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Budget & Financial
Management

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May 9, 2025

To: Stan Nosek, Interim Vice President for Administration and Finance and Chief Financial Officer
From: Amit Jain, Associate Vice President for Budget Planning and Financial Management
Re: 2025/26 Cost Allocation Plan

Initial
AJ

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 2025/26 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 2025/26 CAP conveys the standard annual updates to the CAP charges, which include updates based on the 2025/26 "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 based on ongoing collaboration with the Chancellor's Office Advisory Services. The updated plan is estimated to be completed in Spring 2026.

Please indicate your approval of the attached 2025/26 Cost Allocation Plan with your signature below.

Signed by:
Stan Nosek
26314D5DD6224E5

5/11/2025

Stan Nosek, VP for Administration & Finance and CFO

Date

Cc: Distribution List

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Kimberly Gallow, Deputy Athletics Director Athletics Internal Operations

Research & Innovation and Research Foundation

Marc d'Alarcao, Vice President for Research & Innovation

Andrew Exner, Executive Director, Research Foundation



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Student Affairs, Associated Students, and Student Union

Mari Fuentes-Martin, Vice President for Student Affairs

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

Eric Rollerson, Executive Director of University Housing Services

Vicki Allen, Executive Director, Associated Students

Jim Westbrook, Associate Director for Finance and Business Operations, Student Union, Inc.

Jon Tucker, Executive Director, Student Union, Inc.

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

University Advancement and Tower Foundation

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

Addendum of Services within Cost Allocation Plan:

Service Areas	Key Changes	Service Area Contact
<p>Business & Financial Services</p> <p><i>Compilation of support costs from the Division of Administration & Finance, including University Personnel.</i></p>	<p>Adjustments to reflect current revenue projections for entities based on FY2024/25 Business Plans.</p>	<p>Maureen Pasag, Sr. AVP Financial Services & Budget Management</p>
<p>IT Services</p> <p><i>Baseline services include network services, telephony, security cameras, and Software licenses and subscriptions.</i></p>	<p>The Baseline Services fee reflects no increase due to system-wide collective bargaining still pending. Upon review of the cost allocation plan, previously included Non-baseline agreements under a memorandum of understanding have been removed from the Cost Allocation Plan with concurrence of the Chancellor’s Office Advisory Services.</p>	<p>Kara Li, AVP Strategy, Planning & Portfolio Management</p>
<p>FD&O Maintenance Services</p> <p><i>MOUs established for Facilities Development & Operations to provide facility services to self-support units.</i></p>	<p>Upon review of the cost allocation plan, previously included maintenance service agreements under a memorandum of understanding have been removed from the Cost Allocation Plan with concurrence of the Chancellor’s Office Advisory Services.</p>	<p>Danielle Ortuno, Director, FD&O Administrative Services</p>
<p>Facility Use Fee</p> <p><i>Space and Ground Use on campus by self-support and Auxiliaries.</i></p>	<p>No change to Space Use (\$24/ sq ft) and Ground Use (\$12/ sq ft) rates.</p>	<p>Amit Jain, AVP Budget Planning</p>
<p>UPD Safety & Response Fee</p> <p><i>The UPD department expenditures reported are the CSU Operating Fund costs of supporting the campus community. 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).</i></p>	<p>UPD expenditures have been updated to reflect the FY2023/24 actuals and reported incidents based on FY2023/24 Incident Report data from the University Police Department.</p>	<p>Michael Carroll, Chief of Police</p>
<p>Insurance</p> <p><i>California State University Risk Management Authority (CSURMA)</i></p> <p><i>Created for the California State University and its Auxiliary Organizations. Providing risk management services and insurance, reinsurance, and self-insurance.</i></p>	<p>Overall, a 6% increase in insurance costs:</p> <ul style="list-style-type: none"> ● Risk Management - (1%) ● Property – 12% ● Automobile – 53% 	<p>Sara Bonakdar, AVP Strategic Business Services</p>

