


May 26, 2023

To: Charlie Faas, Vice President for Administration and Finance and Chief Financial Officer

From: Susan Jaynes, Senior Director of Budget Planning & Financial Management 

Re: 2023/24 Preliminary Cost Allocation Plan

In accordance with ICSUAM policy number 3552.01 Cost Allocation / Reimbursement Plans for the CSU Operating Fund, the campus Cost Allocation Plan (“CAP”) is prepared each year. A “Preliminary” estimate of cost allocations is released in the spring for budget planning purposes and later a “Fall Update” is released with the final cost allocations.

In preparation for the 2023/24 Preliminary Cost Allocation Plan, the Office of Budget & Financial Management engaged in a more thorough review of the practices and approaches for the cost allocations. The goal of revisiting the methods was to 1) ensure appropriate and thoughtful cost recovery, reflective of changes to the institution and investments made since the last holistic review of the methods was undertaken; and 2) employ methods that promote transparency, predictability and consistency, efficiency, and timeliness. As a result of that review, the following changes highlighted below were incorporated into the 2023/24 Preliminary Cost Allocation Plan.

Business & Financial Services

What is known as the “Business and Financial Services fee” is a compilation of support costs from the Division of Administration & Finance, University Personnel, and other legacy costs that were part of the Division years ago. For many entities (self-support units, enterprise programs, and auxiliary organizations), the charge is calculated based on the revenue generated by the unit. Other entities including the auxiliary organizations and Lottery are based on a legacy charge that is adjusted each year by employee general salary increase (GSI) rate. An assessment was conducted to determine if the historical methodologies reasonably allocated costs for the relative shares of support services. The 2023/24 Preliminary Cost Allocation Plan updates the methodology used for the Housing, Lottery, and the Student Union entities to align with other campus programs based on the percentage of revenue model. This method more closely aligns with the share of student fee and revenue transactions, payroll and employee staffing, procurement and payment volumes, and program management requirements. The rate charged to Parking has also been updated to account for the program’s management of parking fees and fines revenue that is not generated through student fees and accounts.

University Police Department Safety & Response Fee

The previous UPD Security Fee was based on the budgeted cost of the University Police Department (UPD), the count of faculty, staff and student-residents, and campus hours for residents. For the 2023/24 Preliminary Cost Allocation Plan, the fee is re-framed as the “University Police Department Safety & Response Fee” to better reflect the wide range of support provided by the department to the campus community at large. The

department's operations include the cost of field operations for patrol and prevention, incident response and investigations; programs such as the Safety Escort and Safe Ride; administrative support services including dispatch, reporting, property and evidence; campus trainings; as well as the department's operational costs (equipment, UPD training).

The prior closed year 2021/22 CSU Operating Fund costs of the department have been allocated based on 2021/22 UPD Incident Report data provided by location, which is a proxy measure of the distribution and frequency of department resources deployed across the service areas and entity locations. The UPD expenditures for Central, Administrative and, Special Operations departments have been allocated based on the count of all reports. The UPD Field Operations expenditures have been allocated based on the count of all reports excluding reports filed by Housing Security Officers (HSO), Parking Enforcement Officers (PEO), and Library Security Officers (LSO) at the program's location, given those field personnel are supported directly by the respective program.

The costs associated with the UPD Safety & Response Fees for academic, administrative, and library locations as well as the cost of MLK Library Security have been further allocated across State and PaCE based on the proportion of student type, with the PaCE charges shown as supported by the existing revenue share assigned to the Division of Administration & Finance.

Separate from the changes to the cost methodologies described above, the 2023/24 Preliminary Cost Allocation Plan conveys the standard annual updates to the CAP charges which include updates based on the 2023/24 "Early-Bird" insurance premium projections provided by CSURMA, FTE data for students, employees, and on-campus residents, use of State space, and any known contractual cost increases.

The Preliminary plan will be updated in the fall based on actual 2022/23 year-end expenditure data as needed, 2023/24 insurance premiums, and information from 2023/24 business plans such as revenue projections, student enrollment, and employee counts.

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

DocuSigned by:

 A8A67319C3F8409...

