

January 12, 2024

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

From: Mike Vizzusi, Assistant Director of Budget Planning & Financial Management



RE: 2023/24 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 2023/24 Cost Allocation Plan for Non-CSU Operating Fund entities. Attached is a summary of the plan and supporting documentation.

As noted in the 2023/24 Preliminary Cost Allocation Plan, the Fall Update reflects the following: 2022/23 year-end expenditure data; 2023/24 annual risk premiums; information from 2023/24 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 anticipated 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.

Please indicate your approval of the attached 2023/24 Cost Allocation Plan with your signature below.

DocuSigned by:  
*Charlie Faas*  
A8A67319C3E8409

1/12/2024

Charlie Faas, VP for Administration & Finance and CFO

Date

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Robin Reynolds, Chief Operating Officer, Tower Foundation  
Alma Valverde, Budget and Personnel Specialist

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### SUMMARY OF COST ALLOCATIONS BY ENTITY

| Entity                              | Services and Use of Facilities Costs  |                     |                           |                     |                       | Insurance Premium Costs |                   |                    |                   |                               |                          | TOTALS               |
|-------------------------------------|---------------------------------------|---------------------|---------------------------|---------------------|-----------------------|-------------------------|-------------------|--------------------|-------------------|-------------------------------|--------------------------|----------------------|
|                                     | Business & Financial Services / Other | IT Services         | FD&O Maintenance Services | Facility Use Fees   | UPD Safety & Response | Risk Management         |                   |                    | Vehicle Insurance | Property / Building Insurance | Total Insurance Premiums |                      |
|                                     |                                       |                     |                           |                     |                       | Workers' Comp           | IDL / NDI / UI    | Risk Liability     |                   |                               |                          |                      |
| Associated Students                 | \$124,910 (A)                         | \$207,246           |                           | \$3,544             | \$197,320             |                         |                   |                    |                   |                               |                          | \$533,020            |
| Athletics                           | (B)                                   |                     |                           |                     |                       |                         |                   |                    |                   |                               |                          | \$0                  |
| City of San Jose for MLK Library    |                                       |                     |                           |                     |                       | \$4,531                 | \$2,537           | \$9,642            |                   | \$109,156                     | \$125,866                | \$125,866            |
| Hammer Theatre                      | \$42,000 (D)                          | \$57,126            |                           |                     | \$11,028              |                         |                   |                    |                   |                               | \$0                      | \$110,154            |
| Housing                             | \$1,114,629 (A)                       | \$1,275,524         | \$6,199,436 (L)           | \$342,953           | \$871,385             | \$35,069                | \$19,636          | \$101,088          | \$6,740           | \$694,000                     | \$856,533                | \$10,660,461         |
| Lottery                             | \$141,675 (A)                         |                     |                           |                     |                       | \$324                   | \$181             | \$11,769           |                   |                               | \$12,274                 | \$153,949            |
| PaCE                                | \$3,976,806 (C)                       | \$266,930           |                           | \$446,838 (H)       | \$395,031             | \$142,356               | \$79,710          | \$236,588          |                   | \$49,133                      | \$507,787                | \$5,593,391          |
| Parking                             | \$425,670 (D)                         | \$124,107           | \$796,029 (L)             | \$393,658           | \$1,542,024           | \$9,641                 | \$5,398           | \$31,200           | \$8,272           | \$228,496                     | \$283,007                | \$3,564,495          |
| Research Foundation                 | \$89,655 (E)                          | \$805,510           | \$100,000                 | \$187,200           | \$13,391              |                         |                   |                    |                   |                               | \$0                      | \$1,195,756          |
| iGateways                           | (F)                                   |                     |                           | \$45,432 (I)        |                       |                         |                   |                    |                   |                               | \$0                      | \$45,432             |
| Spartan Shops                       | \$604,519 (G)                         | \$298,792           |                           | \$1,165,000 (J)     | \$394                 |                         |                   |                    |                   |                               | \$0                      | \$2,068,705          |
| Student Health                      | \$770,885 (D)                         | \$644,433           | \$388,153 (L)             | \$17,802            | \$44,111              | \$41,923                | \$23,474          | \$65,662           |                   | \$57,578                      | \$188,637                | \$2,054,021          |
| Student Union, Inc.                 |                                       | \$361,352           |                           |                     |                       |                         |                   |                    |                   |                               | \$0                      | \$361,352            |
| Student Union (Trust)               | \$1,320,000 (D)                       |                     | \$3,000,000 (L)           | \$322,617           | \$406,455             |                         |                   | \$77,199           |                   | \$403,329                     | \$480,528                | \$5,529,601          |
| Tower Foundation                    | \$39,590 (E)                          | \$111,594           |                           | \$27,840            | \$1,182               |                         |                   |                    |                   |                               | \$0                      | \$180,206            |
| Trusts, Other                       | \$15,000 (D)                          |                     |                           |                     |                       | \$8,531                 | \$4,777           | \$24,293           |                   |                               | \$37,601                 | \$52,601             |
| <b>TOTAL NON-CSU OPERATING FUND</b> | <b>\$ 8,665,339</b>                   | <b>\$ 4,152,613</b> | <b>\$ 10,483,618</b>      | <b>\$ 2,952,884</b> | <b>\$ 3,482,320</b>   | <b>\$ 242,375</b>       | <b>\$ 135,713</b> | <b>\$ 557,441</b>  | <b>\$ 15,012</b>  | <b>\$ 1,541,693</b>           | <b>\$ 2,492,234</b>      | <b>\$ 32,229,009</b> |
| <b>TOTAL CSU OPERATING FUND</b>     |                                       |                     |                           |                     |                       | <b>\$1,452,398</b>      | <b>\$813,249</b>  | <b>\$2,055,729</b> | <b>\$81,187</b>   | <b>\$1,502,870</b>            | <b>\$5,905,433</b>       | <b>*****</b>         |
| <b>TOTAL UNIVERSITY</b>             |                                       |                     |                           |                     |                       | <b>\$1,694,773</b>      | <b>\$948,962</b>  | <b>\$2,613,170</b> | <b>\$96,199</b>   | <b>\$3,044,563</b>            | <b>\$8,397,667</b>       | <b>*****</b>         |

