

**SAN FRANCISCO
HEALTH SERVICE SYSTEM**

Affordable, Quality Benefits & Well-Being

Memorandum

DATE: February 9, 2017

TO: Randy Scott, President and Members of the Health Service Board

FROM: Pamela Levin, Chief Financial Officer

RE: San Francisco Health Service System FY 2017-18 and FY 2018-19 Proposed General Fund Administration Budget

This is the second meeting on the San Francisco Health Service System’s SFHSS FY 2017-18 and FY 2018-19 Budget. At today’s meeting, the proposed budget will be presented for the Board’s consideration and approval.

The following memorandum outlines the key drivers contributing to the proposed General Fund Administration Budget SFHSS. The proposed budget for each year is outlined that meets the Mayor’s instructions. In addition a request to restore a cut in the FY 2018-19 Well-Being budget, that was necessary in order to meet the Mayor’s budget instructions, will be discussed.

Overview of SFHSS

Per the San Francisco City Charter, the SFHSS administers health benefits for employees, retirees and their eligible family members. Participating employers include the City & County of San Francisco, the San Francisco Unified School District, the San Francisco Community College District, and San Francisco Superior Court. Benefits include:

Medical Plans	Medical Second Opinion
Dental Plans	Vision Plan
Flexible Spending Accounts	Long Term Disability
Group Life Insurance	Municipal Executive Flex Credits
COBRA	Well-Being Programs
Employee Assistance Program	

SFHSS core functions include providing efficient and accurate benefits administration, managing cost-effective health vendor contracts, establishing annual rates and benefits via health vendor negotiations, ensuring legal compliance, maintaining accurate financial and demographic records, ensuring eligible members and dependents have access to quality healthcare, and educating employees and retirees about health and well-being benefits.

As of January 2016, with nearly 116,000 members and dependents enrolled in SFHSS-administered health plans, the aggregate insurance premium cost increase for 2016 was below the national average. The trend was below five percent for the fifth year in a row at 4.84 percent, while the national cost increase range for 2016 was between five and seven percent. SFHSS saved the members and four employers (the City and County, Unified School District, City College and Superior Court) tens of millions of dollars.

Three factors drive the 2016 premium increases. The first driver, unique to San Francisco, is the high cost of hospitalization and outpatient medical treatments in the Bay Area driven by large hospital system consolidation. The second driver is the rapidly increasing cost of drugs, with specialty drugs estimated to make up 40 percent of the employers total pharmacy spending by 2020. The third and final driver is the overall increase in the utilization of medical services. If SFHSS members keep themselves healthy, utilization will decrease. As such, HSS continues to emphasize the importance of well-being, preventative care flu shots, and managing chronic illnesses.

Mayor's Budget Instructions for FY 2017-18 and FY 2018-19

The Mayor's two-year budget instructions frame the SFHSS FY 2017-18 and 2018-19 budget in context, as follows. The instructions are summarized as follows:

1. Propose ongoing reductions equal to three percent of the General Fund support in both years. (e.g. the SFHSS FY 2017-18 budget needs to be reduced by \$97,442, and that cut must continue into FY 2018-19, along with an additional \$97,442).
2. Implement a disciplined approach to Future FTE growth. This requires department to maintain the budgeted and funded FTE counts. The Mayor's Office is not asking for layoffs, a hiring freeze or to keep positions vacant however we cannot request the creation of new positions.
3. Adhere to the Citywide Strategic Initiatives, which are as follows:
 - a. Residents and families that thrive
 - b. Clean, safe and livable communities
 - c. A diverse, equitable and inclusive City
 - d. Excellent City services
 - e. A City and region prepared for the future

Underlying Principles for SFHSS Budget Development

In addition to meeting the Mayor's budget instructions, SFHSS considered the 2016 Update to the 2015-2017 SFHSS Strategic Plan, approved by the Health Service Board at the December 8, 2016 meeting, in developing the budget requests. The SF HSS Strategic Plan provides best practices for the applicable of available financial and human resources.

This year, above and beyond these formidable Strategic Plan goals, the immediate priority of the Health Service Board is to maintain the high level of functioning of the department during a major leadership/Executive transition. Sufficient resources both human and capital to continue providing the level of support our members have come to expect and deserve is essential. A reduction in funding, that materially impacts SFHSS operations and the Well-being program, will have a direct, immediate and detrimental effect on our members.

