Credit Hour Enrollment

(excludes Early College and UMPI YourPace)



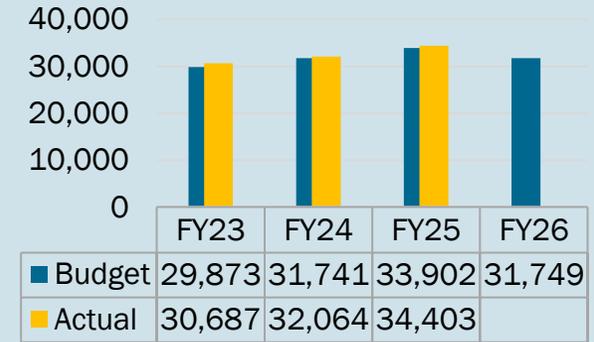
FY26 Enrollment Budget

Budget -2.6%
below FY25

Actual -1.1%
Below FY25

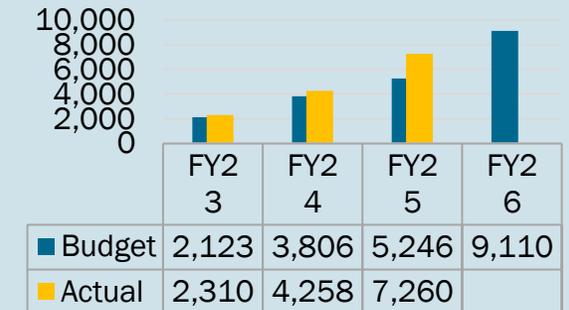


Early College

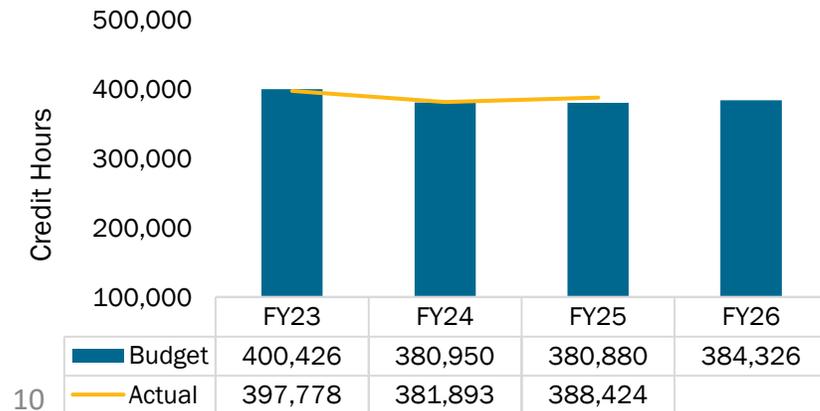


YourPace Subscriptions

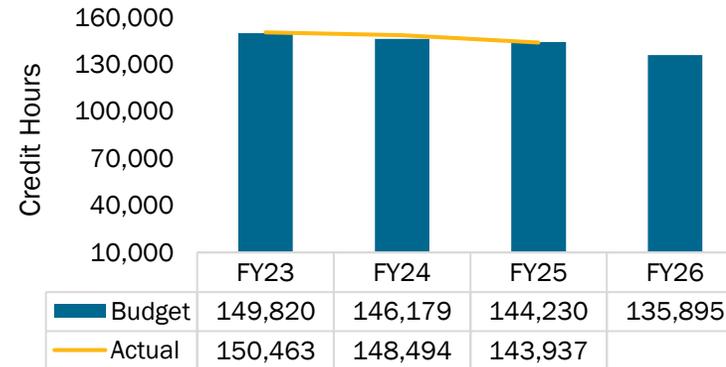
Actuals are at end of term vs. at census due to the timing of session II enrollment