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

**Footnotes:**

- (A) Fixed charges.
- (B) Athletics is supported by General Fund, SSETF, and Generated Revenues. Athletics will not be charged the Business & Financial Services fees of the Generated Revenues portion 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. Business & Financial Services includes OU Reimbursement and Library Security Staffing charges.
- (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 2023/24 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.

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### BUSINESS & FINANCIAL SERVICES

#### Cost Allocations for Units Adjusted by 5.0% GSI/Merit Increase

| Entity                           | 2022/23 Charges  | 5.0% Increase (A) | 2023/24 Charges  |
|----------------------------------|------------------|-------------------|------------------|
| Associated Students              | \$118,962        | \$5,948           | \$124,910        |
| Foundations (Research and Tower) | \$123,090        | \$6,155           | \$129,245 (B)    |
| Spartan Shops                    | \$575,732        | \$28,787          | \$604,519 (C)    |
| <b>Total</b>                     | <b>\$817,784</b> | <b>\$40,889</b>   | <b>\$858,674</b> |

#### Split of Research and Tower Foundation

| Entity              | 2022/23 Actual Exp.<br>(B) | Pro-rata share | 2023/24 Charges  |
|---------------------|----------------------------|----------------|------------------|
| Research Foundation | \$59,131,535               | 69.37%         | \$89,655         |
| Tower Foundation    | \$26,111,464               | 30.63%         | \$39,590         |
| <b>Total</b>        | <b>\$85,242,999</b>        | <b>100%</b>    | <b>\$129,245</b> |

#### Cost Allocation Estimates Based on Anticipated Revenue

| Entity                                    | Fund    | 2023/24 Estimated Revenue | % of Rev. Billed | 2023/24 Estimated Charges |
|---|---------|---------------------------|------------------|---------------------------|
| Hammer Theatre                            | 65225   | \$525,000                 | 8.0%             | \$42,000 (G)              |
| Housing                                   | 71000   | \$55,731,472              | 2.0%             | \$1,114,629               |
| Lottery                                   | 68002   | \$2,833,500               | 5.0%             | \$141,675 (D)             |
| PaCE                                      | 48000   | \$46,126,537              |                  | \$3,640,640 (E)           |
| Parking                                   |         |                           |                  | (F)                       |
| Parking Fines and Forfeitures             | 55000   | \$495,400                 | 5.0%             | \$24,770                  |
| Parking Fees                              | 56000   | \$8,018,000               | 5.0%             | \$400,900                 |
| Student Health                            |         |                           |                  | (H)                       |
| Student Health Services Fee               | 51000   | \$12,551,104              | 5.0%             | \$627,555                 |
| Student Health Facilities Fee             | 52000   | \$2,551,685               | 5.0%             | \$127,584                 |
| Student Health Voluntary Fee              | 51001   | \$314,910                 | 5.0%             | \$15,746                  |
| Student Union (Trust)                     | 73000   | \$26,400,000              | 5.0%             | \$1,320,000 (I)           |
| Trusts, Other                             | various |                           | 8.0%             | \$15,000 (G)              |
| <b>Total Based on Anticipated Revenue</b> |         | <b>\$155,547,608</b>      |                  | <b>\$7,470,500</b>        |

|                              |                    |
|------------------------------|--------------------|
| <b>TOTAL COST ALLOCATION</b> | <b>\$8,329,174</b> |
|------------------------------|--------------------|

