

LSC Greenbook

Analysis of the Enacted Budget

Ohio State School for the Blind

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ATTACHMENT:

Budget Spreadsheet By Line Item

Ohio State School for the Blind

- Total budget of \$22.0 million over the biennium
- GRF funding accounts for 66.1% of the biennium budget

OVERVIEW

Agency Overview

The Ohio State School for the Blind (OSB), located in Columbus, is a state-supported specialized educational and residential facility that provides free services to Ohio students ages 5 through 21 with visual, sensory, and developmental disabilities. Established in 1837, it was the first state-supported residential school for the blind in the United States. OSB operates according to a charter from the State Board of Education and is under the control and supervision of the Board and the Superintendent of Public Instruction. Its educational program must meet the same minimum state standards that apply to any other public school including the state Operating Standards for Ohio Schools Serving Children with Disabilities. OSB maintains an additional accreditation with the National Accreditation Council for Agencies Serving the Blind and Visually Handicapped. As of June 2013, OSB has 107 full-time, filled positions.

Of the nearly 1,600 school-aged visually impaired children in the state, the majority are educated in their resident districts. Currently, 115 are enrolled in OSB's education program with 44 of these students also living on campus as part of OSB's residential program. In addition to the education and residential programs, OSB also operates several outreach programs that provide technical assistance, professional development, materials, and resources to families with children who are visually impaired and to the school districts that serve these children across the state.

Appropriation Overview

Agency Appropriations by Fund Group, FY 2014-FY 2015 (Am. Sub. H.B. 59)					
Fund Group	FY 2013*	FY 2014	% change, FY 2013-FY 2014	FY 2015	% change, FY 2014-FY 2015
General Revenue	\$7,151,897	\$7,278,579	1.8%	\$7,278,579	0.0%
General Services	\$3,600	\$36,000	900.0%	\$36,000	0.0%
Federal Special Revenue	\$2,567,276	\$3,227,104	25.7%	\$3,227,104	0.0%
State Special Revenue	\$564,451	\$461,521	-18.2%	\$461,521	0.0%
TOTAL	\$10,287,224	\$11,003,204	7.0%	\$11,003,204	0.0%

*FY 2013 figures represent actual expenditures.

The budget for OSB totals approximately \$11.0 million in each of fiscal years 2014 and 2015. Of the \$22.0 million in total funding for the biennium, 66.1% comes from the GRF, 29.3% from federal funds, 4.2% from the State Special Revenue Fund Group, and 0.3% from the General Services Fund Group. As the previous table shows, the funding appropriated each year represents a 7.0% increase over FY 2013 spending of \$10.3 million.

ANALYSIS OF ENACTED BUDGET

This section provides an analysis of the funding for each appropriation item in OSB'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 State School for the Blind				
Fund	ALI and Name		FY 2014	FY 2015
General Revenue Fund				
GRF	226321	Operations	\$7,278,579	\$7,278,579
General Revenue Fund Subtotal			\$7,278,579	\$7,278,579
General Services Fund Group				
4H80	226602	Education Reform Grants	\$27,000	\$27,000
5NJ0	226622	Food Service Program	\$9,000	\$9,000
General Services Fund Group Subtotal			\$36,000	\$36,000
Federal Special Revenue Fund Group				
3100	226626	Coordinating Unit	\$2,527,104	\$2,527,104
3DT0	226621	Ohio Transition Collaborative	\$650,000	\$650,000
3P50	226643	Medicaid Professional Services Reimbursement	\$50,000	\$50,000
Federal Special Revenue Fund Group Subtotal			\$3,227,104	\$3,227,104
State Special Revenue Fund Group				
4M50	226601	Work Study and Technology Investment	\$461,521	\$461,521
State Special Revenue Fund Group Subtotal			\$461,521	\$461,521
Total Funding: Ohio State School for the Blind			\$11,003,204	\$11,003,204

Operations (226321)

This funding is OSB'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 OSB. For FY 2014 and FY 2015, the budget combines the three separate GRF line items that had funded these costs into a single line item. The combination of these line items gives OSB more flexibility in the use of this appropriation.

