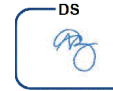


April 10, 2020

To: Charlie Faas, Vice President of Administration & Finance and CFO

From: Marna Genes, Senior Associate Vice President of Finance & Business Services



RE: 2020/21 Preliminary Cost Allocation Plan

In accordance with ICSUAM policy number 3552.01 (Cost Allocation / Reimbursement Plans for the CSU Operating Fund), the Office of Budget Planning and Financial Management has prepared the 2020/21 Preliminary Cost Allocation Plan for Non-CSU Operating Fund Entities. Attached is a summary of the plan and supporting documentation.

The figures presented are based on currently available data: 2020/21 Early Bird Risk Premium projections; FTE data for students, employees, and on-campus residents; and known contractual cost increases. The preliminary plan incorporates the additional changes listed below:

1. In an effort to capture all campus cost recoveries currently in effect, the plan has a placeholder for budgets being developed by FD&O to cover maintenance services to Housing and the Student Health Center. Those budget amounts will be included in the fall update.
2. Academic Affairs plans to expand in-person Special Session course offerings using SJSU classrooms. A cost recovery mechanism is under development and will be included in the fall update.

The plan will be updated in the fall based on actual 2019/20 year-end expenditure data; 2020/21 annual risk premiums; information from 2020/21 business plans; FTE data for student enrollment, on-campus residents, and employees. Bargained compensation increases are unknown at this time, a standard 3% increase was used and are reflected in the Business and Financial Services document.

Please indicate your approval of the attached 2020/21 Preliminary Cost Allocation Plan with your signature below.

DocuSigned by:
Charlie Faas
A8A67319C3F8409...

4/10/2020

Charlie Faas, VP for Administration & Finance and CFO

Date

Cc: Distribution List

Distribution List:

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Chris Burrill, Executive Director Hammer Theatre
Brenda Wilhelm, Academic Resources Manager, College of Humanities and the Arts

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Rajnesh Prasad, Executive Director, Research Foundation

Student Affairs

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Robb Drury, Senior Director, Resources Management for Student Affairs
Eric Rollerson, Interim Executive Director, University Housing Services
Carole Dowell, Executive Director, Associated Students
Tamsen Burke, Executive Director, Student Union
David Alves, Associate Director of Accounting, Student Union

University Advancement

Peter Smits, Interim Vice President for University Advancement
Evelyn Johnsen, Interim Chief Operating Officer, Tower Foundation
Julie Jimenez, Director, Financial and Administrative Services

