## 1: Identification of non-employee expenses

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<tr>
<th>Item</th>
<th>Potential information sources</th>
<th>Considerations</th>
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| What is the likely ongoing cost of keeping our technology infrastructure (computers, software) up to date? | 1) Technology workgroup  
2) Other CC’s                                                                 | 1) We probably need a lot of upgrading in the very near future – do we allocate more money in the near term?  
2) Can/should we rely on grants, particularly for instructional computers and software? |
| What is a reasonable cost prediction for routine maintenance, supplies, repairs, etc.? | 1) Facilities work group  
2) Other CC’s  
3) Outside estimates | 1) What are the specific items?  
2) Is it feasible to do a detailed estimate in the time available?  
3) Can/should we use a typical percentage of expenditures from other CC’s as a simple basis?  
4) Can we save money in these areas (for example, online distribution of materials versus photocopying)? |
| What are our lease/mortgage costs for our instructional sites?       | 1) CCSF budget  
2) Mission work group  
3) Facilities work group                                                                 | 1) Will we be eliminating some sites?  
2) Can we renegotiate leases? |
| How/when do we increase the district’s reserve?                     | 1) CCSF budget  
2) ACCJC recommendations  
3) Other CC’s                                                                 | 1) What level would satisfy ACCJC for the current fiscal year?  
2) What is an appropriate long-term target, and what is an appropriate time frame for reaching that target? |
| What is the cost of amortizing retiree benefits?                     | 1) Outside report  
2) Union negotiations                                                                 | 1) How reliable and up-to-date is the existing report?  
2) Will the college continue to offer this benefit to future retirees, and if so, at what level?  
3) Will the college continue to offer this benefit to current retirees, and if so, at what level? |
| What are the other unfunded liabilities, and what is their cost?     | 1) CCSF financial dept  
2) Other CC’s                                                                 | 1) Is the college’s current approach to worker’s comp liabilities appropriate, and if not, what is a good alternative?  
2) What, if any, are CCSF’s other unfunded liabilities? |
| What are CCSF’s likely revenues for the next five years?            | 1) Recent CCSF budgets  
2) CCSF financial dept  
3) Office of instruction  
4) Other work groups                                                                 | 1) What are our likely apportionments, based on reasonable enrollment predictions and considering any decrease in instructional capacity?  
2) What is our likely revenue from existing local taxes and other non-apportionment sources? |
| Are there “under-the-radar” budget categories that can be eliminated? | 1) CCSF financial dept                                                                 | 1) What money, if any, is being squirreled away by accounting units for undefined contingencies? |
## 2: Identification of potential cost-cutting options in employee expenditures

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| Salary cuts                    | 1) Across-the-board cuts to all employee salaries  
2) Focused cuts based on full-time versus part-time status  
3) Focused cuts based on service time (for instance, reducing salaries disproportionately for employees at the top of the pay scale)  
4) Focused cuts based on credit versus noncredit status (for instructional faculty)  
5) Focused cuts based on instructional versus non-instructional status (for all AFT employees)  
6) Focused cuts based on certificated versus classified versus administrative status  
7) Cuts to overload/overtime rates  
8) Cuts to substitute rates |
| Benefit cuts for current employees | 1) Across-the-board cuts to district contributions for employee health plans  
2) Focused cuts based on full-time versus part-time status  
3) Focused cuts based on certificated versus classified versus administrative status  
4) Focused cuts based on number of dependents  
5) Elimination of other fringe benefits (such as life insurance)  
6) Requiring employees to pay for benefits that are currently free (dental care, etc.)  
7) Switch to less expensive health care options (different plan, reduced benefits) if available |
| Instructional faculty layoffs and assignment reductions (note that any consequent reduction in enrollments would reduce revenues as well as expenses) | 1) Contraction/elimination of entire programs, as per a revised mission statement, with consequent layoffs  
2) Reduction of numbers of course sections across all departments, with consequent layoffs  
3) Elimination of full-timer overload assignments |
| Non-instructional faculty and classified staff layoffs and assignment reductions | 1) Contraction/elimination of entire departments/offices, as per a revised mission statement, with consequent layoffs  
2) Reduction of staff numbers in specific programs/offices, with consequent layoffs  
3) Elimination of overtime assignments, if applicable  
4) Replace secretaries assigned to individuals (administrators, classified managers, department chairs, etc.) with a small secretarial pool  
5) Collaborate with neighboring districts on student services and/or administrative functions (for instance, a joint HR department shared by several districts) |
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| Elimination of instructional sites (see note under instructional faculty layoffs) | 1) Elimination of a site with consequent program elimination and employee layoffs or assignment reductions  
2) Elimination of a site with consequent program reduction and employee layoffs or assignment reductions  
3) Elimination of a site and consolidation of programs at other sites |
| Workload increases (note: to save money, these would need to produce employee layoffs and/or assignment reductions) | 1) Increasing faculty full-time instructional load  
2) Increasing enrollment capacity per section (thereby reducing the number of sections offered)  
3) Reducing or eliminating load factors for large sections  
4) Increasing classified work hours (say from 37.5 to 40) and/or classified work calendar |
| Reduction of non-instructional faculty assignments                    | 1) Reduction/elimination of district-funded faculty release assignments  
2) Reduction/elimination of sabbatical leaves  
3) Consolidation of departments, with reduction of the number of department chairs  
4) Elimination of department chairs, with department chair functions reassigned to administration |
| Replace permanent full-time employees with temporary, part-time employees | 1) Reduce full-time to part-time ratio for faculty and (if applicable) classified  
2) Reduce year-round to STO classified ratio  
3) Replace union employees with non-union student employees |
| Changes to retiree benefits (these could be implemented immediately or phased in over several years) | 1) Reduction/elimination of retiree health care benefits for everyone  
2) Reduction/elimination of retiree health care benefits for some/all current employees  
3) Reduction/elimination of retiree health care benefits for future employees  
4) Imposing payroll deductions for retiree health care (with or without an opt-out clause) |