2025/26 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	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)	\$223,200	\$3,544	\$64,599							\$422,499
Athletics	(B)										\$0
City of San Jose for MLK Library					\$4,851	\$3,189	\$11,263		\$166,267	\$185,570	\$185,570
Hammer Theatre *	\$141,346 (D)	\$65,007		\$25,886						\$0	\$232,239
Housing	\$2,829,807 (A)	\$512,125	\$342,953	\$1,444,964	\$34,017	\$22,364	\$238,705	\$13,398	\$1,348,302	\$1,656,786	\$6,786,635
Lottery	\$174,240 (A)				\$270	\$178	\$11,032			\$11,480	\$185,720
PaCE *	\$5,027,400 (C)	\$271,125	\$420,750 (G)	\$442,388	\$140,403	\$92,307	\$249,624		\$74,839	\$557,173	\$6,718,836
Parking *	\$572,400 (D)	\$135,864	\$393,658	\$1,344,721	\$9,017	\$5,928	\$43,742	\$16,443	\$348,046	\$423,176	\$2,869,818
Research Foundation	\$94,762 (E)	\$290,160	\$187,200	\$38,480						\$0	\$610,602
Spartan Shops	\$690,858 (F)	\$19,530	\$1,253,122 (H)	\$1,866						\$0	\$1,965,376
Student Health *	\$938,514 (D)	\$512,125	\$17,802	\$4,897	\$37,331	\$24,543	\$61,652		\$87,703	\$211,229	\$1,684,567
Student Union, Inc.		\$373,860								\$0	\$373,860
Student Union (Trust)	\$1,668,000 (D)		\$322,617	\$347,718			\$110,095		\$614,351	\$724,446	\$3,062,781
Tower Foundation	\$40,945 (E)	\$178,560	\$27,840	\$933						\$0	\$248,278
Trusts, Other *	\$15,000 (D)				\$8,415	\$5,532	\$25,852			\$39,799	\$54,799
TOTAL NON-CSU OPERATING FUND	\$12,324,428	\$2,581,556	\$2,969,486	\$3,716,453	\$234,304	\$154,041	\$751,965	\$29,841	\$2,639,507	\$3,809,658	\$25,401,581

* Estimated Business & Financial Services cost allocations. 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) The Business & Financial Services fee noted above represents the payroll and benefits cost of the 3.5 FTE per 2024/25 Business Plan.
- (G) 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.)
- (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.

2025/26 Cost Allocations to Non-CSU Operating Fund Entities

BUSINESS & FINANCIAL SERVICES

Cost Allocations for Units No Adjustment for GSI/Merit Increases

Entity	2024/25 Charges	No Increase (A)	2025/26 Charges
Associated Students	\$131,156	\$0	\$131,156
Foundations (Research and Tower)	\$135,707	\$0	\$135,707 (B)
Spartan Shops	\$690,858	\$0	\$690,858 (C)
Total	\$957,721	\$0	\$957,721

Split of Research and Tower Foundation

Entity	2023/24 Actual Exp. (B)	Pro-rata share	2025/26 Charges
Research Foundation	\$68,755,927	69.83%	\$94,762
Tower Foundation	\$29,708,471	30.17%	\$40,945
Total	\$98,464,397	100%	\$135,707

Cost Allocation Estimates Based on Anticipated Revenue

Entity	Fund	2025/26 Estimated Revenue	% of Rev. Billed	2025/26 Estimated Charges
Hammer Theatre	65225	\$1,766,825	8.0%	\$141,346 (G)
Housing	71000	\$70,745,176	4.0%	\$2,829,807
Lottery	68002	\$2,904,000	6.0%	\$174,240 (D)
PaCE	48000	\$53,950,346		\$5,027,400 (E)
Parking				(F)
Parking Fines and Forfeitures	55000	\$515,000	6.0%	\$30,900
Parking Fees	56000	\$9,025,000	6.0%	\$541,500
Student Health				(H)
Student Health Services Fee	51000	\$12,632,129	6.0%	\$757,928
Student Health Facilities Fee	52000	\$2,688,746	6.0%	\$161,325
Student Health Voluntary Fee	51001	\$321,023	6.0%	\$19,261
Student Union (Trust)	73000	\$27,800,000	6.0%	\$1,668,000 (I)
Trusts, Other	various		8.0%	\$15,000 (G)
Total Based on Anticipated Revenue		\$182,348,245	\$ 182,348,246	\$11,366,707

TOTAL COST ALLOCATION	\$12,324,428
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Footnotes:

- (A) The Business and Financial Services fee reflects no increase due to system wide collective bargaining still pending.
- (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) Revenue displayed is based on the 2024/25 Lottery Budget (B-Memo 2024-02).
- (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 2024/25 Business Plan.
- (G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Hammer Theatre estimate is based on the 2024/25 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 2024/25 Business Plan.
- (I) The Business and Financial Services charges are supported by the Student Union (Trust) fund.

