

Date: May 22, 2015

For ACTION X

For INFORMATION

Board Agenda: Yes X
No

FROM: Stacey B. Johnson, Chief Financial Officer

THROUGH: Alvin L. Crawley, Ed.D., Superintendent of Schools

TO: The Honorable Karen A. Graf, Chair, and Members of the Alexandria City School Board

TOPIC: Motion to Adopt the FY 2016 Final Combined Funds Budget

BACKGROUND: The attached motion to adopt the FY 2016 Final Combined Funds Budget incorporates the School Board's additions and deletions as well as the Superintendent's recommended budget adjustments to the approved FY 2016 Combined Funds Budget as adopted on February 26, 2015. The adjustments included in the attached motion result from Board discussions held during the May 19, 2015 budget work session as well as staff review of updated expenditures and program requirements.

After these adjustments, the FY 2016 Combined Funds Budget includes the following:

- Total revenues and other financing sources of \$257,267,009, which represents a 3.5% increase over the FY 2015 final budget.
- The City Appropriation to schools for FY 2016 totals \$198,811,472 million, an increase of 3.6% over FY 2015.
- Total expenditures of \$261,693,686, which represents an increase of 2.9% over the FY 2015 final budget.
- A planned use of fund balance totaling \$4,426,677 (primarily driven by \$3,260,150 from the general fund, \$750,000 from the E-Rate fund, \$250,000 from the Medicaid fund, and \$101,625 from the School Nutrition Fund.)
- FTEs for FY 2016 total 2,406.63, an increase of 67.99 FTE or 2.9% over FY 2015.

RECOMMENDATION: Adopt the FY 2016 Final Combined Funds Budget as attached.

CONTACT PERSON: Stacey Johnson

ATTACHMENTS:

1. Motion to Adopt the FY 2016 Final Combined Funds Budget
2. Combined Fund Statement
3. Operating Fund Statement
4. School Board and Superintendent's Adjustments to the FY 2016 Approved Operating Budget
5. Salary Updates to FY 2016 Approved
6. Student Improvement FTE Schedule by School
7. Cost Neutral Adjustments to School base budgets
8. Updated Tuition, Course and Food Service Fees
9. Grants and Special Projects Fund Statement
10. School Board and Superintendent's Adjustments to the FY 2016 Approved Grants and Special Projects Budget
11. School Nutrition Fund Statement
12. School Board and Superintendent's Adjustments to the FY 2016 Approved School Nutrition Budget
13. Health Fund Statement
14. Organizational Chart

Motion to Adopt the FY 2016 Final Combined Funds Budget

Madam Chairman, I move we approve the FY 2016 Combined Funds Budget as follows:

- The FY 2016 operating budget in the amount of \$240,286,316 for both revenues and expenditures including the adjustments shown in Attachment 2 as discussed and supported by the School Board during the May 19, 2015 budget work session. This includes other financing sources and uses, as well as a planned use of general fund balance in the amount of \$3,260,150. The operating budget includes 2,214.38 FTEs, an increase of 2.8% over FY 2015 and a total City appropriation of \$198,811,472, an increase of 3.6% over FY 2015.
- The FY 2016 Grants and Special Projects budget in the amount of \$13,460,038 for revenues and expenditures including the adjustments shown in Attachment 3 based on new grant guidance since the approved budget. This budget includes a total of 83.25 FTEs, an increase of 7.6% over FY 2015.
- The FY 2016 Food and Nutrition Services budget totals \$7,947,332 for both revenues and expenditures including the adjustments shown in Attachment 4. This includes a \$101,625 planned use of School Nutrition fund balance. This budget includes 109.00 FTEs, which is no change from FY 2015.

The Superintendent is granted the authority to make the necessary minor changes to comply with the intent of the School Board.

Combined Funds Statement
Operating, Grants and Special Projects, and School Nutrition Funds

Fund	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Operating Fund							
Beginning Balance	\$ 15,977,860	\$ 16,173,447	\$ 13,097,781	\$ -	\$ -	\$ -	NA
Revenue	205,126,123	212,286,484	220,985,296	228,371,580	236,347,994	7,976,414	3.5%
Expenditures	204,930,536	215,330,930	221,976,702	235,292,599	240,286,316	4,993,717	2.1%
Other Financing Sources / (Uses)	-	(31,221)	(1,079,387)	2,355,078	678,172	(1,676,906)	-71.2%
Ending Fund Balance*	\$ 16,173,447	\$ 13,097,781	\$ 11,026,988				
Total Addition to / (Use of) Fund Balance	195,587	(3,075,667)	(2,070,793)	(4,565,941)	(3,260,150)	1,305,791	-28.6%
Grants and Special Projects Fund							
Beginning Balance	\$ 2,753,314	\$ 2,562,085	\$ 3,091,635	\$ -	\$ -	\$ -	NA
Revenue	18,394,056	14,881,143	11,621,772	10,766,132	11,791,254	1,025,122	9.5%
Expenditures	18,585,285	14,382,814	12,651,346	11,745,375	13,460,038	1,714,663	14.6%
Other Financing Sources / (Uses)	-	31,221	1,079,387	(30,446)	603,882	634,328	-2083.5%
Ending Fund Balance*	\$ 2,562,085	\$ 3,091,635	\$ 3,141,449				
Total Addition to / (Use of) Fund Balance	(191,229)	529,550	49,813	(1,009,689)	(1,064,902)	(55,213)	5.5%
School Nutrition Fund							
Beginning Balance	\$ 2,047,504	\$ 2,569,600	\$ 2,903,412	\$ -	\$ -	\$ -	NA
Revenue	6,514,509	6,881,779	7,029,122	7,127,637	7,845,707	718,070	10.1%
Expenditures	5,992,413	6,547,967	6,392,678	7,176,687	7,947,332	770,645	10.7%
Other Financing Sources / (Uses)	-	-	-	-	-	-	NA
Ending Fund Balance*	\$ 2,569,600	\$ 2,903,412	\$ 3,539,856				
Total Addition to / (Use of) Fund Balance	522,096	333,812	636,444	(49,050)	(101,625)	(52,575)	107.2%
All Funds							
Beginning Balance	\$ 20,778,678	\$ 21,305,132	\$ 19,092,828	\$ -	\$ -	\$ -	NA
Revenue	230,034,688	234,049,406	239,636,190	246,265,349	255,984,955	9,719,606	3.9%
Expenditures	229,508,234	236,261,710	241,020,726	254,214,661	261,693,686	7,479,025	2.9%
Other Financing Sources / (Uses)	-	-	-	2,324,632	1,282,054	(1,042,578)	-44.8%
Ending Fund Balance*	\$ 21,305,132	\$ 19,092,828	\$ 17,708,292				
Total Addition to / (Use of) Fund Balance	526,454	(2,212,304)	(1,384,536)	(5,624,680)	(4,426,677)	1,198,002	-21.3%

Note: Numbers may vary due to rounding.