2020/21 Preliminary Cost Allocations to Non-CSU Operating Fund Entities

SUMMARY OF COST ALLOCATIONS

Non-CSU Operating Fund Entities	Services and Use of Facilities Costs					Insurance Premium Costs						TOTALS
	Business & Financial Services	IT Services	FD&O Maintenance Services	Facility Use Fees	UPD Security	Risk Management			Vehicle Insurance	Property / Building Insurance	Total Insurance Premiums	
						Workers' Comp	IDL / NDI / UI	Risk Liability				
Associated Students	\$ 115,797 (A)	\$ 172,340	n/a	\$ 12,397	\$ 9,318	n/a	n/a	n/a	n/a	n/a	n/a	\$ 309,852
Athletics	n/a (B)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Housing	260,318 (A)	1,243,635	TBD (L)	342,953	655,914	43,142	26,127	75,291	3,348	328,495	476,403	2,979,223
PaCE	3,021,838 (C)	230,867	n/a	53,736 (H)	74,888	142,938	86,563	120,033	n/a	n/a	349,534	3,730,863
Lottery	172,166 (A)	n/a	n/a	n/a	n/a	-	-	7,445	n/a	n/a	7,445	179,611
Other Trust	106,000 (D)	n/a	n/a	n/a	n/a	46,500	(K)	(K)	n/a	n/a	46,500	152,500
Parking	512,396 (D)	112,749	n/a	281,257	1,169,456	10,573	6,403	21,171	5,111	81,668	124,926	2,200,784
Research Foundation	79,090 (E)	265,896	n/a	187,200	n/a	n/a	n/a	n/a	n/a	n/a	n/a	532,186
Rsrch Fndtn: iGateways	n/a (F)	n/a	n/a	72,504 (I)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	72,504
Spartan Shops	523,315 (G)	308,350	n/a	915,000 (J)	2,396	n/a	n/a	n/a	n/a	n/a	n/a	1,749,061
Student Health	785,340 (D)	458,888	TBD (L)	17,802	22,754	52,730	31,933	40,087	n/a	27,089	151,839	1,436,623
Student Union	146,399 (A)	251,124	n/a	322,617	13,577	n/a	n/a	n/a	n/a	189,878	189,878	923,595
Tower Foundation	40,726 (E)	88,632	n/a	39,576	4,792	n/a	n/a	n/a	n/a	n/a	n/a	173,726
Hammer Theatre	48,000 (D)	38,161	n/a	n/a	2,063	n/a	n/a	n/a	n/a	n/a	n/a	88,224
TOTAL, NON-CSU OPERATING FUND	\$ 5,811,385	\$ 3,170,642	\$ -	\$ 2,245,042	\$ 1,955,158	\$ 295,883	\$ 151,026	\$ 264,027	\$ 8,459	\$ 627,130	\$ 1,346,525	\$ 14,528,752
TOTAL, CSU OPERATING FUND						\$ 1,731,768	\$ 1,048,754	\$ 1,210,445	\$ 44,761	\$ 731,084	\$ 4,766,812	*****
TOTAL, UNIVERSITY						\$ 2,027,651	\$ 1,199,780	\$ 1,474,472	\$ 53,220	\$ 1,358,214	\$ 6,113,337	*****

Estimated cost allocations are highlighted. Cost allocations will be posted with quarterly charges posted in November/December, March and May/June

Footnotes:

- (A) Fixed charges. These costs have been adjusted beginning FY 2016/17 to address years of suppressed costs, which had not taken into consideration the increase in benefit costs.
- (B) Athletics will not be charged for IT and Business & Financial Services per an agreement for services in kind: tickets to Athletic events.
- (C) Professional and Continuing Education (PaCE, formerly CERF) estimated balance; to be transferred to A&F after all other costs have been posted.
- (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) FY2019/20 is a transitional year for Spartan Shops as they were brought onboard into our financial system. The Business & Financial Services fee noted above represents the payroll and benefits cost of the 3.5 FTE a agreed by all entities.
- (H) College of Professional & Global Education (CPGE, formerly CIES), and ISSS lease office space in the Student Union. Lease payments are made to the Student Union, and the leased space is not considered State space under the purview of the Cost Allocation Plan. The FUF shown above is for classrooms used for Special Session classes.
- (I) iGateways has been assigned classroom and office space since June 2014. They moved out of 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) Trust portion of risk premium will be fully applied to WC premium for ease of calculating other costs.
- (L) Budgets for maintenance services provided by FD&O had not been finalized at the time this document was developed; Budgets are forthcoming and will be included in the Fall.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

BUSINESS & FINANCIAL SERVICES

Cost Allocations Based on General Salary Increase (GSI) Adjustments

Entity	2019/20 Charges	3% GSI Increase + Benefits Cost (A)	2020/21 Estimated Charges
Associated Students	\$ 111,179	\$ 4,618	\$ 115,797
Athletics	-	-	-
Housing	249,936	10,382	260,318
Lottery	165,299	6,867	172,166
Foundations (Research and Tower)	115,037	4,779	119,816 (B)
Spartan Shops	502,443	20,872	523,315 (C)
Student Union	140,560	5,839	146,399 (D)
Total Based on GSI	\$ 1,284,454	\$ 53,357	\$ 1,337,811

