

November 18, 2022

To: Charlie Faas, Vice President of Administration & Finance and CFO

From: Kathleen Prunty, Senior Associate Vice President of Finance & Business Services

DS  
kp

RE: 2022/23 Cost Allocation Plan Fall Update

In accordance with ICSUAM policy number 3552.01 (Cost Allocation / Reimbursement Plans for the CSU Operating Fund), the Office of Budget and Financial Management has prepared the Fall Update of the 2022/23 Cost Allocation Plan for Non-CSU Operating Fund entities. Attached is a summary of the plan and supporting documentation.

As noted in the 2022/23 Preliminary Cost Allocation Plan, the Fall Update reflects the following: 2021/22 year-end expenditure data; 2022/23 annual risk premiums; information from 2022/23 business plans; and FTES data for student enrollment, on-campus residents, and employees. The Fall Update includes a significant increase in the CSURMA premiums and increased labor budgets due to the salary increases effective this year. The Update also reflects a shared services agreement between IT Services and the Research Foundation. A Memorandum of Understanding regarding the maintenance and operations of the Student Union facilities is currently under development.

Over the next several months, the Cost Allocation Plan methodology will be undergoing an extensive review which will include campus consultation. Any resulting changes will be incorporated into the 2023/24 Spring plan.

Please indicate your approval of the attached 2022/23 Cost Allocation Plan with your signature below.

DocuSigned by:  
*Charlie Faas*  
A8A67319C3E8409

11/30/2022

Charlie Faas, VP for Administration & Finance and CFO

Date

Cc: Distribution List

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Paul Forkner, Director, Foundation Accounting, Tower Foundation

2022/23 Cost Allocations to Non-CSU Operating Fund Entities

SUMMARY OF COST ALLOCATIONS

| Non-CSU Operating Fund Entities  | Services and Use of Facilities Costs |                     |                           |                     |                     | Insurance Premium Costs |                     |                     |                   |                               |                          | TOTALS               |
|----------------------------------|--------------------------------------|---------------------|---------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------|-------------------------------|--------------------------|----------------------|
|                                  | Business & Financial Services        | IT Services         | FD&O Maintenance Services | Facility Use Fees   | UPD Security        | Risk Management         |                     |                     | Vehicle Insurance | Property / Building Insurance | Total Insurance Premiums |                      |
|                                  |                                      |                     |                           |                     |                     | Workers' Comp           | IDL / NDI / UI      | Risk Liability      |                   |                               |                          |                      |
| Associated Students              | \$ 118,962 (A)                       | \$ 192,318          | N/A                       | \$ 3,544            | \$ 12,787           | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | \$ 327,611           |
| Athletics                        | N/A (B)                              | N/A                 | N/A                       | N/A                 | N/A                 | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | -                    |
| Housing                          | 267,432 (A)                          | 1,252,814           | 5,953,791 (L)             | 342,953             | 875,135             | 41,459                  | 23,803              | 90,802              | 4,455             | 622,970                       | 783,489                  | 9,475,614            |
| PaCE                             | 3,719,757 (C)                        | 251,349             | N/A                       | 80,808 (H)          | 84,007              | 146,047                 | 83,851              | 192,840             | N/A               | N/A                           | 422,738                  | 4,558,659            |
| Lottery                          | 176,870 (A)                          | N/A                 | N/A                       | N/A                 | N/A                 | 412                     | 237                 | 10,191              | N/A               | N/A                           | 10,840                   | 187,710              |
| Other Trust                      | 15,000 (D)                           | N/A                 | N/A                       | N/A                 | N/A                 | 34,000                  | (K)                 | (K)                 | N/A               | N/A                           | 34,000                   | 49,000               |
| Parking                          | 759,175 (E)                          | 124,161             | 790,410 (L)               | 393,658             | 1,169,456           | 10,328                  | 5,930               | 20,826              | 5,467             | 205,110                       | 247,661                  | 3,484,521            |
| Research Foundation              | 81,674 (E)                           | 819,633             | N/A                       | 187,200             | N/A                 | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 1,088,507            |
| iGateways                        | N/A (F)                              | N/A                 | N/A                       | 45,432 (I)          | N/A                 | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 45,432               |
| Spartan Shops                    | 575,732 (G)                          | 297,907             | N/A                       | 157,099 (J)         | 1,178               | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 1,031,916            |
| Student Health                   | 795,186 (D)                          | 529,677             | 449,678 (L)               | 17,802              | 32,371              | 46,905                  | 26,930              | 57,209              | N/A               | 51,685                        | 182,729                  | 2,007,443            |
| Student Union (Trust)            | 150,399 (A)                          | N/A                 | N/A (L)                   | 322,617             | N/A                 | N/A                     | N/A                 | N/A                 | N/A               | 362,049                       | 362,049                  | 835,065              |
| Student Union, Inc.              | N/A                                  | 359,331             | N/A                       | N/A                 | 23,892              | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 383,223              |
| Tower Foundation                 | 41,416 (E)                           | 70,854              | N/A                       | 22,272              | 4,711               | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 139,253              |
| Hammer Theatre                   | 42,000 (D)                           | 54,406              | N/A                       | N/A                 | 3,617               | N/A                     | N/A                 | N/A                 | N/A               | N/A                           | N/A                      | 100,023              |
| <b>TOTAL, NON-CSU</b>            | <b>\$ 6,743,603</b>                  | <b>\$ 3,952,450</b> | <b>\$ 7,193,879</b>       | <b>\$ 1,573,385</b> | <b>\$ 2,207,154</b> | <b>\$ 279,151</b>       | <b>\$ 140,751</b>   | <b>\$ 371,868</b>   | <b>\$ 9,922</b>   | <b>\$ 1,241,814</b>           | <b>\$ 2,043,506</b>      | <b>\$ 23,713,976</b> |
| <b>TOTAL, CSU OPERATING FUND</b> |                                      |                     |                           |                     |                     | <b>\$ 1,699,941</b>     | <b>\$ 975,998</b>   | <b>\$ 1,885,701</b> | <b>\$ 53,661</b>  | <b>\$ 1,393,156</b>           | <b>\$ 6,008,457</b>      | <b>*****</b>         |
| <b>TOTAL, UNIVERSITY</b>         |                                      |                     |                           |                     |                     | <b>\$ 1,979,092</b>     | <b>\$ 1,116,749</b> | <b>\$ 2,257,569</b> | <b>\$ 63,583</b>  | <b>\$ 2,634,970</b>           | <b>\$ 8,051,963</b>      | <b>*****</b>         |