#### Footnotes:

- (A) The Business and Financial Services fee reflects a 5.0% 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). The University has also hired employees working on behalf of Tower. The salary and benefit costs for those positions are directly charged back to the auxiliary.
- (C) The charge for Spartan Shops includes salary and benefit costs for 3.5 FTEs.
- (D) Lottery method updated from a cost allocation adjusted by merit increase to allocation based on anticipated revenue. Revenue displayed is based on 2023/24 Lottery Budget (B-Memo 2023-02).
- (E) Professional and Continuing Education (PaCE) estimated cost allocation is calculated based on anticipated credit revenue (Special Session, Summer, and SJSU Online). See PaCE page for details.
- (F) Parking funds include Fines and Forfeitures, Parking Fees funds. Construction, Maintenance and Repair funds are not included. Revenue estimates based on 2023/24 Business Plan.
- (G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Hammer Theatre estimate is based on the 2023/24 Business Plan; Hammer is not charged the fee on the support received from the CSU Operating Fund for academic use of the theatre or the facility subsidy from the City of San Jose.
- (H) Student Health revenue estimates based on 2023/24 Business Plan.
- (I) The Business and Financial Services charges are supported by the Student Union (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.

## 2023/24 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) | 2023/24<br>Charges |
|------------------------------------|---------------|-----------------------------|-------------------------------|---------------------------------|--------------------|
| Rate per FTE                       |               | \$5,314                     | \$445                         | Varies                          |                    |
| <b>Self-Support Units</b>          |               |                             |                               |                                 |                    |
| Housing                            | 68.00         | \$361,352                   | \$30,260                      | \$883,912                       | \$1,275,524        |
| PaCE                               | 46.35         | \$246,304                   | \$20,626                      |                                 | \$266,930          |
| Parking                            | 21.55         | \$114,517                   | \$9,590                       |                                 | \$124,107          |
| Student Health                     | 111.90        | \$594,637                   | \$49,796                      |                                 | \$644,433          |
| Student Union (Trust)              |               |                             |                               |                                 | \$0                |
| <b>Subtotal Self-Support Units</b> | <b>247.80</b> | <b>\$1,316,810</b>          | <b>\$110,271</b>              | <b>\$883,912</b>                | <b>\$2,310,993</b> |
| <b>Auxiliaries</b>                 |               |                             |                               |                                 |                    |
| Associated Students                | 39.00         | \$207,246                   |                               |                                 | \$207,246          |
| Research Foundation (E)            | 50.20         | \$266,763                   |                               | \$538,747                       | \$805,510          |
| Spartan Shops (F)                  | 3.50          | \$18,599                    |                               | \$280,193                       | \$298,792          |
| Student Union Inc.                 | 68.00         | \$361,352                   |                               |                                 | \$361,352          |
| Tower Foundation                   | 21.00         | \$111,594                   |                               |                                 | \$111,594          |
| <b>Subtotal Auxiliaries</b>        | <b>181.70</b> | <b>\$965,554</b>            | <b>\$0</b>                    | <b>\$818,940</b>                | <b>\$1,784,494</b> |
| <b>Other Entities</b>              |               |                             |                               |                                 |                    |
| Hammer Theatre                     | 10.75         | \$57,126                    |                               |                                 | \$57,126           |
| <b>Subtotal Other Entities</b>     | <b>10.75</b>  | <b>\$57,126</b>             | <b>\$0</b>                    | <b>\$0</b>                      | <b>\$57,126</b>    |
| <b>TOTAL COST ALLOCATION</b>       |               |                             |                               |                                 | <b>\$4,152,613</b> |

Footnotes:

(A) FTE based on 2023/24 Business Plans and/or data provided by units.

(B) Baseline Services fee reflects a 5.0% 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).

(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.

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### FACILITIES MAINTENANCE SERVICES

| Entity                       | 2023/24 Charges     |
|------------------------------|---------------------|
| Housing                      | \$6,199,436         |
| Parking                      | \$796,029           |
| Research Foundation          | \$100,000           |
| Student Health               | \$388,153           |
| Student Union (Trust)        | \$3,000,000         |
| <b>TOTAL COST ALLOCATION</b> | <b>\$10,483,618</b> |

Footnotes:

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

(B) The annual budgets will be finalized between FD&O and the unit to adjust for contractual bargaining agreements and cost increases per the terms of the MOU.