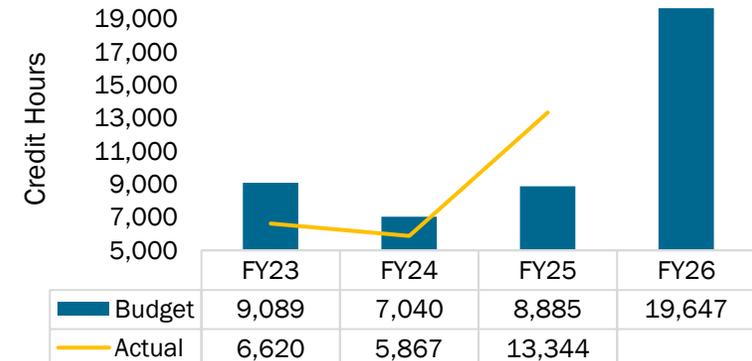
In-State (excludes EC)



Out-of-State



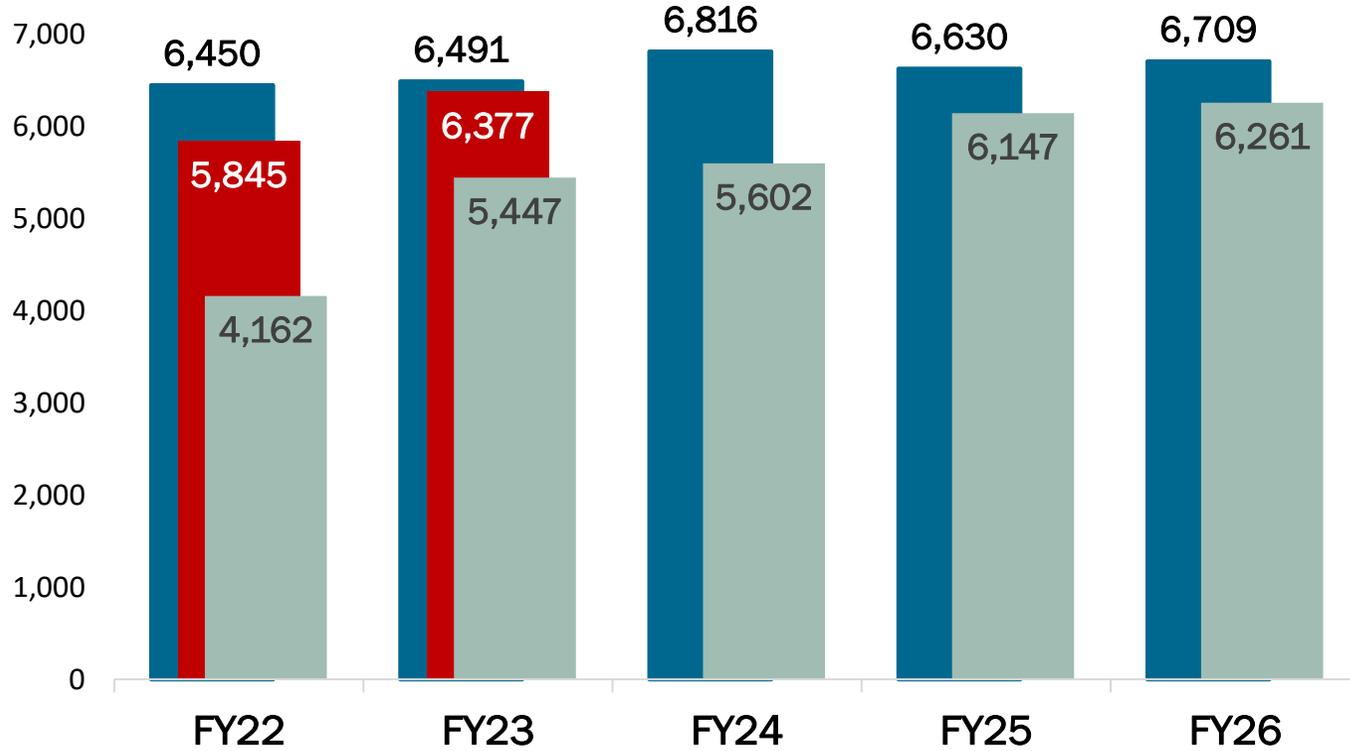
On-line



Residence Hall Occupancy (Annual Average)

UMS Total

■ Capacity
 ■ COVID Capacity
 ■ Residents



| | | | | | |
|------------------|-----|-----|-----|-----|-----|
| Normal Occupancy | 65% | 84% | 82% | 93% | 93% |
| COVID Occupancy | 70% | 71% | | | |