Estimated cost allocations are highlighted. Cost allocations are planned to be posted quarterly.

Footnotes:

- (A) Fixed charges.
- (B) Athletics will not be charged the IT and Business & Financial Services fees per an agreement with the University for in-kind services (tickets to Athletic events).
- (C) Professional and Continuing Education (PaCE) estimated charge; reviewed and transferred after all other costs have been posted.
- (D) Variable charges will be dependent upon revenues collected.
- (E) Cost distribution between the Foundations varies each year. See Business & Financial Services page for details.
- (F) iGateways operates out of Research Foundation, however they occupy space on campus.
- (G) The Business & Financial Services fee noted above represents the payroll and benefits cost of the 3.5 FTE per 2022/23 Business Plan.
- (H) The Facilities Use Fee shown above is for State classrooms used for Special Session classes. (The College of Professional & Global Education (CPGE) and International Student and Scholar Services (ISSS) occupy office space in the Student Union, but that space is not considered State space under the purview of the Cost Allocation Plan. The Cost Allocation Plan does not include all potential costs between programs.)
- (I) iGateways has used designated classrooms since 2014. They moved out of the IS building in 2019 and acquired additional office space in the Student Union (with CPGE).
- (J) The Facility Use Fee for Spartan Shops is governed by their operating agreement and may be adjusted after year-end reconciliation of sales revenue.
- (K) Other Trust portion of the risk premium is applied to the Workers Comp premium for ease of calculation.
- (L) Budgets for maintenance services based on Memorandum of Understandings. The MOU for Student Union buildings is under development.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### BUSINESS & FINANCIAL SERVICES

#### Cost Allocations for Units Adjusted by 7.0% GSI/Merit Increase

| Entity                           | 2021/22 Charges     | 7.0% Increase    | 2022/23 Charges     |
|----------------------------------|---------------------|------------------|---------------------|
| Associated Students              | \$ 111,179          | \$ 7,783         | \$ 118,962          |
| Athletics                        | -                   | -                | -                   |
| Housing                          | 249,936             | 17,496           | 267,432             |
| Lottery                          | 165,299             | 11,571           | 176,870             |
| Foundations (Research and Tower) | 115,037             | 8,053            | 123,090             |
| Spartan Shops                    | 538,067             | 37,665           | 575,732             |
| Student Union (Trust)            | 140,560             | 9,839            | 150,399             |
| <b>Total</b>                     | <b>\$ 1,320,078</b> | <b>\$ 92,405</b> | <b>\$ 1,412,485</b> |

