

**THE STUDENT UNION OF SAN JOSÉ STATE UNIVERSITY
FY 26-27 BUDGET MEMORANDUM**

To: Dr. Cynthia Teniente-Matson, President
Mari Fuentes-Martin, Ed.D., Vice President, Student Affairs
Kathy Kaoudis, Vice President, Administration and Finance

From: Jon Tucker, Executive Director
Student Union, San José State University

RE: Student Union 2026-2027 Budget [Request for Attestation and Approval]

Date: May 26, 2026

The purpose of this memo is to seek your attestation and approval of the 2026-2027 Student Union (SU) Fee Funding Budget Request Proposal, as reflected in the Executive Budget Summary on page 3.

The 2026-2027 Student Union Fee Funding Budget Request Proposal was reviewed and approved by the campus officials appointed to roles on the Finance Committee on April 10, 2026 and advanced to the Student Union Board of Directors (SUBOD) and approved on April 16, 2026. Per SJSU/SU Operating Agreement Section 28, paragraph A-1, SU is requesting full disbursement of \$17,347,641 of Student Union Fee Funding. Due to forecasted year-end cash position, Student Union is requesting this distribution in July 2026.

Please complete your electronic signature via DocuSign which will automatically route a copy of this complete package to Dr. Cynthia Teniente-Matson, Mari Fuentes-Martin, Ed.D., Kathy Kaoudis, Board Chair Justin Duong, and Jon Tucker. Please feel free to contact us with any questions.

Attesting Signatures:

Signed by: Justin Duong 5/28/2026
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Justin Duong, Chair, Student Union Board of Directors Date

Signed by: Mari Fuentes-Martin 5/29/2026
E680BDC543524BE...
Mari Fuentes-Martin, Ed.D., Vice President for Student Affairs Date

Approving Signatures:

Signed by: Kathy Kaoudis 5/29/2026
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Kathy Kaoudis, Vice President for Administration and Finance Date

Signed by: Cynthia Teniente-Matson 6/4/2026
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Dr. Cynthia Teniente-Matson, President Date

Table of Contents

Executive Summary	3
Summary of Student Union, Inc. Financial Supports	5
Capital Outlay Budget Allocation Proposal	5
Budget Assumptions	6
Student Programs, Events & Engagement Statistics	8
Strategic Priorities	9
Mission & Values	10
<i>Appendices</i>	11
<i>Appendix A: Revenue Summary</i>	11
<i>Appendix B: Expense Summary</i>	12
<i>Appendix C: Capital Outlay Project List</i>	13
<i>Appendix D: Student Union Organization Chart</i>	15

In Process

Executive Summary

A statement from Jon Tucker, Student Union Executive Director:

In conjunction with the leadership of SJSU, I am pleased to help guide our department towards some exciting directions in the year ahead. As a campus auxiliary inextricably connected to SJSU, our goals are to provide educational opportunities, engagement, exceptional facilities, and outstanding service to the campus community. The next couple of years will offer us the opportunity to support these exact efforts and continue to elevate the Student Union, Inc. auxiliary as a source of pride and positive partnership on campus. I believe that these efforts in the last year have been vital to move in that direction, and this budget proposal will provide greater support, continued dedication, and still being financially prudent

In order to achieve these efforts, we have some important components that are reflected in our operating budget.