Split of Research and Tower Foundation

Entity	2018/19 Actual Exp. (B)	Pro-rata share	2020/21 Estimated Charges
Research Foundation	\$ 59,730,553	66.01%	\$ 79,090
Tower Foundation	30,757,637	33.99%	40,726
Total	\$ 90,488,190	100%	\$ 119,816

Cost Allocation Estimates Based on Anticipated Revenue

Entity	Fund	2019/20 Estimated Revenue	% of Rev. Billed	2020/21 Estimated Charges
PaCE	48000	\$ 35,877,612	N/A	\$ 3,021,838 (E)
Parking Fines and Forfeitures	55000	330,550		
Parking Fees	56000	6,074,400		
Parking Total		6,404,950	8.0%	512,396 (F)
Other Trusts	various		various	154,000 (G)
Student Health Services Fee	51000	12,796,025		
Student Health Facilities Fee	52000	2,487,775		
Student Health Voluntary Fee	51001	423,000		
Student Health Total		15,706,800	5.0%	785,340 (H)
Total Based on Anticipated Revenue				\$ 4,473,574

TOTAL 2020/21 COST ALLOCATION	\$ 5,811,385
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Footnotes:

(A) Increase for Business and Financial Services fee reflects estimated 3% compensation increase adjustments and estimated compensation increase benefits at the rate of 38.467%.

(B) Tower and Research Foundation Cost Allocation for Business and Financial Services is calculated by taking the base cost for both (established when they were one entity), and dividing by the pro-rata share, based on prior year expenditure actuals (FIRMS data).

(C) FY2019/20 was a transitional year for Spartan Shops as they were brought onboard into our financial system. The Business & Financial Services fee noted above represents the estimated payroll and benefits cost of 3.5 FTEs.

(D) The University no longer provides human resources support to the Student Union, except for a limited number of work study students for which Student Union offers value in-kind through the placement of students. The charges for FY2018/19 reflected a credit to account for this reduction in support from the University. Going forward, the amounts have been adjusted by the GSI increase and benefits costs, as the other entities.

(E) Professional and Continuing Education (PaCE, formerly CERF) estimated cost allocation is calculated based on anticipated credit revenue (OU, Special Session, Winter/Reg Extension and Summer) less other University cost allocations, per a campus agreement. See PaCE page for details.

(F) Parking Funds include Fines and Forfeitures, and Parking Fees. Funds for Construction and Maintenance and Repair are not included. Revenue estimates based on 2019/20 Business Plan.

(G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Revenue estimated is based on 2018/19 actuals. Other Trusts includes Hammer Theatre for which revenue estimate is based on budget.

(H) Student Health revenue estimates based on 2019/20 Business Plan; estimates do not include transfers in/out.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D)(E)	2020/21 Charges
Rate per FTE		\$ 4,924	\$ 445		\$ 5,369
Self-Support Units					
Housing	67.00	\$ 329,908	\$ 29,815	\$ 883,912	\$ 1,243,635
PaCE	43.00	211,732	19,135	-	230,867
Parking	21.00	103,404	9,345	-	112,749
Student Health	85.47	420,854	38,034	-	458,888
Subtotal Self-Support Units	216.47	\$ 1,065,898	\$ 96,329	\$ 883,912	\$ 2,046,139
Auxiliaries					
Associated Students	35.00	\$ 172,340	\$ -	\$ -	\$ 172,340
Research Foundation	54.00	265,896	-	-	265,896
Spartan Shops	9.00	44,316	-	264,034	308,350
Student Union	51.00	251,124	-	-	251,124
Tower Foundation	18.00	88,632	-	-	88,632
Subtotal Auxiliaries	167.00	\$ 822,308	\$ -	\$ 264,034	\$ 1,086,342
Other Entities					
Hammer Theatre	7.75	\$ 38,161	\$ -	\$ -	\$ 38,161
Subtotal Other Entities	7.75	\$ 38,161	\$ -	\$ -	\$ 38,161
TOTAL 2020/21 COST ALLOCATION					\$ 3,170,642

Footnotes:

(A) FTE based on 2019/20 Business Plans and/or data provided by units.