(B)

(C)

(D)

#### Split of Research and Tower Foundation

| Entity              | Actual Exp.          | Pro-rata share | Charges           |
|---------------------|----------------------|----------------|-------------------|
| Research Foundation | \$ 55,225,258        | 66.35%         | \$ 81,674         |
| Tower Foundation    | 28,004,595           | 33.65%         | 41,416            |
| <b>Total</b>        | <b>\$ 83,229,853</b> | <b>100%</b>    | <b>\$ 123,090</b> |

#### Cost Allocation Estimates Based on Anticipated Revenue

| Entity                                    | Fund    | Estimated Revenue | % of Rev. Billed | Estimated           |
|---|---------|-------------------|------------------|---------------------|
| PaCE                                      | 48000   | \$ 43,156,922     | N/A              | \$ 3,719,757        |
| Parking Total                             |         | 9,489,690         | 8.0%             | 759,175             |
| Parking Fines and Forfeitures             | 55000   | 345,500           |                  |                     |
| Parking Fees                              | 56000   | 9,144,190         |                  |                     |
| Other Trusts                              | various |                   | various          | 57,000              |
| Student Health Total                      |         | 15,903,728        | 5.0%             | 795,186             |
| Student Health Services Fee               | 51000   | 13,088,493        |                  |                     |
| Student Health Facilities Fee             | 52000   | 2,640,495         |                  |                     |
| Student Health Voluntary Fee              | 51001   | 174,740           |                  |                     |
| <b>Total Based on Anticipated Revenue</b> |         |                   |                  | <b>\$ 5,331,118</b> |

(E)

(F)

(G)

(H)

#### **TOTAL 2022/23 COST ALLOCATION**

**\$ 6,743,603**

#### Footnotes:

- (A) The Business and Financial Services fee reflects a 7.0% increase to cover the increases for employee salaries, benefits and program costs.
- (B) The Tower and Research Foundation cost allocations for the Business and Financial Services fee is split based on a pro-rata share of the base cost that was established when they were one entity. The pro-rata share is based on prior year expenditures (FIRMS data).
- (C) The charge for Spartan Shops includes salary and benefit costs for 3.5 FTEs.
- (D) The Business and Financial Services charges are supported by the campus trust fund. The University no longer provides human resources support to the Student Union, Inc. except for a limited number of work study students for which Student Union offers value in-kind through the placement of students.
- (E) Professional and Continuing Education (PaCE) estimated cost allocation is calculated based on anticipated credit revenue (OU, Special Session, Winter/Reg Extension, Summer, and SJSU Online Program) less other University cost allocations, per a campus agreement. See PaCE page for details. Revenue estimates based on 2022/23 Business Plan.
- (F) Parking funds include Fines and Forfeitures, Parking Fees funds. Construction, Maintenance and Repair funds are not included. Revenue estimates based on 2022/23 Business Plan.
- (G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Revenue estimated is based on 2022/23 actuals. Other Trusts includes Hammer Theatre which is estimated based on 2022/23 Business Plan.
- (H) Student Health revenue estimates based on 2022/23 Business Plan; estimates do not include transfers in/out.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### IT SERVICES