1. The proposed operating budget will keep the Student Union above the minimum Debt Service Coverage Ratio.
2. We received a supplemental operating budget allotment in fall 2025 to hire 4 new FTE in critical areas. With the request for five new FTE in support roles, we will accomplish many of the items below.
3. Student Union anticipates increases in student wages mostly due to general wage increases as well as an addition for a Guest Services team. We are finally getting close to being able to operate the Provident Credit Union Event Center like an actual fully functional facility. We continue to build our capacity to support events and to further partnerships with Athletics, campus groups, and external clients at a level of customer service that is proactive and dynamic.
4. We would continue to request programming and operating funds from the Diaz Compean trust at the Tower Foundation for operational uses in FY27. These would be in alignment with the allocated amounts from the Tower Foundation Board at around 4% of the principal balances.
5. We continue our trend and provide additional efforts at boosting our non-student fee revenues as a priority. This includes looking at outside advertising revenues, developing more youth camps on campus, and finding ways to save money through utility savings.
6. Our ESports programs continue their success as we navigate construction of an ESports and Gaming area in the lower level of the Student Union [former Bookstore retail space] that will serve as a highlight and attractive area for recruitment of students in the years to come – especially in the Silicon Valley.
7. With significantly increased enrollment and our fees tied to HEPI, our trust-level budget has increased by about \$4 million over the last two years. This has enabled us to support the growth this year. While the operating budget is higher, it represents an annualized increase of 5.3% over the last three years.

Our budget continues our efforts to better serve the campus community and be exceptional campus stewards of key areas:

- Continue 2026-2027 work on design and next steps towards reworking the PCUEC on campus. This includes funds towards document creation and further studies to bring needed changes closer to fruition and in conjunction with administration and CSU priorities.
- ESports and Gaming center construction is anticipated to begin to rework space into a dynamic center for serious ESports students. It will also provide a center where the general student population can engage – with room for competitions, Twitchcasting/streaming, and audiences to view the gaming action.
- Numerous other small projects including refreshes of furnishings, SRAC flooring, equipment, and other upgrades that are needed as our facilities continue to age.
- Facility audits of SRAC and SU to examine the conditions of our HVAC, electrical, plumbing and other infrastructure so that we can build long-term preventative maintenance and replacement plans into our budgets. With support from FD&O, this will help prevent expensive problems from occurring in the future when costs can be mitigated.
- Continue to maintain a healthy local reserve for equipment and building needs that support larger endeavors and future replacements and potentially providing initial deposits towards Event Center work.

This is an exciting time for the Student Union, Inc. Our team is committed to our campus partnership and working to provide students, staff, faculty, and other campus stakeholders with the best service and experiences possible. This budget will be a start for us to navigate towards that future.

In Process

The Student Union requests attestation and approval of its operating budget for Fiscal Year 2026-2027 of \$20,738,913 as follows:

Revenue Categories (See Appendix A)	FY 2026-2027
Student Union Fee Funding	\$17,347,641
Prior Year Operating Surplus	308,296
Athletics Student Union Inc. Usage Funds	350,000
Diaz-Compean Student Programming Fund	58,000
Self-Earned Revenue	\$2,674,976
Total Revenues	\$20,738,913
Expense Categories (See Appendix B)	FY 2026-2027
Salaries, Wages, & Benefits	\$14,368,537
Other Operating Expenses	6,370,377
Total Expenses	\$20,738,913

Student Union at SJSU would like to acknowledge and is appreciative of utilization of the Diaz-Compean Funding allocated for Student Programming. Student Union plans to use this funding for programs that best align with the vision of the Diaz-Compean gift.

Summary of Student Union, Inc. Financial Supports

The information below is a way of documenting and showing the ways in which the auxiliary has financially supported campus in the last year. Some of these areas reinforce our Student Union fees and the services campus provides us. Other areas are important to work to sunset so that student fees can relieve the subsidies of general fund areas.

Student Union Event Subsidies	~ \$ 425,000 in charges waived for departments for Student Union events
Athletics Subsidies	~ \$ 520,000 annually in lost rents, pool use, lifeguards/student wages, and other expenses for both the PCUEC & SRAC
Student Involvement	\$ 250,000 annually to provide budgetary and programmatic support for Student Involvement
Event Center Waivers	~ \$ 100,000 in waivers, reductions in revenues from outside groups wishing to use the PCUEC through campus requests
One-time Waiver of FY26 Rents in former CPG&E space	\$ 319,000 in waived rents for the former CPG&E space in FY26 now fully occupied by Student Affairs
Cost Allocations	\$ 3.44 million in cost allocations for FY26

Over the last five years, subsidies to athletics have totaled over \$2 million and loss of revenue from Student Union events is also over \$2 million. These funds could go towards needed improvements and will be critical in supporting the SU budget projections in the long term.