(C) FD&O provides maintenance services for site at Moss Landing where research is conducted. Effective for 2023/24, the SJSU Research Foundation will reimburse \$100,000 to the University for research-related facilities maintenance at Moss Landing.

(D) The MOU for Student Union facilities under development. A placeholder of \$3 million for FD&O maintenance services and custodial costs has been relied on for planning purposes until an agreement is finalized.

(E) Research Foundation/Moss Landing will be invoiced for the services. FD&O direct charges all other self-support units.

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### FACILITY USE FEES

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

| Entity                                    | Space Use        |                            |                       |                            | Ground Use             |                             |                  |                       | FN     | 2022/23<br>Facility Use<br>Fee | Change<br>Over Prior<br>Year | 2023/24<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                        | \$0                          | \$3,544                        |
| Housing                                   |                  |                            |                       |                            |                        |                             | \$342,953        | \$342,953             | (B)    | \$342,953                      | \$0                          | \$342,953                      |
| PaCE - Classrooms                         |                  |                            | 1,087                 | \$26,088                   |                        |                             |                  |                       | (C)    | \$80,808                       | -\$54,720                    | \$26,088                       |
| PaCE - Interdisciplinary Science Building |                  |                            | 17,531                | \$420,750                  |                        |                             |                  |                       | (D)    | \$0                            | \$420,750                    | \$420,750                      |
| Parking                                   |                  |                            |                       |                            |                        |                             | \$393,658        | \$393,658             | (E)    | \$393,658                      | \$0                          | \$393,658                      |
| Research Foundation: Sponsored Activities |                  |                            |                       |                            |                        |                             |                  |                       | (F)    | \$187,200                      | \$0                          | \$187,200                      |
| Research Foundation: iGateways            |                  |                            | 1,893                 | \$45,432                   |                        |                             |                  |                       | (G)    | \$45,432                       | \$0                          | \$45,432                       |
| Spartan Shops                             |                  |                            |                       |                            |                        |                             |                  |                       | (H)    | \$915,000                      | \$250,000                    | \$1,165,000                    |
| Student Health Center                     |                  |                            |                       |                            | 17,802                 |                             | \$17,802         | \$17,802              | (I)    | \$17,802                       | \$0                          | \$17,802                       |
| Student Union (Trust)                     |                  |                            |                       |                            | 270,608                | 52,009                      | \$322,617        | \$322,617             | (J, K) | \$322,617                      | \$0                          | \$322,617                      |
| Tower Foundation                          |                  |                            | 1,160                 | \$27,840                   |                        |                             |                  |                       | (L)    | \$22,272                       | \$5,568                      | \$27,840                       |
| <b>TOTAL COST ALLOCATION</b>              |                  |                            |                       |                            |                        |                             |                  |                       |        | <b>\$2,331,286</b>             | <b>\$621,598</b>             | <b>\$2,952,884</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 Housing Facilities Use Fee was adjusted after the 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) also occupies 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 Facilities Use Fee shown for the Interdisciplinary Science Building is a tentative projected allocation based on the building's Assignable Building Area of 93,500 square feet, of which PaCE/CPGE will utilize 1.5 of 8 floors. Discussions regarding the charge to the PaCE program are ongoing.

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

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

(G) iGateways has classrooms for their dedicated use on campus. (iGateways also occupies 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.)

(H) The Facility Use Fee for Spartan Shops is governed by their operating agreement and may be adjusted after year-end reconciliation of sales revenue. A portion of the fees are returned to the Housing and Student Union (Trust) for use of the programs' space. Includes additional space at Spartan Athletic Center for catering and concessions.

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

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

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

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

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### UNIVERSITY POLICE DEPARTMENT SAFETY and RESPONSE FEE

| UPD Field Operations         |             |  | Central, Admin, Special Operations |             | Total        |
|------------------------------|-------------|--|------------------------------------|-------------|--------------|
| 2021/22 UPD Expenditures (A) | \$3,662,387 |  | 2021/22 UPD Expenditures (A)       | \$3,377,180 | \$ 7,039,567 |
| 2021/22 Reports (B)          |             |  | 2021/22 Reports (B)                |             |              |
| Total Reports                | 23,409      |  | Total Reports                      | 23,409      |              |
| Less: HSO @ Housing          | 449         |  |                                    |             |              |
| Less: PEO @ Parking          | 260         |  |                                    |             |              |
| Less: LSO @ MLK Library      | 8,026       |  |                                    |             |              |
| Adjusted Reports             | 14,674      |  | Total Reports                      | 23,409      |              |
| Cost Per Report              | \$250       |  | Cost Per Report                    | \$144       |              |

