

September 18, 2024

To: Charlie Faas, Vice President for Administration and Finance and Chief Financial Officer
From: Maureen Pasag, Senior Associate Vice President for Finance and Business Services
Re: 2024/25 Cost Allocation Plan

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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 2024/25 Cost Allocation Plan (CAP) for non-CSU Operating Fund entities. Attached is a summary of the plan and supporting documentation.

It is the policy of the California State University (University) that campus President's ensure that costs incurred by the CSU Operating Fund for services, products, and facilities provided to CSU enterprise programs/activities/funds, auxiliary organizations and entities external to the university are properly and consistently recovered with cash and/or a documented exchange of value. Allowable direct costs incurred by the CSU Operating Fund shall be recovered based on actual costs incurred. Allowable and allocable indirect costs shall be recovered according to a cost allocation/reimbursement plan that utilizes a documented methodology for identification of indirect costs and a basis for allocation.

The 2024/25 CAP conveys the standard annual updates to the CAP charges, which include updates based on the 2024/25 "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 following year's CAP will be updated for actual 2023/24 year-end expenditure data as needed, 2024/25 insurance premiums, and information from 2024/25 business plans such as revenue projections, student enrollment, and employee counts.

Please indicate your approval of the attached 2024/25 Cost Allocation Plan with your signature below.

DocuSigned by:
Charlie Faas
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Charlie Faas, VP for Administration & Finance and CFO

9/27/2024

Date

Cc: Distribution List

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Judy Nagai, Vice President for University Advancement and Chief Executive Officer, Tower Foundation
Robin Reynolds, Chief Operating Officer, Tower Foundation
Chris Changras, Administrative Services Manager

2024/25 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	\$131,156 (A)	\$217,620		\$3,544	\$57,967							\$410,287
Athletics	(B)											\$0
City of San Jose for MLK Library						\$4,238	\$2,645	\$9,971		\$148,453	\$165,307	\$165,307
Hammer Theatre	\$42,000 (D)	\$59,985			\$25,516						\$0	\$127,501
Housing	\$2,229,259 (A)	\$1,293,612	\$6,253,424 (L)	\$342,953	\$1,287,514	\$32,804	\$20,470	\$104,542	\$8,755	\$1,203,841	\$1,370,412	\$12,777,173
Lottery	\$172,200 (A)					\$303	\$189	\$12,171			\$12,663	\$184,863
PaCE	\$3,912,253 (C)	\$279,259		\$420,750 (H)	\$453,384	\$133,162	\$83,092	\$244,671		\$66,820	\$527,745	\$5,593,391
Parking	\$510,804 (D)	\$129,839	\$820,650 (L)	\$393,658	\$1,368,352	\$9,018	\$5,627	\$32,266	\$10,745	\$310,755	\$368,411	\$3,591,714
Research Foundation	\$94,138 (E)	\$818,863	\$100,000	\$187,200	\$26,903						\$0	\$1,227,104
iGateways	(F)			\$0 (I)							\$0	\$0
Spartan Shops	\$634,745 (G)	\$313,733		\$1,054,122 (J)	\$1,387						\$0	\$2,003,987
Student Health	\$925,062 (D)	\$674,198	\$400,065 (L)	\$17,802	\$1,941	\$39,216	\$24,470	\$67,906		\$78,306	\$209,898	\$2,228,966
Student Union, Inc.		\$379,440									\$0	\$379,440
Student Union (Trust)	\$1,584,000 (D)		\$3,000,000 (L)	\$322,617	\$400,496			\$79,837		\$548,528	\$628,365	\$5,935,478
Tower Foundation	\$41,569 (E)	\$117,180		\$27,840	\$1,109						\$0	\$187,698
Trusts, Other	\$15,000 (D)					\$7,980	\$4,979	\$25,123			\$38,082	\$53,082
TOTAL NON-CSU OPERATING FUND	\$ 10,292,186	\$ 4,283,728	\$ 10,574,139	\$ 2,770,486	\$ 3,624,569	\$ 226,721	\$ 141,472	\$ 576,487	\$ 19,500	\$ 2,356,703	\$ 3,320,883	\$ 34,865,991
TOTAL CSU OPERATING FUND						\$1,358,601	\$847,757	\$2,125,965	\$105,456	\$1,792,170	\$6,229,949	*****
TOTAL UNIVERSITY						\$1,585,322	\$989,229	\$2,702,452	\$124,956	\$4,148,873	\$9,550,832	*****

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.