Capital Outlay Budget Allocation Proposal (See Appendix C)

The Student Union collaborates with Facilities Development and Operations (FD&O) to evaluate on-going conditions of facilities, address deferred maintenance, and resolve new concerns. The following includes projects that are managed in conjunction with FD&O, when necessary, to make improvements to the facilities Student Union uses for our students' programs and services.

Student Union plans to offset part of the cost of these upgrades using the Diaz-Compean Student Union Operations Fund (AV Upgrades) as well as the PCUEC Naming Rights Fund (\$300K towards PCUEC Next-Step Design Work).

- Student Union
 - Ballroom, Theater A/V Technical Upgrades (Design Work in progress)

- Interior Lighting Study and Upgrades
- SU Automatic Sliding Doors Study and Upgrades
- Carpet and Furniture Phased Replacement
- Esports & Gaming Construction
- Creation of Student Union Art Gallery Space in conjunction with SJSU Art Department
- PCUEC
 - PCUEC Bridging Documents & Design Work & Studies
- Spartan Recreation and Aquatic Center
 - Locker Room Floor Replacement
 - Rec. Field Security/Signage Upgrades
 - Aquatics Entrance Entry Work, Shot Clock Installation, and Equipment Purchases

Budget Assumptions

General Assumptions

- Review and assess prior 18 months to develop budgeted self-earned revenues and operating expenses
- Baseline cost increases based on the HEPI of 3.6% above FY25-26 budget are included in operating expense categories
- Student Union Fee Funding to be received in full in July 2026
- Any necessary budget adjustments will be addressed in quarterly forecasts
- Request annual withdrawals from the Provident Credit Union Naming Rights fund as well as the Diaz Compean Operating and Student Programming Funds to offset earmarked operating costs
- Plan for operating budget carryover to reduce subsequent year's request
- Potential offsets for operating expenses may appear in the broader Trust account, which could inflate actual operating dollars while reducing trust obligations.

Personnel/Compensation (See Appendix D)

- 4 additional FTE positions were requested and approved during FY25-26. These are budgeted as existing positions for FY26-27, as follows:
 - SRAC Night Operations Coordinator
 - Event Setup Supervisor
 - Assistant Director, Event Services
 - Director of Programming, Marketing and Assessment
- 5 additional FTE positions are being requested for FY26-27
 - Facilities Technician II
 - IT Technician or Specialist
 - Event Center Custodial Supervisor
 - SU Administrative and HR Specialist
 - E-Sports Coordinator
- Addition of student labor at the Event Center to operate a front desk which leaves operations students to be mobile to address facility and event needs more effectively.

- Addition of graduate student assistant positions for higher impact student work
- Apply a vacancy factor of 3% based on trailing 12-month turnover rate
- 3.6% salary increase allotment for active FTEs plus a merit increase from up to a 2.5% pool.
- Student Hourly Wage increase in compliance with City of San José minimum and SUBOD approved Student Assistant Wage Schedule
- Increase in health insurance premium cost of 11% for 2027 (in line with 2026 SUBOD approved employer contribution increase)
 - SU may transition to a different insurance vendor prior to open enrollment in Fall 2026.