1. Department Operational Excellence
 - a. Strive for excellence in member interactions and exceed industry standards.
 - b. Maintain high accounting standards.
 - c. Maximize staff effectiveness.
 - d. Comply with regulatory and legislative updates.
 - e. Automate benefits administration via PeopleSoft 9.2.
 - f. Improve member records retention policies.
 - g. Develop and implement internal reporting environment (HSSDATA).

2. Affordable Quality Healthcare
 - a. Effectively prepare Health Service Board for mandated annual rates and benefits review.
 - b. Manage contracted plans to improve care and reduce cost.
 - c. Enhance dashboard reporting and informatics.
 - d. Continue to seek out innovative solutions for possible implementation by SFHSS.
 - e. Consider contracting arrangements with vendors, hospitals and medical groups that reduce cost and improve quality.

3. Informed, Transparent, Effective Governance
 - a. Enable Health Service Board effectiveness.
 - b. Heighten members' awareness of Board activities and fiduciary responsibility.
 - c. Continue enhancing education and communication of Board activities.
 - d. Engage vendor to conduct employee climate/engagement survey.

4. Educated and Empowered HSS Members
 - a. Ensure consistency and accuracy of employee and retiree health benefits communication.
 - b. Engage members in making well-being a priority.
 - c. Upgrade SFHSS website.
 - d. Increase digital communications with members.
 - e. Engage departments in creating a culture of Well-being.
 - f. Implement an All Payer Claims Database.
 - g. Collaborate with eMerge and Operations on implementing HIPAA-compliant new self-service online enrollment.
 - h. Develop web-accessible video library on member informational topics.

SFHSS FY 2017-18 and FY 2018-19 Proposed Budget

Positions – Not Subject to Reductions

Table 1 summaries the position by fiscal year. There is a minor change in the number of authorized positions between the SFHSS FY 2016-17 budget and the FY 2017-18 and FY 2018-19 budget requests. This is due to an increase in the salaries between years and the impact on the number of FTEs associated with temporary help. No layoffs are proposed in either fiscal year.

Table 1 - Positons			
	FY 2016-17 Budget	FY 2017-18 Request	FY 2018-19 Request
HSS Administration	45.99	45.99	45.98
Wellness & EAP	7.00	7.00	7.00
Trust	3.13	3.13	3.13
Total Authorized Positions	56.12	56.12	56.11
Attrition	(1.63)	(1.61)	(1.61)
Funded Positions	54.49	54.51	54.50

Table 2 - Funding			
	FY 2016-17 Budget	FY 2017-18 Request	FY 2018-19 Request
Salaries and Fringes	\$7,463,113	\$7,798,158	\$8,114,243
Change		\$335,043	\$316,085

The following highlights the staffing and significant workload measures in 2016.

Division	Authorized Positions	Workload Measures
Operations	24	10,644 annual enrollment transactions 51,533 annual member interactions
Finance	10	4,900 annual financial transactions 6,000 annual rate calculations
Administration	6	4,900 annual financial transactions 6,000 annual rate calculations
IT/PeopleSoft	6	500 annual data queries 51,720 IRS forms calculated and distributed

Division	Authorized Positions	Workload Measures
Wellness/EAP	8	4,158 flu shots 2,138 Colorful Choices health challenge participants 841 EAP counseling hours 2,019 Well-Being Champions 175 Work-site Activities (52% more than 2015)
Communications	2	72,000 open enrollment packets mailed 12,167 unique website visits during Open Enrollment
Total Authorized Positions	56	

Budget Subject to Reductions

The following chart summarizes the non-position related budget which is subject to the proposed reductions to meet the budget target. (Detailed information on the reductions is provided in the appendix.)

Table 3 Budget Subject to Reductions

	FY 2016-17 Budget	FY 2017-18 Budget Approved by Board of Supervisors (Adjusted for Workorders)	FY 2017-18 Request	FY 2018-19 Request
Non-Personal Services	\$1,722,169	\$1,620,031	\$1,529,202	\$1,431,047
Materials and Supplies	51,797	56,528	49,915	50,628
Workorders*	1,681,586	1,810,574	1,810,574	1,810,574
Subtotal	\$3,455,552	\$3,487,133	\$3,389,691	\$3,292,249
Change			(\$97,442)	(\$97,442)

* Workorders are currently established by the Controller's Office. The only proposed change is to move funding from Non-Personal Services to the Workorder for Fitness classes taught by Recreation and Parks Department.

The Non-Personal Services budget includes professional service contracts, training and travel, software licenses, and other operating expenses. The budget for professional services contracts represents the largest percentage of the SFHSS FY 2016-17 and FY 2017-18 budget approved by the Board of Supervisors budget for non-personal services, 91.8 percent and 92.1 percent respectively.