  

| Entity                                   | UPD Field Operations |                    | Central, Admin, Special Operations |                    | % Students | 2023/24 Charges      |
|--|----------------------|--------------------|------------------------------------|--------------------|------------|----------------------|
|  | Adjusted Reports     | Allocated Cost     | Total Reports                      | Allocated Cost     |            |                      |
|  |                      |                    |                                    |                    |            | Total Allocated Cost |
| Associated Students (C)                  | 501                  | \$125,041          | 501                                | \$72,278           |            | \$197,320            |
| Hammer Theater                           | 28                   | \$6,988            | 28                                 | \$4,040            |            | \$11,028             |
| Housing                                  | 2,048                | \$511,147          | 2,497                              | \$360,238          |            | \$871,385            |
| Off Campus                               | 5                    | \$1,248            | 5                                  | \$721              |            | \$1,969              |
| Parking                                  | 3,820                | \$953,409          | 4,080                              | \$588,615          |            | \$1,542,024          |
| Research Foundation /International House | 34                   | \$8,486            | 34                                 | \$4,905            |            | \$13,391             |
| Spartan Shops                            | 1                    | \$250              | 1                                  | \$144              |            | \$394                |
| Health Center                            | 112                  | \$27,953           | 112                                | \$16,158           |            | \$44,111             |
| Student Union                            | 1,032                | \$257,570          | 1,032                              | \$148,885          |            | \$406,455            |
| Tower Foundation                         | 3                    | \$749              | 3                                  | \$433              |            | \$1,182              |
| MLK Library (D)                          | 1,568                | \$391,347          | 9,594                              | \$1,384,111        |            | \$1,775,458          |
| State                                    |                      |                    |                                    |                    | 90%        | \$1,597,912          |
| PaCE                                     |                      |                    |                                    |                    | 10%        | \$177,546            |
| Academic/Administrative/Campus (D)       | 5,522                | \$1,378,200        | 5,522                              | \$796,650          |            | \$2,174,850          |
| State                                    |                      |                    |                                    |                    | 90%        | \$1,957,365          |
| PaCE                                     |                      |                    |                                    |                    | 10%        | \$217,485            |
| <b>Total</b>                             | <b>14,674</b>        | <b>\$3,662,387</b> | <b>23,409</b>                      | <b>\$3,377,180</b> |            | <b>\$7,039,567</b>   |
| <b>TOTAL UNIVERSITY</b>                  |                      |                    |                                    |                    |            | <b>\$7,039,567</b>   |
| <b>TOTAL NON-CSU OPERATING FUND</b>      |                      |                    |                                    |                    |            | <b>\$3,482,320</b>   |
| <b>TOTAL CSU OPERATING FUND</b>          |                      |                    |                                    |                    |            | <b>\$3,557,247</b>   |

**Footnotes:**

(A) The UPD department expenditures reported are the CSU Operating Fund costs of supporting the campus community at large. Department expenditures include the cost of field operations such as patrol and prevention, responses and investigations, Safety Escort and Safe Ride programs, administrative support services (dispatch, reporting, property and evidence), campus training, and other operational costs (equipment, UPD training). Details on the Administration and Operations Bureaus, UPD Services can be accessed online from <http://www.sjsu.edu/police/about>.

(B) Based on 2021/22 Incident Report data from University Police Department. The data capture UPD safety patrol and incident reports by location. Housing Security Officers (HSO), Parking Enforcement Officers (PEO), and Library Security Officers (LSO) reports are excluded from the UPD Field Operations as those personnel are supported directly by the entities. The Annual Safety Report and SJSU Police Daily Crime/Fire Log are publicly available documents available on <http://www.sjsu.edu/police/crime-reporting>.

(C) Associated Students includes locations for Sorority and Fraternity, AS House, and Child Development Center locations.

(D) Split based on 2021/22 CY average student FTES, as reported by Institutional Research.

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

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

| 2023/24 CSURMA Premiums (A)                          |                    |
|--|--------------------|
| Workers' Compensation Program                        | \$1,675,984        |
| IDL / NDI / UI Program                               | \$938,443          |
| Risk Liability Program (B)                           | \$2,613,170        |
| Student Professional Liability (B)                   | \$35,689           |
| Student Academic Field Exp. for Credit Liability (B) | \$17,648           |
| Vehicle Insurance                                    | \$96,199           |
| Property Insurance Program                           | \$3,044,563        |
| AIME Program (B)                                     | \$558,511          |
| <b>TOTAL UNIVERSITY</b>                              | <b>\$8,980,207</b> |

