SAN JOSÉ STATE UNIVERSITY · ACADEMIC AFFAIRS DIVISION

Budget Allocations

Fiscal Year 2026–27

Where our money comes from, how it is allocated to colleges and units, and what changed this year.







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MESSAGE FROM THE PROVOST

Funding that catches up with our enrollment

Academic Affairs enters 2026-27 on firmer footing. For several years, SJSU enrolled more resident students than the CSU funded us to serve, while absorbing base reductions. This year, the system recognized that work.

Our faculty, staff, and campus partners have positioned San José State University for a significant investment in academic capacity. After we exceeded our 2025–26 resident enrollment target by 11 percent, the CSU allocated 530 additional resident full-time equivalent students (FTES) to SJSU through its enrollment reallocation process and another 504 through regular growth funding. Together, these allocations increase our resident target by 1,034 FTES, which is the largest increase in recent years.

For Academic Affairs, this investment provides $7.3 million in new base enrollment funding and $6.2 million in one-time enrollment support across colleges and designated doctoral programs. A larger funded target places more of our instructional activity on base funding, strengthening our ability to sustain faculty and staff commitments. We have also increased support for enrollment above target from $2,800 to $3,200 per FTES to help colleges meet additional instructional demand.

These resources carry clear expectations. Investments will expand instructional capacity, advance student success and career readiness, and support sustainable enrollment growth.

This year, we authorized 66 tenure-track searches to address course demand and strengthen tenure density. Our hiring priorities include work at the intersection of AI, machine learning, and science and technology studies. These investments will also support the teaching and research mission we are developing as an R2 university. Staff investments will strengthen student support and build shared capacity across units.

Thank you for the work that made this growth possible. The report that follows documents our funding decisions, the priorities they support, and the expectations that will guide our review of their implementation.

Vincent J. Del Casino, Jr.

Provost and Senior Vice President for Academic Affairs

SECTION 1

Year at a Glance

The ongoing Operating Fund base grows, led by enrollment funding and growing self-support revenue.

$419.1M
Total resources, all funds, including benefits
↑3.9% from $403.3M

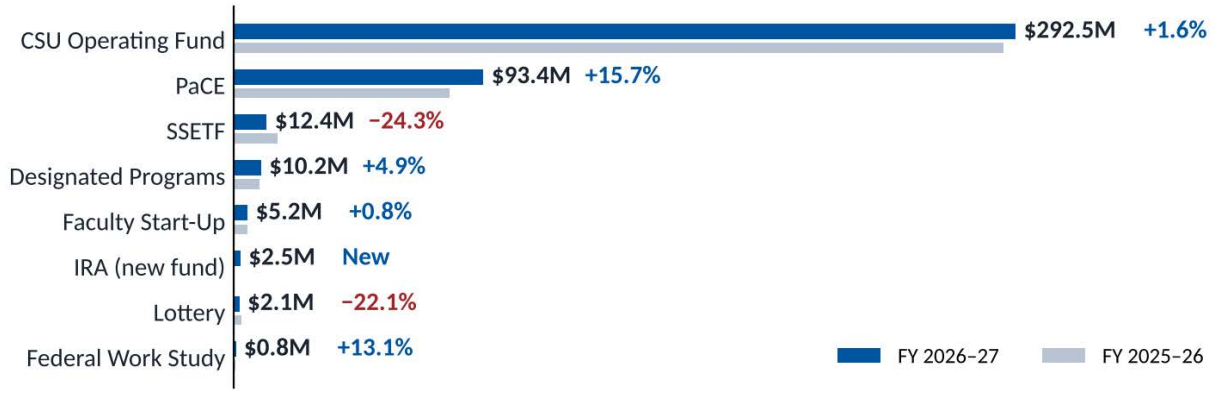
$284.0M
CSU Operating Fund base
↑2.8% from $276.2M

27,677
Target FTES increased by 984
+1,034 Resident FTES
-50 Non-Resident FTES

$80.8M
Projected PaCE revenue (excludes Study Abroad)
+13% from last year

Budget by fund

$ millions; includes benefits



Eight funds, each with its own rules

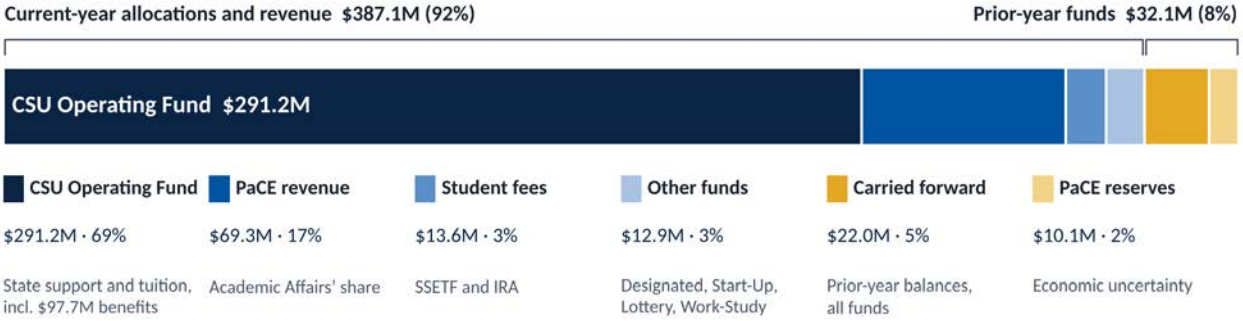
Fund	2025-26*	2026-27	Change	What it pays for
CSU Operating Fund	$288.0M	$292.5M	+1.6%	State support plus tuition
PaCE	$80.7M	$93.4M	+15.7%	$69.3M projected revenue plus $24.1M carried forward
SSETF	$16.3M	$12.4M	-24.3%	Student success and course support; IRA moved out and one-time support ended.
Designated Programs	$9.8M	$10.2M	+4.9%	Doctoral programs, Ethnic Studies, GBPF, and select IFTs; Project Rebound moved out
Faculty Start-Up	$5.1M	$5.2M	+0.8%	New tenure-track start-up package
IRA (new fund)		$2.5M	New	Instructional support activities, Marching Band, Spartan Daily, student support, and library services
Lottery	$2.7M	$2.1M	-22.1%	Library acquisitions and Early Start; reduction due to the CSU centralization of costs.
Federal Work Study	$0.7M	$0.8M	+13.1%	Wages for students with financial need
Total	**$403.3M**	**$419.1M**	**+3.9%**	

*Reflects the 2025-26 budget book plus subsequent allocations received and revenues with carry forward for designated programs, PaCE, Lottery and Federal Work Study. Amounts include benefits.