2025/26 Cost Allocations to Non-CSU Operating Fund Entities

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	2025/26 Charges
Rate per FTE		\$5,580	\$445	
Self-Support Units				
Housing	85.00	\$474,300	\$37,825	\$512,125
PaCE	45.00	\$251,100	\$20,025	\$271,125
Parking	22.55	\$125,829	\$10,035	\$135,864
Student Health	85.00	\$474,300	\$37,825	\$512,125
Student Union (Trust)				
Subtotal Self-Support Units	237.55	\$1,325,529	\$105,710	\$1,431,239
Auxiliaries				
Associated Students	40.00	\$223,200		\$223,200
Research Foundation (E)	52.00	\$290,160		\$290,160
Spartan Shops	3.50	\$19,530		\$19,530
Student Union Inc.	67.00	\$373,860		\$373,860
Tower Foundation	32.00	\$178,560		\$178,560
Subtotal Auxiliaries	194.50	\$1,085,310	\$0	\$1,085,310
Other Entities				
Hammer Theatre	11.65	\$65,007		\$65,007
Subtotal Other Entities	11.65	\$65,007	\$0	\$65,007
TOTAL COST ALLOCATION				\$2,581,556

Footnotes:

(A) FTE estimates based on data provided by units.

(B) The Baseline Services fee reflects no increase due to system wide collective bargaining still pending.

(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.

2025/26 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	2024/25 Facility Use Fee	Change Over Prior Year	2025/26 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)	\$0	\$0	\$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
Spartan Shops									(G)	\$1,054,122	\$199,000	\$1,253,122
Student Health Center					17,802		17,802	\$17,802	(H)	\$17,802	\$0	\$17,802
Student Union (Trust)					270,608	52,009	322,617	\$322,617	(I, J)	\$322,617	\$0	\$322,617
Tower Foundation			1,160	\$27,840					(K)	\$27,840	\$0	\$27,840
TOTAL COST ALLOCATION										\$2,770,486	\$199,000	\$2,969,486

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) 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.
- (H) The Student Health & Counseling Center began paying ground lease in 2015/16.
- (I) The Facility Use Fee was adjusted after the completion of the Spartan Recreation and Aquatics Center (SRAC) in 2019/20.
- (J) The land lease payment will be charged to the Student Union program trust fund on campus, not Student Union Inc.
- (K) The Tower Foundation utilizes various offices and cubicles on the third floor of Clark Hall.

2025/26 Cost Allocations to Non-CSU Operating Fund Entities

UNIVERSITY POLICE DEPARTMENT SAFETY and RESPONSE FEE

UPD Field Operations			Central, Admin, Special Operations		Total
2023/24 UPD Expenditures (A)	\$3,881,470		2023/24 UPD Expenditures (A)	\$4,713,057	\$ 8,594,527
2023/24 Reports (B)			2023/24 Reports (B)		
Total Reports	42,856		Total Reports	42,856	
Less: HSO @ Housing	4,222				
Less: PEO @ Parking	49				
Less: LSO @ MLK Library	7,089				
Adjusted Reports	31,496		Total Reports	42,856	
Cost Per Report	\$123		Cost Per Report	\$110	

Entity	UPD Field Operations		Central, Admin, Special Operations		% Students	2025/26 Charges
	Adjusted Reports	Allocated Cost	Total Reports	Allocated Cost		
						Total Allocated Cost
Associated Students (1) (C)	277	\$34,137	277	\$30,463		\$64,599
Hammer Theater (1)	111	\$13,679	111	\$12,207		\$25,886
Housing (1)	4,205	\$518,211	8,427	\$926,753		\$1,444,964
Off Campus (2)	5,569	\$686,306	5,569	\$612,447		\$1,298,753
Parking (1)	5,743	\$707,750	5,792	\$636,971		\$1,344,721
Research Foundation /International House (1)	165	\$20,334	165	\$18,146		\$38,480
Spartan Shops (1)	8	\$986	8	\$880		\$1,866
Health Center (1)	21	\$2,588	21	\$2,309		\$4,897
Student Union (1)	1,491	\$183,746	1,491	\$163,972		\$347,718
Tower Foundation (1)	4	\$493	4	\$440		\$933
MLK Library (D)	1,528	\$188,306	8,617	\$947,648		\$1,135,954
State (2)					89%	\$1,010,999
PaCE (1)					11%	\$124,955
Academic/Administrative/Campus (D)	12,374	\$1,524,934	12,374	\$1,360,822		\$2,885,755
State (2)					89%	\$2,568,322
PaCE (1)					11%	\$317,433
Total	31,496	\$3,881,470	42,856	\$4,713,057		\$8,594,527
TOTAL UNIVERSITY						\$8,594,527
TOTAL NON-CSU OPERATING FUND (1)						\$3,716,453
TOTAL CSU OPERATING FUND (2)						\$4,878,074

