

November 30, 2021

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

From: Kathleen Prunty, Senior Associate Vice President of Finance & Business Services

RE: 2021/22 Cost Allocation Plan Fall Update

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 Fall Update of the 2021/22 Cost Allocation Plan for Non-CSU Operating Fund entities. Attached is a summary of the plan and supporting documentation.

As noted in the 2021/22 Preliminary Cost Allocation Plan, the Fall Update includes the following: 2020/21 year-end expenditure data; 2021/22 annual risk premiums; information from 2021/22 business plans; FTES data for student enrollment, on-campus residents, and employees. The Business and Financial Services fee does not include an adjustment to the compensation and benefits rate this fiscal year.

Under Facilities Use Fees, the plan reflects that the new parking garage at South Campus came online this year, however the College of Professional and Global Education (CPGE) is utilizing classrooms assigned to CPGE which are supported by the existing fee, thus no additional cost allocation is required.

At this time, it is anticipated that Facilities Development & Operations will establish a Memorandum of Understanding with Student Union, Inc. to service and maintain the Event Center. Discussions between the University and Student Union, Inc. are ongoing. Updates will be incorporated into a subsequent plan when available.

Please indicate your approval of the attached 2021/22 Cost Allocation Plan with your signature below.

DocuSigned by:
Charlie Faas
A8A67319C3F8409...

12/5/2021

Charlie Faas, VP for Administration & Finance and CFO

Date

Cc: Distribution List

Distribution List:

Academic Affairs

Vincent J. Del Casino Jr., Provost and Senior Vice President for Academic Affairs
Sami Monsur, Sr. Director, Academic Budgets, Administration, and Operations
Ruth Huard, Dean, College of Professional and Global Education
Namrata Shukla, Associate Dean, College of Professional and Global Education
Scott Broberg, Director of Operations and Finance, College of Professional and Global Education

Administration and Finance

Ninh Pham-Hi, Director of Internal Control, Administration and Finance
Ann Bui, Assistant Director of Enterprise Accounting, Finance
Richard Abeyta, Interim Chief of Police
Frank Belcastro, Captain, University Police Department
Eric Cross, Manager, Parking Services
Traci Ferdolage, Sr. Associate Vice President, Facilities Development & Operations
Jeff Pritsker, Associate Director, Budget Planning and Administration

Hammer Theatre

Shannon Miller, Dean, College of Humanities and the Arts
Chris Burrill, Executive Director Hammer Theatre

Information Technology

Bob Lim, Vice President for Information Technology and Chief Information Officer
Kara Li, Associate Vice President of Strategic Planning & Portfolio Management

Intercollegiate Athletics

Jeff Konya, Athletics Director

Research & Innovation

Mohamed Abousalem, Vice President for Research & Innovation
Andrew Exner, Executive Director, Research Foundation

Student Affairs

Patrick Day, Vice President for Student Affairs
Sonja Daniels, Associate Vice President for Campus Life
Sharon Willey, Senior Director, Student Affairs
Eric Rollerson, Executive Director, University Housing Services
Carole Dowell, Executive Director, Associated Students
Tamsen Burke, Executive Director, Student Union, Inc.
David Alves, Associate Director of Finance and Accounting, Student Union, Inc.

University Advancement

Theresa Davis, Vice President, University Advancement and Chief Executive Officer, Tower Foundation
Julie Jimenez, Director, Financial and Administrative Services, University Advancement
Daniele LeCesne, Chief Operating Officer, Tower Foundation
Christina Tan-Aoyagi, Controller, Tower Foundation

