

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: Submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: San Francisco Health Service System

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal. (Generate from BFM Budget Submission Report)
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary." (Generate from BFM Budget Submission Report)
 - Contingency:** Completed "Form 1C: Contingency."
- Revenue Report:** Completed "Form 2A: Revenue Report." (Generate from BFM Budget Submission Report)
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes." (Generate from BFM Budget Submission Report)
- Deappropriations from prior years' budget:** Indicate if these are included in your submitted budget, and please explain in the expenditure changes form 3A
- Position Changes:** Completed "Form 3B: Position Changes." (Generate from BFM Budget Submission Report)
- Equipment & Fleet Requests:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request." (Generate from BFM Budget Submission Report)
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing and new Prop
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Organizational charts also reflect
- New Legislation:**
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by
- Other Requests:** Submitted requests for the following item:
 - COIT (through a separate form)
 - Capital - CPC funded capital requests are made through BFM by 1/19/24

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are either included in this submission or have been submitted through the proper online forums.

Full Name: _Iftikhar Hussain_____

Signature: IH_____

**BUDGET FORM 1A: Summary of Major Changes
FY 2024-25 and FY 2025-26**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

DEPARTMENT: HSS Health Service System

	Major Changes	Department Response to Major Changes
Summary	What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. Alternatively, you may submit a 1-2 page memo with your budget submission summarizing the major changes.	The main changes in the budget are: transfer of two 0931 Manager III positions from the General Fund to the Health Sustainability Fund, increased Attrition for one 1209 Benefits Technician position relating to the FY23-24 mid year reduction, additional Registrar of Voters interdepartmental expenditures of \$70K for costs relating to FY24-25 Health Service Board election, additional City Attorney interdepartmental expenditures of \$75K for Non-Medicare Request for Proposal and continue First Responder Employee Assistance Program (EAP) funded by the supported departments (Fire, Police, Sherriff, Emergency Department) - \$259K. These changes allow SFHSS to meet its FY24-25 & FY25-26 target reduction of \$430K, with minimal impact to SFHSS's core operations..
General Fund Target	How did the department meet its target in each year? What are the high-level programmatic, operational, or staffing impacts of this proposed reduction? For non-GFS departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.	SFHSS was able to meet its target in each year by transferring two 0931 Manager III positions from the General Fund to the Health Sustainability Fund. The transfer and increased attrition will allow SFHSS to meet its' target, balance the need for increased interdepartmental costs in the summary above, and prioritize core service delivery, without any major impact to core operations.
Positions	How are current year staffing levels and vacancies factored into your budget submission? What position changes is the department proposing to prioritize core service delivery while meeting the General Fund reduction target or NGF revenue reductions? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, and provide details in Form 3B.	The high vacancy rate last year in operations has greatly improved, and SFHSS is close to being fully staffed to support core operations. SFHSS was able to meet its target reduction by keeping one 1209 Benefits Technician position vacant (mid-year reduction) through increased attrition, and transferring two 0931 Manager III positions from the General Fund to the Health Sustainability Fund.
Expenditures	What major spending changes is the department proposing? Please provide information especially for any grant changes, major contract changes, personnel changes, or other changes that affect core services and functions. Highlight any changes related to major changes/initiatives as noted in the Summary section and provide details in Form 3A.	<p>In the Salaries & MFB expenditure categories, transfer of two 0931 Manager III positions from General Fund to Health Sustainability Fund- reductions of \$521K in FY24-25 and \$541K in FY25-26, increased Attrition for Mid-Year Reduction resulting in reductions of \$129K in FY24-15 and \$133K in FY25-26; remove and reallocate top discretionary step adjustments in Salaries & MFB, as prescribed in Sec. 1 of page 8 of Budget Instructions - increase of \$96K in FY24-25 and \$97K in FY25-26.</p> <p>In the Non-Personnel expenditure category, increases in the flexible spending administration fees of \$52K in FY24-25 and \$105K in FY24-25, alarm monitoring services that will no longer be paid for by landlord - \$10K in both FY24-25 & FY25-26, and increased actuarial charges of \$112K in FY25-26.</p> <p>In the Materials & Supplies expenditure category includes increases of \$23K in FY24-25 & \$60K in FY25-26 for purchases of noise cancelling headsets for the Operations staff to improve call experience for members and staff, PC refresh for laptops and computers that will have reached its' useful lives and require replacements in FY24-25 & FY25-26 and replace two high speed scanners that have reached their useful lives - \$35K in FY25-26.</p> <p>In the Work Order (SFHSS requesting department) expenditure category, in FY24-25 increased City Attorney services for the non-Medicare Request for Proposal for plan year 2026 - \$70K, increased Registrar of Voters election costs for Health Service Board election - \$75K, DT - \$24.7K for implementing virtual desktops to reduce hardware costs in FY24-25 & \$14.7K in FY25-26, and increased DHR training for new supervisory staff to attend 24+Supervisor training - \$11.7K in FY24-25 and \$3K in FY24-25.</p> <p>In the Work Order (SFHSS performing department) expenditure category, continued costs mental health support services for the First Responder departments (Fire, Police, Sherriff, Emergency) EAP (Employee Assistance Program) funded by the First Responder departments - \$259K in FY24-25.</p>