(B) Increase for Baseline Services fee reflects approved bargained compensation adjustments (3% GSI) and estimated benefits at the rate of 38.0467%.

(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 fee covers the television services provided to the residence halls in Housing.

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

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

FACILITY USE FEES

Per EO 1000: Charges for Usage of State Owned/Supported Facilities

Entity	Space Rental				Ground Lease				FN	2019/20 Facility Use Fee	Change Over Prior Year	2020/21 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	8,853	12,397	\$ 12,397	(A)	\$ 12,397	\$ -	\$ 12,397
Housing							342,953	342,953	(B)	342,953	-	342,953
College of Professional & Global Educ (CPGE)			2,239	\$ 53,736					(C)	53,736	-	53,736
Parking							753,168	(adjusted)	(D)	281,257	-	281,257
Research Foundation: Sponsored Activities									(E)	187,200	-	187,200
Research Foundation: iGateways			3,021	72,504					(F,C)	72,504	-	72,504
Spartan Shops									(G)	915,000	-	915,000
Student Health Center					17,802		17,802	17,802	(H)	17,802	-	17,802
Student Union					270,608	52,009	322,617	322,617	(I)	322,617	-	322,617
Tower Foundation			1,649	39,576					(J)	39,576	-	39,576
TOTAL 2020/21 COST ALLOCATION										\$ 2,245,042	\$ -	\$ 2,245,042

Footnotes:

(A) Associated Students will not pay rent for the University House until 2032, per a lease agreement between AS and SJSU. Note that the agreement states that the University will pay property insurance on the AS house. The A.S. House was moved to a new location in January 2019.

(B) Ground lease square footage was adjusted the after the completion of the SRAC building in April 2019.

(C) College of Professional and Global Education (CPGE), and ISSS lease space in the Student Union. The leased space is not considered State space under the purview of the Cost Allocation Plan. The FUF shown above is for classrooms used for Special Session classes.

(D) The Parking's ground lease was adjusted by the space occupied by Student Services Center, University Personnel and UPD and lost parking lots/spaces.

(E) Research space is negotiated between the Research Foundation and the University.

(F) iGateways has been assigned classroom and office space on campus since June 2014.

(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.

(H) Student Health & Counseling Center began paying ground lease in FY2015/16.

(I) The Facility Use Fees was adjusted accordingly in FY2019/20 after the completion of the Spartan Recreation and Aquatics Center (SRAC).

(J) Tower Foundation utilizes various offices and cubicles on the third floor of Clark Hall. Other adjustments also include funding changes to UA personnel.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

UNIVERSITY POLICE DEPARTMENT SECURITY FEE

	Faculty / Staff FTE (A)	Student FTE (A)	Staff / Faculty / Student Residents (B)	2020/21 Charges
Rate per FTE	\$ 266.22	\$ 266.22	\$ 158.53	
Associated Students	35.00			\$ 9,318
Housing	67.00		4,025	655,914
PaCE (Formerly CERF)	43.00	238.30		74,888
Spartan Shops	9.00			2,396
Student Health	85.47			22,754
Student Union	51.00			13,577
Tower Foundation	18.00			4,792
Hammer Theatre	7.75			2,063
Parking (C)				1,169,456
TOTAL 2020/21 COST ALLOCATION				\$ 1,955,158

Footnotes:

- (A) Security Cost per Faculty, Staff, and Student FTE. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student FTE.
- (B) Security Cost per Faculty, Staff, and Student Residents. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student
- (C) Per comprehensive/principal agreement/contract between the Non-CSU Operating Fund Entity and the University.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

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

2020/21 CSURMA Premiums (Early Bird)	
Workers' Compensation Program	\$ 2,027,651
IDL / NDI / UI Program	1,199,780
Risk Liability Program (A)	1,414,478
Student Professional Liability (A)	37,488
Student Academic Field Exp. for Credit Liability (A)	22,506
Vehicle Insurance	53,220
Property Insurance Program	1,409,570
AIME Program (B)	503,126
TOTAL UNIVERSITY	\$ 6,667,819