2024/25 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)	2024/25 Charges
Associated Students	\$124,910	\$6,246	\$131,156
Foundations (Research and Tower)	\$129,245	\$6,462	\$135,707 (B)
Spartan Shops	\$604,519	\$30,226	\$634,745 (C)
Total	\$858,674	\$42,934	\$901,608

Split of Research and Tower Foundation

Entity	2022/23 Actual Exp. (B)	Pro-rata share	2024/25 Charges
Research Foundation	\$59,131,535	69.37%	\$94,138
Tower Foundation	\$26,111,464	30.63%	\$41,569
Total	\$85,242,999	100%	\$135,707

Cost Allocation Estimates Based on Anticipated Revenue

Entity	Fund	2024/25 Estimated Revenue	% of Rev. Billed	2024/25 Estimated Charges
Hammer Theatre	65225	\$525,000	8.0%	\$42,000 (G)
Housing	71000	\$55,731,472	4.0%	\$2,229,259
Lottery	68002	\$2,870,000	6.0%	\$172,200 (D)
PaCE	48000	\$46,126,537		\$3,543,353 (E)
Parking				(F)
Parking Fines and Forfeitures	55000	\$495,400	6.0%	\$29,724
Parking Fees	56000	\$8,018,000	6.0%	\$481,080
Student Health				(H)
Student Health Services Fee	51000	\$12,551,104	6.0%	\$753,066
Student Health Facilities Fee	52000	\$2,551,685	6.0%	\$153,101
Student Health Voluntary Fee	51001	\$314,910	6.0%	\$18,895
Student Union (Trust)	73000	\$26,400,000	6.0%	\$1,584,000 (I)
Trusts, Other	various		8.0%	\$15,000 (G)
Total Based on Anticipated Revenue		\$155,584,108		\$9,021,678

TOTAL COST ALLOCATION	\$9,923,286
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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 the 2024/25 Lottery Budget (B-Memo 2024-01).
- (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 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.

2024/25 Cost Allocations to Non-CSU Operating Fund Entities

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D)	2024/25 Charges
Rate per FTE		\$5,580	\$445	Varies	
Self-Support Units					
Housing	68.00	\$379,440	\$30,260	\$883,912	\$1,293,612
PaCE	46.35	\$258,633	\$20,626		\$279,259
Parking	21.55	\$120,249	\$9,590		\$129,839
Student Health	111.90	\$624,402	\$49,796		\$674,198
Student Union (Trust)					\$0
Subtotal Self-Support Units	247.80	\$1,382,724	\$110,271	\$883,912	\$2,376,907
Auxiliaries					
Associated Students	39.00	\$217,620			\$217,620
Research Foundation (E)	50.20	\$280,116		\$538,747	\$818,863
Spartan Shops (F)	3.50	\$19,530		\$294,203	\$313,733
Student Union Inc.	68.00	\$379,440			\$379,440
Tower Foundation	21.00	\$117,180			\$117,180
Subtotal Auxiliaries	181.70	\$1,013,886	\$0	\$832,950	\$1,846,836
Other Entities					
Hammer Theatre	10.75	\$59,985			\$59,985
Subtotal Other Entities	10.75	\$59,985	\$0	\$0	\$59,985
TOTAL COST ALLOCATION					\$4,283,728

Footnotes:

(A) FTE estimate 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.

2024/25 Cost Allocations to Non-CSU Operating Fund Entities

FACILITIES MAINTENANCE SERVICES

Entity	2024/25 Charges
Housing	\$6,253,424
Parking	\$820,650
Research Foundation	\$100,000
Student Health	\$400,065
Student Union (Trust)	\$3,000,000
TOTAL COST ALLOCATION	\$10,574,139

Footnotes:

(A) MOUs established in 2023/24 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.

2024/25 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	2023/24 Facility Use Fee	Change Over Prior Year	2024/25 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					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			-	\$0					(C)	\$26,088	-\$26,088	\$0
PaCE - Interdisciplinary Science Building			17,531	\$420,750					(D)	\$420,750	\$0	\$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			-	\$0					(G)	\$45,432	-\$45,432	\$0
Spartan Shops									(H)	\$1,165,000	-\$110,878	\$1,054,122
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)	\$27,840	\$0	\$27,840
TOTAL COST ALLOCATION										\$2,952,884	-\$182,398	\$2,770,486

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) Comprehensive review of iGateways was conducted in Spring 2024. The classroom space will not be utilized.
- (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.