Revenues	What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.	HSS administrative costs are funded through an allocation to other departments. Cost of new first responder EAP services are charged directly to Police, Fire, Sheriff, and DEM.
Legislation	Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change?	San Francisco Health Service System is not seeking to submit any legislation with the budget.
Prop J	Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.	San Francisco Health Service System does not have any Prop J work.
Transfer of Function	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	San Francisco Health Service System is not requesting any Transfer of Functions of positions between departments.
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are is the request being made?	San Francisco Health Service System is not requesting any interim exceptions.
Budget Equity	How has the department considered equity in its budget proposal?	<p>SFHSS serves 123K lives including actives, dependents and retirees. Our community engagement efforts are currently centered around our Member Services division that provides front-line support through consultation and enrollment; our Well-Being division that advises city departments on Well-Being Annual Plans; our Wellness Center that offers exercise challenges; flu-clinics and benefit fairs; our Employee Assistance Program that provides individual counseling sessions, organizational development consultation, and critical incident response; and our Well-Being network representing 34 City departments.</p> <p>SFHSS serves as the City's subject matter expert in the area of health benefit administration. As Phase II of the Racial Equity Action Plan takes shape our organization is leveraging stakeholder engagement experiences at the membership, interdivisional, board, and staff levels. SFHSS will continue to engage our health plan partners and serve as a conduit for the specific whole person health and well-being needs of our membership, including those that identify as Black, Indigenous, and People of Color (BIPOC) and that face disproportionate health inequities.</p>

**BUDGET FORM 1B: Department Budget Summary
FY 2024-25 and FY 2025-26**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission.

BUDGET FORM 1B: Department Budget Summary

FY 2024-25 and FY 2025-26

DEPARTMENT HSS Health Service System

GFS Details

Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	SALARIES	6,508,767	6,027,661	(481,106)	6,792,479	6,294,520	(497,959)
	MAND_FRING_BEN	2,694,902	2,525,579	(169,323)	2,801,164	2,625,774	(175,390)
	NON_PERS_SVCS	2,331,981	2,602,860	270,869	2,328,981	2,489,337	160,356
	MTL_SUPP	39,593	62,608	23,015	39,593	99,593	60,000
	SVCS_OTHER_DEPTS	2,377,140	2,558,540	181,400	2,377,140	2,394,840	17,700
EXPENDITURE		13,952,383	13,777,238	(175,145)	14,339,357	13,904,064	(435,293)
GFS	General Fund Support	1,066	(424,595)	(425,661)	553,998	127,836	(426,162)
Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
REVENUE	CHGS_FOR_SERVICES	9,131	-	(9,131)	9,131	-	(9,131)
	OTH_REV	640,958	640,958	-	475,000	475,000	-
	EXP_RECOVERY	13,301,228	13,560,875	259,647	13,301,228	13,301,228	-
REVENUE		13,951,317	14,201,833	250,516	13,785,359	13,776,228	(9,131)
GFS	General Fund Support	1,066	(424,595)	(425,661)	553,998	127,836	(426,162)

GFS Target Status

FY 2024-25 Reduction Targets	FY 2024-25 Baseline Target	FY 2024-25 Dept Submission	FY 2024-25 Amt Over (Under) Target	FY 2025-26 Reduction Targets	FY 2025-26 Baseline Target	FY 2025-26 Dept Submission	FY 2025-26 Amt Over (Under) Target
(430,000)	(428,934)	(424,595)	4,339	(430,000)	123,998	127,836	3,838
NO GFS				NO GFS			