6/8/2023

Charlie Faas, VP for Administration & Finance and CFO

Date

Cc: Distribution List

Distribution List:

Academic Affairs

Vincent J. Del Casino Jr., Provost and Senior Vice President for Academic Affairs
Sami Monsur, Associate Vice President, Academic Business & Strategic Operations
Heidi Wong, Director for Budget Planning and Operations
Namrata Shukla, Interim Dean, College of Professional and Global Education
Scott Broberg, Senior Director of Operations and Finance, College of Professional and Global Education
Ronald Rogers, Vice Provost for Academic Innovation and Institutional Effectiveness
Shannon Miller, Dean, College of Humanities and the Arts
Chris Burrill, Executive Managing Director, Hammer Theatre

Administration & Finance and Spartan Shops

Ninh Pham-Hi, Director of Internal Control, Administration and Finance
Sara Bonakdar, Senior Director of Business Services
Zeltzin Islas Barron, Associate Director of Commercial Services
Michael Carroll, Chief of Police
Michael Santos, Captain, University Police Department
Eric Cross, Manager, Parking Services
Mai Phan, Resources & Operations Manager for University Police Department
Traci Ferdolage, Sr. Associate Vice President, Facilities Development & Operations

Information Technology

Bob Lim, Vice President for Information Technology and Chief Information Officer
Kara Li, Associate Vice President of Strategic Planning & Portfolio Management

Intercollegiate Athletics

Jeff Konya, Director of Athletics
Bethany Hobbs-Helmus, Senior Associate AD for Finance

Research & Innovation and Research Foundation

Mohamed Abousalem, Vice President for Research & Innovation
Patricia Rodriguez, Administrative Resources Specialist

Andrew Exner, Executive Director, Research Foundation

Student Affairs, Associated Students, and Student Union

Patrick Day, Vice President for Student Affairs

Charita Hill-Avent, Director of Resource Management

Sonja Daniels, Associate Vice President for Campus Life

Catherine Voss Plaxton, Associate Vice President for Health, Wellness and Student Services

Eric Rollerson, Executive Director of University Housing Services

James Westbrook, Interim Executive Director, Associated Students

Tamsen Burke, Executive Director, Student Union, Inc.

David Alves, Associate Director of Finance and Accounting, Student Union, Inc.

University Advancement and Tower Foundation

Lisa Millora, Interim Vice President for University Advancement and CEO of the Tower Foundation

Robin Reynolds, Interim 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	\$122,531 (A)	\$198,094		\$3,544	\$197,320							\$521,489
Athletics	(B)											\$0
City of San Jose for MLK Library						\$4,132	\$2,314	\$11,265		\$109,790	\$127,501	\$127,501
Hammer Theatre	\$42,000 (D)	\$56,040			\$11,028						\$0	\$109,068
Housing	\$989,586	\$1,262,998	\$6,132,405 (L)	\$342,953	\$871,385	\$33,399	\$18,701	\$272,961	\$6,740	\$698,032	\$1,029,833	\$10,629,160
Lottery	\$134,050					\$803	\$450	\$13,287			\$14,540	\$148,590
PaCE	\$3,600,862 (C)	\$258,287		\$446,838 (H)	\$395,031	\$117,294	\$65,677	\$239,452		\$49,133	\$471,556	\$5,172,574
Parking	\$474,485 (D)	\$127,588	\$814,122 (L)	\$393,658	\$1,542,024	\$8,357	\$4,679	\$31,668	\$8,272	\$229,824	\$282,800	\$3,634,676
Research Foundation	\$84,124 (E)	\$828,069	\$100,000	\$187,200	\$13,391						\$0	\$1,212,784
iGateways	(F)			\$45,432 (I)							\$0	\$45,432
Spartan Shops	\$593,004 (G)	\$298,439		\$915,000 (J)	\$394						\$0	\$1,806,837
Student Health	\$795,187 (D)	\$544,300	\$463,168 (L)	\$17,802	\$44,111	\$37,671	\$21,093	\$70,340		\$57,913	\$187,017	\$2,051,585
Student Union, Inc.		\$354,484									\$0	\$354,484
Student Union (Trust)	\$1,320,000 (D)		\$3,000,000 (L)	\$322,617	\$406,455			\$58,288		\$405,672	\$463,960	\$5,513,032
Tower Foundation	\$42,659 (E)	\$72,982		\$27,840	\$1,182						\$0	\$144,663
Trusts, Other	\$15,000 (D)					\$7,409	\$4,149	\$84,097			\$95,655	\$110,655
TOTAL NON-CSU OPERATING FUND	\$ 8,213,488	\$ 4,001,281	\$ 10,509,695	\$ 2,702,884	\$ 3,482,320	\$ 209,065	\$ 117,063	\$ 781,358	\$ 15,012	\$ 1,550,363	\$ 2,672,861	\$ 31,582,530
TOTAL CSU OPERATING FUND						\$1,466,919	\$821,380	\$1,830,088	\$81,187	\$1,773,925	\$5,973,499	*****
TOTAL UNIVERSITY						\$1,675,984	\$938,443	\$2,611,446	\$96,199	\$3,324,288	\$8,646,360	*****

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 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.