Operations

- Facility Conditions Audits for SU and SRAC are budgeted at \$100K per building per FD&O
 - Purpose: To provide valuable information about the condition of existing furnishings, equipment and the physical facilities to enable planned replacements and end-of-life considerations on a measured and appropriate timeline to avoid costly problems due to deferred maintenance.
- Investments into facility maintenance and general safety measures (PPE) for SU employees
- Custodial agreement augmentation to meet the increasing needs of Event Center.
- 3.5% cost increase to external custodial services by contract, effective January 2027.
- 10% enrollment increase results in higher custodial supply purchases
- Additional conference attendance expected for FTE and student staff
- Addition of travel reimbursements for candidates brought to campus for in-person interviews
- Phase II & III of AV Refresh Project in Ballroom and Theater
- SU capital outlay projects to address needs and upgrades at the 10-year point since remodel
- Phase 3 Laptop deployment

Insurance

- Liability and personal property insurance premium rate increases as provided by CSURMA

Event Center

- Capacity increase for internal and external events leading to elevated event cost and revenue
- Continued preparation work during FY26-27 for full scale Event Center remodeling in FY28-29 and FY29-30, to be partially offset by PCUEC Naming Rights Funding
- Continued support of university events and invoicing for external services rendered and overtime hours as applicable

SU Programming

- Continue funding partnership with Student Affairs of \$250K, consistent with prior year

- Maintain continued high impact programs which attract a higher volume of students
- Strategic initiative planning for SU departments

Recreation Programming

- Pool may be closed for a portion of the year for necessary equipment replacement, budget impact unknown. There is hope for a recovery of expenses later on due to design considerations in the original build.

Esports

- Esports facility construction to begin this fiscal year; Continue engagement efforts with potential donors for the space
- Continued support for player awards

Student Programs, Events & Engagement Statistics

The Student Union experienced the following number of programs, events and increased services in FY25, have seen consistent increases in FY26, and expect to see further increases in FY27:

Student Union

- Over 3,000 Spartan Fest attendees and thousands more student attendees at 15 other spring 2026 events.
- 125 bowling special event reservations with 119 bowling team practices and 98 league sessions. We are engaging Academic Affairs to work to bring back bowling classes in fall 2027.
- Almost 20,000 student visitors played billiards and 36,635 users of our bowling alley!

Spartan Recreation and Aquatic Center

- Over 38,000 current SRAC members are a part of our database.
- Over 3,000 people use the facility each day and over 1,250 each day on weekends. This is over 520,000 unique visits from through May 1 this academic year!
- 14 outdoor adventure trips with 177 students (and a waitlist of 118 students as well)
- Over 3,000 students used our rock climbing/bouldering area, and 155 students completed "Top Rope" orientation
- 40 fitness classes offered per week, and 147 personal training sessions provided
- 28 Club Sports teams with 900 registered athletes and 150+ competitions this year
- 142 intramural teams with over 1,250 participants this academic year
- 40 Esports players, 8 varsity teams and 140 competitions spread across two leagues!

Provident Credit Union Event Center

- About 1,900 reservations and events in the facility over the past year – including daily practice schedules for Athletics, Club Sports, RSO groups and campus partners
- 37 Athletic games and meets held
- Numerous external clients including Super Bowl halftime preparations, CCJW Conventions and more

- Continued to support an increased number of SJSU commitments such as orientations, convocations, celebrations, engineering programs, and much more.
- Over 7,000 graduating Spartans during Spring 2026 Commencement

Strategic Priorities

- **Business, Operational Practices, and Facilities:** Grounded in the philosophy of continuous quality improvement and guided by assessment data, Student Union units offers programs, services, and facilities that are student/client-centered, effective, efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
- **Enrollment Management, Retention, and Advocacy:** Guided by assessment data, Student Union creates opportunities for student success. Student Union departments offer programs, services, and facilities that build a relationship between the student and the university while enhancing student capacity for academic and personal achievement. Student Union collaborates with other campus partners to address student needs and expectations which contribute to student engagement, retention, and timely graduation.
- **Maximizing Financial Resources:** Strive to supplement student fee funding by generating self-earned program revenue and minimizing operating expenses in order to maximize value from student fee funding and other resources as may become available.
- **Staff Development and Well-being:** The capacity of the Student Union to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Union is committed to creating a work environment based upon clear and reasonable expectations in which performance evaluation is constructive and developmental, that provides an opportunity for continuous development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.
- **Student Learning and Development:** Student Union departments establish learning outcomes for their programs and services in which student assistants participate. These outcomes will, when appropriate, complement the outcomes established through a combination of the Student Union, Division of Student Affairs, and the Transformation 2030 priorities. Assessment of learning outcomes will occur and the results will be used to guide program, service planning and budget decisions.
- **Technology Advancement:** Utilize technology to improve access to information, facilitate access to business processes, create opportunities for program and service delivery, and to engage students in learning opportunities.