2024/25 Cost Allocations to Non-CSU Operating Fund Entities

UNIVERSITY POLICE DEPARTMENT SAFETY and RESPONSE FEE

UPD Field Operations			Central, Admin, Special Operations		Total
2022/23 UPD Expenditures (A)	\$3,883,553		2022/23 UPD Expenditures (A)	\$4,239,418	\$ 8,122,971
2022/23 Reports (B)			2022/23 Reports (B)		
Total Reports	32,799		Total Reports	32,799	
Less: HSO @ Housing	2,144				
Less: PEO @ Parking	364				
Less: LSO @ MLK Library	4,068				
Adjusted Reports	26,223		Total Reports	32,799	
Cost Per Report	\$148		Cost Per Report	\$129	

Entity	UPD Field Operations		Central, Admin, Special Operations		% Students	2024/25 Charges
	Adjusted Reports	Allocated Cost	Total Reports	Allocated Cost		
						Total Allocated Cost
Associated Students (C)	209	\$30,952	209	\$27,014		\$57,967
Hammer Theater	92	\$13,625	92	\$11,891		\$25,516
Housing	3,643	\$539,518	5,787	\$747,996		\$1,287,514
Off Campus	2,993	\$443,255	2,993	\$386,859		\$830,114
Parking	4,764	\$705,535	5,128	\$662,817		\$1,368,352
Research Foundation /International			97	\$12,538		\$26,903
House	97	\$14,365				
Spartan Shops	5	\$740	5	\$646		\$1,387
Health Center	7	\$1,037	7	\$905		\$1,941
Student Union	1,444	\$213,852	1,444	\$186,643		\$400,496
Tower Foundation	4	\$592	4	\$517		\$1,109
MLK Library (D)	1,325	\$196,229	5,393	\$697,069		\$893,298
State					89%	\$795,035
PaCE					11%	\$98,263
Academic/Administrative/Campus (D)	11,640	\$1,723,851	11,640	\$1,504,522		\$3,228,374
State					89%	\$2,873,253
PaCE					11%	\$355,121
Total	26,223	\$3,883,553	32,799	\$4,239,418		\$8,122,971
TOTAL UNIVERSITY						\$8,122,971
TOTAL NON-CSU OPERATING FUND						\$3,624,569
TOTAL CSU OPERATING FUND						\$4,498,402

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 2022/23 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 AS House, AS Print Shop, and Child Development Center locations.

(D) Split based on 2022/23 CY average student FTES, as reported by Institutional Research.

2024/25 Cost Allocations to Non-CSU Operating Fund Entities

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

2024/25 CSURMA Premiums (A)	
Workers' Compensation Program	\$1,585,323
IDL / NDI / UI Program	\$989,230
Risk Liability Program (B)	\$2,702,452
Student Professional Liability (B)	\$35,689
Student Academic Field Exp. for Credit Liability (B)	\$17,648
Vehicle Insurance	\$124,956
Property Insurance Program	\$4,148,873
AIME Program (B)	\$607,465
TOTAL UNIVERSITY	\$10,211,636

Cost Allocations Based on Personnel Expenses

Entity	2022/23 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$1,585,323	\$989,230
Housing	\$8,897,850	2.07%	\$32,804	\$20,470
Lottery	\$82,221	0.02%	\$303	\$189
MLK-City	\$1,149,545	0.27%	\$4,238	\$2,645
Other Incl Trust (D)	\$2,164,510	0.50%	\$7,980	\$4,979
PaCE	\$36,119,065	8.40%	\$133,162	\$83,092
Parking	\$2,446,183	0.57%	\$9,018	\$5,627
Student Health	\$10,636,865	2.47%	\$39,216	\$24,470
Student Union (Trust)	\$0	0.00%	\$0	\$0
CSU Operating Fund	\$368,508,079	85.70%	\$1,358,601	\$847,757
TOTAL UNIVERSITY	\$430,004,318	100.00%	\$1,585,322	\$989,229

Cost Allocations Based on Total Expenditures

Entity	2022/23 Total Expenditures (E)	% of Total Expenditures	2024/25 Risk Liability Charges
Campus Annual Premium			\$2,755,789
Housing	\$20,922,737	3.87%	\$104,542
Lottery	\$2,435,906	0.45%	\$12,171
MLK-City	\$1,995,617	0.37%	\$9,971
Other Incl Trust (D)	\$5,027,982	0.93%	\$25,123
PaCE	\$48,967,916	9.05%	\$244,671
Parking	\$6,457,727	1.19%	\$32,266
Student Health	\$13,590,516	2.51%	\$67,906
Student Union (Trust)	\$15,978,433	2.95%	\$79,837
CSU Operating Fund	\$425,486,405	78.67%	\$2,125,965
TOTAL UNIVERSITY	\$540,863,239	100.00%	\$2,702,451

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2024/25 Vehicle Insurance Charges (G)
Campus Annual Premium	314	\$124,956
Rate per Vehicle		\$398
Housing	22	\$8,755
Parking	27	\$10,745
CSU Operating Fund	265	\$105,456
TOTAL UNIVERSITY	314	\$124,956

Footnotes:

- (A) Premiums per the 2024/25 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.
- (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.