NGFS - Self Supporting

Please see explanation below for the amount Over Target

	FY 2024-25 Department	FY 2025-26 Department
EXPENDITURE	13,777,238 Ref: Row E16 above	13,904,064 Ref: Row H16 above

ADJUSTMENTS:

SFHSS Request to increase Repro/Mail (centrally loaded work order)

5,000

5,000

Department Proposed Expenditures Budget: 13,782,238 See Proposed Expenses below 13,909,064 See Proposed Expenses below

*Once Repro/Mail loads the increase the total budgeted expenditure, total will match to the Budget Proposal below that was approved by SFHSS Board on 2/8/24

General Fund Proposed Budget vs Target

\$ in thousands

The proposed budget meets the Mayor's Budget Target

	FYE 25	FYE 26
Starting Budget Expenses	13,823	14,207
Savings Target, excluding FYE 2024 mid year savings	(301)	(298)
Target Expenses	13,522	13,909
Proposed Expenses	13,782	13,909 *
Less First Responder funded by departments	(260)	0
Adjusted Proposed Expenses	13,523	13,909
Variance From Target	(0)	0

BUDGET FORM 1C: Contingency

FY 2024-25 and FY 2025-26

DEPARTMENT: HSS Health Service System

DEPT NAME HSS Health Service System

General Fund departments must also propose additional ongoing contingency reductions. Departments are not expected to load the contingency target. Please describe the proposal(s) below.

Description	FY 2024-25 \$ Savings	FY 2025-26 \$Savings
Increase additional attrition by 1 FTE Job Class 2594 - Employee Assistance Counselor Salaries & MF&B	181,138.00	187,796.00
Reduce Professional Services - \$16,931 Well Being Prof Services for Trainings, Workshops, Group Exercises and \$16,931 Well-Being Grants Targeted Interventions in FY24-25; reduce \$27,204 Actuarial services in FY25-26	33,862.00	27,204.00
Total	215,000.00	215,000.00

BUDGET FORM 2A: Revenue Report
FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 2A: Revenue Report

DEPARTMENT: HSS Health Service System

																			Total BY Revenue Change		250516		Change		-9131		Budget Justification			
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5 Title	Account	Account Title	TRIO	Agency Use	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base	Revenue Description and Explanation of Change				
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Accour	10001707-	HT Admii	HSS Administration	10000	Operatin	4860ExpF 486290	Exp Rec Fr	Emergency Comm Dept			-	12,900	12,900	-	-	-	FY24-25 increase of \$12.9K due to IDS Work Order Billing for EAP mental health support services provided to Emergency Dept staff				
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Accour	10001707-	HT Admii	HSS Administration	10000	Operatin	4860ExpF 486340	Exp Rec Fr	Fire Dept (AAO)			-	90,804	90,804	-	-	-	FY24-25 increase of \$90.8K due to IDS Work Order Billing for EAP mental health support services provided to Fire Dept staff				
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Accour	10001707-	HT Admii	HSS Administration	10000	Operatin	4860ExpF 486500	Exp Rec Fr	Police Comssn AAO			-	112,719	112,719	-	-	-	FY24-25 increase of \$112.7K due to IDS Work Order Billing for EAP mental health support services provided to Police Dept staff				
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Accour	10001707-	HT Admii	HSS Administration	10000	Operatin	4860ExpF 486670	Exp Rec Fr	Sheriff (AAO)			-	43,224	43,224	-	-	-	FY24-25 increase of \$43.2K due to IDS Work Order Billing for EAP mental health support services provided to Sheriff Dept staff				
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Accour	10001707-	HT Admii	HSS Employee Assistan	10000	Operatin	4600C4S 469999	Other Operating Revenue				9,131	-	(9,131)	9,131	-	(9,131)	SFHSS is no longer offering these EAP Classes. SFHSS no longer has this revenue source.				
																				<u>9,131</u>	<u>259,647</u>	<u>250,516</u>	<u>9,131</u>	<u>-</u>	<u>(9,131)</u>					

DEPARTMENT: _____

Inflation Factor for FY 2024-25 Fee Auto Increase as per Code Section **	
Inflation Factor for FY 2025-26 Fee Auto Increase as per Code Section **	

CPI will be updated in January 2024. Call Controller's Budget Office to confirm CPI before submitting.