SECTION 2

Budget Highlights and Key Changes

Most of this year's budget is current-year funding: $387.1M (92%) in allocations and revenue, led by the CSU Operating Fund. The remaining $32.1M (8%) comes from prior years, including $10.1M held in PaCE reserves.



Five things that changed

1. **A 984 FTES increase in our target FTES** brought $5.0M in new base funding, and the surplus enrollment funding rate increased from $2,800 to $3,200 per FTES. (Section 5)
2. **Self-support keeps growing.** Projected PaCE enrollment revenue is up 13%, or $9.4M. Academic Affairs' share is $69.3M; with carryforward, the PaCE budget is $93.4M. (Section 6)
3. **Costs recovered from PaCE.** Academic support costs for serving self-support students, totaling $6.2 million ($9.6 million including benefits), are now budgeted in the respective units' CSU Operating Fund budgets and recovered from PaCE. (Section 4)
4. **SSETF restructured.** IRA is now its own fee and fund (61100). Remaining SSETF activities are consolidated in Fund 70045, replacing 70018 (SSETF-IRA), 70019 (SSETF-Student Success), and 70020 (SSETF-Course Support). Unspent balances return to a campus reserve. (Section 7)
5. **Reorganization.** Project Rebound moved to Student Affairs with its designated budget.

SECTION 3

How We Allocate

Seven rules decide most of how money reaches colleges and units: four follow enrollment and self-support revenue, two student fees fund proposals, and Work Study follows spending and need.

1 Target enrollment earns base funding

PERMANENT · COLLEGE MCI RATE

When a college's target grows, it receives base funding at its Marginal Cost of Instruction (MCI), recalibrated each year. New funding is allocated at 85% for salaries and 15% for operating costs.

2 Enrollment above target earns one-time funding

ONE-TIME · $3,200 PER FTES (WAS $2,800)

Surplus FTES are funded for one year because they may not repeat. Amounts are trued up after spring census.

3 Goals reflect capacity and quality

ICLM · TENURE DENSITY · SFR GOALS

Each college's enrollment goal is informed by the Induced Course Load Matrix (ICLM) and by its need to improve tenure density while keeping student-faculty ratio goals.

4 Self-support revenue is shared 60/40

SPECIAL SESSION & SJSU ONLINE

60% stays with the college or program. 40% funds shared services: 28.5% Academic Affairs, 11% campus partners, 0.5% Chancellor's Office.

5 SSETF funds proposals

SSETF · BASE + ONE-TIME PROPOSALS

Continuing SSETF allocations fund ongoing services such as advising, academic technology, student writing, and late-night library hours. One-time Course Support proposals draw on the prior-year balance.

6 IRA funds learning beyond the classroom

IRA · NEW FEE · PROPOSAL-BASED

Academic activities that extend learning beyond the classroom: performances and exhibits, fieldwork, student competitions and media. The IRA Advisory Committee, co-chaired by the Provost and the Associated Students President with students as most voting members, recommends allocations; uses must meet Education Code §89230.

7 Work Study follows spending and need

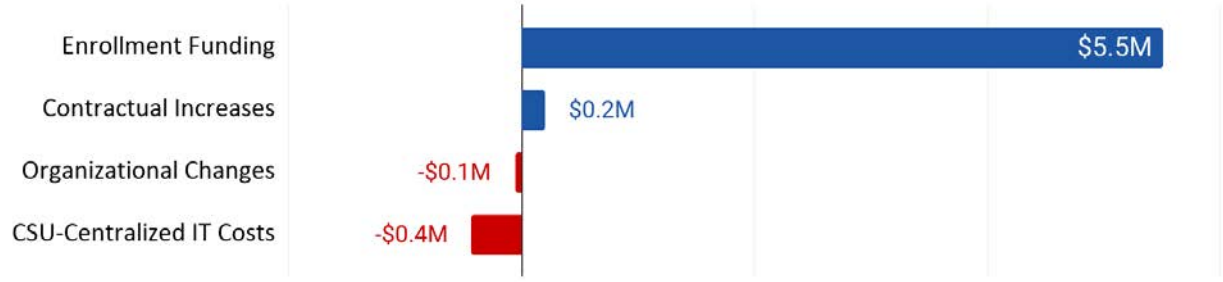
FEDERAL WORK STUDY · BASED ON NEED

New federal dollars go to units based on their established Work Study spending history and their need for student employees.

SECTION 4

CSU Operating Fund - What Changed This Year

The ongoing Operating Fund base grew $5.2M (2.9%). Almost all the increase is enrollment funding.



Base change by unit

Excludes benefits

Unit	2025-26 base	Enrollment & Restoration funding	Other Changes *	PaCE cost recovery	2026-27 base	Change	Change %	
Business	17,470,174	352,000	(68,033)		17,754,141	283,967	1.6%	
Education	10,570,744	329,983	8,256		10,908,983	338,239	3.2%	
Engineering	21,200,634	469,632	19,584		21,689,850	489,216	2.3%	
Health & Human Sciences	16,778,448	351,091	54,266		17,183,805	405,357	2.4%	
Humanities & the Arts	28,226,604	937,308	34,944		29,198,856	972,252	3.4%	
Information, Data & Society	2,876,821	102,400	(19,743)		2,959,478	82,657	2.9%	
Science	27,762,169	868,043	27,960		28,658,172	896,003	3.2%	
Social Sciences	23,474,258	608,951	12,876		24,096,085	621,827	2.6%	
Colleges	**148,359,852**	**4,019,408**	**70,110**		**152,449,370**	**4,089,518**	**2.8%**	
Academic support units	25,219,399	93,480	575,280	6,248,867	32,137,026	6,917,627	27.4%	**
Division-wide †	9,440,354	1,392,525	(926,400)		9,906,479	466,125	4.9%	
Reserves and Cost Recovery			-	(6,248,867)	(6,248,867)	(6,248,867)		
Division total	**183,019,605**	**5,505,413**	**(281,010)**	**-**	**188,244,008**	**5,224,403**	**2.9%**	

*Other changes include CSUEU Step increases, CSU-centralized costs, organization changes, position realignments, and division commitments.

** +2.7% when excluding PaCE cost recovery.

† Division-wide funds are distributed to units during the year (Section 9).

SECTION 5

Enrollment

SJSU exceeded its 2025-26 resident target by 11 percent. The CSU responded by increasing our resident target by 1,034 FTES: 530 reallocated from other campuses and 504 through regular growth. Non-resident enrollment shrinks, resulting in a 50 target FTES reduction.