*Includes encumbered carryover, prepaids, designated beginning balance for the next fiscal year, and undesignated beginning balance for the following fiscal year.

**Fund Statement
Operating Fund**

Revenue Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
State Funds	27,984,171	31,627,806	34,039,897	35,319,779	36,315,348	995,569	2.8%
Local Funds	2,078,932	1,059,580	1,217,309	1,150,329	1,106,519	(43,810)	-3.8%
Federal Funds	106,599	112,694	116,617	90,000	114,655	24,655	27.4%
City Appropriation	174,956,420	179,486,405	185,611,472	191,811,472	198,811,472	7,000,000	3.6%
TOTAL REVENUE:	\$205,126,123	\$212,286,484	\$220,985,296	\$228,371,580	\$236,347,994	\$ 7,976,414	3.5%

Expenditure Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Salaries	\$132,703,464	\$138,857,083	\$142,806,798	\$148,159,901	\$154,509,096	\$ 6,349,195	4.3%
Employee Benefits	43,841,560	47,639,880	49,626,807	54,812,150	53,024,779	(1,787,371)	-3.3%
Purchased Services	11,478,775	10,948,053	10,783,815	11,741,967	12,991,038	1,249,071	10.6%
Internal Services	12,373	(777)	6,443	81,405	92,046	10,641	13.1%
Other Charges	7,043,433	8,250,961	7,571,459	10,508,280	9,983,806	(524,474)	-5.0%
Materials and Supplies	7,667,849	7,317,627	8,422,464	7,505,912	7,229,670	(276,242)	-3.7%
Capital Outlay	2,198,171	2,327,968	2,758,917	2,482,984	2,455,880	(27,104)	-1.1%
Other Uses of Funds	(15,089)	(9,867)	-	-	-	-	NA
TOTAL EXPENDITURES:	\$204,930,536	\$215,330,930	\$221,976,702	\$235,292,599	\$240,286,316	\$ 4,993,717	2.1%

Other Financing	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Other Sources of Funds:							
Medicaid	\$ -	\$ 582,000	\$ -	\$ 1,321,317	\$ 250,000	\$ (1,071,317)	-81.1%
Healthcare Benefits	-	-	-	2,324,632	1,282,054	(1,042,578)	-44.8%
Erate	-	-	-	-	570,000	570,000	NA
Other Uses of Funds:							
Virginia Preschool Initiative	-	(613,221)	(1,079,387)	(1,290,871)	(1,423,882)	(133,011)	10.3%
TOTAL OTHER FINANCING:	\$ -	\$ (31,221)	\$ (1,079,387)	\$ 2,355,078	\$ 678,172	\$ (1,676,906)	-71.2%
NET CHANGES IN FUND BALANCES (USE) / GROWTH:	\$ 195,587	\$ (3,075,667)	\$ (2,070,793)	\$ (4,565,941)	\$ (3,260,150)	\$ 1,305,791	-28.6%

Designation of Fund Balance	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Unexpended Funds:							
Designated for FY 2013	2,878,835						
Board Approved Use of VRS Set-aside for FY 2013 ¹	3,900,000						
Designated for FY 2014	6,669,465	6,669,465					
Designated for FY 2015		4,565,941	4,565,941				
Prepaid Items	959,252	910,236	882,390				
Encumbered Carryover	1,765,895	952,140	1,283,707				
Unassigned			4,294,948				
Ending Balance	\$ 16,173,447	\$ 13,097,782	\$ 11,026,986				

Note: Numbers may vary due to rounding.

¹For FY 2013, the School Board approved a one-time use of the VRS set-aside in the amount of \$3.90 million to offset the anticipated increases to the VRS rate.

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved Operating Budget**

Last Revised: May 21, 2015

		Amount	FTE
FY 2016 Approved Operating Revenue and Other Financing		\$ 240,479,595	
<u>I. Revenue Adjustments</u>			
1	Reduced City Appropriation	(2,206,951)	-
2	Reduction in projected local revenues	(100,000)	-
3	Additional projected State Revenue	245,920	-
<u>II. Other Sources and Uses of Funds</u>			
4	Transfer the anticipated unrestricted or excess reserves available within the health fund to the operating fund to offset the budget increases needed for health benefits described in item number 21.	1,282,054	-
5	Increase the transfer to the Preschool Initiative Fund to cover additional expenditures which is offset by savings in compensation accounts as described in item number 41.	(39,100)	
<u>II. Additional Use of General Fund Balance</u>			
6	Cover the one-time cost of new/replacement musical instruments.	245,000	-
7	Cover the one-time cost of the 2% salary increase for off-scale and top-of-scale employees. This brings the total use of fund balance to \$3.2 million.	379,797	-
8	Total, Net Revenue Adjustments	(193,280)	-
9	FY 2016 Approved Operating Revenue and Other Financing	\$ 240,286,316	
FY 2016 Approved Operating Expenditures (Adopted February 26, 2015)		\$ 240,479,595	2,215.48
<u>III. Expenditure Adjustments: Additions</u>			
10	Restore 1.00 FTE 3rd Grade Dual Language Teacher and 1.00 FTE 2nd Grade FTE at Mount Vernon Community School, based on enrollment	162,000	2.00
11	Restore 1.00 FTE 4th Grade Teacher at John Adams Elementary School, based on enrollment	81,000	1.00
12	Restore 1.00 FTE 2nd Grade Teacher at Charles Barrett Elementary School, based on enrollment	81,000	1.00
13	Add 0.40 FTE band teacher to fulfill the demand for this program at George Mason Elementary School.	32,400	0.40
14	Add 1.00 FTE Physical Education teacher, based on course registration for FY 2016, to be shared at George Washington and Francis Hammond middle schools.	81,000	1.00
15	Add 1.00 Physical Education teacher, based on course registration for FY 2016, at T.C. Williams Minnie Howard	81,000	1.00
16	Add 0.50 FTE German teacher to support the world language program at FC Hammond Middle School	40,500	0.50
17	Add 2.00 FTE core content teachers at FC Hammond Middle School to support the International Academy	162,000	2.00