2021/22 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	\$ 111,179 (A)	\$ 179,740	N/A	\$ 3,544	\$ 10,433	N/A	N/A	N/A	N/A	N/A	N/A	\$ 304,896	
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	249,936 (A)	1,243,575	5,464,948 (L)	342,953	614,428	50,983	29,109	27,847	3,226	407,795	518,960	8,434,800	
PaCE	3,894,130 (C)	211,968	N/A	80,808 (H)	56,544	148,547	84,816	164,050	N/A	N/A	397,413	4,640,863	
Lottery	165,299 (A)	N/A	N/A	N/A	N/A	500	286	9,506	N/A	N/A	10,292	175,591	
Other Trust	15,000 (D)	N/A	N/A	N/A	N/A	34,000	(K)	(K)	N/A	N/A	34,000	49,000	
Parking	494,440 (D)	113,850	735,827	393,658	1,169,456	12,391	7,075	2,725	4,436	133,726	160,353	3,067,584	
Research Foundation	81,116 (E)	255,420	N/A	187,200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	523,736	
Rsrch Fndtn: iGateways	N/A (F)	N/A	N/A	45,432 (I)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	45,432	
Spartan Shops	538,067 (G)	279,715	N/A	157,099 (J)	961	N/A	N/A	N/A	N/A	N/A	N/A	975,842	
Student Health	798,666 (D)	461,559	406,074 (L)	17,802	24,486	48,794	27,860	48,781	N/A	33,697	159,132	1,867,719	
Student Union	140,560 (A)	241,230	N/A	322,617	14,002	N/A	N/A	N/A	N/A	236,164	236,164	954,573	
Tower Foundation	33,921 (E)	56,760	N/A	22,272	3,294	N/A	N/A	N/A	N/A	N/A	N/A	116,247	
Hammer Theatre	16,874 (D)	36,658	N/A	N/A	2,128	N/A	N/A	N/A	N/A	N/A	N/A	55,660	
TOTAL, NON-CSU OPERATING FUND	\$ 6,539,187	\$ 3,080,474	\$ 6,606,849	\$ 1,573,385	\$ 1,895,732	\$ 295,215	\$ 149,146	\$ 252,909	\$ 7,662	\$ 811,382	\$ 1,516,314	\$ 21,211,941	
TOTAL, CSU OPERATING FUND						\$ 1,773,424	\$ 1,012,569	\$ 1,514,376	\$ 47,992	\$ 909,170	\$ 5,257,531	*****	
TOTAL, UNIVERSITY						\$ 2,068,639	\$ 1,161,715	\$ 1,767,285	\$ 55,654	\$ 1,720,552	\$ 6,773,845	*****	

Estimated cost allocations are highlighted. Cost allocations will be posted in accounting periods November, December, March and June.

Footnotes:

- (A) Fixed charges.
- (B) Athletics will not be charged the IT and Business & Financial Services fees per an agreement with the University for in-kind services (tickets to Athletic events).
- (C) Professional and Continuing Education (PaCE) estimated balance; reviewed and transferred 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) The Business & Financial Services fee noted above represents the payroll and benefits cost of the 3.5 FTE per 2021/22 Business Plan.
- (H) The College of Professional & Global Education (CPGE) and ISSS lease office 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.
- (I) iGateways has 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 risk premium is applied to Workers' Comp premium for ease of calculation.
- (L) Budgets for maintenance services based on Memorandum of Understandings. 2020/21 was the first year of transition to include these costs in the Cost Allocation Plan.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

BUSINESS & FINANCIAL SERVICES

Cost Allocations Based on General Salary Increase (GSI) Adjustments

Entity	2020/21 Charges	GSI + Benefits Adjustment (A)	2021/22 Charges
Associated Students	\$ 111,179	\$ -	\$ 111,179
Athletics	-	-	-
Housing	249,936	-	249,936
Lottery	165,299	-	165,299
Foundations (Research and Tower)	115,037	-	115,037 (B)
Spartan Shops	537,184	-	538,067 (C)
Student Union	140,560	-	140,560 (D)
Total Based on GSI	\$ 1,319,195	\$ -	\$ 1,320,078

Split of Research and Tower Foundation

Entity	2020/21 Actual Exp. (B)	Pro-rata share	2021/22 Charges
Research Foundation	\$ 54,224,821	70.51%	\$ 81,116
Tower Foundation	22,675,940	29.49%	33,921
Total	\$ 76,900,761	100%	\$ 115,037

