

Greenbook

LBO Analysis of Enacted Budget

Ohio School for the Deaf

Alexandra Vitale, Budget Analyst
September 2019

TABLE OF CONTENTS

Quick look	1
Agency overview	1
Analysis of FY 2020-FY 2021 budget	2
Summary of enacted budget	2
Operations (ALI 221321)	2
Educational Program Expenses (ALI 221601)	2
Education Reform Grants (ALI 221602)	3
Even Start Fees and Gifts (ALI 221609).....	3
Food Service Program (ALI 221610).....	3
Federal Grants (ALI 221625)	4
Medicaid Professional Services Reimbursement (ALI 221684)	4

Attachment:

Appropriation Spreadsheet

LBO Greenbook

Ohio School for the Deaf

Quick look...

- The Ohio School for the Deaf (OSD) provides free educational and related services to Ohio students ages six weeks through 22 years who are deaf or hearing impaired.
- Currently, 206 students are enrolled at the school, with 95 of these students living on campus during the school week as part of OSD’s residential program. Many more students are served through the school’s statewide outreach programs.
- Total appropriations: \$13.9 million for FY 2020 and \$14.5 million for FY 2021.
 - Sources of the budget: GRF (94.0%), federal grants (3.4%), and Dedicated Purpose Fund Group (2.6%).

Fund Group	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
General Revenue	\$10,656,702	\$11,498,342	\$13,082,919	\$13,594,347
Dedicated Purpose	\$230,861	\$369,477	\$370,210	\$374,500
Federal	\$363,890	\$198,511	\$485,550	\$487,000
Total	\$11,251,453	\$12,066,330	\$13,938,679	\$14,455,847
% change	--	7.2%	15.5%	3.7%
<i>GRF % change</i>	--	7.9%	13.8%	3.9%

Agency overview

The Ohio School for the Deaf (OSD), established in 1829, is a state-run public school and residential facility for deaf and hearing-impaired children ages six weeks through 22 years. 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 that is comparable to 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 Ohio Operating Standards for the Education of Children with Disabilities and two federal laws: the Individuals with Disabilities Education Act and the Every Student Succeeds Act. OSD also has earned accreditation from the North Central Association/AdvancED.

The majority of deaf and hearing-impaired children in Ohio are educated by their resident school districts. Currently, 206 students are enrolled at OSD. This number has remained relatively constant since 2016, although OSD has indicated the number of students with multiple disabilities has been increasing. Of the students enrolled at OSD, 95 live on campus during the school week. OSD serves an additional 150 students from different school districts throughout the state through its interactive video distance learning program. 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.

Analysis of FY 2020-FY 2021 budget

Summary of enacted budget

OSD appropriations total approximately \$13.9 million in FY 2020, an increase of 15.5% from FY 2019 spending of \$12.1 million, and \$14.5 million in FY 2021, an increase of 3.7% over the FY 2020 level. Of the \$28.4 million in total funding for the biennium, 94.0% comes from the GRF, 3.4% from federal funds, and 2.6% from the Dedicated Purpose Fund Group.

Operations (ALI 221321)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
GRF ALI 221321, Operations					
\$9,668,321	\$10,562,545	\$10,656,702	\$11,498,342	\$13,082,919	\$13,594,347
% change	9.2%	0.9%	7.9%	13.8%	3.9%

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 the school. The budget enabled OSD to hire new staff, including additional teachers for students identified as both deaf and blind, youth leaders to supervise students in the residential program, a social worker, a school psychologist, a technology director, a resource officer, and an aide in the early learning center. Additional funds in this line item will also support professional development and training for staff, additional technology and textbooks, and campus maintenance services.