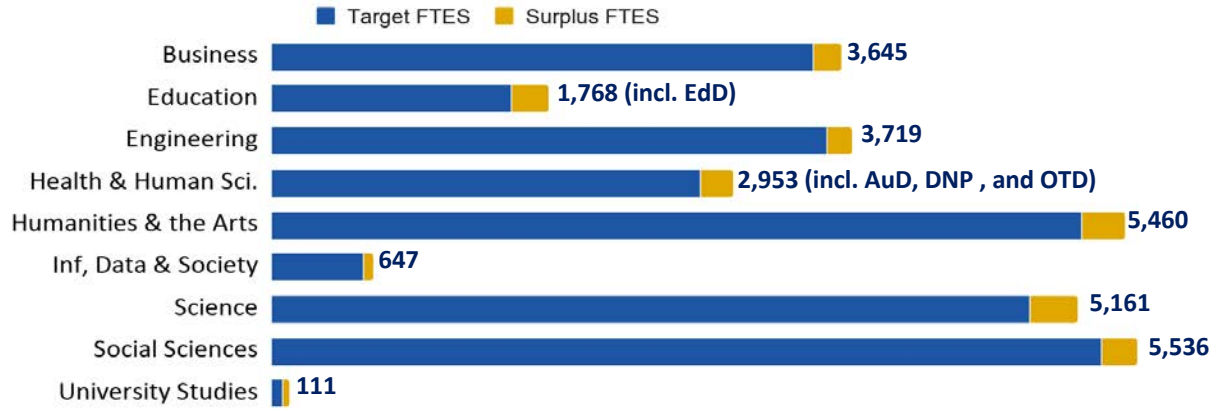
25,627
Resident target FTES
+1,034 from 24,593

2,050
Non-resident target FTES
-50, international decline

1,323
Planned FTES above target
funded one-time

95.4%
Of 29,000 planned FTES within target
Up from 92.0%

College enrollment and the funding it earns



College	Target	Surplus	Goal	Δ Target	MCI	Base $	One-time $
Business	3,474	171	3,645	110	3,186[a]	352,000	547,200
Education	1,541	116	1,657	79	4,177	329,983	371,200
Engineering	3,558	161	3,719	128	3,669	469,632	515,200
Health & Human Sciences	2,745	81	2,826	83	4,230	351,091	259,200
Humanities & the Arts	5,192	268	5,460	228	4,111	937,308	857,600
Information, Data & Society	595	52	647	32	3,168[a]	102,400	166,400
Science	4,858	303	5,161	253	3,431	868,043	969,600
Social Sciences	5,320	216	5,536	190	3,205	608,951	691,200
Colleges	**27,283**	**1,368**	**28,651**	**1,103**		**4,019,408**	**4,377,600**
EdD Leadership	-	111	111	-			355,200
Doctor of Audiology	-	42	42	-			134,400
Doctor of Nursing Practice	-	42	42	-			134,400
Occupational Therapy Doctorate	-	43	43	-			137,600
University Studies / Reserve	75	36	111	15			-
Academic Affairs	**27,358**	**1,642**	**29,000**	**1,118**		**4,019,408**	**5,139,200**

[a] Funded at $3,200 per FTES, above the college's MCI (AAD floor rate).

Base $ = Δ target × MCI; one-time $ = surplus FTES × $3,200, trued up after spring census. New base and one-time enrollment funding are each split 85% salaries and 15% operating costs.

SECTION 6

Professional & Continuing Education Fund (PaCE)

Online and professional education programs receive no state funding and must pay their own way. Gross program revenue is projected to grow 13%, or $9.4M. Academic Affairs' share is $69.3M; with $24.1M carried forward, PaCE's budget for the year is $93.4M.

The 60/40 model: where each self-support dollar goes



60%: direct costs, program administration, advising, college indirect and scholarships. 28.5%: admissions, marketing, instructional design, library and advising. 11%: Finance, IT, police and Bursar. 0.5%: Chancellor's Office overhead.

Projected revenue by program

Program Type	Projected Revenue	Colleges/ Programs	Academic Affairs Central	Business Services (11%)	CSU Overhead Charges (0.5%)	University Wide
Special Session	48,680,837	29,208,492	13,874,039	5,354,892	243,404	
SJSU Online	15,307,445	9,184,467	4,362,622	1,683,819	76,537	
Summer Intersession	11,559,314	5,201,691	5,028,302	1,271,525	57,797	
Winter Intersession	2,441,124	1,098,506	1,061,889	268,524	12,206	
Non-Credit	49,000		49,000			
Open University *	2,558,464		89,546	281,431	12,792	2,174,695
Early Start	176,515		176,515			
Total PaCE Revenue	**80,772,699**	**44,693,156**	**24,641,913**	**8,860,191**	**402,736**	**2,174,695**

*Open University: $3,200 per FTES goes to colleges through the Operating Fund.

SJSU Online: built for adults finishing a degree

Fully online degree completion program launched in spring 2023 for Californians with some college and no degree. Five 8-week terms and three admission cycles a year. Goal: 14 programs by 2026–27. Coming in 2026: BA Communication Studies, BA Psychology, and BA Interdisciplinary Studies concentrations (Science & Technology Studies; Humanities & the Arts; two more to come).

SECTION 7

Student Fees: SSETF and IRA

Two student fees now support Academic Affairs. Instructionally Related Activities (IRA) became its own fee and fund in Fall 2026, and the Student Success, Excellence & Technology Fee (SSETF) is consolidated into one fund. Together they provide $14.9M, including benefits.

$12.4M

SSETF · Fund 70045

$8.73M base + $2.37M benefits + $1.26M carried forward

$2.5M

IRA · Fund 61100 (new fee)

Performances, student media, student support

$14.9M

Student fees for Academic Affairs

Includes benefits

SSETF: what the $12.4M funds

- **Funding for ongoing activities.** $3.9M in base for approved Student Success activities and Course Support.
- **Advising, in base.** $4.46M to Undergraduate Advising & Success.
- **Late-night library hours, now permanent.** One-time last year; now $280,000 in base, matched to actual cost.
- **Student Writing Center.** $86,534 in new base for a position (Humanities & the Arts).
- **Benefits.** $2.37M held in the central benefits pool.
- **Course Support continues.** This year $1.43M funds one-time proposals, paid largely from the prior-year balance returned to Academic Affairs.