2024/25 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

Site	Building Description	Occupied As	2023/24 Values	2023/24 Premium	Change in Property Premium Over Prior Year	2024/25 Values (A)	2024/25 Premium (A)
Student Union (Trust)							
1	Auto Bank Teller Building	ATM	\$307,459	\$372	36.00%	\$307,459	\$506
3	Student Union	College - General	\$151,305,499	\$148,270	36.00%	\$151,305,499	\$201,648
177	Event Center	College - General	\$58,874,495	\$71,342	36.00%	\$58,874,495	\$97,025
115	Spartan Recreation & Aquatic Center	Student Recreational Facilities	\$151,305,499	\$183,345	36.00%	\$151,305,499	\$249,350
Student Union (Trust) Total				\$403,329	36.00%		\$548,528
Parking							
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$52,808,231	\$63,990	36.00%	\$52,808,231	\$87,027
54	South Parking Facility (7th Street)	Parking Structure	\$52,724,125	\$63,889	36.00%	\$52,724,125	\$86,889
55	West Parking Facility (4th Street)	Parking Structure	\$30,452,186	\$36,901	36.00%	\$30,452,186	\$50,185
133	University Police Department Building	Police Station / Offices	\$7,268,375	\$8,807	36.00%	\$7,268,375	\$11,978
187	Multi-Level Parking & Sports Field Facility	Parking Structure	\$45,313,904	\$54,909	36.00%	\$45,313,904	\$74,676
Parking Services Total				\$228,496	36.00%		\$310,755
Housing							
89	Washburn Hall	Dorm	\$10,156,906	\$12,359	36.00%	\$10,156,906	\$16,808
90	Joe West Hall	Dorm	\$43,130,762	\$52,426	36.00%	\$43,130,762	\$71,299
91	Dining Commons	Cafeteria	\$9,148,136	\$11,086	36.00%	\$9,148,136	\$15,076
151	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	\$44,864,364	\$55,001	36.00%	\$44,864,364	\$74,802
152	Campus Village - Building B (Upper Classmen)	Apartment - High Rise	\$249,011,261	\$302,740	36.00%	\$249,011,261	\$411,727
153	Campus Village - Building C (Freshmen)	Apartment - High Rise	\$50,330,641	\$61,624	36.00%	\$50,330,641	\$83,809
156	Campus Village 2	Apartment - High Rise	\$164,029,705	\$198,764	36.00%	\$164,029,705	\$270,320
TBD	Spartan Village on the Paseo - EST	Apartment - High Rise	\$0	\$0	36.00%	\$150,000,000	\$260,000
University Housing Total				\$694,000	73.46%		\$1,203,841
Student Health							
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$47,516,542	\$57,578	36.00%	\$47,516,542	\$78,306
Student Health Total				\$57,578	36.00%		\$78,306
City of San Jose (MLK)							
134	DR Martin Luther King JR. Library	Library - High End	\$219,710,300	\$266,235	36.00%	\$219,710,300	\$362,080
				CSU Op Fund Portion (59%)			\$213,627
City of San Jose Total (41%)				\$109,156	36.00%		\$148,453
Professional & Continuing Education (PaCE)							
Interdisciplinary Science Building			\$200,000,000	\$262,040	36.00%	\$200,000,000	\$356,374
				CSU Op Fund Portion (81.25%)			\$289,554
Professional & Continuing Education (PaCE) Total (18.75%)				\$49,133	36.00%		\$66,820
TOTAL NON-CSU OPERATING FUND				\$1,541,693	52.86%		\$2,356,703
TOTAL CSU OPERATING FUND				\$1,502,870	19.25%		\$1,792,170
TOTAL UNIVERSITY				\$3,044,563	36.27%		\$4,148,873

Footnotes:

- (A) The 2024/25 premiums are based on the CSURMA early bird data.
- (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 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) The premium for the Spartan Village on the Paseo has not been determined. The campus may not be charged the full premium for 2024/25 year.
- (E) Premiums will be allocated to units at the time of pass-down charges from the C.O. (first quarter of the fiscal year).

2024/25 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
Total Anticipated Credit Revenue	\$50,849,007		\$5,593,391
Cost Allocations			
Open University Reimbursement (C)			\$269,411
Facility Use Fees (D)			\$420,750
IT Services			\$279,259
UPD Safety & Response			\$453,384
Library Security Staffing (E)			\$99,489
Property Premium (F)			\$66,820
Worker's Comp.			\$133,162
IDL/NDI/UI			\$83,092
Liability			\$244,671
Subtotal Other Cost Allocations			\$2,050,038
Balance to Business and Financial Services Fee			\$3,543,353

As % of Displayed Anticipated Credit Revenue 7.0%

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 2022/23 actual costs for Library Security personnel * 11% based on the PaCE share of 2022/23 student FTES, as reported by Institutional Research.

(F) The property premium shown is an estimate for the Interdisciplinary Science Building. See the Property / Building Insurance Premiums page for further detail.