Mission Statement & Values

- **Mission**

The Student Union of San José State University supports the development, growth, and well-being of students and the campus community by providing diverse programs, desired services, and quality facilities that enhance the collegiate experience.

- **Values**

- Positive role-modeling in our work
- Creativity and risk-taking are encouraged and supported
- Committed to the excellence of the Student Union
- Live up to our commitments
- Communicate directly, consistently, open/honestly
- Acknowledge collaborative contributions and individual achievements

In Process

Appendix A: Revenue Summary

Student Union at SJSU Consolidated Operating Budget FY 2026 - 2027 - SUBOD APPROVED

Item Description	Student Union	Event Center	SRAC	Budget Request FY26-27	Initial Approved Budget FY25-26	Actuals 1H FY25-26	Forecasted Actuals 2H FY25-26	Forecast FY25-26	Difference Budget FY26-27 to Forecasted Actual FY25-26
Revenue									
Campus Funding									
Student Union Fee Funding Request	10,845,452	1,064,630	5,437,559	17,347,641	14,447,504	7,752,752	7,223,752	14,976,504	2,371,137
Prior Year Operating Surplus (NOTE 1)	181,617	34,131	92,548	308,296	-	-	-	-	308,296
Athletics Student Union Inc. Usage Fee	-	175,000	175,000	350,000	-	-	-	-	350,000
Diaz Compean Student Programming Funding	58,000	-	-	58,000	150,000	150,000	-	150,000	(92,000)
Rentals									
Event Center Arena & Equipment	-	695,000	-	695,000	243,000	182,138	396,000	578,138	116,862
SRAC Rentals	-	-	10,700	10,700	10,910	5,784	5,650	11,434	(734)
Pool Rentals	-	-	2,000	2,000	2,000	5,830	1,000	6,830	(4,830)
Event Services Rentals	75,000	-	-	75,000	15,000	47,993	25,000	72,993	2,007
AV Rentals	46,000	-	-	46,000	2,000	21,670	20,720	42,390	3,610
Programs									
Bowling Center	424,579	-	-	424,579	410,649	208,752	177,437	386,189	38,390
Campus Rec Programs	-	-	45,615	45,615	57,565	17,240	28,235	45,475	140
SRAC Memberships	-	-	403,115	403,115	393,252	186,203	196,262	382,465	20,650
SRAC Swim Lessons	-	-	13,500	13,500	13,500	240	4,500	4,740	8,760
Reimbursed Expenses	116,566	307,200	25,639	449,405	238,296	84,615	218,820	303,435	145,970
Other									
Miscellaneous Income	1,000	-	-	1,000	1,000	55	945	1,000	-
Advertising Revenue	20,000	20,000	20,000	60,000	-	-	-	-	60,000
Investment Income	449,063	-	-	449,063	300,000	279,207	147,500	426,707	22,356
Total Operating Revenue	12,217,277	2,295,960	6,225,676	20,738,913	16,284,676	8,942,479	8,445,821	17,388,300	3,350,613