### Cost Allocations Based on Personnel Expenses

| Entity                  | 2022/23<br>Personnel<br>Expenses (C) | % of Total<br>Personnel<br>Expenses | Cost for Coverage  |                  |
|-------------------------|--------------------------------------|-------------------------------------|--------------------|------------------|
|                         |                                      |                                     | Workers' Comp      | IDL / NDI / UI   |
| Campus Annual Premium   |                                      |                                     | \$1,675,984        | \$938,443        |
| Housing                 | \$8,897,850                          | 2.09%                               | \$35,069           | \$19,636         |
| Lottery                 | \$82,221                             | 0.02%                               | \$324              | \$181            |
| MLK-City                | \$1,149,545                          | 0.27%                               | \$4,531            | \$2,537          |
| Other Incl Trust (D)    | \$2,164,510                          | 0.51%                               | \$8,531            | \$4,777          |
| PaCE                    | \$36,119,065                         | 8.49%                               | \$142,356          | \$79,710         |
| Parking                 | \$2,446,183                          | 0.58%                               | \$9,641            | \$5,398          |
| Student Health          | \$10,636,865                         | 2.50%                               | \$41,923           | \$23,474         |
| Student Union (Trust)   | \$0                                  | 0.00%                               | \$0                | \$0              |
| CSU Operating Fund      | \$368,508,079                        | 86.66%                              | \$1,452,398        | \$813,249        |
| <b>TOTAL UNIVERSITY</b> | <b>\$425,237,141</b>                 | <b>101.12%</b>                      | <b>\$1,694,773</b> | <b>\$948,962</b> |

### Cost Allocations Based on Total Expenditures

| Entity                  | 2022/23<br>Total Expenditures<br>(E) | % of Total<br>Expenditures | 2023/24<br>Risk Liability<br>Charges |
|-------------------------|--------------------------------------|----------------------------|--------------------------------------|
| Campus Annual Premium   |                                      |                            | \$2,666,507                          |
| Housing                 | \$20,922,737                         | 3.87%                      | \$101,088                            |
| Lottery                 | \$2,435,906                          | 0.45%                      | \$11,769                             |
| MLK-City                | \$1,995,617                          | 0.37%                      | \$9,642                              |
| Other Incl Trust (D)    | \$5,027,982                          | 0.93%                      | \$24,293                             |
| PaCE                    | \$48,967,916                         | 9.05%                      | \$236,588                            |
| Parking                 | \$6,457,727                          | 1.19%                      | \$31,200                             |
| Student Health          | \$13,590,516                         | 2.51%                      | \$65,662                             |
| Student Union (Trust)   | \$15,978,433                         | 2.95%                      | \$77,199                             |
| CSU Operating Fund      | \$425,486,405                        | 78.67%                     | \$2,055,729                          |
| <b>TOTAL UNIVERSITY</b> | <b>\$540,863,239</b>                 | <b>100.00%</b>             | <b>\$2,613,169</b>                   |

### Cost Allocations Based on Vehicle Inventory

| Entity                  | FD&O Inventory<br>(F) | 2023/24<br>Vehicle Insurance<br>Charges<br>(G) |
|-------------------------|-----------------------|--|
| Campus Annual Premium   | 314                   | \$96,199                                       |
| Rate per Vehicle        |                       | \$306  |
| Housing                 | 22                    | \$6,740  |
| Parking                 | 27                    | \$8,272  |
| CSU Operating Fund      | 265                   | \$81,187                                       |
| <b>TOTAL UNIVERSITY</b> | <b>314</b>            | <b>\$96,199</b>                                |

**Footnotes:**

- (A) Premiums per the 2023/24 CSURMA Premium. The premium for the Interdisciplinary Science Building has been estimated based on premium rate and approximate building construction cost; the campus may not be charged the full premium for 2023/24 year.
- (B) SPL and SAFECLIP are categorized as CSU Operating expenses and the costs are reduced from the Liability Premium allocated to the campus. The AIME Premium is paid by the University.
- (C) Personnel expenditures include all salary, wages, and benefits.
- (D) Other includes Trusts, applied as a 1% charge to actual expenditures during the fiscal year. For ease of calculation, the entire cost allocation to Other Trusts will be applied to the Workers' Compensation Premium.
- (E) Expenditures include all operating fund expenses except transfers.
- (F) Detailed listing of vehicles for cost allocations provided by Auto Shop.
- (G) Cost per vehicle information is calculated by dividing the total vehicle insurance cost by number of vehicles.