FY26 Recommended Tuition Credit Hour Rates

Undergraduate

Graduate

| In-State | FY25 | FY26 | Increase | |
|---------------|-------|-------|----------|------|
| UMaine | \$412 | \$424 | \$12 | 2.9% |
| UMM | \$299 | \$308 | \$9 | 3.0% |
| UMA/UMFK/UMPI | \$260 | \$268 | \$8 | 3.1% |
| UMF/USM | \$306 | \$316 | \$10 | 3.3% |

| Out-of-State | FY25 | FY26 | Increase | |
|--------------|---------|---------|----------|------|
| UMaine | \$1,193 | \$1,229 | \$36 | 3.0% |
| UMM | \$582 | \$599 | \$17 | 2.9% |
| UMA | \$703 | \$724 | \$21 | 3.0% |
| UMF | \$725 | \$754 | \$29 | 4.0% |
| UMFK/UMPI | \$442 | \$457 | \$15 | 3.4% |
| USM | \$901 | \$931 | \$30 | 3.3% |

| In-State | FY25 | FY26 | Increase | |
|----------|-------|-------|----------|------|
| UMaine | \$557 | \$573 | \$16 | 2.9% |
| UMA | \$458 | \$472 | \$14 | 3.1% |
| UMF | \$453 | \$471 | \$18 | 4.0% |
| USM | \$459 | \$475 | \$16 | 3.5% |
| Law-3L | \$796 | \$796 | \$0 | 0.0% |
| Law-2L | \$820 | \$820 | \$0 | 0.0% |
| Law-New | | \$870 | \$50 | 6.1% |

| Out-of-State | FY25 | FY26 | Increase | |
|--------------|---------|---------|----------|------|
| UMaine | \$1,696 | \$1,747 | \$51 | 3.0% |
| UMA | \$605 | \$623 | \$18 | 3.0% |
| UMF | \$453 | \$471 | \$18 | 4.0% |
| USM | \$1,390 | \$1,435 | \$45 | 3.2% |
| Maine Law | \$1,200 | \$1,272 | \$72 | 6.0% |

Special/Differential Tuition Rates

| Campus | Program/Modality | | FY25 | FY26 | Unit | Increases | | |
|--------|--|-----------------------------|------|--------------|------------|-----------|------|------|
| | | | Rate | Rate | | \$ | % | |
| UMaine | MBS Business School | Graduate program | 750 | 750 | CH | 0 | 0.0 | |
| | Res'd Online | | 400 | 424 | CH | 24 | 6.0 | |
| | NR Online (e-rate) | | 500 | 515 | CH | 15 | 3.0 | |
| | Graduate (Grad Asst) | | 557 | 573 | CH | 16 | 2.9 | |
| | Graduate On line | MBA | | 750 | 750 | CH | 0 | 0.0 |
| | | ENGINEERING | | 732 | 750 | CH | 18 | 2.5 |
| | | EDUCATION | | 567 | 584 | CH | 17 | 3.0 |
| | | ALL OTHER | | 608 | 626 | CH | 18 | 3.0 |
| | Undergrad Diff Tuition* <i>*Charged only to courses in the major.</i> | BUSINESS | | 48 | 48 | CH | 0 | 0.0 |
| | | ENGINEERING | | 48 | 48 | CH | 0 | 0.0 |
| | | NURSING | | 50 | 50 | CH | 0 | 0.0 |
| | Grad Differential Tuition | ENGINEERING | | 335 | 345 | Semester | 10 | 3.0 |
| | | NURSING | | 397 | 409 | Semester | 12 | 3.0 |
| UMA | Undergrad Diff Tuition | Dental Health (DEH) | 800 | 800 | CH | 0 | 0.0 | |
| | | Dental Assisting (DEA) | 150 | 150 | CH | 0 | 0.0 | |
| | | Expanded Function Dental | 150 | 150 | CH | 0 | 0.0 | |
| | | Computer Info Systems (CIS) | 25 | 30 | CH | 5 | 20.0 | |
| | | Data Science (DSC) | 25 | 30 | CH | 5 | 20.0 | |
| | | Cybersecurity (CYB) | 55 | 60 | CH | 5 | 9.1 | |
| | | Information Systems (ISS) | 55 | 60 | CH | 5 | 9.1 | |
| | | Architecture (ARC) | 210 | 210 | CH | 0 | 0.0 | |
| | | Aviation | 0 | 50 | CH | 50 | - | |
| | | Non Res'd UG On Line | | 390 | 469 | CH | 79 | 20.3 |
| UMF | YourPace | UG | 0 | 1,800 | Session | 1,800 | - | |
| | | GRAD | 0 | 2,450 | Session | 2,450 | - | |