| Entity                               | FTE<br>(A)    | Baseline<br>Services<br>(B) | Workstation<br>Refresh<br>(C) | Non-Baseline<br>Services<br>(D) (E) (F) | 2022/23<br>Charges  |
|--------------------------------------|---------------|-----------------------------|-------------------------------|---|---------------------|
| Rate per FTE                         |               | \$ 5,061                    | \$ 445                        | Varies                                  |                     |
| <b>Self-Support Units</b>            |               |                             |                               |   |                     |
| Housing                              | 67.00         | \$ 339,087                  | \$ 29,815                     | \$ 883,912                              | \$ 1,252,814        |
| PaCE                                 | 45.65         | 231,035                     | 20,314                        | -                                       | 251,349             |
| Parking                              | 22.55         | 114,126                     | 10,035                        | -                                       | 124,161             |
| Student Health                       | 96.20         | 486,868                     | 42,809                        | -                                       | 529,677             |
| <b>Subtotal Self-Support Units</b>   | <b>231.40</b> | <b>\$ 1,171,116</b>         | <b>\$ 102,973</b>             | <b>\$ 883,912</b>                       | <b>\$ 2,158,001</b> |
| <b>Auxiliaries</b>                   |               |                             |                               |   |                     |
| Associated Students                  | 38.00         | \$ 192,318                  | \$ -                          | \$ -                                    | \$ 192,318          |
| Research Foundation                  | 55.50         | 280,886                     | -                             | 538,747                                 | 819,633             |
| Spartan Shops                        | 3.50          | 17,714                      | -                             | 280,193                                 | 297,907             |
| Student Union Inc.                   | 71.00         | 359,331                     | -                             | -                                       | 359,331             |
| Tower Foundation                     | 14.00         | 70,854                      | -                             | -                                       | 70,854              |
| <b>Subtotal Auxiliaries</b>          | <b>182.00</b> | <b>\$ 921,103</b>           | <b>\$ -</b>                   | <b>\$ 818,940</b>                       | <b>\$ 1,740,043</b> |
| <b>Other Entities</b>                |               |                             |                               |   |                     |
| Hammer Theatre                       | 10.75         | \$ 54,406                   | \$ -                          | \$ -                                    | \$ 54,406           |
| <b>Subtotal Other Entities</b>       | <b>10.75</b>  | <b>\$ 54,406</b>            | <b>\$ -</b>                   | <b>\$ -</b>                             | <b>\$ 54,406</b>    |
| <b>TOTAL 2022/23 COST ALLOCATION</b> |               |                             |                               |   | <b>\$ 3,952,450</b> |

Footnotes:

(A) FTE based on 2022/23 Business Plans and/or data provided by units.

(B) Baseline Services fee reflects a 7.0% increase to cover anticipated increases for employee salaries, benefits and program costs.

(C) Any projects and initiatives that expand IT services to new/renovated facilities (e.g. lab refresh) where costs are significantly higher may require the units to assist and support (buy-in contribution) the increased costs or pay in full for specific projects (chargebacks).

(D) Non-Baseline Services are services over and above the standard service levels included in Baseline, which is different for each supported unit. For Housing, the fees have been used to support the Housing computer lab, wired and wireless network support, phone service to Resident Advisors (RAs), and historically television service.

(E) Research Foundation includes salary for IT System Lead, Systems Analyst, System Applications Analyst, and Student Assistants.

(F) Spartan Shops includes salary for IT Systems Specialist, Student Assistants, hardware, software, maintenance, and licensing fees.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### FD&O MAINTENANCE SERVICES

| Entity                               | 2022/23<br>Charges  |
|--------------------------------------|---------------------|
| <b>Self-Support Units</b>            |                     |
| Housing                              | \$ 5,953,791        |
| Parking                              | 790,410             |
| Student Health                       | 449,678             |
| Student Union (Trust)                |                     |
| <b>TOTAL 2022/23 COST ALLOCATION</b> | <b>\$ 7,193,879</b> |

Footnotes:

(A) MOUs established in 2022/23 for FD&O to provide facility services to self-support units.

(B) MOU for Student Union facilities under development.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### FACILITY USE FEES