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### PROPERTY / BUILDING INSURANCE PREMIUMS

| Site   | Building Description                         | Occupied As                             | 2022/23 Values | 2022/23 Premium    | Change in Property Premium Over Prior Year | 2023/24 Values (A) | 2023/24 Premium (A) |
|--|--|---|----------------|--------------------|--|--------------------|---------------------|
| <b>Student Union (Trust)</b>   |  |   |                |                    |  |                    |                     |
| 1  | Auto Bank Teller Building                    | ATM                                     | \$286,008      | \$334              | 11.40%                                     | \$307,459          | \$372               |
| 3  | Student Union                                | College - General                       | \$113,823,252  | \$133,095          | 11.40%                                     | \$151,305,499      | \$148,270           |
| 177  | Event Center                                 | College - General                       | \$54,766,972   | \$64,040           | 11.40%                                     | \$58,874,495       | \$71,342            |
| 115  | Spartan Recreation & Aquatic Center          | Student Recreational Facilities         | \$140,749,301  | \$164,580          | 11.40%                                     | \$151,305,499      | \$183,345           |
| <b>Student Union (Trust) Total</b>                                   |  |   |                | <b>\$362,049</b>   | <b>11.40%</b>                              |                    | <b>\$403,329</b>    |
| <b>Parking</b>   |  |   |                |                    |  |                    |                     |
| 53   | North Parking Facility (10th Street)         | Parking Structure / Offices             | \$49,123,936   | \$57,441           | 11.40%                                     | \$52,808,231       | \$63,990            |
| 54   | South Parking Facility (7th Street)          | Parking Structure                       | \$49,045,698   | \$57,350           | 11.40%                                     | \$52,724,125       | \$63,889            |
| 55   | West Parking Facility (4th Street)           | Parking Structure                       | \$28,327,615   | \$33,124           | 11.40%                                     | \$30,452,186       | \$36,901            |
| 133  | University Police Department Building        | Police Station / Offices                | \$6,761,279    | \$7,906            | 11.40%                                     | \$7,268,375        | \$8,807             |
| 187  | Multi-Level Parking & Sports Field Facility  | Parking Structure                       | \$42,152,469   | \$49,289           | 11.40%                                     | \$45,313,904       | \$54,909            |
| <b>Parking Services Total</b>  |  |   |                | <b>\$205,110</b>   | <b>11.40%</b>                              |                    | <b>\$228,496</b>    |
| <b>Housing</b>   |  |   |                |                    |  |                    |                     |
| 89   | Washburn Hall                                | Dorm                                    | \$9,487,843    | \$11,094           | 11.40%                                     | \$10,156,906       | \$12,359            |
| 90   | Joe West Hall                                | Dorm                                    | \$40,245,476   | \$47,060           | 11.40%                                     | \$43,130,762       | \$52,426            |
| 91   | Dining Commons                               | Cafeteria                               | \$8,509,894    | \$9,951            | 11.40%                                     | \$9,148,136        | \$11,086            |
| 151  | Campus Village - Building A (Faculty/Staff)  | Apartment - High Rise                   | \$42,222,664   | \$49,372           | 11.40%                                     | \$44,864,364       | \$55,001            |
| 152  | Campus Village - Building B (Upper Classmen) | Apartment - High Rise                   | \$232,405,824  | \$271,755          | 11.40%                                     | \$249,011,261      | \$302,740           |
| 153  | Campus Village - Building C (Freshmen)       | Apartment - High Rise                   | \$47,307,573   | \$55,317           | 11.40%                                     | \$50,330,641       | \$61,624            |
| 156  | Campus Village 2                             | Apartment - High Rise                   | \$152,585,772  | \$178,421          | 11.40%                                     | \$164,029,705      | \$198,764           |
| <b>University Housing Total</b>                                      |  |   |                | <b>\$622,970</b>   | <b>11.40%</b>                              |                    | <b>\$694,000</b>    |
| <b>Student Health</b>  |  |   |                |                    |  |                    |                     |
| 116  | Student Wellness Center                      | Medical/Doctor's Offices, Meeting Rooms | \$44,201,434   | \$51,685           | 11.40%                                     | \$47,516,542       | \$57,578            |
| <b>Student Health Total</b>  |  |   |                | <b>\$51,685</b>    | <b>11.40%</b>                              |                    | <b>\$57,578</b>     |
| <b>City of San Jose (MLK)</b>  |  |   |                |                    |  |                    |                     |
| 134  | DR Martin Luther King JR. Library            | Library - High End                      | \$204,381,674  | \$238,986          | 11.40%                                     | \$219,710,300      | \$266,235           |
|  |  |   |                |                    |  |                    |                     |
| CSU Op Fund Portion (59%)  |  |   |                | \$141,002          | 11.40%                                     |                    | \$157,079           |
| <b>City of San Jose Total (41%)</b>                                  |  |   |                | <b>\$97,984</b>    | <b>11.40%</b>                              |                    | <b>\$109,156</b>    |
| <b>Professional &amp; Continuing Education (PaCE)</b>                |  |   |                |                    |  |                    |                     |
| Interdisciplinary Science Building                                   |  |   | \$0            | \$0                |  | \$200,000,000      | \$262,040           |
|  |  |   |                |                    |  |                    |                     |
| CSU Op Fund Portion (81.25%)   |  |   |                |                    |  |                    | \$212,908           |
| <b>Professional &amp; Continuing Education (PaCE) Total (18.75%)</b> |  |   |                |                    |  |                    | <b>\$49,133</b>     |
| <b>TOTAL NON-CSU OPERATING FUND</b>                                  |  |   |                | <b>\$1,339,798</b> | <b>15.07%</b>                              |                    | <b>\$1,541,693</b>  |
| <b>TOTAL CSU OPERATING FUND</b>                                      |  |   |                | <b>\$1,393,156</b> | <b>7.88%</b>                               |                    | <b>\$1,502,870</b>  |
| <b>TOTAL UNIVERSITY</b>  |  |   |                | <b>\$2,732,954</b> | <b>11.40%</b>                              |                    | <b>\$3,044,563</b>  |