Cost Allocations Based on 2018/19 Personnel Expenses

Entity	2018/19 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$ 2,027,651	\$ 1,199,780
Housing	\$ 7,215,618	2.2%	\$ 43,142	\$ 26,127
PaCE	23,906,605	7.2%	142,938	86,563
Lottery	-	0.0%	-	-
Parking	1,768,368	0.5%	10,573	6,403
Other Trust			46,500	
Student Health	8,819,207	2.7%	52,730	31,933
CSU Operating Fund	289,639,706	87.4%	1,731,768	1,048,754
TOTAL UNIVERSITY	\$ 331,349,504	100.0%	\$ 2,027,651	\$ 1,199,780

Cost Allocations Based on 2018/19 Total Expenditures

Entity	2018/19 Total Expenditures (E)	% of Total Expenditures	2020/21 Estimated Risk Liability Charges
Campus Annual Premium			\$ 1,474,472
Housing	\$ 21,648,496	5.3%	\$ 75,291
PaCE	34,513,021	8.5%	120,033
Lottery	2,140,566	0.5%	7,445
Parking	6,087,305	1.5%	21,171
Other Trust		N/A	
Student Health	11,526,160	2.8%	40,087
CSU Operating Fund	330,788,566	81.3%	1,210,445
TOTAL UNIVERSITY	\$ 406,704,114	100.0%	\$ 1,474,472

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2020/21 Estimated Vehicle Insurance Charges (G)
Rate per Vehicle		\$ 176.23
Housing	19	\$ 3,348
Parking	29	5,111
CSU Operating Fund	254	44,761
TOTAL UNIVERSITY	302	\$ 53,220

Footnotes:

(A) SPL and SAFECLIP are categorized as CSU Operating expenses and the costs are reduced from the Liability Premium allocated to the campus. SPLIP and SAFECLIP totals provided by Alliant.

(B) The AIME Premium is paid by the university.

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

(D) Other Trust portion is applied as a 1% charge to actual expenditures during the fiscal year. For ease of calculation, entire cost allocation to Other Trust will be applied to the Workers' Compensation Premium. The 2020/21 estimate is based on 2018/19 actuals.

(E) Expenditures include all expenses except risk premiums and transfers out.

(F) Detailed listing of vehicles for cost allocations provided by auto shop on 9/11/19. The vehicle count will be updated in the fall.

(G) Cost per vehicle information is calculated by dividing the total vehicle insurance cost by number of vehicles.

(H) The estimates above are based on 2018/19 actuals and will be updated in the fall with 2019/20 data.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