Unit	Base	Carryforward	Proposals	Total
Business	475,784	30,000	30,000	535,784
Education	2,745	–	59,972	62,717
Engineering	352,687	19,812	364,044	736,543
Health & Human Sciences	138,198	16,644	123,660	278,502
Humanities & the Arts	1,278,425	26,724	205,319	1,510,468
Information, Data & Society	50,000	–	21,000	71,000
Science	447,710	177,192	189,000	813,902
Social Sciences	9,884	5,250	316,988	332,122
Colleges Total	**2,755,433**	**275,622**	**1,309,983**	**4,341,038**
Faculty Success	357,464	–	–	357,464
Graduate Studies	207,670	–	–	207,670
Offices of the Provost	–	91,242	125,000	216,242
Undergraduate Advising & Success	4,463,845	–	–	4,463,845
Undergraduate Education	12,000	–	–	12,000
University Library	280,000	64,569	–	344,569
Division-wide	657,021	825,339	(1,434,983)	47,377
Total	**8,733,433**	**1,256,772**	**–**	**9,990,205**
Benefits	2,368,377	–	–	2,368,377
Total with Benefits	**11,101,810**	**1,256,772**	**–**	**12,358,582**

SECTION 7, CONTINUED

Student Fees: SSETF and IRA

IRA: what the new fee funds

The IRA fee pays for activities that extend learning beyond the classroom: performances and exhibitions, labs and fieldwork, student competitions and student media. Academic Affairs receives $2.02M before benefits, $2.52M including benefits.

Unit	Supports	Continuing	New	2026–27 IRA
Humanities & the Arts	Artistic Excellence	150,000		150,000
	Beethoven and Steinbeck Center	77,703		77,703
	Spartan Daily		25,000	25,000
	Marching Band	45,000	233,899	278,899
	Other IRA (performances, exhibits, etc.)	433,813		433,813
Social Sciences	Communication Studies Forensics	63,850		63,850
	Califia	6,811		6,811
	Political Science Model UN	4,325		4,325
Undergraduate Advising & Success	Student Support		499,412	499,412
University Library	Library Materials and Staffing	456,550		456,550
Undergraduate Education	CommUniverCity	27,650		27,650
Total		**1,265,702**	**758,311**	**2,024,013**
Benefits		201,391	294,596	495,987
Total with Benefits		**1,467,093**	**1,052,907**	**2,520,000**

SECTION 8

Investing in R2 and Faculty

SJSU's R2 classification rests on research activity and doctoral education. These four investments sustain it.

Before benefits

$5.52M
Research, scholarship & creative activity
373 awards

$5.2M
Faculty start-up
$1.5M in new awards

$1.25M
Sabbatical
39 semester awards and 9 AY awards

66
Tenure-track searches
Appointments start AY 2027-28

Where the investments land

College / unit	TT searches	University RSCA	Sabbaticals	Start-up 2026-27
Business	5	-	287,604	36,000
Education	1	511,296	31,956	18,000
Engineering	16	671,076	159,780	369,500
Health & Human Sciences	6	631,131	223,692	387,500
Humanities & the Arts	8	1,102,482	127,824	37,000
Information, Data & Society	3	-	-	15,000
Science	8	1,382,097	191,736	365,000
Social Sciences	15	1,102,482	191,736	270,000
University Library	4	119,835	31,956	-
Total	**66**	**5,520,399**	**1,246,284**	**1,498,000**

How research funding is paid for

University RSCA Assigned Time Program is budgeted centrally and awarded one-time: $4.79M from division-wide funds and $0.73M from PaCE.

Faculty lines follow enrollment

Each college's plan for its new base funding sets out how much goes to faculty and how much to staff. New tenure-track lines must answer documented course demand and strengthen tenure density, and they add to the replacement dollars colleges already use to hire.

SECTION 9

Funds Held Centrally

Academic Affairs manages two central pools: the division-wide Operating Fund budget and its central share of PaCE revenue. Most of both returns to colleges, faculty and students during the year; the rest pays for shared commitments and protects programs if revenue falls short.

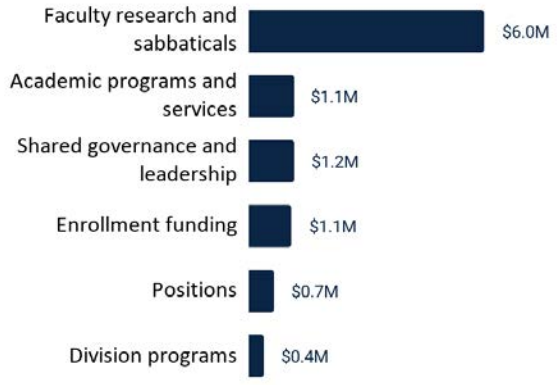
$10.6M
Operating Fund central budget
$10.5M planned · $0.1M balance

$42.4M
PaCE central share and prior-year funds
$37.3M planned · $5.1M balance

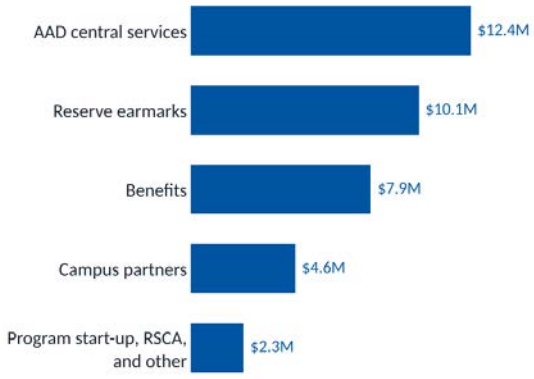
$10.1M
PaCE reserves for economic uncertainty
Capped at 25% for colleges and the Library

Where the planned uses go

Operating Fund central budget
$10.5M planned uses



PaCE central share $37.3M
planned uses



Why hold funds centrally?

Shared services cost less run once than in every unit. Pools such as RSCA and sabbaticals can go where proposals are strongest. Reserves protect every unit if revenue falls short.

PaCE reserves

Under the SJSU Campus Reserves Policy, PaCE (CSU Fund 441) reserves for economic uncertainty and working capital may not exceed 50% of the projected annual operating budget, including funds reserved for program development, equipment and financial aid. Academic Affairs holds the reserves below centrally; colleges and the University Library hold program reserves locally, capped at 25%.

Reserve for economic uncertainty	Dollars
Academic Affairs (AAD)	4,071,377
Enrollment Management	2,406,615
SJSU Online	2,370,705
Academic Innovation	1,205,527
Total	**10,054,224**

SECTION 9, CONTINUED

Operating Fund Central Budget

Part of the Operating Fund base is held centrally as the division-wide budget. Most of it goes back to colleges and faculty as research time, sabbaticals and enrollment funding.

Sources

Dollars	
Division-wide base (Section 4)	9,906,479
Positions allocated to units	613,972
Prior-year carryforward	113,566
Available	**10,634,017**
Less planned uses	(10,492,718)
Balance	**141,299**

What the division-wide budget buys

Programs that serve every college and unit: RSCA assigned time, sabbaticals and enrollment, plus the academic support services such as Academic Senate, accreditation, program planning and assessment, single subject coordination, interdisciplinary studies, Campus Reading Program, etc. Budgeting them once lets awards go where proposal and needs are strongest.