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved Operating Budget
Last Revised: May 21, 2015**

		Amount	FTE
18	Add 1.00 FTE Art teacher to fulfill the demand for this elective and reduce the teacher caseloads at T.C. Williams King Street Campus	81,000	1.00
19	Increase funding for ACT testing materials at T.C. Williams due to an increased offering and participation of the ACT exam	55,000	-
20	Move 1.00 FTE Building Engineer II from John Adams Elementary School to Jefferson Houston	-	-
21	Convert 1.00 FTE Student Services Specialist from Student Services to Administrative Assistant II in Chief Operating Officer Department	-	-
22	Provide a one-time 2% bonus for all employees who are ineligible for a step increase because they are currently considered at the top of the scale or off-scale.	379,797	-
23	The premium-based benefits for 10 and 11-month employees are understated in the budget due to a technical error in MUNIS, a new financial software. When all 12 months are considered, an additional amount of \$1.65 million in funding is necessary.	1,640,127	-
24	Convert the full-time casual employee within Technology Services to a 1.00 FTE student helpdesk coordinator to comply with best practices; funding for salary and benefits will be offset by the equivalent reduction within the non-contract salary accounts.	-	1.00
25	VRS RHIC, Group Life, and other minor benefit adjustments	60,000	-
26	Subtotal: Expenditure Additions	2,936,825	10.90
IV. Expenditure Adjustments: Reductions			
27	Reduce general staffing reserve by 4.00 FTE to partially offset the additional positions needed as noted above. The Special Education staffing reserve remains at 6.00 FTE	(344,000)	(4.00)
28	Technical adjustment to convert 1.00 FTE VOIP Manager to Inventory Quality Control Specialist in Technology Services. The savings shown here represents the compensation change for the new position.	(25,790)	-
29	Implement a phased approach for the new summer school program thereby reducing Summer School Funding in anticipation of moderate participation rates.	(150,000)	-
30	Reduce Grant Partnerships given the fiscal challenges facing ACPS.	(169,632)	-
31	Reduce professional services or hardware costs	(50,000)	-
32	Reduce the budget value for the Strategic Planning and Policy Coordinator due to the anticipated retirement of the incumbent. ACPS will not backfill this position.	(120,000)	-
33	Eliminate 1.00 FTE Custodial Supervisor, which was a new position for FY 2016.	(73,768)	(1.00)
34	Eliminate all vacant custodian and security monitor positions and transfer \$107K to the third party security contract within Facilities	(163,800)	(7.00)
35	Reduce the budget within utilities and contracted services due to funding constraints and anticipated savings within electrical services, and equipment maintenance and repair.	(343,000)	-
36	Reduce staff development services and/or materials/ supplies within the Curriculum offices	(105,000)	-
37	Transfer the payment of the FY 2016 OPEB contribution to the health benefits fund	(600,000)	-

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved Operating Budget
Last Revised: May 21, 2015**

		Amount	FTE
38	Based on the adopted State budget, the VRS rate is being reduced from 14.15% to 14.06%	(109,000)	-
39	Reduce the reserve from \$175K to \$125K	(50,000)	-
40	Increase the lapse factor to 1.8%, to partially offset the budget increases needed for health benefits described in item number 21. While this slightly reduces overall flexibility within the salary accounts, it is still a relatively conservative factor based on realized savings in prior years.	(787,014)	-
41	Realize turnover savings during FY 2015 that impact budgeted positions in the FY 2016 budget.	(39,100)	
42	Subtotal: Expenditure Reductions	(3,130,104)	(12.00)
43	Total, Net Expenditure Adjustments	(193,279)	(1.10)
44	FY 2016 Approved Operating Expenditure Budget	\$ 240,286,316	2,214.38
	Remaining Funding Surplus/ (Deficit)	-	
	FY 2015 Final Total Operating Revenue, Net of Other Financing	\$ 235,292,599	
	Total \$ Change in Revenue, FY 2016 Final to FY 2015 Final	4,993,717	
	% Change in Revenue, FY 2016 to FY 2015	2.1%	
	FY 2015 Final Operating Expenditures and FTE	\$ 235,292,599	2,153.24
	Total \$ Change in Expenditures and FTE, FY 2016 Final to FY 2015 Final	4,993,717	61.14
	% Change in Expenditures and FTE, FY 2016 to FY 2015	2.1%	2.8%