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 2023/24 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 2023/24 CY average student FTES, as reported by Institutional Research.

2025/26 Cost Allocations to Non-CSU Operating Fund Entities

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

2025/26 CSURMA Premiums (A)	
Workers' Compensation Program	\$1,547,708
IDL / NDI / UI Program	\$1,017,532
Risk Liability Program (B)	\$2,752,224
Student Professional Liability (B)	\$35,689
Student Academic Field Exp. for Credit Liability (B)	\$17,648
Vehicle Insurance	\$191,231
Property Insurance Program	\$4,660,430
AIME Program (B)	\$583,571
TOTAL UNIVERSITY	\$10,806,033

Cost Allocations Based on Personnel Expenses

Entity	2023/24 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$1,547,708	\$1,017,532
Housing	\$9,889,856	2.20%	\$34,017	\$22,364
Lottery	\$78,525	0.02%	\$270	\$178
MLK-City	\$1,410,295	0.31%	\$4,851	\$3,189
Other Incl Trust (D)	\$2,446,435	0.54%	\$8,415	\$5,532
PaCE	\$40,820,279	9.07%	\$140,403	\$92,307
Parking	\$2,621,638	0.58%	\$9,017	\$5,928
Student Health	\$10,853,379	2.41%	\$37,331	\$24,543
Student Union (Trust)	\$0	0.00%	\$0	\$0
CSU Operating Fund	\$381,854,118	84.86%	\$1,313,405	\$863,491
TOTAL UNIVERSITY	\$449,974,525	100.00%	\$1,547,709	\$1,017,532

Cost Allocations Based on Total Expenditures

Entity	2023/24 Total Expenditures (E)	% of Total Expenditures	2025/26 Risk Liability Charges
Campus Annual Premium			\$1
Housing	\$52,419,764	8.67%	\$238,705
Lottery	\$2,422,595	0.40%	\$11,032
MLK-City	\$2,473,377	0.41%	\$11,263
Other Incl Trust (D)	\$5,677,210	0.94%	\$25,852
PaCE	\$54,817,544	9.07%	\$249,624
Parking	\$9,605,677	1.59%	\$43,742
Student Health	\$13,538,772	2.24%	\$61,652
Student Union (Trust)	\$24,176,876	4.00%	\$110,095
CSU Operating Fund	\$439,258,488	72.68%	\$2,000,260
TOTAL UNIVERSITY	\$604,390,302	100.00%	\$2,752,224

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2025/26 Vehicle Insurance Charges (G)
Campus Annual Premium	314	\$191,231
Rate per Vehicle		\$609
Housing	22	\$13,398
Parking	27	\$16,443
CSU Operating Fund	265	\$161,389
TOTAL UNIVERSITY	314	\$191,230

Footnotes:

- (A) Premiums per the 2025/26 CSURMA "Early-Bird" Projections.
- (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.