Uses

Dollars	
Faculty research time and sabbaticals	**6,039,684**
University RSCA (60.0 FTEF)	4,793,400
Sabbaticals (15.6 FTEF)	1,246,284
Academic programs and services	**1,145,699**
Assessment and accreditation	241,192
Program planning	31,956
MLML scholarships	200,000
Internet2, Respondus, Acalog, other	176,000
Single Subject coordination	159,780
AdAstra scheduling and analytics	100,870
SOTES	78,000
Jewish Studies; Liberal Studies Teacher Prep	55,923
Interdisciplinary Studies	30,978
General Education	6,000
Precalculus Proficiency Assessment	50,000
Honors Convocation	15,000
Division programs	**395,105**
CalNAGPRA	145,105
Campus Reading Program	50,000
AI Summer Institute	200,000
Enrollment funding to colleges	**1,105,325**
283 surplus FTES at $3,200	905,600
UNVS/Statway	199,725
Shared governance and leadership	**1,152,933**
Administrator recruitment and start-up	500,000
Leadership Refresh	279,615
Academic Senate and committee chairs	181,472
Provost's initiatives	127,934
CFA representatives (0.8 FTEF)	63,912
Positions	**653,972**
Professional advising (7.0 FTE)	441,000
Salary adjustment and vacation payout	114,826
Academic support (1.5 FTE)	98,146
Total planned uses	**10,492,718**

SECTION 9, CONTINUED

PaCE Central Share

Academic Affairs keeps 28.5% of Special Session and SJSU Online revenue, and a larger share of Intersession, to run the services self-support programs depend on.

Sources

Dollars	
Revenue distribution	**24,416,397**
Special Session (28.5%)	13,874,038
Summer Intersession	5,028,302
SJSU Online (28.5%)	4,362,622
Winter Intersession	1,061,889
Open University	89,546
Other sources	**17,990,865**
Prior-year roll-forward (reserves)	13,466,065
Central advising cost recovery	690,212
PaCE reserve recall	3,681,258
Investment earnings (reserves)	153,330
Total sources	**42,407,262**
Less planned uses	(37,302,041)
Reserve	**5,105,221**

What the central share buys

Advising, enrollment services, instructional design, library access and marketing for self-support students, plus seed funding for new programs and a reserve that protects them if revenue falls short.

Uses

Dollars	
AAD central services	**12,350,630**
Academic Support Services	6,368,292
Enrollment Management (SJSU Online)	1,185,560
Academic Innovation	2,947,117
University Library, incl. cost recovery	1,078,282
Instructional Design and Innovation (SJSU Online)	705,283
Student Writing Support (SJSU Online)	66,096
Campus partners	**4,609,279**
University Marketing & Communications	3,098,512
Student Affairs	959,824
IT, People and Culture Faculty Services	550,943
Reserve earmarks: economic uncertainty	**10,054,224**
AAD central services and indirect costs	4,071,377
SJSU Online	2,370,705
Enrollment Management	2,406,615
PaCE operations	1,205,527
Other uses	**10,287,908**
Retiree benefits (Chancellor's Office)	663,197
Central benefits	7,284,821
Start-up: New degree programs	1,120,000
Start-up: Passport Office	61,071
University RSCA	727,000
Facilities, Bursar, leadership, strategic investment	431,819
Total uses	**37,302,041**

SECTION 10

Other Funds

Four smaller funds carry purposes set by the state, the federal government or the CSU. Together they total $18.3M.

Designated programs $10.2M

Operating Fund money set aside for specific programs. Project Rebound moved to Student Affairs.

	Revenue, allocation, and balance carryforward
EdD Educational Leadership (Education)	2,288,492
AuD, DNP, OTD (Health & Human Sciences)	2,768,064
Doctoral Programs (Academic support)	162,138
Ethnic Studies (Social Sciences)	1,580,799
Graduate Business Professional Fee (Business)	3,130,220
Math and Science Teacher Initiative (Education)	287,819
AB928 – Student Transfer Achievement Reform (Undergraduate Education)	23,732
Total	**10,241,264**

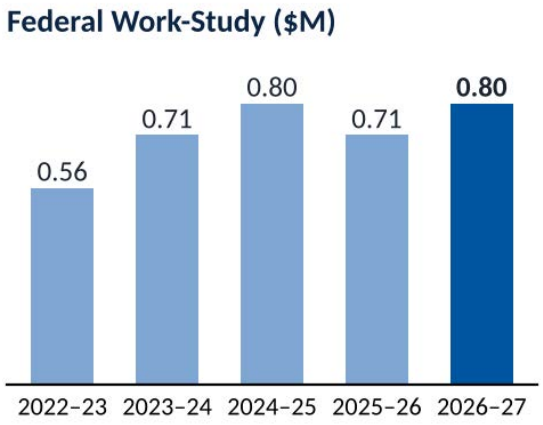
Lottery $2.12M

State lottery proceeds for supplementing state-funded educational programs, governed by State of California Government Code §8880.1 and §8880.5(l). Down 22.1% from $2.72M due to the centralization of library acquisition costs at the system level.

University Library	1,936,519
Math and Science Teacher Initiative (Education)	74,951
Early Assessment (Enrollment Management)	104,386
Undergraduate Advising and Success	4,728
Reserves	2,370
Total	**2,122,954**

Federal Work-Study $0.80M

Federal wages for students with financial need. Up 13.1% from last year. Largest: University Library $181K, Humanities & the Arts $99K, Enrollment Management $89K.



Faculty Start-Up $5.2M

Research set-up for new tenure-track faculty. Up 0.8%; most of the fund is committed to earlier cohorts.

2026–27 cohort awards	1,498,000
College and division infusions	77,500
Prior-year balances (earlier cohorts)	3,551,697
Encumbrances	47,318
Total*	**5,174,515**

*Reflects total commitments to faculty hired through 2026-27. $1.9M is currently funded; funding for the balance is being finalized.