Per EO 1000: Charges for Usage of State Owned/Supported Facilities

| Entity                                       | Space Rental     |                            |                       |                            | Ground Lease           |                             |                  |                       | FN     | 2021/22<br>Facility Use<br>Fee | Change<br>Over Prior<br>Year | 2022/23<br>Facility Use<br>Fee |
|--|------------------|----------------------------|-----------------------|----------------------------|------------------------|-----------------------------|------------------|-----------------------|--------|--------------------------------|------------------------------|--------------------------------|
|  | Gross<br>Sq. Ft. | \$1.00 per<br>Sq. Ft. x 12 | Assignable<br>Sq. Ft. | \$2.00 per<br>Sq. Ft. x 12 | Building<br>Footprints | Grounds<br>Surround<br>Bldg | Total<br>Sq. Ft. | \$1.00 per<br>Sq. Ft. |        |                                |                              |                                |
| Associated Students                          |                  |                            |                       |                            | 3,544                  | -                           | 3,544            | \$ 3,544              | (A)    | \$ 3,544                       | \$ -                         | \$ 3,544                       |
| Housing                                      |                  |                            |                       |                            |                        |                             |                  | 342,953               | (B)    | 342,953                        | -                            | 342,953                        |
| College of Professional & Global Educ (CPGE) |                  |                            | 3,367                 | \$ 80,808                  |                        |                             |                  |                       | (C)    | 80,808                         | -                            | 80,808                         |
| Parking                                      |                  |                            |                       |                            |                        |                             |                  | 875,787 (adjusted)    | (D)    | 393,658                        | -                            | 393,658                        |
| Research Foundation: Sponsored Activities    |                  |                            |                       |                            |                        |                             |                  |                       | (E)    | 187,200                        | -                            | 187,200                        |
| Research Foundation: iGateways               |                  |                            | 1,893                 | 45,432                     |                        |                             |                  |                       | (F,C)  | 45,432                         | -                            | 45,432                         |
| Spartan Shops                                |                  |                            |                       |                            |                        |                             |                  |                       | (G)    | 157,099                        | -                            | 157,099                        |
| Student Health Center                        |                  |                            |                       |                            | 17,802                 |                             |                  | 17,802                | (H)    | 17,802                         | -                            | 17,802                         |
| Student Union (Trust)                        |                  |                            |                       |                            | 270,608                | 52,009                      |                  | 322,617               | (I)(J) | 322,617                        | -                            | 322,617                        |
| Tower Foundation                             |                  |                            | 928                   | 22,272                     |                        |                             |                  |                       | (K)    | 22,272                         | -                            | 22,272                         |
| <b>TOTAL 2022/23 COST ALLOCATION</b>         |                  |                            |                       |                            |                        |                             |                  |                       |        | <b>\$ 1,573,385</b>            | <b>\$ -</b>                  | <b>\$ 1,573,385</b>            |

Footnotes:

(A) Associated Students will not pay rent for the University House until 2032, per a lease agreement with the University. Note that the agreement states that the University will pay the property insurance. The house was moved to a new location in January 2019.

(B) The Facilities Use Fee was adjusted after completion of the SRAC building in April 2019.

(C) The Facilities Use Fee shown above is for State classrooms used for Special Session classes. (The College of Professional & Global Education (CPGE) and International Student and Scholar Services (ISSS) occupy office space in the Student Union, but that space is not considered State space under the purview of the Cost Allocation Plan. The Cost Allocation Plan does not include all potential costs between programs.)

(D) The Parking's ground lease is adjusted by the space occupied by Student Services Center, University Personnel, UPD, and repurposed parking lots/spaces.

(E) Research space is negotiated between the Research Foundation and the University.

(F) iGateways has classrooms for their dedicated use on campus.

(G) The Facility Use Fee for Spartan Shops is governed by their operating agreement and may be adjusted after year-end reconciliation of sales revenue.

(H) The Student Health & Counseling Center began paying ground lease in 2015/16.

(I) The Facility Use Fee was adjusted after the completion of the Spartan Recreation and Aquatics Center (SRAC) in 2019/20.

(J) The land lease payment will be charged to the Student Union program trust fund on campus, not Student Union Inc.

(K) The Tower Foundation utilizes various offices and cubicles on the third floor of Clark Hall.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### UNIVERSITY POLICE DEPARTMENT SECURITY FEE

|                                      | Faculty / Staff<br>FTE<br>(A) | Student FTE<br>(A) | Staff / Faculty /<br>Student<br>Residents<br>(B) | 2022/23<br>Charges  |
|--------------------------------------|-------------------------------|--------------------|--|---------------------|
| Rate per FTE                         | \$ 336.50                     | \$ 336.50          | \$ 204.36  |                     |
| Associated Students                  | 38.00                         |                    |  | \$ 12,787           |
| Housing                              | 67.00                         |                    | 4,172.00   | 875,135             |
| PaCE                                 | 45.65                         | 204.00             |  | 84,007              |
| Spartan Shops                        | 3.50                          |                    |  | 1,178               |
| Student Health                       | 96.20                         |                    |  | 32,371              |
| Student Union, Inc.                  | 71.00                         |                    |  | 23,892              |
| Tower Foundation                     | 14.00                         |                    |  | 4,711               |
| Hammer Theatre                       | 10.75                         |                    |  | 3,617               |
| Parking (C)                          |                               |                    |  | 1,169,456           |
| <b>TOTAL 2022/23 COST ALLOCATION</b> |                               |                    |  | <b>\$ 2,207,154</b> |