Table 4 – Professional Service Contracts as a percentage of Non-Personal Services				
	FY 2016-17 Budget	FY 2017-18 Budget Approved by Board of Supervisors	FY 2017-18 Request	FY 2018-19 Request
Professional Services	\$1,579,921	\$1,487,319	\$1,389,716	\$1,292,435
Non-Personal Services	\$1,722,169	\$1,620,031	\$1,529,202	\$1,431,047
Professional Services as a % of Non-Personal Services	91.7%	91.8%	90.9%	90.3%

In terms of budgetary control, professional service contracts are primarily under the preview of SFHSS allowing for more budgetary flexibility. As such, the reductions to meet the Mayor’s budget instructions are in professional service contracts. An analysis of the contracts in the SFHSS FY 2017-18 budget approved by the Board of Supervisors, identified ongoing opportunities to reach the \$97,442 reduction target without materially impacting current business processes. However, reducing the SFHSS budget by an additional \$97,442 is not possible in FY 2018-19 without impacting the Well-Being budget.

Impact of FY 2018-19 Reduction to the Well-Being budget

In 2014 and 2015, SFHSS used a Well-being Assessment¹ tool to evaluate employee well-being by department across the City. Higher Well-Being Assessment scores are directly correlated with multiple cost-savings metrics both institutional (e.g. fewer missed workdays) and health-related (more days of physical activity, greater produce consumption, and lower BMI).

The tool has been validated in multiple large-scale research studies. In these studies, as with the City-specific data, higher well-being scores, especially those above 75 (out of 100) are associated with better health outcomes and lower healthcare costs. The average Citywide score was 73 in 2014 and 74 in 2015. The data also showed significant differences between departments. In 2014, department-specific scores ranged from 66 to 78. In 2015, they ranged from 69 to 79.

¹ The Well-being assessment is based on the Gallup-Healthways Well-being Index including national and state-specific data that parallels higher scores (based on an evaluation of employees’ sense of purpose, social relationships, financial security, relationship to community, and physical health) with increased workplace productivity and reduced healthcare costs (www.well-beingindex.com).

Higher well-being scores are strongly correlated with individuals reporting that their organization cared about their well-being. Departments with lower scores of caring about well-being have overall lower well-being scores. The 2014 and 2015 City results show a 40 percent increase in Well-being Assessment results between those who see the City as 'not caring at all' and those that see the City as an organization that 'cares a great deal'.

The scores associated with employees feeling that their departments care about the well-being of their employees have risen steadily since the advent of the Well-being Champions program. The Well-being Champions program accomplished this through the direct delivery of well-being activities, education, and support to individual employees, including through workplace health screenings, coaching, seminars, and exercise classes. More specialized programs target specific health concerns like the workplace Diabetes Prevention Program and the Citywide Healthy Weight Series. In FY 2016-17, small grants have been provided to City departments to facilitate the purchase of material goods that support healthy choices (such as refrigerators to promote bringing lunch to work and onsite blood pressure screening machines).

SFHSS well-being efforts have benefited during the past three years by a limited agreement with vendors. Under this agreement, the health care vendors support onsite SFHSS well-being activities, outreach and the Champions program, providing both resources and personnel. These include an on-site health coach, over 25 biometric screening sessions across the City, material incentives for participants of challenges, materials and presenters for special events, and over 50 educational seminars. However, the agreement with HSS vendors, and the supplemental resources and personnel provided, will terminate prior to FY 2018-19.

The reduction in health plan vendor support prior to FY 2018-19, combined with City-mandated funding limitations in General Fund support, will reduce the total on-site SFHSS Well-being services budget from \$271,947 in FY 2017-18 to \$174,505 in FY 2018-19. This will result in SFHSS severely limiting wellness coaching, screenings, and workplace programs, the same activities which drive the year-to-year increase in the Well-Being Assessment results.

Summary

The benefits administered by SFHSS cost \$813 million in FY 2016-17, an increase of \$24 million over the previous fiscal year. The FY 2017-18 requested administration budget is \$11.2 million, which correlates to 1.38 percent of the annual benefits costs. The FY 2018-19 requested budget of \$11.4 million is 1.38 percent of the FY 2016-17 spend for benefits. The summary is found on the following page.