Education Reform Grants (226602)

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

Food Service Program (226622)

This new line item is used to pay costs associated with OSB's food service program. The line item is funded by receipts from employees who make purchases from the school's food service program. The new line item and its associated fund were created to comply with U.S. Department of Agriculture regulations for the National School Lunch Program that require the school to separately account for the fees paid by staff for meals. Previously, these dollars were deposited into the GRF.

Coordinating Unit (226626)

These funds are from a variety of federal grants passed through the Department of Education. These include Individuals with Disabilities Education Act (IDEA) funding as well as the School Lunch Program. The funds are used as specified in the federal grants for purposes that include teachers' salaries, technology, child nutrition, and other activities. Approximately 92% of this appropriation is expended for personal services.

Ohio Transition Collaborative (226621)

These federal funds are transferred from the Opportunities for Ohioans with Disabilities Agency (OOD) and used to support OSB's work as part of the Ohio Transition Collaborative. The Collaborative is a partnership between OSB and other providers of services that help young adults who are blind or visually impaired transition into employment. OSB is responsible for providing program information and training to the partners as well as distributing funding for the project. Approximately 70% of this appropriation is distributed as subsidies to other service providers. The remainder is used to purchase supplies for the program.

Medicaid Professional Services Reimbursement (226643)

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.

Work Study and Technology Investment (226601)

These funds come from revenues associated with the school's vocational work program, fund-raising 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 student work experience programs. In addition, this line item is used to transfer to OOD the necessary transition collaborative grant matching funds contributed by OSB and providers of services that help young adults who are blind or visually impaired transition into employment.

FY 2014 - FY 2015 Final Appropriation Amounts

All Fund Groups

Line Item Detail by Agency

			FY 2012	FY 2013	Appropriation FY 2014	FY 2013 to FY 2014 % Change	Appropriation FY 2015	FY 2014 to FY 2015 % Change
Report For Main Operating Appropriations Bill			Version: Enacted					
OSB Ohio State School for the Blind								
GRF	226100	Personal Services	\$ 6,084,216	\$ 6,247,595	\$ 0	-100.00%	\$ 0	N/A
GRF	226200	Maintenance	\$ 694,680	\$ 848,067	\$ 0	-100.00%	\$ 0	N/A
GRF	226300	Equipment	\$ 51,869	\$ 56,235	\$ 0	-100.00%	\$ 0	N/A
GRF	226321	Operations	\$0	\$0	\$ 7,278,579	N/A	\$ 7,278,579	0.00%
General Revenue Fund Total			\$ 6,830,765	\$ 7,151,897	\$ 7,278,579	1.77%	\$ 7,278,579	0.00%
4H80	226602	Education Reform Grants	\$ 24,575	\$ 3,600	\$ 27,000	650.00%	\$ 27,000	0.00%
5NJ0	226622	Food Service Program	\$0	\$0	\$ 9,000	N/A	\$ 9,000	0.00%
General Services Fund Group Total			\$ 24,575	\$ 3,600	\$ 36,000	900.00%	\$ 36,000	0.00%
3100	226626	Coordinating Unit	\$ 2,104,213	\$ 2,102,212	\$ 2,527,104	20.21%	\$ 2,527,104	0.00%
3DT0	226621	Ohio Transition Collaborative	\$ 600,325	\$ 432,774	\$ 650,000	50.19%	\$ 650,000	0.00%
3P50	226643	Medicaid Professional Services Reimbursement	\$ 19,986	\$ 32,290	\$ 50,000	54.84%	\$ 50,000	0.00%
Federal Special Revenue Fund Group Total			\$ 2,724,524	\$ 2,567,276	\$ 3,227,104	25.70%	\$ 3,227,104	0.00%
4M50	226601	Work Study and Technology Investment	\$ 258,234	\$ 564,451	\$ 461,521	-18.24%	\$ 461,521	0.00%
State Special Revenue Fund Group Total			\$ 258,234	\$ 564,451	\$ 461,521	-18.24%	\$ 461,521	0.00%
Ohio State School for the Blind Total			\$ 9,838,098	\$ 10,287,224	\$ 11,003,204	6.96%	\$ 11,003,204	0.00%