APPENDIX

Glossary and Methodology

Base budget	Ongoing funding that continues from year to year.
One-time	Funding for the current year only.
Carryforward	Unspent prior-year funds brought into this year (also “roll-forward”).
Benefits	Budgeted centrally at 53.5% of eligible salaries.
Division-wide budget	Operating Fund base held centrally by Academic Affairs and distributed to units during the year.
Central share	Academic Affairs’ portion of self-support revenue: 28.5% of Special Session and SJSU Online, and more of Intersession.
Cost recovery	PaCE reimbursement of Operating Fund costs for serving self-support students.
Reserve earmark	Funds set aside for economic uncertainty; budgeted, not spent.
FTES	Full-time equivalent students: enrollment converted to full-time course loads.
Target FTES	Enrollment a college is funded to serve on an ongoing basis.
Surplus FTES	Enrollment above target, funded one-time at $3,200 each.
MCI	Marginal Cost of Instruction: a college’s per-FTES rate for added target enrollment.
SFR	Student-faculty ratio: FTES per full-time equivalent faculty.
Tenure density	Tenured and tenure-track faculty as a share of all faculty FTE.
RSCA	Research, scholarship and creative activity.
PaCE	Professional & Continuing Education: self-support programs.
SSETF	Student Success, Excellence & Technology Fee.
IRA	Instructionally Related Activities fee.
FWS	Federal Work-Study.
IFT	Interfund transfer between budget accounts.
MPP	Management Personnel Plan (administrative staff).
FTEF	Full-time equivalent faculty.
MLML	Moss Landing Marine Laboratories.
MSTI	Math and Science Teacher Initiative.
AB 928	State law on transfer pathways; funds related campus work.

Questions: Academic Affairs, Academic Business & Strategic Operations · academic-budgets@sjsu.edu

PART A

Allocation Detail

TABLE A-1

All funds by unit

Dollars. Operating Fund columns before benefits; projected benefits shown at the bottom.

Unit	Op Fund base	Op Fund one-time	Op Fund total	Doctoral	Ethnic Studies	Other 485[a]	IRA	SSETF	PaCE	Work-Study	Lottery	Start-Up	All funds
Business	17,754,141	1,032,220	18,786,361	-	-	3,130,922	-	535,784	5,216,993	60,907	-	79,253	27,810,220
Education	10,908,983	1,401,035	12,310,018	2,288,492	-	250,741	-	62,717	3,215,054	45,290	74,951	245,843	18,493,106
Engineering	21,689,850	2,201,021	23,890,871	-	-	370	-	736,543	3,704,886	76,093	-	1,457,510	29,866,274
Health & Human Sciences	17,183,805	1,732,914	18,916,719	2,768,064	-	1,154	-	278,502	7,538,774	38,366	-	872,346	30,413,925
Humanities & the Arts	29,198,856	2,485,824	31,684,680	-	-	4,000	965,415	1,510,468	3,697,887	98,578	-	197,677	38,158,705
Information, Data & Society	2,959,478	175,134	3,134,612	-	-	-	-	71,000	19,976,902		-	147,056	23,329,570
Science	28,658,172	3,591,500	32,249,672	-	-	37,578	-	813,902	2,439,461	31,380	-	1,325,280	36,897,273
Social Sciences	24,096,085	2,348,906	26,444,991	-	1,580,799	-	74,986	332,122	5,725,874	60,528	-	753,901	34,973,201
Colleges total	**152,449,370**	**14,968,554**	**167,417,924**	**5,056,556**	**1,580,799**	**3,424,765**	**1,040,401**	**4,341,038**	**51,515,831**	**411,142**	**74,951**	**5,078,866**	**239,942,274**
Academic Innovation	122,334	–	122,334	-	-	-	-	-	2,947,117	19,981	-	-	3,089,432
Academic Senate	90,760	263	91,023	-	-	-	-	-	-	-	-	-	91,023
Enrollment Management	10,909,491	157,705	11,067,196	-	-	-	-	-	2,092,162	89,321	104,386	-	13,353,065
Faculty Success	1,624,659	128,807	1,753,466	-	-	-	-	357,464	705,283	12,062	-	38,834	2,867,109
Graduate Studies	2,073,208	62,418	2,135,626	-	-	-	-	207,670	-	10,925	-	-	2,354,221
Institutional Effectiveness	283,624	–	283,624	-	-	-	-	-	-	3,402	-	-	287,026
Inst. Research & Strategic Analytics	1,408,934	1,198	1,410,132	-	-	-	-	-	-	7,908	-	-	1,418,040
Offices of the Provost	2,590,203	18,522	2,608,725	-	-	-	-	216,242	-	18,989	-	-	2,843,956
Undergraduate Advising & Success	4,442,193	14,722	4,456,915	-	-	-	499,412	4,463,845	-	30,331	4,728	5,000	9,460,231
Undergraduate Education	1,295,934	104,459	1,400,393	-	-	17,006	27,650	12,000	-	7,646	-	-	1,464,695
University Library	7,295,686	480,241	7,775,927	-	-	-	456,550	344,569	1,078,282	180,551	1,936,520	51,815	11,824,213
Academic support units total	**32,137,026**	**968,335**	**33,105,361**	-	-	**17,006**	**983,612**	**5,601,790**	**6,822,844**	**381,116**	**2,045,633**	**95,649**	**49,053,011**
Information Technology	-	-	-	-	-	-	-	-	377,930	-	-	-	377,930
University Marketing & Communications	-	-	-	-	-	-	-	-	3,098,512	-	-	-	3,098,512
People & Culture	-	-	-	-	-	-	-	-	173,013	-	-	-	173,013
Student Services	-	-	-	-	-	-	-	-	959,824	-	-	-	959,824
Campus partners total	-	-	-	-	-	-	-	-	**4,609,279**	-	-	-	**4,609,279**
Division-wide programs	9,906,479	(8,631,718)	1,274,761	162,138	-	-	-	3,606	9,273,355	-	-	-	10,713,860
Cost recovery [b]	(6,248,867)	(726,999)	(6,975,866)	-	-	-	-	-	11,150,596	-	-	-	4,174,730
Reserves	-	-	-	-	-	-	-	43,771	10,054,224	5,356	2,370	-	10,105,721
Academic Affairs total	**188,244,008**	**6,578,172**	**194,822,180**	**5,218,694**	**1,580,799**	**3,441,771**	**2,024,013**	**9,990,205**	**93,426,129**	**797,614**	**2,122,954**	**5,174,515**	**318,598,875**
Projected benefits [c]	95,751,077	1,925,230	97,676,306				495,987	2,368,377					100,540,670
Academic Affairs total with benefits	**283,995,085**	**8,503,402**	**292,498,486**	**5,218,694**	**1,580,799**	**3,441,771**	**2,520,000**	**12,358,582**	**93,426,129**	**797,614**	**2,122,954**	**5,174,515**	**419,139,545**

[a] Graduate Business Professional Fee, Math and Science Teacher Initiative and AB 928.

[b] Cost recovery: PaCE reimburses the Operating Fund for support costs of self-support students.

[c] Benefits are budgeted centrally at 53.5% of eligible salaries.

TABLE A-2

CSU Operating Fund base (Fund 70000)

Dollars, before benefits.