TABLE 1 - FEES TO BE CERTIFIED BY CON [Please click here for the latest fee certification letter for reference.](#)

Item	Fee Status M/N	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft./)	FY 2023-24 Fee **	FY 2023-24 Units (Est.)	FY 2023-24 Revenue Proposed	FY 2023-24 Cost Recovery (Est.)	FY 2024-25 Fee	FY 2024-25 Units (Est.)	FY 2024-25 Revenue Proposed	FY 2024-25 Cost Recovery (Est.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
1																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
2																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
3																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
4																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
5																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
6																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
7																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
8																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
9																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
10																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

TABLE 2 - MODIFIED AND NEW FEES

Item	Fee Status M/N	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft./)	FY 2023-24 Fee **	FY 2023-24 Units (Est.)	FY 2023-24 Revenue Proposed	FY 2023-24 Cost Recovery (Est.)	FY 2024-25 Fee	FY 2024-25 Units (Est.)	FY 2024-25 Revenue Proposed	FY 2024-25 Cost Recovery (Est.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
1																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
2																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
3																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
4																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
5																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
6																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
7																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
8																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
9																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
10																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

TABLE 3 - CONTINUING FEES

Item	Fee Status	Description	Code Authorization	Auto CPI Adjust Yes/No	Account Code	Account Title	Fund Code	Fund Title	Authority Code	Authority Title	Department Code	Department Title	Project Code	Project Title	Activity Code	Activity Title	Unit Basis (e.g., per sq. ft./)	FY 2023-24 Fee **	FY 2023-24 Units (Est.)	FY 2023-24 Revenue Proposed	FY 2023-24 Cost Recovery (Est.)	FY 2024-25 Fee	FY 2024-25 Units (Est.)	FY 2024-25 Revenue Proposed	FY 2024-25 Cost Recovery (Est.)	FY 2025-26 Fee **	FY 2025-26 Units (Est.)	FY 2025-26 Revenue Proposed	FY 2025-26 Cost Recovery (Est.)	Fiscal Year of Last Increase	Fee Prior to Last Increase
11																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
12																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
13																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
14																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
15																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
16																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
17																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
18																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
19																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	
20																		\$ -		\$ -		\$ -		\$ -		\$ -				\$ -	

Fee Status: C Continuing
M Modified
N New
D Discontinued

Note:
** If Auto CPI adjustment = Yes, FY 2024-25 and FY 2025-26 Fee will be automatically generated based on the inflation factor determined by the Controller.
If Auto CPI adjustment = No, FY 2024-25 and FY 2025-26 Fee will remain the same as previous year or entered by dept according to Code Authorization.

Estimated Costs Worksheet FY 2024-25

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.

Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

JobClasses	Job Class Title	Description of Work	Hours per Unit of Service
1234	Test	Processes Payment	1.20

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
1234	Test	\$145,000.00	6000.0	\$69.71	\$418,269.23
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$418,269.23

Space Rental Equivalent

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	15000 Payment facility
2	
3	

Total: \$15,000.00

Materials and Supplies

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	

Total: \$0.00

Other Costs

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	

Total: \$0.00

Indirect Costs

Rate	Source
------	--------

20.0% Please provide supporting documentation for how Departmental overhead rate was derived.

Estimated Costs Worksheet FY 2025-26

Direct Costs

Labor and Benefits

Please use the worksheet below to list all job classes necessary to support the services provided. Add rows if necessary.
 Please also provide a description of the work and the estimated hours for each job class required to perform each unit of service

JobClasses	Job Class Title	Description of Work	Hours per Unit of Service

Please fill out the Salary and Benefits Amount per FTE column

Job Class	Job Class Title	Salary and Benefits Amount per FTE	Hours Worked	Hourly Rate	Salary and Benefits Amount
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
0	0		0.0	\$0.00	\$0.00
Total:					\$0.00

Space Rental Equivalent

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Materials and Supplies

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Other Costs

Please list and describe the costs of space/facility rental necessary to support the services provided. Add rows as necessary. Ensure that the 'Total' includes the sum of all rows with cost information.

Cost	Description
1	
2	
3	
Total:	\$0.00

Indirect Costs

Rate	Source

Please provide supporting documentation for how Departmental overhead rate was derived.