Cost Allocation Estimates Based on Anticipated Revenue

Entity	Fund	2021/22 Estimated Revenue	% of Rev. Billed	2021/22 Estimated Charges
PaCE	48000	\$ 43,904,236	N/A	\$ 3,894,130 (E)
Parking Total		6,180,500	8.0%	494,440 (F)
Parking Fines and Forfeitures	55000	276,500		
Parking Fees	56000	5,904,000		
Other Trusts	various		various	31,874 (G)
Student Health Total		15,973,329	5.0%	798,666 (H)
Student Health Services Fee	51000	13,070,843		
Student Health Facilities Fee	52000	2,541,146		
Student Health Voluntary Fee	51001	361,340		
Total Based on Anticipated Revenue				\$ 5,219,109

TOTAL 2021/22 COST ALLOCATION	\$ 6,539,187
--------------------------------------	---------------------

Footnotes:

(A) The Business and Financial Services fee reflects no General Salary Increase (GSI) and benefits adjustments this fiscal year.

(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).

(C) The Business & Financial Services fee represents an entire year of Spartan Shops, Inc. salary and benefits cost for 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.

(E) Professional and Continuing Education (PaCE) 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. Revenue estimates based on 2021/22 Business Plan.

(F) Parking funds include Fines and Forfeitures, Parking Fees funds. Construction, Maintenance and Repair funds are not included. Revenue estimates based on 2021/22 Business Plan.

(G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Revenue estimated is based on 2020/21 actuals. Other Trusts includes Hammer Theatre which is estimated based on 2021/22 Business Plan.

(H) Student Health revenue estimates based on 2021/22 Business Plan; estimates do not include transfers in/out.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D) (E)	2021/22 Charges
Rate per FTE		\$ 4,730	\$ 445		\$ 5,175
Self-Support Units					
Housing	69.50	\$ 328,735	\$ 30,928	\$ 883,912	\$ 1,243,575
PaCE	40.96	193,741	18,227	-	211,968
Parking	22.00	104,060	9,790	-	113,850
Student Health	89.19	421,869	39,690	-	461,559
Subtotal Self-Support Units	221.65	\$ 1,048,405	\$ 98,634	\$ 883,912	\$ 2,030,951
Auxiliaries					
Associated Students	38.00	\$ 179,740	\$ -	\$ -	\$ 179,740
Research Foundation	54.00	255,420	-	-	255,420
Spartan Shops	3.50	16,555	-	263,160	279,715
Student Union	51.00	241,230	-	-	241,230
Tower Foundation	12.00	56,760	-	-	56,760
Subtotal Auxiliaries	158.50	\$ 749,705	\$ -	\$ 263,160	\$ 1,012,865
Other Entities					
Hammer Theatre	7.75	\$ 36,658	\$ -	\$ -	\$ 36,658
Subtotal Other Entities	7.75	\$ 36,658	\$ -	\$ -	\$ 36,658
TOTAL 2021/22 COST ALLOCATION					\$ 3,080,474

Footnotes:

(A) FTE based on 2021/22 Business Plans and/or data provided by units.

(B) Baseline Services fee reflects no General Salary Increase (GSI) and benefits adjustments this fiscal year.

(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.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities**FD&O MAINTENANCE SERVICES**

Entity	2021/22 Charges
Self-Support Units	
Housing	\$ 5,464,948
Parking	735,827
Student Health	406,074
TOTAL 2021/22 COST ALLOCATION	\$ 6,606,849

Footnotes:

(A) MOUs established in 2021/22 for FD&O to provide facility services to self-support units.

2021/22 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	2020/21 Facility Use Fee	Change Over Prior Year	2021/22 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	\$ -	\$ 3,544
Housing								342,953	(B)	342,953	-	342,953
College of Professional & Global Educ (CPGE)			3,367	\$ 80,808					(C)	80,808	-	80,808
Parking								875,787 (adjusted)	(D)	281,257	112,401	393,658
Research Foundation: Sponsored Activities									(E)	187,200	-	187,200
Research Foundation: iGateways			1,893	45,432					(F,C)	45,432	-	45,432
Spartan Shops									(G)	27,300	129,799	157,099
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			928	22,272					(J)	20,640	1,632	22,272
TOTAL 2021/22 COST ALLOCATION										\$ 1,329,553	\$ 243,832	\$ 1,573,385

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 Facilities Use Fee was adjusted after completion of the SRAC building in April 2019.