Special/Differential Tuition Rates

| Campus | Program/Modality | | FY25 | FY26 | Unit | Increases | |
|--------|---------------------------|----------------------|-------|--------------|------------|-----------|-----|
| | | | Rate | Rate | | \$ | % |
| UMFK | Undergrad-Flat Rate | RN_BSN | 318 | 328 | CH-no fees | 10 | 3.1 |
| | Graduate Online-Flat Rate | MSN and DNP | 500 | 500 | CH-no fees | 0 | 0.0 |
| | YourPace | UG | 0 | 1,700 | Session | 1,700 | - |
| UMPI | YourPace | UG | 1,700 | 1,800 | Session | 100 | 5.9 |
| | | GRAD | 2,350 | 2,450 | Session | 100 | 4.3 |
| USM | Non Res'd UG On Line | | 343 | 355 | CH | 12 | 3.5 |
| | NR GR e-rate | | 509 | 526 | CH | 17 | 3.3 |
| | Differential 2 | UG In-State/Canadian | 325 | 336 | CH | 11 | 3.4 |
| | Differential 2 | UG NEHBE | 569 | 588 | CH | 19 | 3.3 |
| | Differential 2 | UG Out of State | 956 | 988 | CH | 32 | 3.3 |
| | Differential 3 | UG In-State/Canadian | 343 | 355 | CH | 12 | 3.5 |
| | Differential 3 | UG NEHBE | 600 | 620 | CH | 20 | 3.3 |
| | Differential 3 | UG Out of State | 1,010 | 1,043 | CH | 33 | 3.3 |
| | Differential 2 | G In-State/Canadian | 486 | 503 | CH | 17 | 3.5 |
| | Differential 2 | G NEHBE | 851 | 879 | CH | 28 | 3.3 |
| | Differential 2 | G Out of State | 1,474 | 1,522 | CH | 48 | 3.3 |
| | Differential 3 | G In-State/Canadian | 515 | 532 | CH | 17 | 3.3 |
| | Differential 3 | G NEHBE | 901 | 931 | CH | 30 | 3.3 |
| | Differential 3 | G Out of State | 1,557 | 1,608 | CH | 51 | 3.3 |

Annual Mandatory Fees

| <u>Undergraduate</u> | | FY25 | FY26 | Increase \$ |
|----------------------|-----------------------------------|----------------|----------------|----------------|
| UM | Student Activity | \$156 | \$200 | |
| | Infrastructure & Technology Fee | 810 | 840 | |
| | Total | \$966 | \$1,040 | 74 |
| UMM | Student Activity | \$270 | \$270 | |
| | Infrastructure & Technology Fee | 810 | 840 | |
| | Total | \$1,080 | \$1,110 | 30 |
| UMA | ¹ Academic Support Fee | \$0 | \$1,590 | |
| | Student Activity | \$68 | \$68 | |
| | Unified Fee | 1,020 | 0 | |
| | Total | \$1,088 | \$1,658 | 570 |
| UMF | Academic Support Fee | \$762 | \$785 | |
| | Student Activity | 160 | 160 | |
| | Student Support Fee | 906 | 933 | |
| | Technology Fee | 300 | 300 | |
| | Total | \$2,128 | \$2,178 | 50 |
| UMFK | Student Activity | \$225 | \$225 | |
| | Technology Fee | 360 | 360 | |
| | Unified Fee | 1,020 | 1,020 | |
| | Total | \$1,605 | \$1,605 | - |
| UMPI | Student Activity | \$176 | \$180 | |
| | Student Athletic Fee | 45 | 48 | |
| | Technology Fee | 360 | 390 | |
| | Unified Fee - Campus | 1,020 | 1,050 | |
| | Total | \$1,601 | \$1,668 | 67 |
| USM | Comprehensive Fee | \$2,490 | \$2,670 | |
| | Student Activity | 150 | 180 | |
| | Technology Fee | 360 | 390 | |
| | Total | \$3,000 | \$3,240 | 240 |
| Average | | \$1,638 | \$1,786 | 148 |