Table 5 – Summary			
	FY 2016-17 Budget	FY 2017-18 Request	FY 2018-19 Request
Salaries and Fringes	\$7,463,113	\$7,798,158	\$8,114,243
Non-Personal Services	1,722,169	1,529,202	1,431,047
Materials and Supplies	51,797	49,915	50,628
Workorders	1,681,586	1,810,574	1,810,574
Total	\$10,918,665	\$11,187,849	\$11,406,492
Change*		\$269,184	\$218,643
<p>*The primary driver for the budget increase is the cost of personnel, retirement and other benefits (\$335,043 in FY 2017-18 and \$316,085 in FY 2018-19).</p>			

Next Steps

SFHSS will be requesting that the Mayor’s Office restore the \$97,442 reduction in the SFHSS FY 2018-19 budget for the Well-Being Program. Sustained funding will allow the City, through SFHSS, to continue demonstrating the importance of employees’ health and well-being needs, continue the upward ascension of Citywide Well-Being Assessment results, and continue to drive down the associated institutional and healthcare costs.

Appendix

Table	Title	Page
Table 6	Summary of Changes	10
Table 7	Travel and Training	11
Table 8	Professional Service Contracts	12
Table 9	Software Licenses	13
Table 10	Other Operating Expenses	14

TABLE 6 - SUMMARY OF CHANGES

	FY 2016-17 APPROVED BUDGET	FY 2017-18 REQUEST	CHANGE FY 2017-18 VS FY 2016-17	NOTES	FY 2018-19 REQUEST	CHANGE FY 2018-19 VS FY 2017-18	NOTES
ADMINISTRATION							
SALARIES	4,362,152	4,479,702	117,550	ANNUALIZATION OF POSITIONS	4,624,925	145,223	ANNUALIZATION OF POSITIONS
MANDATORY FRINGE BENEFITS	2,055,568	2,229,855	174,287	CHANGE IN RETIREMENT AND OTHER FRINGES	2,360,217	130,362	CHANGE IN RETIREMENT AND OTHER FRINGES
NON-PERSONNEL SERVICES	1,338,932	1,231,248	(107,684)	REDUCTION IN CONTRACTS, TRAVEL AND TRAINING TO MEET REDUCTION TARGET	1,231,809	561	
MATERIALS & SUPPLIES	28,372	26,912	(1,460)	REDUCTION TO MEET REDUCTION TARGETS	29,065	2,113	ADDITIONAL OFFICE SUPPLIES
SERVICES OF OTHER DEPARTMENTS	1,638,109	1,731,530	93,421	REFLECTS CONTROLLER'S CHANGES	1,731,530	-	REFLECTS BASE BUDGET
ADMINISTRATION TOTAL:	9,423,133	9,699,247	276,114		9,977,546	278,259	
EAP							
SALARIES	301,874	310,076	8,202		320,154	10,078	
MANDATORY FRINGE BENEFITS	121,322	130,437	9,115		136,779	6,342	
NON-PERSONNEL SERVICES	15,238	14,178	(1,060)		13,703	(475)	
MATERIALS & SUPPLIES	5,625	5,203	(422)		5,203	-	
EAP TOTAL:	444,059	459,894	15,835		475,839	15,945	
WELL-BEING							
SALARIES	447,288	459,509	12,221	ANNUALIZATION OF POSITIONS	474,443	14,934	ANNUALIZATION OF POSITIONS
MANDATORY FRINGE BENEFITS	174,909	188,579	13,670	CHANGE IN RETIREMENT AND OTHER FRINGES	197,725	9,146	CHANGE IN RETIREMENT AND OTHER FRINGES
NON-PERSONNEL SERVICES	367,999	283,776	(84,223)	REFLECTS NEW FUNDING STRATEGY AND REQUIRED REDUCTIONS TO MEET TARGETS, CONTRACTS, TRAVEL AND TRAINING, AND PRINTING COSTS	185,535	(98,241)	REFLECTS NEW FUNDING STRATEGY AND REQUIRED REDUCTIONS TO MEET TARGETS, CONTRACTS, TRAVEL AND TRAINING
MATERIALS & SUPPLIES	17,800	17,800	-		16,400	(1,400)	REDUCTION IN COMPUTER SUPPLIES
WORKORDERS	43,477	79,044	35,567	FUNDING OF CITYWIDE FITNESS CLASSES TAUGHT BY RECREATION AND PARKS INSTRUCTORS AS A PART OF WELL-BEING DEPARTMENTAL INCENTIVES	79,044		
WELL-BEING TOTAL	1,051,473	1,028,708	(22,765)		953,147	(75,561)	
GRAND TOTAL	10,918,665	11,187,849	269,184		11,406,492	218,643	