Alexandria City Public Schools
Salary Updates to FY 2016 Adopted Budget

Section Title	Position Title	FTE	Adopted Step	Final Step	Increase/ (Decrease)
Cora Kelly ES	SPECIAL ED TCHR	1.00	3	20	52,365.32
George Washington MS	INSTRCOACH-MATH	1.00	2	16	34,296.08
Mount Vernon Community School	PHYSICAL ED TCHR	0.20	4	1	27,165.60
John Adams ES	TAG TCHR	0.20	2	12	23,861.04
School-Wide Resources	SPEC ED AUTISM TCHR	1.00	4	21	22,939.84
Cora Kelly ES	MATHEMATICS TCHR	1.00	5	11	22,246.00
Francis C. Hammond MS	CUSTODIAN	1.00	5	11	5,304.00
Cora Kelly ES	PARAPROFESSIONAL II	1.00	2	2	678.91
Pupil Transportation	BUS DRIVER	1.00	6	3	(1,974.00)
Alternative Education	PARAPROFESSIONAL I	1.00	5	1	(2,663.43)
Chief Academic Officer	ADMIN ASSISTANT II	1.00	4	1	(4,147.20)
Samuel W. Tucker ES	PHYSICAL ED TCHR	0.80	4	1	(4,718.12)
Pupil Transportation	BUS MONITOR	1.00	13	1	(6,316.86)
Samuel W. Tucker ES	HEAD CUST I (1-6)	1.00	16	10	(7,332.00)
T.C. Williams High School	SCHOOL COUNSELOR	1.00	5	1	(7,399.00)
T.C. Williams High School	SCHOOL COUNSELOR	1.00	5	1	(7,836.08)
William Ramsay ES	SPEC ED AUTISM TCHR	1.00	6	1	(9,698.08)
Pupil Transportation	BUS DRIVER	1.00	10	3	(10,056.12)
Educational Facilities	DIRCTR-PLNG,DSGN,CNS	1.00	7	4	(12,573.60)
School-Wide Resources	PARAPROFESSIONAL I	1.00	21	2	(13,393.62)
James K. Polk ES	SPEC ED AUTISM TCHR	1.00	9	3	(14,029.68)
James K. Polk ES	SPECIAL ED TCHR	1.00	22	8	(14,392.28)
Francis C. Hammond MS	BUILDING ENGINEER II	1.00	18	8	(17,992.00)
Cora Kelly ES	MATHEMATICS TCHR	1.00	12	4	(26,534.48)
Talented and Gifted Programs	TAG TCHR	1.00	13	1	(28,274.96)
George Washington MS	MATHEMATICS TCHR	1.00	17	1	(38,625.72)
		29.20			(39,100.44)

Note: These positions have been vacated and refilled since the budget was adopted on February 26, 2015. The step for these positions has changed, each of these based on experience level of the individual hired. Compensation costs have been increased or decreased accordingly, with a net decrease in expenditures of \$39,100.

Alexandria City Public Schools
 FY 2016 Final Use of
 Student Improvement FTE Allocations

School	FY 2016 Proposed Position	FTE
Charles Barrett	Math Teacher	1.00
	Reading Teacher	2.50
Charles Barrett Total		3.50
Cora Kelly	Math Teacher	1.50
	Reading Teacher	2.00
Cora Kelly Total		3.50
Douglas MacArthur	Instructional Coach-Math	1.00
	Reading Teacher	2.50
Douglas MacArthur Total		3.50
George Mason	Reading Teacher	2.00
	Interventionist-Data Analyst	1.00
	Science Teacher	0.50
George Mason Total		3.50
James K. Polk	Interventionist-Data Analyst	1.00
	Instructional Coach-Math	0.50
	Reading Teacher	3.00
James K. Polk Total		4.50
Jefferson-Houston	Instructional Coach-Math	1.00
	Instructional Coach-Literacy	1.00
	Middle School Mathematics Teacher	1.00
	IB MYP Coordinator	0.50
Jefferson-Houston Total		3.50
John Adams	Instructional Coach-Literacy	0.50
	Testing Coordinator	1.00
	Instructional Coach-Math	1.00
	Instructional Coach-Literacy/Math	1.00
	Literacy and Language Acquisition Specialist	1.00
John Adams Total		4.50
Lyles-Crouch	Interventionist-Data Analyst	1.00
	Reading Teacher	2.00
	Science Teacher	0.50
Lyles-Crouch Total		3.50
Matthew Maury	Reading Teacher	2.00
	Science Teacher	0.50
	Interventionist-Data Analyst	1.00
Matthew Maury Total		3.50
Mount Vernon	Instructional Coach-Literacy	1.00
	Instructional Coach-Math	1.00
	Interventionist-Data Analyst	1.00
	Science Teacher	0.50
Mount Vernon Total		3.50

Alexandria City Public Schools
 FY 2016 Final Use of
 Student Improvement FTE Allocations

School	FY 2016 Proposed Position	FTE
Patrick Henry	Instructional Coach-Transformation	1.00
	Instructional Coach-Literacy	1.00
	Interventionist-Gap Group	1.00
	Administrative Support Specialist	0.50
Patrick Henry Total		3.50
Samuel Tucker	Instructional Coach	1.00
	Math Teacher	1.00
	Reading Teacher	2.00
	Science Teacher	0.50
Samuel Tucker Total		4.50
William Ramsay	Interventionist-Data Analyst	1.00
	Reading Teacher	1.00
	Math Teacher	0.50
	Reading Teacher	2.00
William Ramsay Total		4.50
Grand Total		49.50

Cost Neutral Adjustments to School Base Budgets

Dept Name	Object Name	Adjustment for FY 2016 Final Budget
Charles Barrett ES	Instructional Supplies	(4,500)
	Paper Supplies	4,500
Cora Kelly ES	Instructional Supplies	(10,000)
	Paper Supplies	10,000
Douglas MacArthur ES	Instructional Supplies	(2,000)
	Library Books and Supplies	(5,000)
	Other Technology Equip <\$5000	(3,000)
	Paper Supplies	10,000
George Mason ES	Internal Print Shop	(1,000)
	Internal Transportation	(1,000)
	Instructional Supplies	(2,000)
	Library Books and Supplies	(3,000)
	Paper Supplies	7,000
Jefferson Houston School	Instructional Supplies	(6,500)
	Paper Supplies	6,500
John Adams ES	Instructional Supplies	(3,000)
	Paper Supplies	3,000
Matthew Maury ES	Equipment Maint & Repair Serv	(600)
	Other Technology Equip <\$5000	(1,000)
	Office Supplies	(1,000)
	Paper Supplies	2,600
Patrick Henry ES	Travel - Conf/Other Educ	(2,500)
	Instructional Supplies	(3,500)
	Paper Supplies	6,000
Samuel W. Tucker ES	Travel - Mileage	(3,000)
	Library Books and Supplies	(3,000)
	Office Supplies	(200)
	Paper Supplies	6,200
William Ramsay ES	Staff Development Services	(4,900)
	Consumable Texts	(2,000)
	Software/Online Charges	(5,000)
	Paper Supplies	11,900
T.C.W. Minnie Howard	Teacher Substitutes	(15,592)
	Supplmt Teacher	15,592
Grand Total		-