(C) The College of Professional & Global Education (CPGE) and ISSS lease office 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) Includes the new Parking Garage. The Parking's ground lease is adjusted by the space occupied by Student Services Center, University Personnel, UPD, and repurposed parking lots/spaces.

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

(F) iGateways has classrooms for their dedicated use on campus.

(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) 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 Tower Foundation utilizes various offices and cubicles on the third floor of Clark Hall.

2021/22 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)	2021/22 Charges
Rate per FTE	\$ 274.54	\$ 274.54	\$ 164.46	
Associated Students	38.00			\$ 10,433
Housing	69.50		3,620.00	614,428
PaCE	40.96	165.00		56,544
Spartan Shops	3.50			961
Student Health	89.19			24,486
Student Union	51.00			14,002
Tower Foundation	12.00			3,294
Hammer Theatre	7.75			2,128
Parking (C)				1,169,456
TOTAL 2020/21 COST ALLOCATION				\$ 1,895,732

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 a comprehensive agreement between the program and University.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

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

2021/22 CSURMA Premiums	
Workers' Compensation Program	\$ 2,068,639
IDL / NDI / UI Program	1,161,714
Risk Liability Program (A)	1,713,585
Student Professional Liability (A)	34,287
Student Academic Field Exp. for Credit Liability (A)	19,414
Vehicle Insurance	55,654
Property Insurance Program	1,784,435
AIME Program (B)	429,981
TOTAL UNIVERSITY	\$ 7,267,709

Cost Allocations Based on 2020/21 Personnel Expenses

Entity	2020/21 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$ 2,068,639	\$ 1,161,714
Housing	\$ 9,236,610	2.51%	\$ 50,983	\$ 29,109
PaCE	26,912,619	7.30%	148,547	84,816
Lottery	90,632	0.02%	500	286
Parking	2,244,862	0.61%	12,391	7,075
Other Trust			34,000	
Student Health	8,840,035	2.40%	48,794	27,860
CSU Operating Fund	321,294,576	87.16%	1,773,424	1,012,569
TOTAL UNIVERSITY	\$ 368,619,334	100.00%	\$ 2,068,639	\$ 1,161,714

Cost Allocations Based on 2020/21 Total Expenditures

Entity	2020/21 Total Expenditures (E)	% of Total Expenditures	2021/22 Risk Liability Charges
Campus Annual Premium			\$ 1,767,286
Housing	\$ 6,274,880	1.63%	\$ 27,847
PaCE	36,966,254	9.57%	164,050
Lottery	2,142,142	0.55%	9,506
Parking	614,110	0.16%	2,725
Other Trust		N/A	
Student Health	10,992,049	2.85%	48,781
CSU Operating Fund	329,141,317	85.24%	1,514,376
TOTAL UNIVERSITY	\$ 386,130,752	100.00%	\$ 1,767,285

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2021/22 Vehicle Insurance Charges (G)
Rate per Vehicle		\$ 201.64
Housing	16	\$ 3,226
Parking	22	4,436
CSU Operating Fund	238	47,992
TOTAL UNIVERSITY	276	\$ 55,654

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 2021/22 estimate is based on 2020/21 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 11/7/2021.