| <u>Graduate</u> | | FY25 | FY26 | Increase \$ |
|-----------------|---|----------------|----------------|----------------|
| UM | Infrastructure & Technology Fee | \$486 | \$504 | |
| | Student Activity | 150 | 150 | |
| | Total | \$636 | \$654 | 18 |
| UMA | ¹ Academic Support Fee | \$0 | \$954 | |
| | Student Activity | 41 | 41 | |
| | Unified Fee | 612 | 0 | |
| | Total | \$653 | \$995 | 342 |
| UMF | Technology Fee | \$180 | \$180 | |
| | Academic Support Fee (Formerly Unified Fee) | 388 | 400 | |
| | Total | \$568 | \$580 | 12 |
| USM | Comprehensive Fee | \$1,494 | \$1,602 | |
| | Technology Fee | 162 | 180 | |
| | Total | \$1,656 | \$1,782 | 126 |
| Average | | \$878 | \$1,003 | 125 |
| Law | Academic Bar & Success Fee | \$0 | \$700 | |
| | Comprehensive Fee | 1,800 | 1,800 | |
| | Student Activity | 150 | 150 | |
| | Technology Fee | 210 | 210 | |
| Average | | \$2,160 | \$2,860 | 700 |

¹ The new UMA Academic Support Fee is also offset by the elimination of the non-mandatory online course fee of \$12/CH.

FY26 Recommended Room & Board Rates

Room & Board rates shown are based on the room types & meal plans with the greatest projected number of students.



| UMFK | FY25 | FY26 | Increase | % |
|--------------|----------------|----------------|--------------|-------------|
| Room | \$5,140 | \$5,300 | \$160 | |
| Board | \$4,450 | \$4,650 | \$200 | |
| Total | \$9,590 | \$9,950 | \$360 | 3.8% |

| UMaine | FY25 | FY26 | Increase | % |
|--------------|-----------------|-----------------|--------------|-------------|
| Room | \$6,670 | \$6,954 | \$284 | |
| Board | \$6,490 | \$6,860 | \$370 | |
| Total | \$13,160 | \$13,814 | \$654 | 5.0% |

| UMM | FY25 | FY26 | Increase | % |
|--------------|-----------------|-----------------|--------------|-------------|
| Room | \$4,890 | \$5,134 | \$244 | |
| Board | \$6,258 | \$6,524 | \$266 | |
| Total | \$11,148 | \$11,658 | \$510 | 4.6% |

| UMA | FY25 | FY26 | Increase | % |
|--------------|----------------|-----------------|--------------|-------------|
| Room | \$8,152 | \$8,478 | \$326 | |
| Board | \$2,814 | \$3,050 | \$236 | |
| Total | \$8,803 | \$11,528 | \$562 | 6.4% |

| UMPI | FY25 | FY26 | Increase | % |
|--------------|-----------------|-----------------|--------------|-------------|
| Room | \$5,460 | \$5,610 | \$150 | |
| Board | \$5,250 | \$5,515 | \$265 | |
| Total | \$10,710 | \$11,125 | \$415 | 3.9% |

| UMF | FY25 | FY26 | Increase | % |
|--------------|-----------------|-----------------|--------------|-------------|
| Room | \$5,722 | \$6,008 | \$286 | |
| Board | \$5,588 | \$5,867 | \$279 | |
| Total | \$12,678 | \$11,875 | \$565 | 4.5% |

| USM | FY25 | FY26 | Increase | % |
|--------------|-----------------|-----------------|--------------|-------------|
| Room | \$6,380 | \$6,700 | \$320 | |
| Board | \$5,741 | \$6,030 | \$289 | |
| Total | \$12,121 | \$12,730 | \$609 | 5.0% |