Alexandria City Public Schools
Tuition, Course, and Food Service Fees
 Effective July 1, 2015 through June 30, 2016

			Tuition	Books	Fees	Total	Free and Reduced-Price Meal Eligible Tuition & Fees	
Regular Day	General Education	Elementary	14,624.00	-	-	14,624.00	NA	
		Secondary	16,691.00			16,691.00	NA	
Extended Learning	Grades K-5	Modified Calendar, Two week session *	-	-	125.00	125.00	10.00	
Summer Learning	Grades K-5	Remedial course	-	-	-	-	-	
		Summer Language Academy, Three week session **	75.00	-	-	75.00	25.00	
	Grades 9-12	One new course - Onsite (for ELL)	60.00	-	-	60.00	60.00	
		One new course/acceleration - Online	400.00	-	-	400.00	400.00	
		One new course including Health and PE Grades 9 & 10, and Human Growth & Development	285.00	-	-	285.00	60.00	
		Economics and Personal Finance course - face-to-face	285.00	-	-	285.00	60.00	
		Economics and Personal Finance course - Online	400.00	-	-	400.00	60.00	
		One new semester course (Trigonometry, Pre-Calculus) or Enrichment course (SAT prep)	115.00	-	60.00	175.00	175.00	
		One repeat course (credit recovery)	60.00	-	-	60.00	60.00	
		Two repeat courses	120.00	-	-	120.00	60.00	
		SAT/ACT Prep course (18 hours)	300.00	-	-	300.00	50.00	
		SAT/ACT Prep course (12 hours)	150.00	-	-	150.00	50.00	
Adult Education	English Language Learner (ELL)	Resident	75.00	27.00	-	102.00	NA	
		Nonresident	255.00	27.00	-	282.00	NA	
	Adult Basic Education (ABE) / General Education Diploma (GED) Program	Resident	75.00	50.00	30.00	155.00	NA	
		Nonresident (Day and Evening)	150.00	50.00	30.00	230.00	NA	
	ELL - Evening	Resident	100.00	27.00	-	127.00	NA	
		Nonresident	255.00	-	-	255.00	NA	
	Race-to-GED	First class	25.00	-	-	25.00	NA	
		Each additional class	10.00	-	-	10.00	NA	
	GED testing services	GED battery exam	-	-	120.00	120.00	NA	
		GED ready exam	-	-	16.00	16.00	NA	
		GAIN test	-	-	14.00	14.00	NA	
	High School Diploma - Online (One class)	Resident	85.00	-	-	85.00	NA	
		Nonresident	125.00	-	-	125.00	NA	
	High School Diploma - Online (Two classes)	Resident	125.00	-	-	125.00	NA	
		Nonresident	187.50	-	-	187.50	NA	
	PluggedIn VA (PIVA) Medical Program (NOVA) - Five 11 credit hour course	Resident	1,763.75	-	-	1,763.75	NA	
		Nonresident	2,543.75	-	-	2,543.75	NA	
	Background check and drug test		144.00	-	-	144.00	NA	
	Orchestra and Band	Elementary Schools and Secondary Schools	Musical instrument rental (Students) ***	-	-	100.00	100.00	0.00 / 25.00
			Musical instrument rental (Siblings of students)***	-	-	50.00	50.00	0.00 / 25.00
Secondary Schools		Violin/Viola strings	-	-	5.00	5.00	NA	
		Cello strings	-	-	\$8-\$10.00	\$8-\$10.00	NA	
		Shoulder rest	-	-	8.00	8.00	NA	
		Rosin	-	-	3.00	3.00	NA	
		Uniform rental	-	-	\$10-25.00	\$10-25.00	NA	
		District audition	-	-	\$5.25-7.00	\$5.25-7.00	NA	
		District band registration	-	-	35.00	35.00	NA	
		Grade 6 Band. Band book, locker rental and T-shirt	-	-	20.00	20.00	NA	
		Grades 7 & 8 Symphonic/Concert Band. Band book and locker rental	-	-	10.00	10.00	NA	
		Grades 7 & 8 Symphonic. Shoes	-	-	30.00	30.00	NA	
		T-shirt replacement	-	-	10.00	10.00	NA	
		Solo and Ensemble	-	-	\$7-12.00	\$7-12.00	NA	
		Band book	-	-	\$7-10.00	\$7-10.00	-	
		Locker rental	-	-	-	-	NA	
		Shoes	-	-	8.00	8.00	NA	

Tuition, Course, and Food Service Fees
Effective July 1, 2015 through June 30, 2016