Site #	Building Description	Occupied As	2019/20 Total Values	2019/20 Premium	Change in Premium Over Prior Year	2020/21 Estimated Values (A)	2020/21 Estimated Premium (A)	
Student Union								
1	Auto Bank Teller Building	ATM	\$ 256,770	\$ 136	28.68%	\$ 256,770	\$ 175	
3	Student Union	College - General	102,364,039	54,168	29.00%	102,364,039	69,878	
177	Event Center	College - General	49,168,338	26,018	29.01%	49,168,338	33,565	
504	Spartan Recreation & Aquatic Center	Student Recreational Facilities	126,361,000	66,866	29.00%	126,361,000	86,260	
Student Union Total				\$ 147,188	29.00%		\$ 189,878	
Parking								
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$ 44,102,171	\$ 23,338	29.00%	\$ 44,102,171	\$ 30,106	
54	South Parking Facility (7th Street)	Parking Structure	44,031,930	23,300	29.00%	44,031,930	30,058	
55	West Parking Facility (4th Street)	Parking Structure	25,431,784	13,458	28.99%	25,431,784	17,360	
133	University Police Department Building	Police Station / Offices	6,070,098	3,212	29.02%	6,070,098	4,144	
Parking Services Total				\$ 63,308	29.00%		\$ 81,668	
Housing								
89	Washburn Hall	Dorm	8,591,148	4,546	29.01%	\$ 8,591,148	\$ 5,865	
90	Joe West Hall	Dorm	36,363,696	19,243	29.00%	36,363,696	24,824	
91	Dining Commons	Cafeteria	7,639,957	4,043	28.99%	7,639,957	5,215	
178	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	38,664,338	20,460	29.00%	38,664,338	26,394	
178	Campus Village - Building B (Upeer Classmen)	Apartment - High Rise	209,772,294	111,005	29.00%	209,772,294	143,201	
178	Campus Village - Building C (Freshmen)	Apartment - High Rise	43,187,074	22,853	29.01%	43,187,074	29,482	
156	Campus Village 2	Apartment - High Rise	136,987,471	72,490	29.00%	136,987,471	93,514	
University Housing Total				\$ 254,640	29.00%		\$ 328,495	
Student Health								
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$ 39,682,879	\$ 20,999	29.00%	\$ 39,682,879	\$ 27,089	
Student Health Total				\$ 20,999	29.00%		\$ 27,089	
City of San Jose (MLK)								
142	DR Martin Luther King JR. Library	Library - High End	\$ 183,488,462	\$ 97,097	29.00%	\$ 183,488,462	\$ 125,258	
			CSU Op Fund Portion (59%)	108,258,193	57,287	29.00%	108,258,193	73,902
City of San Jose Total (41%)				\$ 39,810	29.00%		\$ 51,356	
TOTAL NON-CSU OPERATING FUND					\$ 525,945	29.00%		\$ 678,486
TOTAL CSU OPERATING FUND					\$ 566,716	29.00%		\$ 731,084
TOTAL UNIVERSITY					\$ 1,092,661	29.00%		\$ 1,409,570

Footnote:

(A) The 2020/21 estimated property premiums are based on the CSURMA "Early-Bird" Premium Projections data and 2019/20 property values.

(B) The Student Union began to pay property premium fees for the Spartan Recreation & Aquatics Center building beginning FY2019/20.

(C) The premium cost share to the City of San Jose for expenses associated with the MLK Library will be processed separately.

(D) Property values and premium information will be updated in the fall.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

DETAIL OF COST ALLOCATION CHARGES FOR PROFESSIONAL & CONTINUING EDUCATION (PaCE) Estimate Based on Anticipated Revenue from CPGE 2019/20 Business Plan

	2019/20 Estimated Revenue	Percentage Distribution	2020/21 Estimated Campus Portion of Revenue
Academic Yr Credit Revenue to SJSU (A)	\$ 28,047,025	11%	\$ 3,085,173
Summer 2019 Credit Revenue	7,830,587	11%	861,365
Total Anticipated Credit Revenue	35,877,612		\$ 3,946,538
Open Univ Reimbursement (B)			\$ 269,411
Other Cost Allocations	Facility Use Fee		\$ - (C)
	IT Services		230,867
	UPD Security		74,888
	Worker's Comp.		142,938
	IDL/NDI/UI		86,563
	Liability		120,033
Subtotal			\$ 655,289
Balance to Business and Financial Services			\$ 3,021,838
% of Division Trust Fund Balance to Total Credit Revenue			8.42%

Footnotes:

(A) PaCE (formerly CERF) 11% Distribution is on Credit Revenue which includes Open University, Special Session, Winter/Reg Extension, and Summer. Estimated revenue is based on approved Business Plan.

(B) This is based on CSU 1994/95 SJSU estimated Open University/Concurrent Enrollment revenue of \$1,926,751 * 13.98%. In 2006/07, SJSU implemented the CERF Funding Model program. \$269,411 was included as part of the costs to the Division of Administration and Finance.

(C) Facility Use Fees are billed to the College of Professional & Global Education (CPGE, formerly CIES) directly; see the Facility Use Fee page for details.

(D) The estimates above are based on 2019/20 projected revenues and will be updated in the fall with 2020/21 data.