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

BUSINESS & FINANCIAL SERVICES

Cost Allocations for Units Adjusted by 3.0% GSI/Merit Increase

Entity	2022/23 Charges	3.0% Increase (A)	2023/24 Charges
Associated Students	\$118,962	\$3,569	\$122,531
Foundations (Research and Tower)	\$123,090	\$3,693	\$126,783 (B)
Spartan Shops	\$575,732	\$17,272	\$593,004 (C)
Total	\$817,784	\$24,534	\$842,318

Split of Research and Tower Foundation

Entity	2021/22 Actual Exp. (B)	Pro-rata share	2023/24 Charges
Research Foundation	\$55,225,258	66.35%	\$84,124
Tower Foundation	\$28,004,595	33.65%	\$42,659
Total	\$83,229,853	100%	\$126,783

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	\$49,479,319	2.0%	\$989,586
Lottery	68002	\$2,681,000	5.0%	\$134,050 (D)
PaCE	48000	\$47,023,397		\$3,264,697 (E)
Parking				(F)
Parking Fines and Forfeitures	55000	\$345,500	5.0%	\$17,275
Parking Fees	56000	\$9,144,190	5.0%	\$457,210
Student Health				(H)
Student Health Services Fee	51000	\$13,088,493	5.0%	\$654,425
Student Health Facilities Fee	52000	\$2,640,495	5.0%	\$132,025
Student Health Voluntary Fee	51001	\$174,740	5.0%	\$8,737
Student Union (Trust)	73000	\$26,400,000	5.0%	\$1,320,000 (I)
Trusts, Other	various		8.0%	\$15,000 (G)
Total Based on Anticipated Revenue		\$151,502,134		\$7,035,005

TOTAL COST ALLOCATION	\$7,877,323
------------------------------	--------------------

Footnotes:

- (A) The Business and Financial Services fee reflects a 3.0% 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 Preliminary Lottery Budget (B-Memo 2023-01).
- (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 2022/23 Business Plan.
- (G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Hammer Theatre estimate is based on the 2022/23 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 2022/23 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 (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D)	2022/23 Charges
Rate per FTE		\$5,213	\$445	Varies	
Self-Support Units					
Housing	67.00	\$349,271	\$29,815	\$883,912	\$1,262,998
PaCE	45.65	\$237,973	\$20,314		\$258,287
Parking	22.55	\$117,553	\$10,035		\$127,588
Student Health	96.20	\$501,491	\$42,809		\$544,300
Student Union (Trust)					\$0
Subtotal Self-Support Units	231.40	\$1,206,288	\$102,973	\$883,912	\$2,193,173
Auxiliaries					
Associated Students	38.00	\$198,094			\$198,094
Research Foundation (E)	55.50	\$289,322		\$538,747	\$828,069
Spartan Shops (F)	3.50	\$18,246		\$280,193	\$298,439
Student Union Inc.	68.00	\$354,484			\$354,484
Tower Foundation	14.00	\$72,982			\$72,982
Subtotal Auxiliaries	179.00	\$933,128	\$0	\$818,940	\$1,752,068
Other Entities					
Hammer Theatre	10.75	\$56,040			\$56,040
Subtotal Other Entities	10.75	\$56,040	\$0	\$0	\$56,040
TOTAL COST ALLOCATION					\$4,001,281

Footnotes:

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

(B) Baseline Services fee reflects a 3.0% 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	\$6,132,405
Parking	\$814,122
Research Foundation	\$100,000
Student Health	\$463,168
Student Union (Trust)	\$3,000,000
TOTAL COST ALLOCATION	\$10,509,695

Footnotes:

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

(B) 2023/24 charges shown are preliminary and are calculated based on a 3% increase over the prior year. The annual budget 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 Facility Use Fee	Change Over Prior Year	2023/24 Facility Use Fee
	Gross Sq. Ft.	\$1.00 per Sq. Ft. x 12	Assignable Sq. Ft.	\$2.00 per Sq. Ft. x 12	Building Footprints	Grounds Surround Bldg	Total Sq. Ft.	\$1.00 per Sq. Ft.				
Associated Students Housing					3,544	-	\$3,544	\$3,544	(A)	\$3,544	\$0	\$3,544
PaCE - Classrooms			1,087	\$26,088				\$342,953	(B)	\$342,953	\$0	\$342,953
PaCE - Interdisciplinary Science Building			17,531	\$420,750					(C)	\$80,808	-\$54,720	\$26,088
Parking								\$393,658	(D)	\$0	\$420,750	\$420,750
Research Foundation: Sponsored Activities								\$393,658	(E)	\$393,658	\$0	\$393,658
Research Foundation: iGateways			1,893	\$45,432					(F)	\$187,200	\$0	\$187,200
Spartan Shops									(G)	\$45,432	\$0	\$45,432
Student Health Center					17,802		\$17,802	\$17,802	(H)	\$915,000	\$0	\$915,000
Student Union (Trust)					270,608	52,009	\$322,617	\$322,617	(I)	\$17,802	\$0	\$17,802
Tower Foundation			1,160	\$27,840					(J, K)	\$322,617	\$0	\$322,617
									(L)	\$22,272	\$5,568	\$27,840
TOTAL COST ALLOCATION										\$2,331,286	\$371,598	\$2,702,884

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 Housing and Student Union (Trust) for use of programs' space.

(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
Total	14,674	\$3,662,387	23,409	\$3,377,180		\$7,039,567
TOTAL UNIVERSITY						\$7,039,567
TOTAL NON-CSU OPERATING FUND						\$3,482,320
TOTAL CSU OPERATING FUND						\$3,557,247

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 "Early-Bird" Projected Premiums (A)	
Workers' Compensation Program	\$1,675,984
IDL / NDI / UI Program	\$938,443
Risk Liability Program (B)	\$2,611,446
Student Professional Liability (B)	\$0
Student Academic Field Exp. for Credit Liability (B)	\$0
Vehicle Insurance	\$96,199
Property Insurance Program	\$3,062,248
Property Insurance Program Estimate for Interdisciplinary Science Building	\$262,040
AIME Program (B)	\$558,511
TOTAL UNIVERSITY	\$9,204,871

Cost Allocations Based on Personnel Expenses

Entity	2021/22 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$1,675,984	\$938,443
Housing	\$8,474,127	1.99%	\$33,399	\$18,701
Lottery	\$203,852	0.05%	\$803	\$450
MLK-City	\$1,048,442	0.25%	\$4,132	\$2,314
Other Incl Trust (D)	\$1,879,915	0.44%	\$7,409	\$4,149
PaCE	\$29,760,170	7.00%	\$117,294	\$65,677
Parking	\$2,120,331	0.50%	\$8,357	\$4,679
Student Health	\$9,557,916	2.25%	\$37,671	\$21,093
Student Union (Trust)	\$0	0.00%	\$0	\$0
CSU Operating Fund	\$372,192,389	87.53%	\$1,466,919	\$821,380
TOTAL UNIVERSITY	\$425,237,141	100.00%	\$1,675,984	\$938,443

Cost Allocations Based on Total Expenditures

Entity	2021/22 Total Expenditures (E)	% of Total Expenditures	2023/24 Risk Liability Charges
Campus Annual Premium			\$2,611,446
Housing	\$47,181,928	10.45%	\$272,961
Lottery	\$2,296,644	0.51%	\$13,287
MLK-City	\$1,947,258	0.43%	\$11,265
Other Incl Trust (D)	\$14,536,339	3.22%	\$84,097
PaCE	\$41,389,821	9.17%	\$239,452
Parking	\$5,473,834	1.21%	\$31,668
Student Health	\$12,158,411	2.69%	\$70,340
Student Union (Trust)	\$10,075,138	2.23%	\$58,288
CSU Operating Fund	\$316,334,754	70.08%	\$1,830,088
TOTAL UNIVERSITY	\$451,394,127	100.00%	\$2,611,445

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

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

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2023/24 Vehicle Insurance Charges (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
TOTAL UNIVERSITY	314	\$96,199

Footnotes:

(A) Premiums per the 2023/24 CSURMA "Early-Bird" Projections. 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. Base will be updated in Fall to 2022/23 actuals.

(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. The base will be updated in Fall to 2022/23 actuals.

(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.