			Tuition	Books	Fees	Total	Free and Reduced-Price Meal Eligible Tuition & Fees
Physical Education	Secondary Schools	Gym suit - shirt (optional)	-	-	6.00	6.00	NA
		Gym suit - shorts (optional)	-	-	6.00	6.00	NA
		Gym sweat pants (optional)	-	-	10.00	10.00	NA
		PE Activity	-	-	5.00	5.00	NA
		Lock replacement for PE locker room	-	-	\$3-5.00	\$3-5.00	NA
Clubs, Classes or Organizations (T.C. Williams)	Culinary Arts	Hat and jacket with optional pants	-	-	25.00	25.00	NA
	Drama	Personal make-up kit	-	-	19.00	19.00	NA
	National Honor Society	Membership card, certificate and graduation tassel	-	-	15.00	15.00	NA
	Future Business Leaders of America (FBLA)	New membership	-	-	15.00	15.00	NA
			-	-	20.00	20.00	NA
	National English Honor Society	Returning membership	-	-	15.00	15.00	NA
			-	-	25.00	25.00	10.00
	Cosmetology	Lab jacket	-	-	25.00	25.00	10.00
	DECA	National/State dues and graduation stales	-	-	20.00	20.00	NA
	German Club/German Honor Society	Membership	-	-	2.00	2.00	NA
			-	-	3.00	3.00	NA
	French Honor Society	National membership	-	-	3.00	3.00	NA
	Dragon Slayers	Books and dice bags (optional)	-	-	10.00	10.00	NA
	JROTC	Uniform	-	-	250.00	250.00	0.00
			-	-	60.00	60.00	NA
	Cheerleading	Under garments	-	-	186.00	186.00	NA
	Science	Science lab (George Washington)	-	-	5.00	5.00	NA
Automotive Technology	Shirt (optional)	-	-	30.00	30.00	NA	
		-	-	1.00	1.00	NA	
		-	-	2.00	2.00	NA	
Miscellaneous Student Fees (Secondary Schools)	T.C. Williams	Parking permit for Senior class (Per semester)	-	-	80.00	80.00	NA
		ID card replacement	-	-	5.00	5.00	NA
	Secondary Schools	Agenda replacement	-	-	5.00	5.00	NA
		Textbook and Library books (Damaged or Replacement)	-	-	Based on text		NA
		Student's education records, per page and actual cost of postage	-	-	0.25	0.25	NA
		Hallway lock replacement	-	-	3.00	3.00	NA
		Laptop replacement. \$400 for laptop, \$50 for battery and \$50 for charger	-	-	500.00	500.00	NA
School Meal	Breakfast	Adult	A La Carte			NA	
		Student	-	-	1.75	1.75	-
	Lunch	Adult	-	-	3.40	3.40	NA
		Grades K-8	-	-	2.65	2.65	-
		Grades 9-12	-	-	2.85	2.85	-
		Milk (additional)	-	-	0.60	0.60	NA

* The first 2 children in any family will be expected to pay the Extended Learning fee. Any additional children will be allowed to attend tuition-free.

** The first 2 children in any family will be expected to pay the Summer Language Academy fee. Any additional children is \$50.00 or \$15.00 for students eligible for free and reduced-price meals. Kindergarten students will be allowed to attend tuition-free.

*** Students eligible for free meals are not charged musical instrument rental. Students eligible for reduced-price meals are charged \$25.

Fund Statement
Grants and Special Projects Fund

Revenue Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
State Funds	\$ 3,405,313	\$ 4,017,359	\$ 2,998,309	\$ 3,032,139	\$ 3,637,755	\$ 605,616	20.0%
Local Funds	777,858	868,892	861,723	1,009,359	1,224,012	214,653	21.3%
Federal Funds	14,210,885	9,994,893	7,761,740	6,724,634	6,929,487	204,852	3.0%
TOTAL REVENUE:	\$ 18,394,056	\$ 14,881,143	\$ 11,621,772	\$ 10,766,132	\$ 11,791,254	\$ 1,025,122	9.5%

Expenditure Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Salaries	\$ 8,810,775	\$ 8,295,753	\$ 6,568,648	\$ 6,415,859	\$ 6,802,413	\$ 386,554	6.0%
Employee Benefits	2,453,210	2,551,489	1,815,441	1,967,695	2,040,451	72,756	3.7%
Purchased Services	2,790,083	1,024,133	1,254,855	1,004,472	1,363,381	358,910	35.7%
Internal Services	1,098	935	30,059	21,815	24,083	2,268	10.4%
Other Charges	318,825	759,735	924,912	704,034	710,953	6,919	1.0%
Materials and Supplies	2,234,906	1,017,746	690,243	727,601	888,830	161,229	22.2%
Capital Outlay	365,196	280,561	700,642	241,491	1,003,611	762,120	315.6%
Indirect Costs	1,611,192	452,462	666,545	662,408	626,317	(36,091)	-5.4%
TOTAL EXPENDITURES:	\$ 18,585,285	\$ 14,382,814	\$ 12,651,346	\$ 11,745,375	\$ 13,460,038	\$ 1,714,663	14.6%

Other Financing	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Other Sources of Funds: Virginia Preschool Initiative		613,221	1,079,387	1,290,871	1,423,882	133,011	10.3%
Other Uses of Funds: Medicaid Erate		(582,000)		(1,321,317)	(250,000) (570,000)	1,071,317 (570,000)	-81.1% NA
TOTAL OTHER FINANCING:	\$ -	\$ 31,221	\$ 1,079,387	\$ (30,446)	\$ 603,882	\$ 634,328	-2083.5%
NET CHANGES IN FUND BALANCES (USE) / GROWTH:	\$ (191,229)	\$ 529,550	\$ 49,813	\$ (1,009,689)	\$ (1,064,902)	\$ (55,213)	5.5%

Designation of Fund Balance	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Unexpended Funds: Restricted Prepaid Items Encumbered Carryover	\$ 2,562,085	\$ 3,091,635	\$ 3,141,450				
Ending Balance	\$ 2,562,085	\$ 3,091,635	\$ 3,141,450				

Note: Numbers may vary due to rounding.

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved Grants and Special Projects Budget
Last Revised: May 21, 2015**