TABLE 7 - TRAVEL AND TRAINING

DESCRIPTION	FY 2016-17 FINAL BUDGET	FY 2017-18 FUNDING REQUEST	CHANGE FROM FY 2016-17 BUDGET	NOTES	FY 2018-19 FUNDING REQUEST	CHANGE FROM FY 2017-18 REQUEST	NOTES
PMI (PROJECT MGMT. INSTITUTE) CERTIFICATION - IN FEES AND LICENSED	200	-	(200)	COMPLETED IN FY 2016-17	-	-	COMPLETED IN FY 2016-17
HIPAA TRAINING	1,000	-	(1,000)	COMPLETED IN FY 2016-17	-	-	COMPLETED IN FY 2016-17
CUSTOMER SERVICE TRAINING FOR ALL STAFF FROM DHR	3,400	-	(3,400)		-	-	
MEMBER SERVICES TRAINING		2,000	2,000	REQUEST BASED ON UPDATED COSTS	2,000	-	REQUEST BASED ON UPDATED COSTS
AED & CPR BI-ANNUAL TRAINING	1,390	1,390	-		1,390	-	
BOARD EDUCATION	10,000	10,000	-		10,000	-	
CEBS TRAINING		-	-		3,800	3,800	REQUIRED TRAINING
CEUS	300	-	(300)	MOVED TO FEES AND LICENSES	-	-	MOVED TO FEES AND LICENSES
CONSULTING TRAINING		825	825	REQUIRED TRAINING FOR EAP STAFF	-	(825)	
CONSULTING TRAINING PART II		-	-		3,000	3,000	REQUIRED TRAINING FOR EAP STAFF
MEDIATION/ADR TRAINING		2,550	2,550	REQUIRED TRAINING FOR EAP STAFF	-	(2,550)	
TRAINING IN TOBACCO CESSATION AND MAINTAIN CERTIFICATIONS	-	-	-	NO LONGER REQUIRED	-	-	NO LONGER REQUIRED
TRAINING IN DIABETES PREVENTION AND TO MAINTAIN CERTIFICATIONS	500	500	-		-	(500)	NO LONGER REQUIRED
TRAVEL - LOCAL FIELD EXPENSE	1,000	1,000	-		1,000	-	
INTRO EXCEL TRAINING	150	-	(150)	NO LONGER REQUIRED	-	-	NO LONGER REQUIRED
PROJECT MANAGEMENT TRAINING	340	-	(340)	NO LONGER REQUIRED	-	-	NO LONGER REQUIRED
AEROBICS AND FITNESS ASSOCIATION OF AMERICA GROUP EXERCISE CERTIFICATION	598	299	(299)		-	(299)	NO LONGER REQUIRED
TOTAL	18,878	18,564	(314)		21,190	2,626	

TABLE 8 - PROFESSIONAL SERVICE CONTRACTS

DESCRIPTION	FY 2016-17 FINAL BUDGET	FY 2017-18 REQUEST	CHANGE FROM FY 2016-17 BUDGET	NOTES	FY 2018-19 REQUEST	CHANGE FROM FY 2017-18 REQUEST	NOTES
ACTUARIAL SERVICES	737,781	759,914	22,133	BASED ON CONTACT	759,914	-	
MANAGEMENT BENEFITS ADMINISTRATION	38,505	33,165	(5,340)		33,165	-	
OUTSIDE AUDITOR	86,804	86,804	-		86,804	-	
ECM - INTEGRATION	26,230	-	(26,230)	ONE-TIME PROJECT IN FY 2016-17	-	-	
ENTERPRISE CONTENT MANAGEMENT	17,289	17,289	-		17,289	-	
TEAM BUILDING	-	-	-		-	-	
ENGAGEMENT SURVEY	10,000	-	(10,000)	REQUIRED TO MEET REDUCTION TARGET	-	-	
HEALTH SERVICE BOARD EVALUATION	10,000	-	(10,000)	FUNDED IN WORKORDER WITH DHR	-	-	
FSA/COBRA ADMINISTRATION	250,869	220,597	(30,272)	BASED ON ACTUALS	220,758	161	
CRM MAINTENANCE	47,062	-	(47,062)	EXPENSE TO BE PAID FROM THE TRUST	-	-	
WELL-BEING	355,381	271,947	(83,434)	REQUIRED TO MEET REDUCTION TARGET	174,505	(97,442)	REQUIRED TO MEET REDUCTION TARGET
TOTAL	1,579,921	1,389,716	(190,205)		1,292,435	(97,281)	

