

# **LSC Greenbook**

**Analysis of the Enacted Budget**

## **Ohio School for the Deaf**

Jason Phillips, Senior Budget Analyst  
Legislative Service Commission

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**ATTACHMENT:**

Budget Spreadsheet By Line Item

# Ohio School for the Deaf

- Total budget of \$22.2 million over the biennium
- GRF funding accounts for 78.7% 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. Its 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 federal laws. OSD has also earned full accreditation status from the North Central Association Commission on Accreditation and School Improvement and the Conference of Educational Administrators in Schools for the Deaf. As of June 2013, OSD has 111 full-time, filled positions.

The majority of deaf and hearing-impaired children in Ohio are educated by their resident school districts. Of the approximately 3,000 deaf and hearing-impaired children in the state, 145 are currently enrolled at OSD. OSD also serves an additional 90 students from 19 different school districts through its interactive video distance learning program. Of the 145 students enrolled at OSD, 71 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 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	\$8,355,696	\$8,727,657	4.5%	\$8,727,657	0.0%
General Services	\$2,292	\$44,000	1,820.1%	\$44,000	0.0%
Federal Special Revenue	\$1,598,146	\$2,188,245	36.9%	\$2,188,245	0.0%
State Special Revenue	\$37,416	\$130,000	247.4%	\$130,000	0.0%
<b>TOTAL</b>	<b>\$9,993,550</b>	<b>\$11,089,902</b>	<b>11.0%</b>	<b>\$11,089,902</b>	<b>0.0%</b>

\*FY 2013 figures represent actual expenditures.

The budget for OSD totals approximately \$11.1 million in each of fiscal years 2014 and 2015. Of the \$22.2 million in total funding for the biennium, 78.7% comes from the GRF, 19.7% from federal funds, 1.2% from the State Special Revenue Fund Group, and 0.4% from the General Services Fund Group. As the previous table shows, the funding appropriated each year represents an 11.0% increase over FY 2013 spending of \$10.0 million.

## ANALYSIS OF ENACTED BUDGET

### Introduction

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 2014	FY 2015
<b>General Revenue Fund</b>				
GRF	221321	Operations	\$8,727,657	\$8,727,657
<i>General Revenue Fund Subtotal</i>			<b>\$8,727,657</b>	<b>\$8,727,657</b>
<b>General Services Fund Group</b>				
4M10	221602	Education Reform Grants	\$35,000	\$35,000
5NK0	221610	Food Service Program	\$9,000	\$9,000
<i>General Services Fund Group Subtotal</i>			<b>\$44,000</b>	<b>\$44,000</b>
<b>Federal Special Revenue Fund Group</b>				
3110	221625	Coordinating Unit	\$2,153,245	\$2,153,245
3R00	221684	Medicaid Professional Services Reimbursement	\$35,000	\$35,000
<i>Federal Special Revenue Fund Group Subtotal</i>			<b>\$2,188,245</b>	<b>\$2,188,245</b>
<b>State Special Revenue Fund Group</b>				
4M00	221601	Educational Program Expenses	\$95,000	\$95,000
5H60	221609	Even Start Fees and Gifts	\$35,000	\$35,000
<i>State Special Revenue Fund Group Subtotal</i>			<b>\$130,000</b>	<b>\$130,000</b>
<b>Total Funding: Ohio School for the Deaf</b>			<b>\$11,089,902</b>	<b>\$11,089,902</b>

### 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. 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 OSD more flexibility in the use of this appropriation.

### 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.

**Food Service Program (221610)**

This new line item is used to pay costs associated with OSD'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 (221625)**

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 in the school's education programs. Funds are also used for OSD's interactive video distance learning program and for outreach services. About 79% of this appropriation is expended for personal 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.

**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.

**Even Start Fees and Gifts (221609)**

This line item is funded by tuition receipts at the Alice Cogswell Child Development Center, OSD's preschool and daycare program. Children with hearing impairments attend the facility free of charge except for services provided after regular school hours. Formerly, hearing siblings and hearing children of staff were allowed to attend the program for a fee. However, due to reductions in staff, hearing children are no longer allowed to attend. This line item, which assists with the cost of instructional supplies for the Center, provides a small portion of funding for the program. The vast majority comes from the GRF.

# 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
<b>Report For Main Operating Appropriations Bill</b>			<b>Version: Enacted</b>					
<b>OSD Ohio School for the Deaf</b>								
GRF	221100	Personal Services	\$ 7,672,787	\$ 7,435,089	\$ 0	-100.00%	\$ 0	N/A
GRF	221200	Maintenance	\$ 855,913	\$ 824,841	\$ 0	-100.00%	\$ 0	N/A
GRF	221300	Equipment	\$ 57,304	\$ 95,767	\$ 0	-100.00%	\$ 0	N/A
GRF	221321	Operations	\$ 0	\$ 0	\$ 8,727,657	N/A	\$ 8,727,657	0.00%
<b>General Revenue Fund Total</b>			<b>\$ 8,586,004</b>	<b>\$ 8,355,696</b>	<b>\$ 8,727,657</b>	<b>4.45%</b>	<b>\$ 8,727,657</b>	<b>0.00%</b>
4M10	221602	Education Reform Grants	\$ 22,740	\$ 2,292	\$ 35,000	1,427.33%	\$ 35,000	0.00%
5NK0	221610	Food Service Program	\$ 0	\$ 0	\$ 9,000	N/A	\$ 9,000	0.00%
<b>General Services Fund Group Total</b>			<b>\$ 22,740</b>	<b>\$ 2,292</b>	<b>\$ 44,000</b>	<b>1,820.07%</b>	<b>\$ 44,000</b>	<b>0.00%</b>
3110	221625	Coordinating Unit	\$ 1,505,813	\$ 1,568,626	\$ 2,153,245	37.27%	\$ 2,153,245	0.00%
3R00	221684	Medicaid Professional Services Reimbursement	\$ 4,334	\$ 29,284	\$ 35,000	19.52%	\$ 35,000	0.00%
3Y10	221686	Early Childhood Grant	\$ 111,300	\$ 236	\$ 0	N/A	\$ 0	N/A
<b>Federal Special Revenue Fund Group Total</b>			<b>\$ 1,621,448</b>	<b>\$ 1,598,146</b>	<b>\$ 2,188,245</b>	<b>36.92%</b>	<b>\$ 2,188,245</b>	<b>0.00%</b>
4M00	221601	Educational Program Expenses	\$ 46,122	\$ 37,251	\$ 95,000	155.02%	\$ 95,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 15,119	\$ 165	\$ 35,000	21,112.12%	\$ 35,000	0.00%
<b>State Special Revenue Fund Group Total</b>			<b>\$ 61,241</b>	<b>\$ 37,416</b>	<b>\$ 130,000</b>	<b>247.44%</b>	<b>\$ 130,000</b>	<b>0.00%</b>
<b>Ohio School for the Deaf Total</b>			<b>\$ 10,291,433</b>	<b>\$ 9,993,550</b>	<b>\$ 11,089,902</b>	<b>10.97%</b>	<b>\$ 11,089,902</b>	<b>0.00%</b>