BUDGET FORM 3A: Expenditure Changes
FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

DEPARTMENT: HSS Health Service System

Total BY Expenditure -175145 Total BY1 Expenditure -435293

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority Title	Account Lvl 5 Title	Account Title	Equipm #	TRIO	Agency Use	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26	Explanation of Change
																			Base	Department	Dept - Base	Base	Department	Dept - Base	
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5010Sal; 501000	Perm Salaries-Misc-Budget						48,058	-	(48,058)	48,770	-	(48,770)	To clear job class budget top step adjustments Salary 501000 & MFB 519010 per Budget Instructions Section I page 8 - Reallocation of Top Discretionary Step budget amounts.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5010Sal; 501010	Perm Salaries-Misc-Regular						5,564,006	5,355,287	(208,719)	5,812,751	5,595,979	(216,772)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 513010	Retire City Misc						801,289	772,679	(28,610)	792,462	764,399	(28,063)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 514010	Social Security (OASDI & HI)						324,433	312,698	(11,735)	342,110	329,580	(12,530)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 514020	Social Sec-Medicare(HI Only)						80,844	77,817	(3,027)	84,454	81,311	(3,143)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 515010	Health Service-City Match						240,047	232,699	(7,348)	256,858	248,913	(7,945)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 515020	Retiree Health-Match-Prop B						39,856	38,364	(1,492)	41,637	40,088	(1,549)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 515030	RetireeHlthCare-CityMatchPropC						15,898	15,303	(595)	16,608	15,990	(618)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 515710	Dependent Coverage						485,056	460,121	(24,935)	519,009	491,999	(27,010)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 516010	Dental Coverage						43,528	41,436	(2,092)	44,970	42,783	(2,187)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 519010	Fringe Adjustments-Budget						8,200	-	(8,200)	8,318	-	(8,318)	To clear job class budget top step adjustments Salary 501000 & MFB 519010 per Budget Instructions Section I page 8 - Reallocation of Top Discretionary Step budget amounts.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 519110	Flexible Benefit Package						39,389	33,762	(5,627)	42,147	36,126	(6,021)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5130Frin 519120	Long Term Disability Insurance						16,515	16,448	(67)	17,298	17,229	(69)	See Form 3B
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 524010	Membership Fees						1,635	2,175	540	1,635	2,670	1,035	HSS has a new required membership HCISPP and an increase in the IFEBP Membership.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 526610	Interpreters						-	1,500	1,500	-	1,500	1,500	HSS interpreter services for our Operations Call Center
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 527000	Prof & Specialized Svcs-Bdgt						1,358,470	1,431,840	73,370	1,358,470	1,592,840	234,370	contractual agreement.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 535950	Credit Card Processing Fees						20,000	5,000	(15,000)	20,000	5,000	(15,000)	FY24-25 & FY25-26 one-time reductions to align with actual City Base charges; will need this budget in the future to pay for future Chase Bank & City Base fees.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 535960	Software Licensing Fees						1,524	4,505	2,981	1,524	2,605	1,081	FY24-25 & FY25-26 increase due to increased Zendesk & HIPAA suite licensing costs.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5210NP; 535990	Other Current Expenses						1,500	31,500	30,000	1,500	3,500	2,000	FY24-25 increase due to HSS location move from the 1st to 2nd floors and is for the conversion of the door badging system to be in sync with the landlord's (Trinity) system; FY25-26 increase is for maintenance of the new door badging system.