2025/26 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

Site	Building Description	Occupied As	2024/25 Values	2024/25 Premium	Change in Property Premium Over Prior Year	2025/26 Values (A)	2025/26 Premium (A)
Student Union (Trust)							
1	Auto Bank Teller Building	ATM	\$249,702	\$506	12.00%	\$249,702	\$567
3	Student Union	College - General	\$143,474,902	\$201,648	12.00%	\$150,814,124	\$225,845
177	Event Center	College - General	\$86,037,712	\$97,025	12.00%	\$86,037,712	\$108,668
115	Spartan Recreation & Aquatic Center	Student Recreational Facilities	\$153,400,000	\$249,350	12.00%	\$153,400,000	\$279,272
Student Union (Trust) Total				\$548,528	12.00%		\$614,351
Parking							
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$66,002,682	\$87,027	12.00%	\$66,002,682	\$97,470
54	South Parking Facility (7th Street)	Parking Structure	\$60,179,739	\$86,889	12.00%	\$60,179,739	\$97,316
55	West Parking Facility (4th Street)	Parking Structure	\$40,190,184	\$50,185	12.00%	\$40,190,184	\$56,207
133	University Police Department Building	Police Station / Offices	\$13,968,627	\$11,978	12.00%	\$13,968,627	\$13,415
187	Multi-Level Parking & Sports Field Facility	Parking Structure	\$49,196,700	\$74,676	12.00%	\$49,196,700	\$83,637
Parking Services Total				\$310,755	12.00%		\$348,046
Housing							
89	Washburn Hall	Dorm	\$9,092,757	\$16,808	12.00%	\$9,092,757	\$18,825
90	Joe West Hall	Dorm	\$71,612,258	\$71,299	12.00%	\$71,612,258	\$79,855
91	Dining Commons	Cafeteria	\$10,093,054	\$15,076	12.00%	\$10,093,054	\$16,886
151	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	\$83,830,383	\$74,802	12.00%	\$83,830,383	\$83,778
152	Campus Village - Building B (Upper Classmen)	Apartment - High Rise	\$520,393,678	\$411,727	12.00%	\$520,393,678	\$461,134
153	Campus Village - Building C (Freshmen)	Apartment - High Rise	\$97,485,949	\$83,809	12.00%	\$97,485,949	\$93,866
156	Campus Village 2	Apartment - High Rise	\$178,770,169	\$270,320	12.00%	\$178,770,169	\$302,758
192	Spartan Village on the Paseo	Apartment - High Rise	\$117,000,000	\$260,000	12.00%	\$117,000,000	\$291,200
University Housing Total				\$1,203,841	12.00%		\$1,348,302
Student Health							
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$50,546,465	\$78,306	12.00%	\$50,546,465	\$87,703
Student Health Total				\$78,306	12.00%		\$87,703
City of San Jose (MLK)							
134	DR Martin Luther King JR. Library	Library - High End	\$1	\$362,080	12.00%	\$0	\$405,529
				CSU Op Fund Portion (59%)			\$239,262
City of San Jose Total (41%)				\$148,453	12.00%		\$166,267
Professional & Continuing Education (PaCE)							
Interdisciplinary Science Building			\$200,000,000	\$356,374	12.00%	\$200,000,000	\$399,139
				CSU Op Fund Portion (81.25%)			\$324,301
Professional & Continuing Education (PaCE) Total (18.75%)				\$66,820	12.00%		\$74,839
TOTAL NON-CSU OPERATING FUND				\$2,356,703	12.00%		\$2,639,507
TOTAL CSU OPERATING FUND							\$2,020,923
TOTAL UNIVERSITY				\$4,148,873	12.33%		\$4,660,430

Footnotes:

- (A) The 2025/26 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) Premiums will be allocated to units at the time of pass-down charges from the C.O.

2025/26 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	\$43,005,688	11.0%	\$4,730,626
Summer Credit Revenue	\$9,721,416	11.0%	\$1,069,356
SJSU Online Revenue	\$8,353,220	11.0%	\$918,854
Total Anticipated Credit Revenue	\$61,080,324		\$6,718,836
Cost Allocations			
Open University Reimbursement (C)			\$269,411
Facility Use Fees (D)			\$420,750
IT Services			\$271,125
UPD Safety & Response			\$442,388
Library Security Staffing (E)			\$130,844
Property Premium (F)			\$74,839
Worker's Comp.			\$140,403
IDL/NDI/UI			\$92,307
Liability			\$249,624
Subtotal Other Cost Allocations			\$2,091,691
Subtotal of Anticipated Credit Revenue			\$4,627,145
Open University Reimbursement (C)			\$269,411
Library Security Staffing (E)			\$130,844
Business and Financial Services Fee			\$5,027,400

Footnotes:

(A) Special Session, Summer Credit, and Open University Revenue per 2024/25 College of Professional and Global Education Business Plan. SJSU Online Revenue per 2024/25 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 2023/24 actual costs for Library Security personnel * 11% based on the PaCE share of 2023/24 student FTES, as reported by Institutional Research.

(F) See the Property / Building Insurance Premiums page for further detail.