

Q&A: Recharge Setting, Compliance & Guidelines

WACD
September 30, 2026

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Why this topic?

- We get this question a lot from core clients
- Simple examples are helpful
- It helps to outline compliance practices in useful terms

Q: Why do we pay recharge rates to use the core facilities?

Answer:

- All research activity costs \$\$\$. This is true for individual labs as well as "shared labs".
- Core facilities do not have their own research programs and are available to all Salk researchers.
- Like individual PI labs, core labs are supported by grants, gifts and Institute funds.
- The cost of expenses not recovered by those sources are "shared" by the laboratories that use them.
- NOTE: Cores do not charge labs for expenses that have not yet been incurred.

Q: How are those costs distributed & rates determined?

Answer:

- Core facilities follow federal guidelines for rate development.
- Core facilities cannot make a profit. i.e. they cannot charge federal grants more than the cost of the expenses.
- Cores CANNOT charge labs for services before they have been delivered.

Annual expense ÷ annual usage level = breakeven rate

Breakeven point does not always equal
price

Why? Subsidies/Support reduce rates

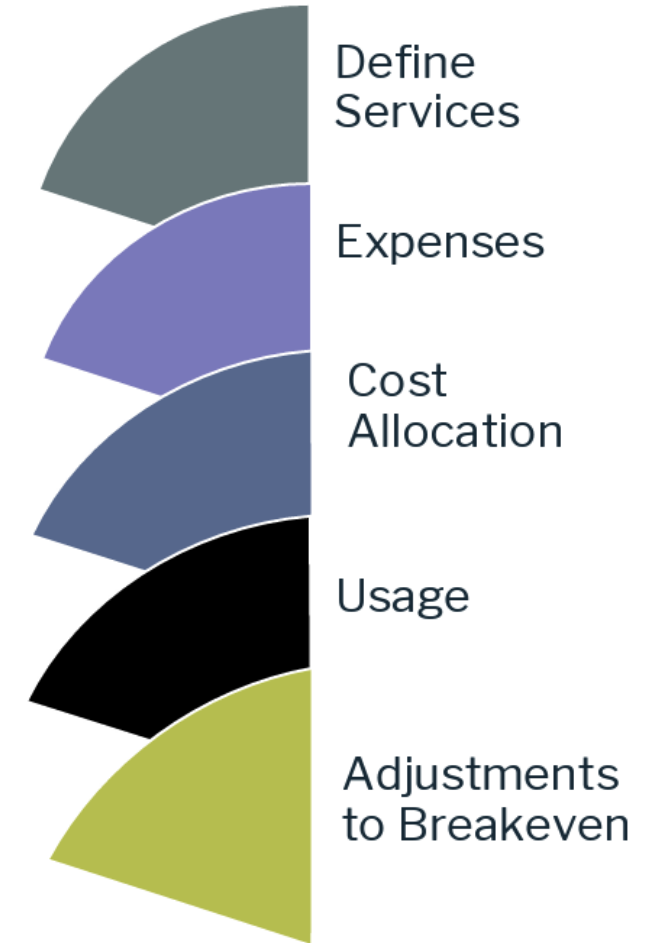
FY27 Sources of Subsidies – all cores

Source	Percent of Operating Expense
Grants & Gifts	25%
Institute	34%

Illustrated Formula for Rate Calculation

Annual expenses ÷ annual usage level = breakeven rate

Core Facility XYZ			
Expenses	Total Annual Expense	Service 1	Service 2
Personnel (salary & benefits)	15,000	8,500	6,500
Lab Supplies and Consumables	12,000	6,000	6,000
Service Contracts	6,000	2,250	3,750
Equipment Depreciation	10,000	7,500	2,500
Other costs	1,000	500	500
Total Expenses	44,000	24,750	19,250
Estimated Usage per year		150	154
Breakeven price per unit (sales per year / total costs)		165.00	125.00



FCCF Recharge Rate Calculation FY26						
	<i>Service Provided</i>	Jet in Air Sorting	Cuvette Sorting	Analyzers	labor/training	Totals
	<i>Unit of measure</i>	hours	hours	hours	hours	
EXPENSES:						
<i>Faculty & Staff % of time</i>		% of time Rate 1	% of time Rate 2	% of time Rate 3	% of time Rate 4	FTE Total
	Faculty & Staff Total FTE	1.91	0.82	1.19	0.32	4.24
	<i>F&S Salary & Benefits Total</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Supplies & Other Expenses</i>						
	Travel & Training	\$ 2,160	\$ 900	\$ 2,940	\$ -	\$ 6,000
	Software licenses	\$ 1,224	\$ 510	\$ 1,666		\$ 3,400
	Internal Services (IT, other cores)	\$ 3,600	\$ 1,500	\$ 4,900		\$ 10,000
	Maintenance & Repairs	\$ 68,106	\$ 46,000	\$ 29,000		\$ 143,106
	Research Supplies	\$ 15,554	\$ 6,481	\$ 21,170		\$ 43,205
	<i>Supplies & Other Total</i>	\$ 88,484	\$ 54,491	\$ 56,736	\$ -	\$ 199,711
	TOTAL EXPENSES	\$ 278,019	\$ 128,495	\$ 193,374	\$ 35,900	\$ 639,576
VOLUME	(sold to subsidized customer base)	1700	750	2650	563	5663
COST ADJUSTMENTS/SUBSIDIES (CCSG, Inst)		\$ 104,000	\$ 50,000	\$ 54,000	\$ 10,000	\$ 218,000
RATE SCHEDULE	Base rate (total exp/volume)	\$ 163.54	\$ 171.33	\$ 72.97	\$ 63.77	
	Subsidized Rate (Exp-subsidy/volume)	\$ 102.36	\$ 104.66	\$ 52.59	\$ 46.00	
	Ext-NP rate w/ IDC	\$ 310.73	\$ 325.52	\$ 138.65	\$ 121.15	
	% subsidy	37%	39%	28%	28%	



Thanks for asking!

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