Footnotes:

- (A) Security Cost per Faculty, Staff, and Student FTE. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student FTE.
- (B) Security Cost per Faculty, Staff, and Student Residents. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student Residents.
- (C) Per a comprehensive agreement between the program and University.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

## WORKERS' COMP, IDL / NDI / UI, RISK, VEHICLE LIABILITY INSURANCE PREMIUMS

| 2022/23 CSURMA Premiums                              |                     |
|--|---------------------|
| Workers' Compensation Program                        | \$ 1,979,093        |
| IDL / NDI / UI Program                               | 1,116,749           |
| Risk Liability Program (A)                           | 2,203,868           |
| Student Professional Liability (A)                   | 34,287              |
| Student Academic Field Exp. for Credit Liability (A) | 19,414              |
| Vehicle Insurance                                    | 63,582              |
| Property Insurance Program                           | 2,732,954           |
| AIME Program (B)                                     | 452,097             |
| <b>TOTAL UNIVERSITY</b>                              | <b>\$ 8,602,044</b> |

## Cost Allocations Based on 2021/22 Personnel Expenses

| Entity                  | 2021/22 Personnel Expenses (C) | % of Total Personnel Expenses | Cost for Coverage   |                     |
|-------------------------|--------------------------------|-------------------------------|---------------------|---------------------|
|                         |                                |                               | Workers' Comp       | IDL / NDI / UI      |
| Campus Annual Premium   |                                |                               | \$ 1,979,093        | \$ 1,116,749        |
| Housing                 | \$ 8,448,111                   | 2.13%                         | \$ 41,459           | \$ 23,803           |
| PaCE                    | 29,760,170                     | 7.51%                         | 146,047             | 83,851              |
| Lottery                 | 84,023                         | 0.02%                         | 412                 | 237                 |
| Parking                 | 2,104,518                      | 0.53%                         | 10,328              | 5,930               |
| Other Trust             |                                |                               | 34,000              |                     |
| Student Health          | 9,557,916                      | 2.41%                         | 46,905              | 26,930              |
| CSU Operating Fund      | 346,397,849                    | 87.40%                        | 1,699,941           | 975,998             |
| <b>TOTAL UNIVERSITY</b> | <b>\$ 396,352,587</b>          | <b>100.00%</b>                | <b>\$ 1,979,092</b> | <b>\$ 1,116,748</b> |

## Cost Allocations Based on 2021/22 Total Expenditures

| Entity                  | 2021/22 Total Expenditures (E) | % of Total Expenditures | 2022/23 Risk Liability Charges |
|-------------------------|--------------------------------|-------------------------|--------------------------------|
| Campus Annual Premium   |                                |                         | \$ 2,257,569                   |
| Housing                 | \$ 19,297,658                  | 4.12%                   | \$ 90,802                      |
| PaCE                    | 40,983,197                     | 8.75%                   | 192,840                        |
| Lottery                 | 2,165,862                      | 0.46%                   | 10,191                         |
| Parking                 | 4,426,061                      | 0.94%                   | 20,826                         |
| Other Trust             |                                | N/A                     |                                |
| Student Health          | 12,158,411                     | 2.60%                   | 57,209                         |
| CSU Operating Fund      | 389,345,211                    | 83.13%                  | 1,885,701                      |
| <b>TOTAL UNIVERSITY</b> | <b>\$ 468,376,400</b>          | <b>100.00%</b>          | <b>\$ 2,257,569</b>            |

## Cost Allocations Based on Vehicle Inventory

| Entity                  | FD&O Inventory (F) | 2022/23 Vehicle Insurance Charges (G) |
|-------------------------|--------------------|---------------------------------------|
| Campus Annual Premium   | 314                | \$ 63,582                             |
| Rate per Vehicle        |                    | \$ 202.49                             |
| Housing                 | 22                 | \$ 4,455                              |
| Parking                 | 27                 | 5,467                                 |
| CSU Operating Fund      | 265                | 53,661                                |
| <b>TOTAL UNIVERSITY</b> | <b>314</b>         | <b>\$ 63,583</b>                      |

## Footnotes:

(A) SPL and SAFECLIP are categorized as CSU Operating expenses and the costs are reduced from the Liability Premium allocated to the campus. SPLIP and SAFECLIP totals provided by Alliant.

(B) The AIME Premium is paid by the University.

(C) Personnel expenditures include all salary, wages, and benefits, including work study.