Appendix C: Capital Outlay Project List

Project Request	Project Cost Estimate	Project Justification
I. Student Union		
E-Sports Remodel	2,800,000	Architectural work and construction to remodel the basement retail space of the Bookstore into E-Sports and TBD additional capacity. Estimating at \$400/square foot and a 12-18-month timeframe.
Ballroom Renovation Carryover	875,000	Carryover for Ballroom project. Cost increase based on what we are seeing for the meeting room projects
Theater Renovation	500,000	Carryover for Theater project. Cost increase based on what we are seeing for the meeting room projects
SU Carpet and Furniture	200,000	Begin process of replacing more of SU furniture and/or carpet in spaces which needs refresh. This will be an annual contribution for a number of years
SU Slider Doors	180,000	Repair/Replace SU Slider Doors that are failing, grinding, etc. and per fire marshal reporting – need to install magnetic door holders or other options for our interior door sections.
Student Union Lighting Upgrades	125,000	Hire an external company to do a lighting analysis of the facility. This would focus on lighting upgrades to plan and do construction with in FY28. There are a number of dark spaces in the facility, particularly when ambient lighting is not available. This is likely a design flaw and will need to be remedied to ensure students have adequate lighting for studying.
Student Union, SRAC, and EC Keywatcher Systems	125,000	Hard key management with in our facilities is a challenge, particularly if staff do not need to maintain keys throughout the entire day. A Keywatcher system enables staff to safely access important keys and setting up procedures for their timely return. It increases accountability and information about key use within the facilities
SU Art Gallery Lighting and Wall Work	100,000	Outside SU Administration areas – r replace wall graphics and install surface wall structure, add gallery lighting and paint/signage
SU Office Furniture/Configurations	40,000	Adding office configurations for new staff
Event Services Copier Replacement	5,000	To replace copier pending research on existing ES printer utilization
TOTAL STUDENT UNION	4,950,000	
II. Event Center		
PCUEC Bridging Documents	700,000	Architectural design work to prepare and finalize the scope for PCUEC construction to remodel and expand the facility. This is year 1 of 2.
Walk-Behind Floor Scrubber	9,000	To outfit EC with appropriate cleaning equipment
TOTAL EVENT CENTER	709,000	

Project Request	Project Cost Estimate	Project Justification
III. SRAC		
SRAC Locker Room Floor Replacement	150,000	Take out and replace flooring in SRAC locker rooms to be non-slip
Rec Field Security Upgrades and Signage	100,000	Upgrade the secure fencing, gating, and signage at the Rec. Field to ensure better security and help prevent unauthorized usage
SRAC Window/Gate	90,000	Add a window to SRAC 167 and remodel aquatic center window/gate
Shot Clocks for 2 Basketball Courts	40,000	Adding shot clocks to the remaining basketball courts
Tennant T7 Ride-on Floor Scrubber	34,000	Loaded cost to replace old end-of-life floor scrubber that has been malfunctioning frequently
SRAC Pool Equipment Spares	20,000	Purchase any critical back-up equipment to have on hand in case of an emergency need. Equipment needs to be available for as rapid a turnaround and limit pool closure times, particularly the 50m pool.
Tennant Floor Scrubber Imop (Handheld)	18,100	Loaded cost for handheld floor scrubbers to get into tighter spaces like the locker rooms and the bathrooms
Vinyl Flooring Replacement	15,000	Replacement of flooring of the study space for aesthetic purposes
Replace Pool Lift in Rec Pool	14,400	Replacing Eol. pool lift for the Rec Pool
Replace Speaker System for Comp Pool	12,500	Pool Speaker system is blown out and needs to be replaced
Additional Tables and Chairs	11,000	SRAC does not have enough seating for All Staff Trainings and other events
SRAC Copier Replacement	9,000	May be reallocated to other project
Dumbbell Set + Rack	7,700	Loaded cost to replace old weight set in one of the Fitness rooms
Smith Machine 7 Degree	6,400	Loaded cost to purchase a machine based on student feedback
Hammer Strength Select Leg Curl	5,400	Loaded cost to purchase a machine based on student feedback
South Campus Scoreboard	-	Club Sport Reserve Item (\$~20K) - Memo Item
TOTAL SRAC	533,500	
Total Capital Project Request	6,192,500	