

# **LSC Greenbook**

**Analysis of the Enacted Budget**

**Ohio School for the Deaf**

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# TABLE OF CONTENTS

<b>OVERVIEW</b> .....	<b>1</b>
Agency Overview.....	1
Appropriation Overview .....	1
<b>ANALYSIS OF ENACTED BUDGET</b> .....	<b>3</b>
Operating Expenses (221100, 221200, and 221300).....	3
Education Reform Grants (221602) .....	3
Coordinating Unit (221625) .....	3
VREAL Ohio (221604).....	4
Medicaid Services Reimbursement (221684) .....	4
Early Childhood Grant (221686) .....	4
Work Study & Donations (221601) .....	4
Preschool Program Support (221609).....	4

**ATTACHMENT:**

Budget Spreadsheet By Line Item

# Ohio School for the Deaf

- GRF funding decreases 6.5% in FY 2010 and remains flat in FY 2011
- All funds budget increases by 4.7% in FY 2010 and remains flat in FY 2011

## OVERVIEW

### Agency Overview

The Ohio School for the Deaf (OSD), established in 1829, is a state-run public residential school for deaf and hearing-impaired children from all over Ohio. Located in Columbus, OSD is under the control and supervision of the State Board of Education and the Superintendent of Public Instruction. The school offers a comprehensive preschool through grade 12 education comparable to that of any other public school in the state. As of June 15, 2009, there were 127 full-time filled positions at OSD, including 44 teachers.

The majority of the approximately 3,300 deaf and hearing-impaired children in Ohio are educated by their resident school districts. In the 2008-2009 school year, approximately 149 students were enrolled at OSD, of whom, approximately 63% lived on campus during the school week. These students range in age from 5 years to 22 years and come from 65 Ohio school districts. OSD also serves an additional 68 students from 13 different schools through its interactive video distance learning program. Along with its educational and residential programs, OSD also serves as a resource center for all of Ohio's school districts and provides a number of outreach services to schools and students throughout the state.

### Appropriation Overview

Agency Appropriations by Fund Group, FY 2010-FY 2011					
Fund Group	FY 2009	FY 2010	% change, FY 2009-FY 2010	FY 2011	% change, FY 2010-FY 2011
General Revenue	\$9,328,903	\$8,727,651	-6.5%	\$8,727,651	0.0%
General Services	\$27,517	\$76,000	176.2%	\$76,000	0.0%
State Special Revenue	\$114,402	\$440,716	285.2%	\$440,716	0.0%
Federal Special Revenue	\$2,051,437	\$2,820,135	37.5%	\$2,820,135	0.0%
<b>TOTAL</b>	<b>\$11,522,259</b>	<b>\$12,064,502</b>	<b>4.7%</b>	<b>\$12,064,502</b>	<b>0.0%</b>

\*FY 2009 figures represent actual expenditures.

As shown in the preceding table, the total appropriations for OSD in each fiscal year of the biennium are approximately \$12.06 million. This represents a 4.7% overall

budget increase in FY 2010 and flat funding in FY 2011. While the overall budget increases by \$542,243 in FY 2010, this is mostly due to an increase in federal funds of \$768,698; GRF appropriations decrease by \$601,252 (6.5%). Of the \$24.1 million in total biennial funding, 72.3% comes from the General Revenue Fund, 23.4% from federal funds, 3.7% from the State Special Revenue Fund group, and 0.6% from the General Services Fund group.

## ANALYSIS OF ENACTED BUDGET

The following table shows the funding for OSD by appropriation item for each fiscal year of the biennium.

Funding for the Ohio School for the Deaf				
Fund	ALI	Title	FY 2010	FY 2011
<b>General Revenue Fund (GRF)</b>				
GRF	221100	Personal Services	\$ 7,842,334	\$ 7,842,334
GRF	221200	Maintenance	\$ 814,532	\$ 814,532
GRF	221300	Equipment	\$ 70,785	\$ 70,785
<b>General Revenue Fund Subtotal</b>			<b>\$ 8,727,651</b>	<b>\$ 8,727,651</b>
<b>General Services Fund (GSF)</b>				
4M10	221602	Education Reform Grants	\$ 76,000	\$ 76,000
<b>General Services Fund Subtotal</b>			<b>\$ 76,000</b>	<b>\$ 76,000</b>
<b>Federal Special Revenue Fund (FED)</b>				
3110	221625	Coordinating Unit	\$ 2,460,135	\$ 2,460,135
3AD0	221604	VREAL Ohio	\$ 25,000	\$ 25,000
3R00	221684	Medicaid Professional Services Reimbursement	\$ 35,000	\$ 35,000
3Y10	221686	Early Childhood Grant	\$ 300,000	\$ 300,000
<b>Federal Special Revenue Fund Subtotal</b>			<b>\$ 2,820,135</b>	<b>\$ 2,820,135</b>
<b>State Special Revenue Fund (SSR)</b>				
4M00	221601	Educational Program Expenses	\$ 190,000	\$ 190,000
5H60	221609	Even Start Fees & Gifts	\$ 250,716	\$ 250,716
<b>State Special Revenue Fund Subtotal</b>			<b>\$ 440,716</b>	<b>\$ 440,716</b>
<b>Total Funding: School for the Deaf</b>			<b>\$ 12,064,502</b>	<b>\$ 12,064,502</b>

**Operating Expenses (221100, 221200, and 221300)**

This funding supports staff payroll and fringe benefits, maintenance of the school grounds and facilities, and equipment for OSD. The combined funding for these lines decreases 6.5% in FY 2010 and remains flat FY 2011.