(D) Other Trust portion is applied as a 1% charge to actual expenditures during the fiscal year. For ease of calculation, entire cost allocation to Other Trust will be applied to the Workers' Compensation Premium. The 2022/23 estimate is based on 2021/22 actuals.

(E) Expenditures include all expenses except risk premiums and transfers out.

(F) Detailed listing of vehicles for cost allocations provided by Auto Shop on 9/22/2022.

(G) Cost per vehicle information is calculated by dividing the total vehicle insurance cost by number of vehicles.

2022/23 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

| #                                   | Building Description                         | Occupied As                             | Values               | Premium             | Property      | Total Values         | Total Premium    |
|-------------------------------------|--|---|----------------------|---------------------|---------------|----------------------|------------------|
| <b>Student Union (Trust)</b>        |  |   |                      |                     |               |                      |                  |
| 1                                   | Auto Bank Teller Building                    | ATM                                     | \$ 266,054           | \$ 218              | 53.16%        | \$ 286,008           | \$ 334           |
| 3                                   | Student Union                                | College - General                       | 106,026,105          | 86,892              | 53.17%        | 113,823,252          | 133,095          |
| 177                                 | Event Center                                 | College - General                       | 50,946,020           | 41,752              | 53.38%        | 54,766,972           | 64,040           |
| 115                                 | Spartan Recreation & Aquatic Center          | Student Recreational Facilities         | 130,929,582          | 107,302             | 53.38%        | 140,749,301          | 164,580          |
| <b>Student Union (Trust) Total</b>  |  |   | <b>\$ 236,164</b>    | <b>\$ 362,049</b>   | <b>53.30%</b> |                      |                  |
| <b>Parking</b>                      |  |   |                      |                     |               |                      |                  |
| 53                                  | North Parking Facility (10th Street)         | Parking Structure / Offices             | \$ 45,696,685        | \$ 37,450           | 53.38%        | \$ 49,123,936        | \$ 57,441        |
| 54                                  | South Parking Facility (7th Street)          | Parking Structure                       | 45,623,905           | 37,390              | 53.38%        | 49,045,698           | 57,350           |
| 55                                  | West Parking Facility (4th Street)           | Parking Structure                       | 26,351,270           | 21,596              | 53.38%        | 28,327,615           | 33,124           |
| 133                                 | University Police Department Building        | Police Station / Offices                | 6,289,562            | 5,155               | 53.37%        | 6,761,279            | 7,906            |
| 187                                 | Multi-Level Parking & Sports Field Facility  | Parking Structure                       | 39,211,599           | 32,135              | 53.38%        | 42,152,469           | 49,289           |
| <b>Parking Services Total</b>       |  |   | <b>\$ 133,726</b>    | <b>\$ 205,110</b>   | <b>53.38%</b> |                      |                  |
| <b>Housing</b>                      |  |   |                      |                     |               |                      |                  |
| 89                                  | Washburn Hall                                | Dorm                                    | \$ 8,877,900         | \$ 7,276            | 52.47%        | \$ 9,487,843         | \$ 11,094        |
| 90                                  | Joe West Hall                                | Dorm                                    | 37,603,028           | 30,817              | 52.71%        | 40,245,476           | 47,060           |
| 91                                  | Dining Commons                               | Cafeteria                               | 7,916,180            | 6,488               | 53.38%        | 8,509,894            | 9,951            |
| 151                                 | Campus Village - Building A (Faculty/Staff)  | Apartment - High Rise                   | 39,799,826           | 32,617              | 51.37%        | 42,222,664           | 49,372           |
| 152                                 | Campus Village - Building B (Upeer Classmen) | Apartment - High Rise                   | 216,958,906          | 177,806             | 52.84%        | 232,405,824          | 271,755          |
| 153                                 | Campus Village - Building C (Freshmen)       | Apartment - High Rise                   | 44,495,417           | 36,466              | 51.69%        | 47,307,573           | 55,317           |
| 156                                 | Campus Village 2                             | Apartment - High Rise                   | 141,940,253          | 116,325             | 53.38%        | 152,585,772          | 178,421          |
| <b>University Housing Total</b>     |  |   | <b>\$ 407,795</b>    | <b>\$ 622,970</b>   | <b>52.77%</b> |                      |                  |
| <b>Student Health</b>               |  |   |                      |                     |               |                      |                  |
| 116                                 | Student Wellness Center                      | Medical/Doctor's Offices, Meeting Rooms | \$ 41,117,613        | \$ 33,697           | 53.38%        | \$ 44,201,434        | \$ 51,685        |
| <b>Student Health Total</b>         |  |   | <b>\$ 33,697</b>     | <b>\$ 51,685</b>    | <b>53.38%</b> |                      |                  |
| <b>City of San Jose (MLK)</b>       |  |   |                      |                     |               |                      |                  |
| 134                                 | DR Martin Luther King JR. Library            | Library - High End                      | \$ 190,122,487       | \$ 155,812          | 53.38%        | \$ 204,381,674       | \$ 238,986       |
| CSU Op Fund Portion (59%)           |  |   | 112,172,267          | 91,929              | 53.38%        | 120,585,188          | 141,002          |
| <b>City of San Jose Total (41%)</b> |  |   | <b>\$ 77,950,220</b> | <b>\$ 63,883</b>    | <b>53.38%</b> | <b>\$ 83,796,486</b> | <b>\$ 97,984</b> |
| <b>TOTAL NON-CSU OPERATING FUND</b> |  |   | <b>\$ 875,265</b>    | <b>\$ 1,339,798</b> | <b>53.07%</b> |                      |                  |
| <b>TOTAL CSU OPERATING FUND</b>     |  |   | <b>\$ 909,170</b>    | <b>\$ 1,393,156</b> | <b>53.23%</b> |                      |                  |
| <b>TOTAL UNIVERSITY</b>             |  |   | <b>\$ 1,784,435</b>  | <b>\$ 2,732,954</b> | <b>53.16%</b> |                      |                  |