TABLE 9 - SOFTWARE LICENSES

DESCRIPTION	JUSTIFICATION	FY 2016-17 BUDGET	FY 2017-18 REQUEST	FY 2017-18 REQUEST
50 SYMANTEC GOVT 12MO ENDPOINT	ANTI-VIRUS DESKTOP	1,300	1,300	1,300
15 GOV ENDPT PROTEC 12.1 PU LIC A ESS 12M	ANTI-VIRUS DESKTOP	600	600	600
10 GOV ENDPT PROTEC 12.1 PU LIC A ESS 12M	ANTI-VIRUS DESKTOP	217	-	-
25 GOV ENDPT PROTEC 12.1 PU LIC A ESS 12M	ANTI-VIRUS DESKTOP	-	550	550
ACROBAT PRO	1 BOARD LICENSE, WELLNESS IN \$2.05	38	38	38
ENTERPRISE CONTENT MANAGEMENT	ADDITIONAL LICENSES - 5	11,500	11,500	11,500
ZENDESK 2 USERS	USED TO MANAGE DEPT INFO SYSTEMS REQUESTS	598	500	500
HIPAA ENROLLMENT MASTER	REQUIRED TO RESEARCH HIPAA FILES SENT TO VENDORS	-	2,500	2,500
SMEAD - MAINTENANCE LICENSE OF LABEL PRINTER	REQUIRED FOR OPS FILE ROOM PRINTING	110	-	-
SMEAD - MAINTENANCE LICENSE OF LABEL PRINTER	REQUIRED FOR BACKUP SERVER SUPPORT	300	-	-
SERVER HARDWARE MAINTENANCE	REQUIRED FOR FILE SERVER HARDWARE SUPPORT	2,100	2,100	2,100
BACKUPEXEC SERVER MAINTENANCE	BACKUP SOFTWARE FOR SERVERS	-	400	400
STREEM FAX SERVER MAINTENANCE	REQUIRED FOR FAX SERVER HARDWARE AND SOFTWARE SUPPORT	3,000	-	-
TABLEAU ANNUAL MAINTENANCE 2 USER DESKTOP	TOOL FOR REPORTS SUPPORT	800	1,200	1,200
ECM FAX SERVER MAINTENANCE	REQUIRED FOR FILE SERVER HARDWARE SUPPORT-PLACEHOLDER	-	3,000	3,000
TABLEAU LICENSE	TABLEAU LICENSE	2,400	2,400	2,400
DREAMWEAVER	DREAMWEAVER	168	168	168
XML SPY	FORM 1095 CREATION	-	500	500
EAP	EAPISOFT	4,355	4,000	4,355
TOTAL		27,486	30,756	31,111

TABLE 10 - OTHER OPERATING EXPENSES

DESCRIPTION	FY 2016-17 FINAL BUDGET	FY 2017-18 FUNDING REQUEST	CHANGE FROM FY 2016-17 BUDGET	NOTES	FY 2018-19 FUNDING REQUEST	CHANGE FROM FY 2017-18 REQUEST	NOTES
COPY MACHINE	30,080	28,500	(1,580)	BASED ON ACTUAL COSTS	28,100	(400)	
MISCELLANEOUS FACILITIES RENTAL - OFFSITE STORAGE	5,000	5,256	256		2,256	(3,000)	ALL RECORDS WILL BE DIGITIZED THAT IN THE FILE ROOM AND OUTSIDE STORAGE WILL BE REDUCED
PRINTING EAP	8,000	4,500	(3,500)	REQUIRED TO MEET REDUCTION TARGET	5,000	500	
PRINT MATERIALS FOR WORKSITE WELLNESS	10,030	10,030	-		10,030	-	
SUBSCRIPTIONS	99	160	61		160	-	
CREDIT CARD PROCESSING FEES	28,381	29,000	619		29,000	-	
OTHER CURRENT EXPENSES	2,777	1,777	(1,000)		1,777	-	
MEMBERSHIP FEES	6,149	6,023	(126)		6,023	-	
FEES AND LICENSES - EAP CERTIFICATION	1,535	1,320	(215)		365	(955)	
OTHER MAINT AND EQUIP - SERVER ROOM HVAC MAINTENANCE	3,600	3,600	-		3,600	-	
GRAND TOTAL	95,651	90,166	(5,485)		86,311	(3,855)	-