	Amount	FTE
FY 2016 Approved Grants and Special Projects Fund Revenue and Other Financing (approved on February 26, 2015)	\$ 13,132,768	
<u>I. Revenue</u>		
1 Title I, Part A: Increase estimated revenue based on new guidance from the State	282,401	
2 IDEA, Part B, Section 611: Decrease estimated revenue based on the submitted application	(2,799)	
3 IDEA, Part B, Section 619, Pre-school: Increase estimated revenue based on the submitted application	8,569	
<u>II. Other Sources and Uses of Funds</u>		
4 Increase the transfer of Operating Funds to the Preschool Initiative Fund to offset the increase in expenditures due to the health benefits system calculation error.	39,100	-
5 Total, Net Revenue Adjustments	327,270	
6 FY 2016 Approved Grants and Special Projects Fund Revenue and Other Financing	\$ 13,460,038	
FY 2016 Approved Grants and Special Projects Fund Expenditures (Approved on February 26, 2015)	\$ 13,132,768	82.75
<u>II. Expenditure Adjustments: Additions</u>		
7 Title I, Part A: Cora Kelly's allocation was increased based on new guidance from the State; non-compensation budget increases include conference travel, course and event fees, instructional supplies, technology equipment <\$5,000, and family involvement events.	62,772	-
8 Title I, Part A: Jefferson-Houston's allocation was increased based on new guidance from the State; a 0.50 FTE ELL teacher was added; funding continues for the extended-day program; non-compensation budget increases include management services, conference travel, instructional supplies, and online/software charges. These increases were offset by the reduction of a 1.00 FTE interventionist.	31,003	(0.50)
9 Title I, Part A: John Adams has been identified as a Title I school for FY 2016; a 1.00 FTE school improvement coach and a 0.50 FTE reading intervention positions have been added; the non-compensation budget includes funding for translation services, transportation for field trips, conference travel, instructional supplies, and technology equipment >\$5,000.	377,865	1.50
10 Title I, Part A: Patrick Henry's allocation was increased based on new guidance from the State; a 1.00 FTE interventionist position was added; non-compensation budget increases include conference travel, staff development, and software/online charges. The non-compensation budget is offset by a reduction in instructional materials.	54,014	1.00
11 Title I, Part A: William Ramsay's allocation was increased based on new guidance from the State; a 0.50 FTE math coach has been added; non-compensation budget increases include translation services and instructional supplies.	133,687	0.50
12 Title I, Part A: Title I Office's allocation was increased based on new guidance from the State; non-compensation budget increases include management services for the focus and priority schools consultant contracts and instructional supplies.	76,025	-
13 Title I, Part A: Student Services' allocation has been added to fund instructional supplies for homeless students.	10,000	-
14 Title III, Part A: Cost Neutral Adjustment: Addition of a 1.00 FTE bilingual parent resource specialist position. The salary and benefit costs for this position is offset by reductions to other salary, benefits, and non-compensation line items.	-	1.00
15 IDEA, Part B, Section 611: Reallocation of positions to add 2.00 FTE math instructional specialists, 2.00 FTE cross-curricular instructional specialist, 1.00 FTE compliance administrator, 1.00 FTE early childhood special education coordinator, 1.00 FTE autism and behavior services coordinator, and 2.00 FTE autism and behavior services specialist positions. The salary and benefit expenses are offset by the changes in line 21 where the net savings are shown.	-	9.00

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved Grants and Special Projects Budget
Last Revised: May 21, 2015**

		Amount	FTE
16	IDEA, Part B, Section 611: increase expenditure budget based on submitted application; increase to materials and supplies offset by a reduction in indirect costs	39,762	
17	IDEA, Part B, Section 619, Preschool: increase expenditure based on the submitted application; increases to salary, benefits, purchased services, and indirect costs, offset by a reduction to instructional supplies.	8,569	-
18	Preschool Initiative: increase expenditure budget for increased healthcare costs due to the system calculation error.	39,100	
19	Subtotal: Expenditure Additions	832,797	12.50
III. Expenditure Adjustments: Reductions			
20	Title I, Part A: Francis C. Hammond will not be a Title I school in FY 2016 as projected in the proposed budget. The budget has been removed, including 3.00 FTE positions and instructional supplies.	(462,965)	(3.00)
21	IDEA, Part B, Section 611: Reallocation of positions to decrease 1.00 FTE autism coordinator, 2.00 FTE autism resource specialist, 1.00 FTE child find coordinator, and 5.00 FTE inclusion specialists. These reductions are offset by the increase in positions in line 15.	(42,561)	(9.00)
22	Subtotal: Expenditure Reductions	(505,527)	(12.00)
23	Total, Net Expenditure Adjustments	327,270	0.50
24	FY 2016 Approved Grants and Special Projects Fund Expenditure Budget	\$ 13,460,038	83.25
		Net Change in Fund Balance	-
		FY 2015 Final Total Grants and Special Projects Fund Revenue, Net of Other Financing	\$ 11,745,375
		Total \$ Change in Revenue, FY 2016 Final to FY 2015 Final	1,714,663
		% Change in Revenue, FY 2016 to FY 2015	14.6%
		FY 2015 Final Grants and Special Projects Fund Expenditures and FTE	\$ 11,745,375 77.40
		Total \$ Change in Expenditures and FTE, FY 2016 Final to FY 2015 Final	1,714,663 5.85
		% Change in Expenditures and FTE, FY 2016 to FY 2015	14.6% 7.6%

**Fund Statement
School Nutrition Fund**

Revenue Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
State Funds	\$ 107,671	\$ 119,895	\$ 126,034	\$ 132,000	\$ 131,000	\$ (1,000)	-0.8%
Local Funds	1,893,970	1,766,299	1,706,521	1,587,100	1,759,707	172,607	10.9%
Federal Funds	4,512,869	4,995,585	5,196,567	5,408,537	5,955,000	546,463	10.1%
TOTAL REVENUE:	\$ 6,514,510	\$ 6,881,779	\$ 7,029,122	\$ 7,127,637	\$ 7,845,707	\$ 718,070	10.1%

Expenditure Type	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Salaries	\$ 2,049,420	\$ 2,152,743	\$ 2,195,771	\$ 2,217,887	\$ 2,452,353	\$ 234,465	10.6%
Employee Benefits	808,633	892,643	896,539	1,024,500	1,172,730	148,230	14.5%
Purchased Services	58,396	39,071	61,592	73,000	76,500	3,500	4.8%
Internal Services	8,451	4,590	4,489	8,000	8,500	500	6.3%
Other Charges	18,347	16,521	9,482	19,800	22,000	2,200	11.1%
Materials and Supplies	2,911,883	3,244,483	3,214,658	3,543,500	3,735,250	191,750	5.4%
Capital Outlay	137,282	197,917	10,147	290,000	480,000	190,000	65.5%
TOTAL EXPENDITURES:	\$ 5,992,412	\$ 6,547,968	\$ 6,392,678	\$ 7,176,687	\$ 7,947,332	\$ 770,645	10.7%

NET CHANGES IN FUND BALANCES (USE) / GROWTH:							
	\$ 522,098	\$ 333,811	\$ 636,444	\$ (49,050)	\$ (101,625)	\$ (52,575)	107.2%

Designation of Fund Balance	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Final Budget	FY 2016 Final Budget	Change FY 2015 to FY 2016	Percent Change
Unexpended Funds:							
Undesignated reserve*	2,344,506	2,704,223	3,363,301				
Inventory	116,829	179,491	171,368				
Prepaid	15,903	19,698	5,187				
Encumbered Carryover	92,362	-					
Ending Balance	\$ 2,569,600	\$ 2,903,412	\$ 3,539,856				

Note: Numbers may vary due to rounding.

