

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

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In accordance with ICSUAM Update of the Operating Fund entities. Attached is a summary of the plan

Allocation 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 Plan with your signature below.

\_\_\_\_\_  
Charlie Faas, VP for Administration & Finance and CFO

\_\_\_\_\_  
Date

Cc: Distribution List



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

### 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		\$0
Hammer Theatre	\$42,000 (D)	\$57,126			\$11,028								\$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.

(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.I8e8G&i0,n (9B.buca2



## 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)	2023/24 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:

(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.

## 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.

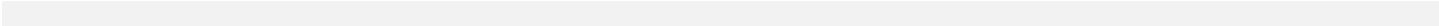
(C) FD&O provides maintenance services for site at Moss Landing where research is conducted. Effective for 2023/24, the SJSU Research Foundation will reimburse \$100,000 to the University for research-related facilities maintenance at Moss Landing.

(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: Char







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

### 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
AIIME Program (B)	\$558,511
<b>TOTAL UNIVERSITY</b>	<b>\$8,980,207</b>

### 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
<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 Total Expenditures (E)	% of Total Expenditures	2023/24 Risk Liability 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 (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
<b>TOTAL UNIVERSITY</b>	<b>314</b>	<b>\$96,199</b>

#### 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



## 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	\$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.