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

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

Site #	Building Description	Occupied As	2020/21 Values	2020/21 Premium	Change in Property Premium Over Prior Year	2021/22 Total Values (A)	2021/22 Total Premium (A)				
Student Union											
1	Auto Bank Teller Building	ATM	\$ 258,054	\$ 175	24.57%	\$ 266,054	\$ 218				
3	Student Union	College - General	102,968,474	69,920	24.27%	106,026,105	86,892				
177	Event Center	College - General	49,414,180	33,554	24.43%	50,946,020	41,752				
115	Spartan Recreation & Aquatic Center	Student Recreational Facilities	126,992,805	86,233	24.43%	130,929,582	107,302				
Student Union Total			\$	189,882	24.37%	\$	236,164				
Parking											
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$ 44,322,682	\$ 30,097	24.43%	\$ 45,696,685	\$ 37,450				
54	South Parking Facility (7th Street)	Parking Structure	44,252,090	30,049	24.43%	45,623,905	37,390				
55	West Parking Facility (4th Street)	Parking Structure	25,558,943	17,356	24.43%	26,351,270	21,596				
133	University Police Department Building	Police Station / Offices	6,100,448	4,142	24.46%	6,289,562	5,155				
187	Multi-Level Parking & Sports Field Facility	Parking Structure	0	0	0.00%	39,211,599	32,135				
Parking Services Total			\$	81,644	63.79%	\$	133,726				
Housing											
89	Washburn Hall	Dorm	\$ 8,639,270	\$ 5,866	24.04%	\$ 8,877,900	\$ 7,276				
90	Joe West Hall	Dorm	36,563,353	24,828	24.12%	-100.00%	30,817				
91	Dining Commons	Cafeteria	7,678,157	5,214	24.43%	7,916,180	6,488				
151	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	38,844,884	26,377	23.66%	39,799,826	32,617				
152	Campus Village - Building B (Upper Classmen)	Apartment - High Rise	210,766,155	143,118	24.24%	216,958,906	177,806				
153	Campus Village - Building C (Freshmen)	Apartment - High Rise	43,368,009	29,449	23.83%	44,495,417	36,466				
156	Campus Village 2	Apartment - High Rise	137,672,408	93,485	24.43%	141,940,253	116,325				
University Housing Total			\$	328,337	24.20%	\$	407,795				
Student Health											
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$ 39,881,293	\$ 27,081	24.43%	\$ 41,117,613	\$ 33,697				
Student Health Total			\$	27,081	24.43%	\$	33,697				
City of San Jose (MLK)											
142	DR Martin Luther King JR. Library	Library - High End	\$ 184,405,904	\$ 125,219	24.43%	\$ 190,122,487	\$ 155,812				
			CSU Op Fund Portion (59%)	108,799,483	73,879	24.43%	112,172,267	91,929			
City of San Jose Total (41%)			\$	75,606,421	\$	51,340	24.43%	\$	77,950,220	\$	63,883
TOTAL NON-CSU OPERATING FUND			\$	678,284	29.04%	\$	875,265				
TOTAL CSU OPERATING FUND			\$	731,286	24.32%	\$	909,170				
TOTAL UNIVERSITY			\$	1,409,570	26.59%	\$	1,784,435				

Footnotes:

- (A) The 2021/22 property values and premiums information provided by Alliant.
- (B) The premium cost share to the City of San Jose for expenses associated with the MLK Library will be processed separately.
- (C) Parking Services includes the property premium for the new Multi-Level Parking facility at South Campus.

2021/22 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 2021/22 Business Plan

	2021/22 Estimated Revenue	Percentage Distribution	2021/22 Estimated Campus Portion of Revenue
Academic Yr Credit Revenue to SJSU (A)	\$ 33,686,812	11%	\$ 3,705,549
Summer 2021 Credit Revenue	10,217,424	11%	1,123,917
Total Anticipated Credit Revenue	43,904,236		\$ 4,829,466
Open University Reimbursement (B)			\$ 269,411
Other Cost Allocations	Facility Use Fee		-
	IT Services		211,968
	UPD Security		56,544
	Worker's Comp.		148,547
	IDL/NDI/UI		84,816
	Liability		164,050
Subtotal			\$ 665,925
Balance to Business and Financial Services			\$ 3,894,130
% of Division Trust Fund Balance to Total Credit Revenue			8.87%

Footnotes:

(A) Professional & Continuing Education (PaCE) 11% distribution is based on credit revenue which includes Open University, Special Session, Winter/Reg Extension, and Summer. Estimated revenue is based on business plan.

(B) Open University reimbursed is 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. \$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) directly; see the Facility Use Fees page for details.

(D) The estimates above are based on 2021/22 projected revenues