*The School Nutrition Fund is required to keep sufficient reserves on hand to fund three months of operations. Undesignated reserve funds are used for this purpose.

**School Board and Superintendent's Recommended Adjustments
to the FY 2016 Approved School Nutrition Fund Budget
Last Revised: May 21, 2015**

		Amount	FTE
FY 2016 Approved School Nutrition Fund Revenue and Other Financing (Approved on February 26, 2015)		\$ 7,845,707	
<u>I. Revenue Adjustments</u>			
1	No changes		
<u>II. Additional Use of Fund Balance</u>			
2	Cover the one-time cost of capital outlay for kitchen equipment	101,625	
3	Total, Net Revenue Adjustments	101,625	
4 FY 2016 Approved School Nutrition Fund Revenue and Other Financing		\$ 7,947,332	
FY 2016 Approved School Nutrition Fund Expenditures (Approved on February 26, 2015)		7,845,707	109.00
<u>III. Expenditure Adjustments: Additions</u>			
5	Technical Adjustment: The premium-based benefits for 10 and 11-month employees are understated in the budget due to a technical error in MUNIS, a new financial software. When all 12 months are considered, additional funding is necessary.	102,482	
6	Subtotal: Expenditure Additions	-	-
<u>IV. Expenditure Adjustments: Reductions</u>			
7	Technical Adjustment: Based on the adopted State budget, the VRS rate is being reduced from 14.15% to 14.06%	(857)	-
8	Subtotal: Expenditure Reductions	(857)	-
9	Total, Net Expenditure Adjustments	101,625	-
10 FY 2016 Approved School Nutrition Fund Expenditure Budget		\$ 7,947,332	109.00
Remaining Funding Surplus/ (Deficit)		0	
FY 2015 Final Total School Nutrition Fund Revenue, Net of Other Financing		\$ 7,176,687	
Total \$ Change in Revenue, FY 2016 Final to FY 2015 Final		770,645	
% Change in Revenue, FY 2016 to FY 2015		10.7%	
FY 2015 Final School Nutrition Fund Expenditures and FTE		\$ 7,176,387	109.00
Total \$ Change in Expenditures and FTE, FY 2016 Final to FY 2015 Final		770,945	-
% Change in Expenditures and FTE, FY 2016 to FY 2015		10.7%	0.0%

**Internal Service Fund Statement
Health Benefits Fund**

Revenue	FY 2014 Actual	FY 2015 Year-end Estimate	FY 2016 Projected
Payroll deductions and benefit contributions from regular employees and retirees*			
- United Healthcare (UHC) (Medical)	\$ 19,072,078	\$ 17,242,331	\$ 16,922,996
- Kaiser (Medical)	5,851,995	5,654,774	4,879,130
- MetLife (Dental)	1,319,253	1,446,980	1,664,027
- EyeMed (Vision)	186,950	205,628	205,628
Note: The FY 2015 year-end estimate for the UHC and Kaiser collections assume a one-month premium holiday for all active and retired participants.			
TOTAL REVENUE	\$ 26,430,277	\$ 24,549,713	\$ 23,671,781

Expenditures	FY 2014 Actual	FY 2015 Year-end Estimate	FY 2016 Projected
Claims and Benefits Paid			
- United Healthcare (Medical)	\$ 12,546,602	\$ 12,785,243	\$ 13,787,539
Premiums			
- Kaiser (Medical)	5,877,608	6,168,844	4,879,130
- MetLife (Dental)	1,351,881	1,446,980	1,664,027
- EyeMed (Vision)	213,141	205,628	205,628
Total Premiums	7,442,630	7,821,452	6,748,785
Administrative Costs and Transitional Re-insurance Fees	662,659	783,736	785,077
Health Management Services (Aon Consulting)	-	75,000	-
OPEB Trust Contribution (Annual Required Contribution less PayGO)	-	680,235	600,000
OPEB Trust Contribution (Reduction of the Unfunded Actuarial Accrued Liability)	-	2,000,000	-
TOTAL USES	\$ 20,651,891	\$ 24,145,666	\$ 21,921,401

Other Financing	FY 2014 Actual	FY 2015 Year-end Estimate	FY 2016 Projected
Transfer of Self-Insurance Liabilities Credit	\$ 8,529,849		
Transfer to the Operating Fund as adopted in the FY 2015 Final Budget	-	(2,324,632)	
Transfer to the Operating Fund as adopted in the FY 2016 Final Budget			(1,282,054)
TOTAL OTHER FINANCING	\$ 8,529,849	\$ (2,324,632)	\$ (1,282,054)

CHANGE IN NET POSITION: INCREASE / (DECREASE)	\$ 14,308,235	\$ (1,920,586)	\$ 468,326
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Net Position	FY 2014 Actual	FY 2015 Year-end Estimate	FY 2016 Projected
Reserve for UHC IBNR (Claims Incurred by Not Reported: 10% of Annual UHC Claims)	\$ 1,254,660	\$ 1,278,524	\$ 1,378,754
Reserve for UHC Catastrophic Claims (6 months)	6,273,301	6,392,622	6,893,769
Reserve for Premium Stabilization, Affordable Care Act Requirements and Other Contingencies (2 months)	3,331,539	3,434,449	3,422,721
Designated for FY 2015 Operating Fund	2,324,632	-	-
Designated for FY 2016 Operating Fund	-	1,282,054	-
Unrestricted	1,124,103	0	1,160,732
Ending Balance	\$ 14,308,235	\$ 12,387,649	\$ 12,855,976

* Due to the redesign of the ACPS Hospital/Medical insurance plans, the projected revenues assume changes in the number of participants for both Kaiser and UHC, which may vary.

