



Income Allocation Model

Definition of District Services and Districtwide Commitments

The Income Allocation Model includes three operational sites (Grossmont College, Cuyamaca College, and District Services) and one budget center representing Districtwide core commitments and overhead costs. The following is an explanation of the District Services and Districtwide components:

District Services budget includes Salaries, Benefits, and Operational Expenses to run District Services operations such as:

- Governing Board
- Chancellor
- Human Resources (Employee & Labor Relations, Employment and Benefit Services)
- Educational Support Services and Research & Planning
- Business Services (Accounting, Payroll, Purchasing & Contracts, Warehouse, Budget & Finance, Facilities Planning, Public Safety)
- Information Technology

Districtwide Commitments

In order for the cost to be included in the Districtwide Budget, the cost must benefit the entire District, and not related to one specific site or manager.

Costs that are charged to Districtwide, include:

- Retiree Health Benefits
- 2020 Supplementary Early Retirement Plan (SERP)
- Governing Board Election Costs
- Information Technology System Maintenance
- Property & Liability Insurance
- Credit Card Fees for Student Payments
- Interest Expense
- Legal Fees
- Memberships
- Law Enforcement
- Classified Staff Appreciation Day
- Personnel Commission (including salaries and benefits)
- Bargaining Commitments (such as Tuitions & Books Reimbursements; Equipment Purchase Program; and Scholarship Funds)

Consistent with college site budgets, Districtwide Commitments and District Services budgets also include beginning balances and purchase order carryovers (POCO) from prior year.