**Education Reform Grants (221602)**

These funds are from a combination of long-term and one-time grants. These grants vary in size and disbursement schedules. Generally, they are used for school improvements in areas such as technology, parent support groups, educational programming, school maintenance, and equipment.

**Coordinating Unit (221625)**

This line item contains federal moneys intended to support teachers' salaries, technology, child nutrition, and other activities in the school's education programs.

Funds are also used for OSD's interactive video distance learning program. Approximately 82.6% of these appropriations support staff payroll.

### **VREAL Ohio (221604)**

This line item supports the Virtual Reality Education for Assisted Learning (VREAL) project. VREAL provides technology-based virtual reality educational enhancement and remediation instruction to deaf and hearing-impaired children. The instruction is fully aligned with the state academic content standards. OSD and nine Ohio school districts have participated in the program.

Historically, OSD received federal funds to support this program. However, no further federal funding has been approved for this program for FY 2010 or FY 2011.

### **Medicaid Services Reimbursement (221684)**

This line item is used for the provision of qualified specialized care for Medicaid-eligible students. The federal government reimburses qualified expenditures incurred by the school.

### **Early Childhood Grant (221686)**

This line item is used to fund the Alice Cogswell Center, OSD's preschool and daycare program. The Alice Cogswell Center (ACC), which opened in 2000, is an accredited preschool program that serves children from birth to five years of age. In FY 2009, enrollment at ACC reached an all-time high of 38 students. The budget provides an increase of \$58,026 (24.0%) in FY 2010 and flat funding in FY 2011 for this line item.

### **Work Study & Donations (221601)**

The Educational Program Expenses line item receives revenues associated with the school's vocational work programs, fund-raising activities, and donations. The self-supporting vocational programs provide work experience for those students enrolled in the programs. Funds may be used for school operating expenses, student activities, scholarships, food service programs, and to support student work experience programs.

### **Preschool Program Support (221609)**

This line item is funded by tuition receipts at the Alice Cogswell Center, OSD's preschool and daycare program. Children with hearing impairments attend the facility free of charge; however, hearing siblings and hearing children of OSD staff that attend are required to pay weekly tuition.

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**FY 2010 - 2011 Final Appropriation Amounts**

**All Fund Groups**

<i>Line Item Detail by Agency</i>			<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010 Appropriations</i>	<i>% Change FY09 - FY10</i>	<i>FY 2011 Appropriations</i>	<i>% Change FY10 - FY11</i>
<b>Report For: Main Operating Appropriations Bill</b>			<b>Version: Enacted</b>					
<b>OSD Ohio School for the Deaf</b>								
GRF	221100	Personal Services	\$ 8,776,102	\$ 8,485,723	\$ 7,842,334	-7.58%	\$ 7,842,334	0.00%
GRF	221200	Maintenance	\$ 1,111,743	\$ 811,822	\$ 814,532	0.33%	\$ 814,532	0.00%
GRF	221300	Equipment	\$ 179,477	\$ 31,358	\$ 70,785	125.73%	\$ 70,785	0.00%
<b>General Revenue Fund Total</b>			<b>\$ 10,067,322</b>	<b>\$ 9,328,903</b>	<b>\$ 8,727,651</b>	<b>-6.45%</b>	<b>\$ 8,727,651</b>	<b>0.00%</b>
4M10	221602	Education Reform Grants	\$ 30,186	\$ 27,517	\$ 76,000	176.19%	\$ 76,000	0.00%
<b>General Services Fund Group Total</b>			<b>\$ 30,186</b>	<b>\$ 27,517</b>	<b>\$ 76,000</b>	<b>176.19%</b>	<b>\$ 76,000</b>	<b>0.00%</b>
3110	221625	Coordinating Unit	\$ 1,761,164	\$ 1,809,463	\$ 2,460,135	35.96%	\$ 2,460,135	0.00%
3AD0	221604	VREAL Ohio	\$ 0	\$ 0	\$ 25,000	N/A	\$ 25,000	0.00%
3R00	221684	Medicaid Professional Services Reimbursement	\$ 0	\$ 0	\$ 35,000	N/A	\$ 35,000	0.00%
3Y10	221686	Early Childhood Grant	\$ 261,155	\$ 241,974	\$ 300,000	23.98%	\$ 300,000	0.00%
<b>Federal Special Revenue Fund Group Total</b>			<b>\$ 2,022,320</b>	<b>\$ 2,051,437</b>	<b>\$ 2,820,135</b>	<b>37.47%</b>	<b>\$ 2,820,135</b>	<b>0.00%</b>
4M00	221601	Educational Program Expenses	\$ 55,046	\$ 58,878	\$ 190,000	222.70%	\$ 190,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 30,020	\$ 55,524	\$ 250,716	351.55%	\$ 250,716	0.00%
<b>State Special Revenue Fund Group Total</b>			<b>\$ 85,066</b>	<b>\$ 114,402</b>	<b>\$ 440,716</b>	<b>285.23%</b>	<b>\$ 440,716</b>	<b>0.00%</b>
<b>Ohio School for the Deaf Total</b>			<b>\$ 12,204,895</b>	<b>\$ 11,522,259</b>	<b>\$ 12,064,502</b>	<b>4.71%</b>	<b>\$ 12,064,502</b>	<b>0.00%</b>