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5400Mat; 540000	Materials & Supplies-Budget						23,573	50,573	27,000	23,573	83,573	60,000	FY24-25 increase due to noise cancelling headsets and PC refresh for all staff, and food for all staff retreat; FY25-26 increase due to replacement of existing high-speed scanners, noise cancelling headsets, and PC refresh.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5810Oth; 581140	DT Technology Projects						18,836	43,536	24,700	18,836	33,536	14,700	FY24-25 & FY25-26 increases due to HSS implementing virtual desktops and needing VDI Azure and NERDIO Control Plane to reduce hardware expenditures. This increase was confirmed with DT.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5810Oth; 581270	GF-City Attorney-Legal Service						125,000	200,000	75,000	125,000	125,000	-	HSS will be conducting a Medicare RFP in FY24-25 and will require additional CAT services. This was confirmed by CAT Department and will be entering a matching amount.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5810Oth; 581450	GF-HR-Mgmt Training						7,500	19,200	11,700	7,500	10,500	3,000	FY24-25 increase due to new supervisory staff to attend 24+ Supervisory Training and All-Staff Retreat HRD Trainings; FY25-26 increase due to increased costs for DHR Equity trainings.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Adn 10000	Operati;5810Oth; 581910	GF-Registrar Of Voters						-	70,000	70,000	-	-	-	HSS will be conducting a HSS board election for one HSS board commissioner, whose term is expiring in FY24-25.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5010Sal; 501000	Perm Salaries-Misc-Budget						21,120	-	(21,120)	21,430	-	(21,430)	To clear job class budget top step adjustments Salary 501000 & MFB 519010 per Budget Instructions Section I page 8 - Reallocation of Top Discretionary Step budget amounts.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5130Frin 519010	Fringe Adjustments-Budget						4,910	-	(4,910)	4,986	-	(4,986)	To clear job class budget top step adjustments Salary 501000 & MFB 519010 per Budget Instructions Section I page 8 - Reallocation of Top Discretionary Step budget amounts.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5210NP; 522000	Training - Budget						9,963	9,870	(93)	9,963	24,870	14,907	FY24-25 decrease is due to EAP not providing de-escalation training in FY24-25 and removing substance abuse professional certification, which is no longer required for an EAP Counselor, increases in mediation/alternative dispute resolution training for two new EAP counselors, and EAP certification & professional license renewals for 3 EAP counselors; FY25-26 increases due to de-escalation training for FY25-26.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5210NP; 527000	Prof & Specialized Svcs-Bdgt						527,576	787,223	259,647	527,576	527,576	-	HSS EAP First Responder Compsych Funding for FY24-25.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5210NP; 535960	Software Licensing Fees						121,296	65,628	(55,668)	121,296	65,628	(55,668)	FY24-25 & FY25-26 net reductions due to lower licensing fees for mobile mental health APP for first responders, and increased EAP case management software costs, including one additional license for additional EAP staff; increased costs also include fees for survey tools, intake assessments, support and maintenance.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Em; 10000	Operati;5400Mat; 540000	Materials & Supplies-Budget						4,185	200	(3,985)	4,185	4,185	-	FY24-25 one time decrease due to removal of De-Escalation Training and Mediation CDP Assessment and training materials as EAP will not be offering this service in FY24-25; in FY25-26, these items will be needed as trainings will be offered.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Wel 10000	Operati;5010Sal; 501000	Perm Salaries-Misc-Budget						10,744	-	(10,744)	10,903	-	(10,903)	To clear job class budget top step adjustments Salary 501000 & MFB 519010 per Budget Instructions Section I page 8 - Reallocation of Top Discretionary Step budget amounts.
GFS	HSS	291644	HSS Health Service	291644	HSS Health Service	291644	HSS Health Service	10000	GF Annual Account Ctrl 1000170	HT Administration	HSS Wel 10000	Operati;5010Sal; 501010	Perm Salaries-Misc-Regular						449,033	256,568	(192,465)	466,808	266,724	(200,084)	See Form 3B