Educational Program Expenses (ALI 221601)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 4M00 ALI 221601, Educational Program Expenses					
\$69,441	\$74,934	\$62,196	\$100,405	\$99,025	\$101,000
% change	7.9%	-17.0%	61.4%	-1.4%	2.0%

These funds come from revenues associated with the school's vocational work program, fundraising activities, athletic ticket sales, and donations. The self-supporting vocational program provides work experiences for 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 (ALI 221602)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 4M10 ALI 221602, Education Reform Grants					
\$33,149	\$111,859	\$126,339	\$197,437	\$200,000	\$200,000
% change	237.4%	12.9%	56.3%	1.3%	0.0%

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, the grants are used for career-technical education, parent mentoring and support groups, and other purposes, depending on the grants received.

Even Start Fees and Gifts (ALI 221609)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 5H60 ALI 221609, Even Start Fees and Gifts					
\$34,050	\$35,000	\$35,085	\$62,167	\$60,941	\$63,000
% change	2.8%	0.2%	77.2%	-2.0%	3.4%

This line item is funded by tuition receipts from summer camp fees and the Alice Cogswell Center, a preschool and daycare facility, for services provided after regular school hours and during the summer. Children from the ages of six weeks to five 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 (ALI 221610)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 5NK0 ALI 221610, Food Service Program					
\$9,000	\$7,456	\$7,241	\$9,469	\$10,244	\$10,500
% change	-17.2%	-2.9%	30.8%	8.2%	2.5%

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 (ALI 221625)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 3110 ALI 221625, Federal Grants					
\$1,016,592	\$128,555	\$172,577	\$117,594	\$279,550	\$281,000
% change	-87.4%	34.2%	-31.9%	137.7%	0.5%

These funds are from a variety of federal grants passed through ODE. These include Individuals with Disabilities Education Act (IDEA), 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, and other activities in the school's standard hearing-impaired education programs. Funds are also used for OSD's interactive video distance learning program and for outreach services.

Medicaid Professional Services Reimbursement (ALI 221684)

FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
Fund 3R00 ALI 221684, Medicaid Professional Services Reimbursement					
\$161,235	\$153,164	\$191,313	\$80,917	\$206,000	\$206,000
% change	-5.0%	24.9%	-57.7%	154.6%	0.0%

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.

FY 2020 - FY 2021 Final Appropriations

All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2019 to FY 2020	Appropriations	FY 2020 to FY 2021
			FY 2018	FY 2019	FY 2020	% Change	FY 2021	% Change
Report For: Main Operating Appropriations Bill			Version: As Enacted					
OSD Ohio School for the Deaf								
GRF	221321	Operations	\$ 10,656,702	\$ 11,498,342	\$ 13,082,919	13.78%	\$ 13,594,347	3.91%
General Revenue Fund Total			\$ 10,656,702	\$ 11,498,342	\$ 13,082,919	13.78%	\$ 13,594,347	3.91%
4M00	221601	Educational Program Expenses	\$ 62,196	\$ 100,405	\$ 99,025	-1.37%	\$ 101,000	1.99%
4M10	221602	Education Reform Grants	\$ 126,339	\$ 197,437	\$ 200,000	1.30%	\$ 200,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 35,085	\$ 62,167	\$ 60,941	-1.97%	\$ 63,000	3.38%
5NK0	221610	Food Service Program	\$ 7,241	\$ 9,469	\$ 10,244	8.18%	\$ 10,500	2.50%
Dedicated Purpose Fund Group Total			\$ 230,861	\$ 369,477	\$ 370,210	0.20%	\$ 374,500	1.16%
3110	221625	Federal Grants	\$ 172,577	\$ 117,594	\$ 279,550	137.72%	\$ 281,000	0.52%
3R00	221684	Medicaid Professional Services Reimbursement	\$ 191,313	\$ 80,917	\$ 206,000	154.58%	\$ 206,000	0.00%
Federal Fund Group Total			\$ 363,890	\$ 198,511	\$ 485,550	144.60%	\$ 487,000	0.30%
Ohio School for the Deaf Total			\$ 11,251,453	\$ 12,066,330	\$ 13,938,679	15.52%	\$ 14,455,847	3.71%