

Greenbook
LSC Analysis of Enacted Budget

Ohio School for the Deaf

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ATTACHMENT:

Budget Spreadsheet By Line Item

Ohio School for the Deaf

- Total budget of \$24.2 million over the biennium
- GRF funding accounts for 90.6% of the total biennium budget

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. OSD's educational programs must meet the same state minimum standards that apply to other public schools, including the state Operating Standards for Ohio Schools Serving Children with Disabilities as well as two federal laws, the Individuals with Disabilities Education Act and the Every Student Succeeds Act. OSD has also earned full accreditation status from the North Central Association Commission on Accreditation and School Improvement and the Conference of Educational Administrators of Schools and Programs for the Deaf. As of June 2017, OSD has 114 full-time, filled positions.

The majority of deaf and hearing-impaired children in Ohio are educated by their resident school districts. Currently, 206 students are enrolled at OSD, an increase of 6.2% over the past two years. OSD also serves an additional 110 students from 16 different school districts through its interactive video distance learning program. Of the 206 students enrolled at OSD, 95 live on campus during the school week. 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 2018-FY 2019 (Am. Sub. H.B. 49)					
Fund Group	FY 2017*	FY 2018	% change, FY 2017-FY 2018	FY 2019	% change, FY 2018-FY 2019
General Revenue	\$10,562,545	\$10,856,987	2.8%	\$11,079,816	2.1%
Dedicated Purpose	\$229,249	\$547,499	138.8%	\$547,500	0.0%
Federal	\$288,114	\$591,000	105.1%	\$591,000	0.0%
TOTAL	\$11,079,908	\$11,995,486	8.3%	\$12,218,316	1.9%

*FY 2017 figures represent actual expenditures.

The budget for OSD totals approximately \$12.0 million in FY 2018, an increase of 8.3% from FY 2017 spending of \$11.1 million, and \$12.2 million in FY 2019, an increase of 1.9%, over the FY 2018 level. Of the \$24.2 million in total funding for the biennium, 90.6% comes from the GRF, 4.9% from federal funds, and 4.5% from the Dedicated Purpose Fund Group.

ANALYSIS OF ENACTED BUDGET

This section provides an analysis of the funding for each appropriation item in OSD's budget. The following table shows the appropriation in each fiscal year of the biennium. Following the table, a narrative describes how the appropriation is used.

Appropriations for the Ohio School for the Deaf				
Fund	ALI and Name		FY 2018	FY 2019
General Revenue Fund				
GRF	221321	Operations	\$10,856,987	\$11,079,816
General Revenue Fund Subtotal			\$10,856,987	\$11,079,816
Dedicated Purpose Fund Group				
4M00	221601	Educational Program Expenses	\$105,000	\$105,000
4M10	221602	Education Reform Grants	\$370,000	\$370,000
5H60	221609	Even Start Fees and Gifts	\$62,999	\$63,000
5NK0	221610	Food Service Program	\$9,500	\$9,500
Dedicated Purpose Fund Group Subtotal			\$547,999	\$547,500
Federal Fund Group				
3110	221625	Federal Grants	\$385,000	\$385,000
3R00	221684	Medicaid Professional Services Reimbursement	\$206,000	\$206,000
Federal Fund Group Subtotal			\$591,000	\$591,000
Total Funding: Ohio School for the Deaf			\$11,995,486	\$12,218,316

Operations (221321)

This funding is OSD's main source of support for all of its programs. It supports staff payroll and fringe benefits, maintenance of the school grounds and facilities, and equipment for OSD.

Educational Program Expenses (221601)

These funds come from revenues associated with the school's vocational work program, fundraising activities, and donations. The self-supporting vocational program provides work experience for those students enrolled in the program. Funds may be used for school operating expenses, student activities, scholarships, food service programs, and to support student work experience programs.

Education Reform Grants (221602)

These funds are from a combination of funding from the Ohio Department of Education (ODE) as well as other small grants. These grants vary in size and disbursement schedules. Generally, they are used for parent mentoring and support groups and career-technical education.

Even Start Fees and Gifts (221609)

This line item is funded by tuition receipts at the Alice Cogswell Child Development Center, a preschool and daycare program, for services provided after regular school hours and during the summer. Children from the ages of six weeks to three years with hearing impairments attend the facility free of charge during regular school hours. This line item, which assists with payroll and the cost of instructional supplies for the Center, provides a small portion of funding for the program. The vast majority comes from the GRF.

Food Service Program (221610)

This line item is used for the part-time cashier position at OSD. Revenue received from staff purchases of meals at OSD funds this line item, in compliance with the U.S. Department of Agriculture's regulations requiring the school to separately account for the fees paid by staff for meals.

Federal Grants (221625)

These funds are from a variety of federal grants passed through ODE. These include Individuals with Disabilities Education Act (IDEA), Improving Teacher Quality, preschool special education, and School Breakfast and School Lunch Program funding. The funds are used as specified in the federal grants for purposes that include teachers' salaries, child nutrition, professional development for teachers, and other activities in the school's education programs. Funds are also used for OSD's interactive video distance learning program and for outreach services.

Medicaid Professional Services Reimbursement (221684)

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

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FY 2018 - FY 2019 Final Appropriation Amounts

All Fund Groups

Line Item Detail by Agency

			FY 2016	FY 2017	Appropriation FY 2018	FY 2017 to FY 2018 % Change	Appropriation FY 2019	FY 2018 to FY 2019 % Change
Report For Main Operating Appropriations Bill			Version: As Enacted					
OSD Ohio School for the Deaf								
GRF	221321	Operations	\$ 9,668,321	\$ 10,562,545	\$ 10,856,987	2.79%	\$ 11,079,816	2.05%
General Revenue Fund Total			\$ 9,668,321	\$ 10,562,545	\$ 10,856,987	2.79%	\$ 11,079,816	2.05%
4M00	221601	Educational Program Expenses	\$ 69,441	\$ 74,934	\$ 105,000	40.12%	\$ 105,000	0.00%
4M10	221602	Education Reform Grants	\$ 33,149	\$ 111,859	\$ 370,000	230.77%	\$ 370,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 34,050	\$ 35,000	\$ 62,999	80.00%	\$ 63,000	0.00%
5NK0	221610	Food Service Program	\$ 9,000	\$ 7,456	\$ 9,500	27.41%	\$ 9,500	0.00%
Dedicated Purpose Fund Group Total			\$ 145,640	\$ 229,249	\$ 547,499	138.82%	\$ 547,500	0.00%
3110	221625	Federal Grants	\$ 1,016,592	\$ 128,555	\$ 385,000	199.48%	\$ 385,000	0.00%
3HA0	221611	Deaf Crime Victims Services Grant	\$ 38,244	\$ 6,395	\$ 0	-100.00%	\$ 0	N/A
3R00	221684	Medicaid Professional Services Reimbursement	\$ 161,235	\$ 153,164	\$ 206,000	34.50%	\$ 206,000	0.00%
Federal Fund Group Total			\$ 1,216,071	\$ 288,114	\$ 591,000	105.13%	\$ 591,000	0.00%
Ohio School for the Deaf Total			\$ 11,030,032	\$ 11,079,908	\$ 11,995,486	8.26%	\$ 12,218,316	1.86%