Footnotes:

(A) The 2023/24 premiums are based on the CSURMA data and 2023/24 property values.

(B) The premium cost share to the City of San Jose for expenses associated with the MLK Library are processed separately from campus entries.

(C) The premium for the Interdisciplinary Science Building has been estimated based on premium rate and approximate building construction cost. The campus may not be charged the full premium for 2023/24 year. The premium cost share to the PaCE program is projected based on 1.5 of the 8 floors in the building. See notes on the Facilities Use Fees page.

(D) Premiums will be allocated to units at the time of pass-down charges from the C.O. (first quarter of the fiscal year).

## 2023/24 Cost Allocations to Non-CSU Operating Fund Entities

### DETAIL OF COST ALLOCATION CHARGES FOR PROFESSIONAL & CONTINUING EDUCATION (PaCE)

|   | Estimated Credit<br>Revenue (A) | Percentage<br>Distribution (B) | Allocated Revenue<br>Share |
|---|---------------------------------|--------------------------------|----------------------------|
| Special Session Revenue                               | \$35,890,472                    | 11.0%                          | \$3,947,952                |
| Summer Credit Revenue                                 | \$9,149,815                     | 11.0%                          | \$1,006,480                |
| SJSU Online Revenue                                   | \$5,808,720                     | 11.0%                          | \$638,959                  |
| <b>Total Anticipated Credit Revenue</b>               | <b>\$50,849,007</b>             |                                | <b>\$5,593,391</b>         |
| <b>Cost Allocations</b>                               |                                 |                                |                            |
| Open University Reimbursement (C)                     |                                 |                                | \$269,411                  |
| Facility Use Fees (D)                                 |                                 |                                | \$446,838                  |
| IT Services   |                                 |                                | \$266,930                  |
| UPD Safety & Response                                 |                                 |                                | \$395,031                  |
| Library Security Staffing (E)                         |                                 |                                | \$66,755                   |
| Property Premium (F)                                  |                                 |                                | \$49,133                   |
| Worker's Comp.  |                                 |                                | \$142,356                  |
| IDL/NDI/UI  |                                 |                                | \$79,710                   |
| Liability   |                                 |                                | \$236,588                  |
| <b>Subtotal Other Cost Allocations</b>                |                                 |                                | <b>\$1,952,751</b>         |
| <b>Balance to Business and Financial Services Fee</b> |                                 |                                | <b>\$3,640,640</b>         |

As % of Displayed Anticipated Credit Revenue

7.2%

Footnotes:

(A) Special Session, Summer Credit, and Open University Revenue per 2023/24 College of Professional and Global Education Business Plan. SJSU Online Revenue per 2023/24 SJSU Online Business Plan.

(B) Under the current PaCE Revenue Share model, 11% revenue is directed to the Division of Administration & Finance for the Business and Financial Services Fee as well as other cost allocations outside of the Division.

(C) 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.

(D) See the Facility Use Fees page for additional detail on the use of State classrooms and 1.5 floors of the Interdisciplinary Science Building. The College of Professional & Global Education (CPGE) also occupies space in the Student Union and makes a payment to the Student Union (Trust) for use of that space.

(E) The Library Security Staffing charge represents MLK Library-specific security staffing costs, which are in addition to the UPD Safety and Response which are allocated based on reports/incidents. The Library Security Staffing amount is based on 2021/22 actual costs for Library Security personnel \* 10% based on the PaCE share of 2021/22 student FTES, as reported by Institutional Research.

(F) The property premium shown is an estimate for the Interdisciplinary Science Building once it is online. The campus may not be charged the full premium for 2023/24 year. See the Property / Building Insurance Premiums page for further detail.