BUDGET FORM 3B: Position Changes
FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

DEPARTMENT: HSS Health Service System

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5	Agency Use	Job Class	Job Title	Status	Action	Position	Position Code			Total BY FTE Change			Total BY Amount Change			Total BY1 FTE Change			Total BY1 Amount Change			Explanation of Change
																						FY 2024-25 Base FTE	FY 2024-25 Dept FTE	FY 2024-25 Dept - Base FTE	FY 2024-25 Base Amount	FY 2024-25 Dept Amount	FY 2024-25 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	FY 2025-26 Base Amount	FY 2025-26 Dept Amount	FY 2025-26 Dept - Base Amount	FY 2025-26 Base FTE	FY 2025-26 Dept FTE	FY 2025-26 Dept - Base FTE	
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5010Salary	0931_C Manager	A	R	01135410-1	1.00	-	(1.00)	192,465	-	(192,465)	1.00	-	(1.00)	200,084	-	(200,084)	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5130Fringe	0931_C Manager	A	R	01135410-1	-	-	-	68,186	-	(68,186)	-	-	-	70,414	-	(70,414)	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5010Salary	9993M_Attrition E	S		NEWP768493	-	(0.72)	(0.72)	-	(92,562)	(92,562)	-	(0.73)	(0.73)	-	(94,605)	(94,605)	Mid-Year Reduction holding 1 - Class 1209 position vacant										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5130Fringe	9993M_Attrition E	S		NEWP768493	-	-	-	-	(36,564)	(36,564)	-	-	-	-	(37,748)	(37,748)	Mid-Year Reduction holding 1 - Class 1209 position vacant										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5010Salary	STEPM_Step Adj	S		NEWP174374	-	-	-	-	-	-	-	-	-	-	77,917	77,917	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5010Salary	STEPM_Step Adj	S		NEWP815568	-	-	-	-	-	-	-	-	-	-	(1,136)	(1,136)	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5010Salary	STEPM_Step Adj	S		NEWP995828	-	-	76,308	76,308	76,308	-	-	-	-	-	1,136	1,136	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5130Fringe	STEPM_Step Adj	S		NEWP174374	-	-	-	-	-	-	-	-	-	-	19,027	19,027	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5130Fringe	STEPM_Step Adj	S		NEWP815568	-	-	-	-	-	-	-	-	-	-	(276)	(276)	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0001	HT Administration	HSS Administration	10000	Operating 5130Fringe	STEPM_Step Adj	S		NEWP995828	-	-	19,222	19,222	19,222	-	-	-	-	-	276	276	To clear job class budget top step adjustments Salary 501000 & MFB 519010										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0003	HT Administration	HSS Wellness Program	10000	Operating 5010Salary	0931_C Manager	A	R	01124968-1	1.00	-	(1.00)	192,465	-	(192,465)	1.00	-	(1.00)	200,084	-	(200,084)	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.										
GFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 10000	GF Annual Accx 10001707-0003	HT Administration	HSS Wellness Program	10000	Operating 5130Fringe	0931_C Manager	A	R	01124968-1	-	-	-	68,186	-	(68,186)	-	-	-	70,414	-	(70,414)	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.										
NGFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 31190	HSS ADMIN GF 10001708-0001	HT HealthCare Sus Admin		10000	Operating 5010Salary	0931_C Manager	O	R	01124968-1	-	1.00	1.00	-	-	-	-	1.00	1.00	-	-	-	-	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.									
NGFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 31190	HSS ADMIN GF 10001708-0001	HT HealthCare Sus Admin		10000	Operating 5010Salary	0931_C Manager	O	R	01135410-1	-	1.00	1.00	-	-	-	-	1.00	1.00	-	-	-	-	HSS is transferring this position from the General Fund to the Healthcare Sustainable Fund.									
NGFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 31190	HSS ADMIN GF 10001708-0001	HT HealthCare Sus Admin		10000	Operating 5010Salary	1210_C Benefits	O	C	01100957-1	1.00	1.00	-	-	-	-	-	1.00	1.00	-	-	-	-	HSS is converting this position from limited duration to permanent. DHR received approval from MBO to hire staff at PCS.									
NGFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 31190	HSS ADMIN GF 10001708-0001	HT HealthCare Sus Admin		10000	Operating 5010Salary	1210_C Benefits	O	C	01123666-1	1.00	1.00	-	-	-	-	-	1.00	1.00	-	-	-	-	HSS is converting this position from limited duration to permanent. DHR received approval from MBO to hire staff at PCS.									
NGFS	HSS	291644	HSS Health Service 291644	HSS Health Service 291644	HSS Health Service 31190	HSS ADMIN GF 10001708-0001	HT HealthCare Sus Admin		10000	Operating 5010Salary	1813_C Senior Br	O	C	01143119-1	1.00	1.00	-	-	-	-	-	1.00	1.00	-	-	-	-	HSS is converting this position from limited duration to permanent. DHR received approval from MBO to hire staff at PCS.									
																5.00	4.28	(0.72)	521,302	(33,596)	(554,898)	2.00	4.27	2.27	540,996	(35,409)	(576,405)										

BUDGET FORM 4A: Equipment Request
FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

HSS Health Service System has no Equipment

BUDGET FORM 4B: Fleet Request
FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

HSS Health Service System has no fleet requirements

**COIT and Capital Budget Submissions
FY 2024-25 and FY 2025-26**

Please submit COIT requests at the link below, and refer to Budget Instructions document for more information.