		Prior Commitments		University Adjustments			Division Adjustments			
Unit	2025–26 base	Contractual increases[a]	Organiza-tional changes[b]	Centralized IT costs[c]	Enrollment restoration	Enrollment support	Position realignment	Division commitments	PaCE reallocation[d]	2026–27 base
Business	17,470,174	3,504	-	(71,537)	47,917	304,083	-	-	-	17,754,141
Education	10,570,744	8,256	-	-	34,413	295,570	-	-	-	10,908,983
Engineering	21,200,634	19,584	-	-	55,758	413,874	-	-	-	21,689,850
Health & Human Sciences	16,778,448	13,116	(33,676)	-	36,156	314,935	-	74,826	-	17,183,805
Humanities & the Arts	28,226,604	34,944	-	-	105,853	831,455	-	-	-	29,198,856
Information, Data & Society	2,876,821	720	(10,904)	-	13,940	88,460	(9,559)	-	-	2,959,478
Science	27,762,169	27,960	-	-	110,210	757,833	-	-	-	28,658,172
Social Sciences	23,474,258	12,876	-	-	82,766	526,185	-	-	-	24,096,085
Colleges total	**148,359,852**	**120,960**	**(44,580)**	**(71,537)**	**487,013**	**3,532,395**	**(9,559)**	**74,826**	-	**152,449,370**
Academic Innovation	82,739	300	(29,106)	-	-	-	(3,606)	72,007	-	122,334
Academic Senate	79,326	696	-	-	-	-	-	-	10,738	90,760
Enrollment Management	9,420,199	33,432	-	-	-	-	3,320	-	1,452,540	10,909,491
Faculty Success	1,584,347	4,848	10,904	(34,030)	-	-	(200,212)	-	258,802	1,624,659
Graduate Studies	928,438	1,044	-	-	-	-	631	-	1,143,095	2,073,208
Institutional Effectiveness	204,417	168	29,106	-	-	-	-	26,139	23,794	283,624
Inst. Research & Strategic Analytics	1,196,508	5,640	-	-	-	-	4,291	-	202,495	1,408,934
Offices of the Provost	1,506,003	2,724	-	-	-	-	178,376	-	903,100	2,590,203
Undergraduate Advising & Success	2,979,645	5,508	-	-	-	-	(78,665)	441,000	1,094,705	4,442,193
Undergraduate Education	1,035,704	3,012	33,676	-	-	-	39,945	-	183,597	1,295,934
University Library	6,202,073	24,132	-	-	-	93,480	-	-	976,001	7,295,686
Academic support units total	**25,219,399**	**81,504**	**44,580**	**(34,030)**	-	**93,480**	**(55,920)**	**539,146**	**6,248,867**	**32,137,026**
Division-wide programs	9,440,354	(612)	(55,552)	(321,743)	-	1,392,525	65,479	(613,972)	-	9,906,479
Cost recovery	-	-	-	-	-	-	-	-	(6,248,867)	(6,248,867)
Reserves	-	-	-	-	-	-	-	-	-	-
Academic Affairs total	**183,019,605**	**201,852**	**(55,552)**	**(427,310)**	**487,013**	**5,018,400**	-	-	-	**188,244,008**

[a] 2025-26 CSUEU step implementation.

[b] Project Rebound moved to Student Affairs ($55,552 reduction); other amounts are moves between units within the division.

[c] Systemwide centralization of select IT and library acquisition costs.

[d] Support costs for self-support students, recovered from PaCE.

TABLE A-3

CSU Operating Fund one-time (Fund 70000)

Dollars, before benefits.

	One-Time Allocations						Carryforward			
Unit	Surplus enrollment[a]	Student assistants	Open University[b]	Sabbaticals	University RSCA (tentative)	Subtotal	Prior-year balance	IFT	Encum-brances	Total one-time
Business	547,200	97,690	66,659	287,604	-	999,153	-	500	32,567	1,032,220
Education	726,400	80,671	19,074	31,956	511,296	1,369,397	-	16,816	14,822	1,401,035
Engineering	515,200	718,287	75,012	159,780	671,076	2,139,355	-	2,500	59,166	2,201,021
Health & Human Sciences	665,600	76,460	67,787	223,692	631,131	1,664,670	-	12,000	56,244	1,732,914
Humanities & the Arts	857,600	167,196	197,436	127,824	1,102,482	2,452,538	-	200	33,086	2,485,824
Information, Data & Society	166,400	3,185	5,019	-	-	174,604	-	-	530	175,134
Science	969,600	589,785	168,005	191,736	1,382,097	3,301,223	-	11,296	278,981	3,591,500
Social Sciences	691,200	66,726	149,378	191,736	1,102,482	2,201,522	1,000	93,830	52,554	2,348,906
Colleges total	**5,139,200**	**1,800,000**	**748,370**	**1,214,328**	**5,400,564**	**14,302,462**	**1,000**	**137,142**	**527,950**	**14,968,554**
Academic Innovation	-	-	-	-	-	-	-	-	-	-
Academic Senate	-	-	-	-	-	-	-	-	263	263
Enrollment Management	-	-	-	-	-	-	-	23,034	134,671	157,705
Faculty Success	-	-	-	-	-	-	-	112,468	16,339	128,807
Graduate Studies	-	-	-	-	-	-	62,418	-	-	62,418
Institutional Effectiveness	-	-	-	-	-	-	-	-	-	-
Inst. Research & Strategic Analytics	-	-	-	-	-	-	-	-	1,198	1,198
Offices of the Provost	-	-	-	-	-	-	17,795	-	727	18,522
Undergraduate Advising & Success	-	-	-	-	-	-	-	1,469	13,253	14,722
Undergraduate Education	-	-	7,262	-	-	7,262	-	44,397	52,800	104,459
University Library	-	-	280,257	31,956	119,835	432,048	29,346	-	18,847	480,241
Academic support units total			**287,519**	**31,956**	**119,835**	**439,310**	**109,559**	**181,368**	**238,098**	**968,335**
Division-wide programs	(905,600)	(1,800,000)		(1,246,284)	(4,793,400)	(8,745,284)	108,504	-	5,062	(8,631,718)
Cost recovery	-	-	-	-	(726,999)	(726,999)	-	-		(726,999)
Reserves	-	-	-	-	-	-	-	-	-	-
Academic Affairs total	**4,233,600**		**1,035,889**			**5,269,489**	**219,063**	**318,510**	**771,110**	**6,578,172**

[a] Surplus FTES × $3,200, trued up after spring census; Education and Health & Human Sciences include doctoral enrollment funding.

[b] Open University FTES × $3,200, trued up after spring census; includes library services for Open University students.