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	2022/23 Values (A)	2023/24 Premium (A)
Student Union (Trust)							
1	Auto Bank Teller Building	ATM	\$286,008	\$334	12.05%	\$286,008	\$374
3	Student Union	College - General	\$113,823,252	\$133,095	12.05%	\$113,823,252	\$149,132
177	Event Center	College - General	\$54,766,972	\$64,040	12.05%	\$54,766,972	\$71,756
115	Spartan Recreation & Aquatic Center	Student Recreational Facilities	\$140,749,301	\$164,580	12.05%	\$140,749,301	\$184,410
Student Union (Trust) Total				\$362,049	12.05%		\$405,672
Parking							
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$49,123,936	\$57,441	12.05%	\$49,123,936	\$64,362
54	South Parking Facility (7th Street)	Parking Structure	\$49,045,698	\$57,350	12.05%	\$49,045,698	\$64,260
55	West Parking Facility (4th Street)	Parking Structure	\$28,327,615	\$33,124	12.05%	\$28,327,615	\$37,115
133	University Police Department Building	Police Station / Offices	\$6,761,279	\$7,906	12.05%	\$6,761,279	\$8,859
187	Multi-Level Parking & Sports Field Facility	Parking Structure	\$42,152,469	\$49,289	12.05%	\$42,152,469	\$55,228
Parking Services Total				\$205,110	12.05%		\$229,824
Housing							
89	Washburn Hall	Dorm	\$9,487,843	\$11,094	12.05%	\$9,487,843	\$12,431
90	Joe West Hall	Dorm	\$40,245,476	\$47,060	12.05%	\$40,245,476	\$52,730
91	Dining Commons	Cafeteria	\$8,509,894	\$9,951	12.05%	\$8,509,894	\$11,150
151	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	\$42,222,664	\$49,372	12.05%	\$42,222,664	\$55,321
152	Campus Village - Building B (Upeer Classmen)	Apartment - High Rise	\$232,405,824	\$271,755	12.05%	\$232,405,824	\$304,499
153	Campus Village - Building C (Freshmen)	Apartment - High Rise	\$47,307,573	\$55,317	12.05%	\$47,307,573	\$61,982
156	Campus Village 2	Apartment - High Rise	\$152,585,772	\$178,421	12.05%	\$152,585,772	\$199,919
University Housing Total				\$622,970	12.05%		\$698,032
Student Health							
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$44,201,434	\$51,685	12.05%	\$44,201,434	\$57,913
Student Health Total				\$51,685	12.05%		\$57,913

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	2022/23 Values (A)	2023/24 Premium (A)
City of San Jose (MLK)							
134	DR Martin Luther King JR. Library	Library - High End	\$204,381,674	\$238,986	12.05%	\$204,381,674	\$267,781
		CSU Op Fund Portion (59%)		\$141,002	12.05%		\$157,991
		City of San Jose Total (41%)		\$97,984	12.05%		\$109,790
Professional & Continuing Education (PaCE)							
	Interdisciplinary Science Building				Estimated	\$200,000,000	\$262,040
		CSU Op Fund Portion (81.25%)					\$212,908
		Professional & Continuing Education (PaCE) Total (18.75%)					\$49,133
TOTAL NON-CSU OPERATING FUND				\$1,339,798	15.72%		\$1,550,363
TOTAL CSU OPERATING FUND				\$1,393,156	27.33%		\$1,773,925
TOTAL UNIVERSITY				\$2,732,954	21.64%		\$3,324,288

Footnotes:

(A) The 2023/24 estimated premiums are based on the CSURMA "Early-Bird" projections data and 2022/23 property values. The annual premium increase of 12.05% has been applied to all sites for the Preliminary estimate. The Fall Update of the Cost Allocation Plan will be updated to reflect any new or additional information provided by CSURMA.

(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 Revenue (A)	Percentage Distribution (B)	Allocated Revenue Share
Special Session Revenue	\$33,836,980	11.0%	\$3,722,068
Summer Credit Revenue	\$9,652,701	11.0%	\$1,061,797
SJSU Online Revenue	\$3,533,716	11.0%	\$388,709
Total Anticipated Credit Revenue	\$47,023,397		\$5,172,574
Cost Allocations			
Open University Reimbursement (C)			\$269,411
Facility Use Fees (D)			\$446,838
IT Services			\$258,287
UPD Safety & Response			\$395,031
Library Security Staffing (E)			\$66,755
Property Premium (F)			\$49,133
Worker's Comp.			\$117,294
IDL/NDI/UI			\$65,677
Liability			\$239,452
Subtotal Other Cost Allocations			\$1,907,877
Balance to Business and Financial Services Fee			\$3,264,697

As % of Displayed Anticipated Credit Revenue

6.9%

Footnotes:

(A) Special Session and SJSU Online Revenue projected by ABSO May 2023. Summer Credit and Open University Revenue per 2022/23 College of Professional and Global Education Business Plan. The Fall Cost Allocation Plan will rely on the submitted 2023/24 Business Plans.

(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.