HSS Health Service System has no COIT & Capital Budget Submissions

Technology project proposals: <https://sfgov1.sharepoint.com/sites/ADM-COIT/SitePages/Budget%20FY2024-25.aspx#/Project/1495>

GFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC GFS (7900)**

NGFS CPC Capital Requests: Please enter in BFM form, **Capital - Dept Request - CPC NGFS+ (7200)**

All Other Capital Requests: Please enter in BFM form, **Capital - Dept Request -Non-CPC (7300)**

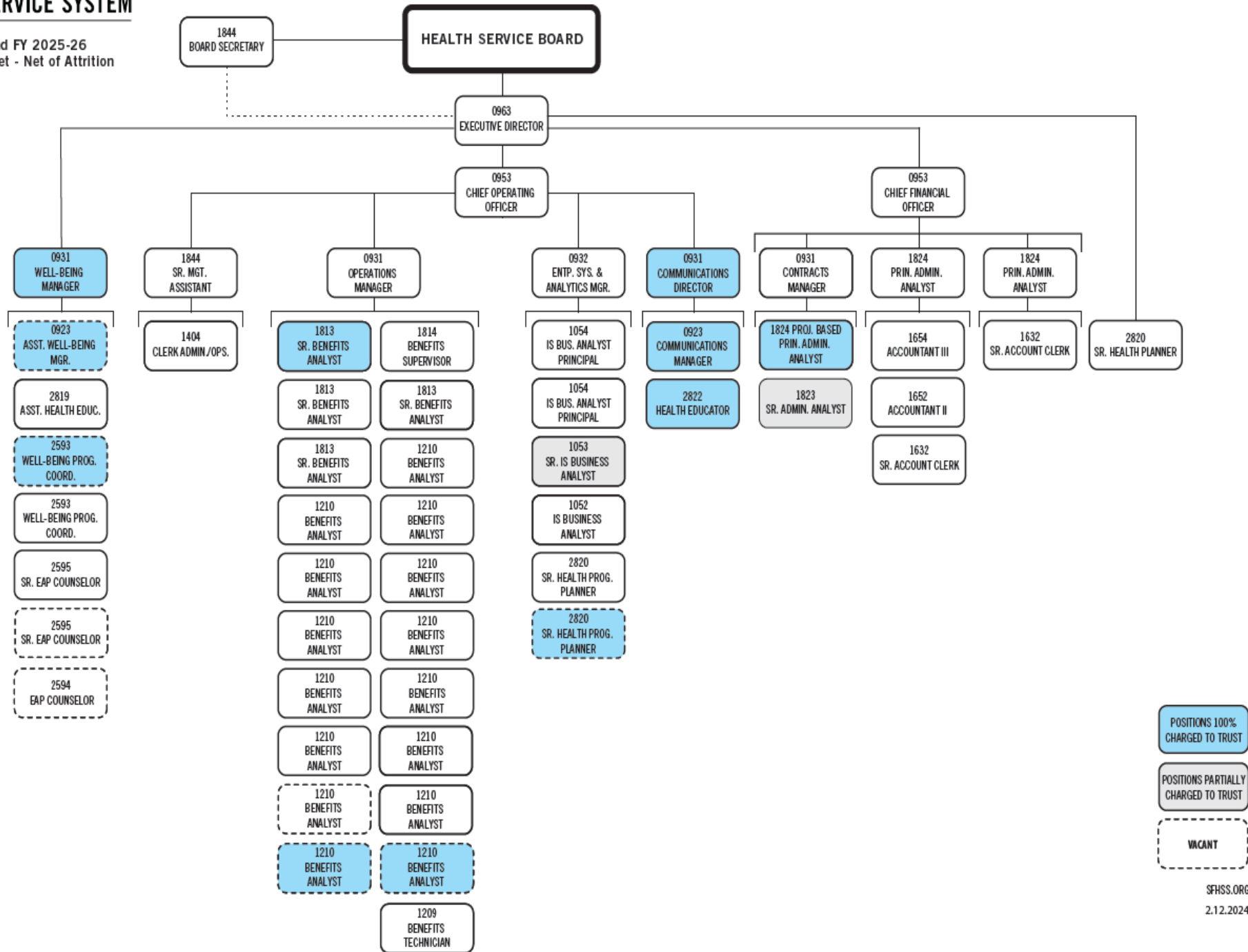
 SF BUDGET	Home	Budget Formulation	Capital	PCF	Chart of Accounts
			Capital - Dept Request - Non-CPC (7300)		
			Capital - Dept Request - CPC NGFS + (7200)		
			Capital - Dept Request - CPC GFS (7900)		
			Capital Project-Activity		

BUDGET FORM: Organizational Chart
FY 2024-25 and FY 2025-26

*Please insert an organizational chart

SAN FRANCISCO
HEALTH SERVICE SYSTEM

FY 2024-25 and FY 2025-26
 Proposed Budget - Net of Attrition



POSITIONS 100% CHARGED TO TRUST
 POSITIONS PARTIALLY CHARGED TO TRUST
 VACANT