TABLE A-4

Professional & Continuing Education (PaCE)

	Special Session					SJSU Online				
Unit	Special Session revenue	Intersession revenue	Other self-support	Special Session prior-year balance[a]	Special Session total	SJSU Online revenue	SJSU Online prior-year balance	SJSU Online total	Division support [b]	2026–27 total
Business	1,823,587	787,215	-	205,185	2,815,987	2,193,750	207,256	2,401,006	-	5,216,993
Education	2,167,273	71,107	-	111,650	2,350,030	823,500	41,524	865,024	-	3,215,054
Engineering	2,648,072	346,081	-	710,733	3,704,886	-	-	-	-	3,704,886
Health & Human Sciences	4,296,490	379,779	-	912,057	5,588,326	1,732,658	217,790	1,950,448	-	7,538,774
Humanities & the Arts	905,547	1,334,123	-	2	2,239,672	1,458,214	1	1,458,215	-	3,697,887
Information, Data & Society	15,572,532	–	-	3,179,307	18,751,839	1,199,250	25,813	1,225,063	-	19,976,902
Science	1,396,870	617,158	-	425,433	2,439,461	–	–	–	-	2,439,461
Social Sciences	398,121	2,764,734	-	589,026	3,751,881	1,777,094	196,899	1,973,993	-	5,725,874
Colleges total	**29,208,492**	**6,300,197**	-	**6,133,393**	**41,642,082**	**9,184,466**	**689,283**	**9,873,749**	-	**51,515,831**
Academic Innovation	49,000	-	-	-	49,000	-	-	-	2,898,117	2,947,117
Enrollment Management	-	-	176,515	730,087	906,602	-	-	-	1,185,560	2,092,162
Faculty Success	-	-	-	-	-	-	-	-	705,283	705,283
University Library	-	-	-	100,558	100,558	-	-	-	977,724	1,078,282
Academic support units total	**49,000**	-	**176,515**	**830,645**	**1,056,160**	-	-	-	**5,766,684**	**6,822,844**
Information Technology	-	-	-	-	-	-	-	-	377,930	377,930
University Marketing & Communications	-	-	-	-	-	-	-	-	3,098,512	3,098,512
People & Culture	-	-	-	-	-	-	-	-	173,013	173,013
Student Services	-	-	-	-	-	-	-	-	959,824	959,824
Campus partners total	-	-	-	-	-	-	-	-	**4,609,279**	**4,609,279**
Division-wide programs	13,874,038	6,090,191	89,546	5,642,234	25,696,009	4,362,622	741,283	5,103,905	(21,526,559)	9,273,355
Cost recovery	-	-	-	-	-	-	-	-	11,150,596	11,150,596
Reserves	-	-	-	10,054,224	10,054,224	-	-	-	-	10,054,224
Academic Affairs total	**43,131,530**	**12,390,388**	**266,061**	**22,660,496**	**78,448,475**	**13,547,088**	**1,430,566**	**14,977,654**	-	**93,426,129**

[a] Prior-year balances for colleges and the University Library reflect the approved 25% roll-forward cap.

[b] Revenue is projected. Division support moves the central share to academic support units and campus partners.

TABLE A-5

SSETF (Fund 70045)

Dollars, before benefits.

	Base					Carryforward		
Unit	Continuing SSETF	Continuing course support	New allocation[a]	Division adjustments[b]	2026–27 base	Prior-year roll-forward[c]	Course support proposals[d]	2026–27 total
Business	50,248	425,536	-	-	475,784	30,000	30,000	535,784
Education	-	2,745	-	-	2,745	-	59,972	62,717
Engineering	79,777	272,910	-	-	352,687	19,812	364,044	736,543
Health & Human Sciences	-	138,198	-	-	138,198	16,644	123,660	278,502
Humanities & the Arts	660,891	531,000	86,534	-	1,278,425	26,724	205,319	1,510,468
Information, Data & Society	-	50,000	-	-	50,000	–	21,000	71,000
Science	70,200	377,510	-	-	447,710	177,192	189,000	813,902
Social Sciences	-	9,884	-	-	9,884	5,250	316,988	332,122
Colleges total	**861,116**	**1,807,783**	**86,534**	-	**2,755,433**	**275,622**	**1,309,983**	**4,341,038**
Faculty Success	303,000	79,464	-	(25,000)	357,464	-	-	357,464
Graduate Studies	207,670	-	-	-	207,670	-	-	207,670
Offices of the Provost	-	-	-	-	-	91,242	125,000	216,242
Undergraduate Advising & Success	4,482,616	-	-	(18,771)	4,463,845	-	-	4,463,845
Undergraduate Education	12,000	-	-	-	12,000	-	-	12,000
University Library	-	-	280,000	-	280,000	64,569	-	344,569
Academic support units total	**5,005,286**	**79,464**	**280,000**	**(43,771)**	**5,320,979**	**155,811**	**125,000**	**5,601,790**
Division-wide programs	-	613,250	-	-	613,250	825,339	(1,434,983)	3,606
Cost recovery	-	-	-	-	-	-	-	-
Reserves	-	-	-	43,771	43,771	-	-	43,771
Academic Affairs total	**5,866,402**	**2,500,497**	**366,534**	**–**	**8,733,433**	**1,256,772**	-	**9,990,205**

[a] New base for the Student Writing Center (Humanities & the Arts) and the Library Extended Study Hours program.

[b] Includes IT costs now centralized by the CSU and $43,771 held in reserve.

[c] A further $916K prior-year balance is pending allocation as of publication.

[d] One-time Course Support proposals, partly funded by the prior-year SSETF balance returned to Academic Affairs.

TABLE A-6

IRA (Fund 61100)

Dollars, before benefits.

Unit	Continuing base	New allocation	2026–27 total
Humanities & the Arts	706,516	258,899	965,415
Social Sciences	74,986	-	74,986
Colleges total	**781,502**	**258,899**	**1,040,401**
Undergraduate Advising & Success	-	499,412	499,412
Undergraduate Education	27,650	-	27,650
University Library	456,550	-	456,550
Academic support units total	**484,200**	**499,412**	**983,612**
Division-wide programs	-	-	-
Cost recovery	-	-	-
Reserves	-	-	-
Academic Affairs total	**1,265,702**	**758,311**	**2,024,013**

Beginning July 1, 2026, all IRA revenues and expenditures are recorded in Fund 61100 and must meet Education Code §89230. Allocations are recommended by the IRA Advisory Committee. Benefits are budgeted centrally (see Sources and uses).

SOURCES AND USES

	Dollars
IRA allocation to Academic Affairs	**2,520,000**
Continuing allocations	1,265,702
Student support	499,412
Marching Band	233,899
Spartan Daily	25,000
Benefits (budgeted centrally)	495,987
Total uses	**2,520,000**