Annual Comprehensive Student Charges

(Includes Tuition, Mandatory Fees, Room & Board)

| UNDERGRADUATE | FY25 | FY26 | Increase | |
|---------------------------------------|---------------|---------------|-----------------|------------|
| | Rate | Rate | \$ | % |
| <u>In-State & Canadian</u> | | | | |
| UM | \$26,486 | \$27,574 | 1,088 | 4.1 |
| UMM | 21,198 | 22,008 | 810 | 3.8 |
| UMA | 17,691 | 21,226 | 3,535 | 20.0 |
| UMF | 22,618 | 23,533 | 915 | 4.0 |
| UMFK | 18,995 | 19,595 | 600 | 3.2 |
| UMPI | 20,066 | 20,833 | 767 | 3.8 |
| USM | 24,211 | 25,450 | 1,239 | 5.1 |
| Average | 22,200 | 22,936 | 736 | 3.3 |
| <u>Out-of-State</u> | | | | |
| UM | \$49,916 | \$51,724 | 1,808 | 3.6 |
| UMM | 29,688 | 30,738 | 1,050 | 3.5 |
| UMA | 30,981 | 34,906 | 3,925 | 12.7 |
| UMF | 35,188 | 36,673 | 1,485 | 4.2 |
| UMFK | 24,455 | 25,265 | 810 | 3.3 |
| UMPI | 25,526 | 26,503 | 977 | 3.8 |
| USM | 42,061 | 43,900 | 1,839 | 4.4 |
| Average | 34,564 | 35,721 | 1,157 | 3.3 |
| <u>NEBHE</u> | | | | |
| UM | \$35,756 | \$37,114 | 1,358 | 3.8 |
| UMM | 27,918 | 28,938 | 1,020 | 3.7 |
| UMA | 23,151 | 27,256 | 4,105 | 17.7 |
| UMF | 29,518 | 30,643 | 1,125 | 3.8 |
| UMFK | 24,455 | 25,235 | 780 | 3.2 |
| UMPI | 25,526 | 26,473 | 947 | 3.7 |
| USM | 31,111 | 32,560 | 1,449 | 4.7 |
| Average | 28,796 | 29,793 | 997 | 3.5 |

| GRADUATE | FY25 | FY26 | Increase | |
|---------------------------------------|---------------|---------------|-----------------|------------|
| | Rate | Rate | \$ | % |
| <u>In-State & Canadian</u> | | | | |
| UM | \$23,822 | \$24,782 | 960 | 4.0 |
| UMA | 17,700 | 21,019 | 3,319 | 18.8 |
| UMF | 20,032 | 20,933 | 901 | 4.5 |
| USM | 22,039 | 23,062 | 1,023 | 4.6 |
| Average | 22,203 | 22,769 | 566 | 2.5 |
| <u>Out-of-State</u> | | | | |
| UM | \$44,324 | \$45,914 | 1,590 | 3.6 |
| UMA | 20,346 | 23,737 | 3,391 | 16.7 |
| UMF | 20,032 | 20,933 | 901 | 4.5 |
| USM | 38,797 | 40,342 | 1,545 | 4.0 |
| Average | 32,179 | 33,051 | 872 | 2.7 |
| <u>NEBHE</u> | | | | |
| UM | \$31,346 | \$32,522 | 1,176 | 3.8 |
| UMA | 23,478 | 27,391 | 3,913 | 16.7 |
| USM | 27,817 | 29,056 | 1,239 | 4.5 |
| Average | 28,827 | 30,238 | 1,411 | 4.9 |
| <u>LAW</u> | | | | |
| In-State/Canadian - Cont. 3 | \$38,161 | \$39,470 | 1,309 | 3.4 |
| In-State/Canadian - Cont. 2 | \$38,881 | \$40,190 | 1,309 | 3.4 |
| In-State/Canadian New | | \$41,690 | 2,809 | 7.2 |
| Out-of-State | \$50,281 | \$53,750 | 3,469 | 6.9 |
| NEBHE | \$45,931 | \$47,240 | 1,309 | 2.8 |