Footnotes:

(A) The 2022/23 property values and premiums information provided by Alliant.

(B) The premium cost share to the City of San Jose for expenses associated with the MLK Library will be processed separately.

## 2022/23 Cost Allocations to Non-CSU Operating Fund Entities

### DETAIL OF COST ALLOCATION CHARGES FOR PROFESSIONAL & CONTINUING EDUCATION (PaCE) Estimate Based on Anticipated Revenue from CPGE 2022/23 Business Plan

|   | 2022/23<br>Estimated<br>Revenue | Percentage<br>Distribution | 2022/23<br>Estimated Campus<br>Portion of Revenue |
|---|---------------------------------|----------------------------|---|
| Academic Yr Credit Revenue to SJSU (A)                          | \$ 32,688,542                   | 11%                        | \$ 3,595,740                                      |
| Summer 2022 Credit Revenue                                      | 9,557,130                       | 11%                        | 1,051,284   |
| SJSU Online Revenue   | 911,250                         | 11%                        | 100,238   |
| <b>Total Anticipated Credit Revenue</b>                         | <b>43,156,922</b>               |                            | <b>\$ 4,747,262</b>                               |
| <b>Open University Reimbursement (B)</b>                        |                                 |                            | <b>\$ 269,411</b>                                 |
| <b>Other Cost Allocations</b>                                   | Facility Use Fee                |                            | \$ - (C)  |
|   | IT Services                     |                            | 251,349   |
|   | UPD Security                    |                            | 84,007  |
|   | Worker's Comp.                  |                            | 146,047   |
|   | IDL/NDI/UI                      |                            | 83,851  |
|   | Liability                       |                            | 192,840   |
| <b>Subtotal</b>   |                                 |                            | <b>758,094</b>                                    |
| <b>Balance to Business and Financial Services</b>               |                                 |                            | <b>\$ 3,719,757</b>                               |
| <b>% of Division Trust Fund Balance to Total Credit Revenue</b> |                                 |                            | <b>8.62%</b>                                      |

Footnotes:

(A) Professional & Continuing Education (PaCE) 11% distribution is based on credit revenue which includes Open University, Special Session, Winter/Reg Extension, and Summer. Estimated revenue is based on business plan.

(B) Open University reimbursement is a cost recovery based on CSU 1994/95 SJSU estimated Open University/Concurrent Enrollment revenue of \$1,926,751 \* 13.98%. In 2006/07, the University implemented the CERF (now PaCE) Funding Model program and the \$269,411 was included as part of the costs supported by the revenue share allocated to the Division of Administration and Finance.

(C) Facility Use Fees are billed to the College of Professional & Global Education (CPGE) directly; see the Facility Use Fees page for details.

(D) The estimates above are based on 2022/23 projected revenues.