

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 Update of the perating Fund entities. Attached is a summary of the plan

cation Plan, the Fall Update reflects the following: 2022/23

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	on Plan with your signature below
Charlie Faas, VP for Administration & Finance and CFO	 Date

Cc: Distribution List



SUMMARY OF COST ALLOCATIONS BY ENTITY

						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
TOTAL NON-CSU OPERATING FUND		\$ 4,152,613	\$ 10,483,618 \$	2,952,884	\$ 3,482,320 \$	242,375	\$ 135,713	\$ 557,441 \$	15,012	\$ 1,541,693	\$ 2,492,234	\$ 32,229,009
TOTAL CSU OPERATING FUND						\$1,452,398	\$813,249	\$2,055,729	\$81,187	\$1,502,870	\$5,905,433	******
TOTAL UNIVERSITY						\$1,694,773	\$948,962	\$2,613,170	\$96,199	\$3,044,563	\$8,397,667	******

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

Footnotes:

(A) Fixed charges.

(C) Professional and Continuing Education (PaCE) estimated charge; reviewed and transferred after all other costs have been posted. Business & Financial Services includes OU Reimbursj0 o0char Se Librar(o802curito80taffducaes.)Tj0 -3.- 0 TD(t(f).9P29B.l8e8G&i0,n (9B.buca2)) (Pace 2016) (Pace 20

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D)	2023/24 Charges
Rate per FTE		\$5,314	\$445	Varies	
Self-Support Units					
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
Subtotal Self-Support Units	247.80	\$1,316,810	\$110,271	\$883,912	\$2,310,993
Auxiliaries					
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
Subtotal Auxiliaries	181.70	\$965,554	\$0	\$818,940	\$1,784,494
Other Fullities					
Other Entities Hammer Theatre	10.75	¢E7 104			¢E7 104
Subtotal Other Entities	10.75 10.75	\$57,126 \$57,126	\$0	\$0	\$57,126 \$57,126
Subtotal Other Elittles	10.73	φ 37,120	ΦU	ΦU	Φ37,120
TOTAL COST ALLOCATION					\$4,152,613

⁽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).

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

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
TOTAL COST ALLOCATION	\$10,483,618

- (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.

FACILITY USE FEES Per EO 1000: Char			

UNIVERSITY POLICE DEPARTMENT SAFETY and RESPONSE FEE

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

			Central, Adn	nin, Special	%	2023/24
Entity	UPD Field	Operations	Opera	tions	Students	Charges
	Adjusted					Total Allocated
	Reports	Allocated Cost	Total Reports	Allocated Cost		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	34		34	\$4,905		\$13,391
House		\$8,486				
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

⁽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.

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

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
TOTAL UNIVERSITY	\$8,980,207

Cost Allocations Based on Personnel Expenses

			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
TOTAL UNIVERSITY	\$425,237,141	101.12%	\$1,694,773	\$948,962

Cost Allocations Based on Total Expenditures

Entity Campus Annual Premium	2022/23 Total Expenditures (E)	% of Total Expenditures	2023/24 Risk Liability Charges \$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
TOTAL UNIVERSITY	\$540,863,239	100.00%	\$2,613,169

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:

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

- (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 informat

PROPERTY / BUILDING INSURANCE PREMIUMS

Site	Building Description	Occupied As

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

	Estimated Credit Revenue (A)	Percentage Distribution (B)	Allocated Revenue 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
Total Anticipated Credit Revenue	\$50,849,007		\$5,593,391
Cost Allocations			
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
Subtotal Other Cost Allocations			\$1,952,751
Balance to Business and Financial Services I	Fee		\$3,640,640

As % of Displayed Anticipated Credit Revenue

7.2%

- (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.