

Greenbook

LBO Analysis of Enacted Budget

Ohio School for the Deaf

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TABLE OF CONTENTS

Quick look.....	1
Agency overview	1
Analysis of FY 2022-FY 2023 budget	2
Summary of 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 from birth through age 22 who are deaf or hearing impaired.
- In FY 2021, 149 students enrolled at the school, with 51 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: \$14.9 million for FY 2022 and \$15.1 million for FY 2023.
 - Sources of the budget: GRF (93.6%), federal grants (3.2%), and Dedicated Purpose Fund Group (3.2%).

Fund Group	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
General Revenue	\$12,180,036	\$12,202,465	\$13,940,430	\$14,164,662
Dedicated Purpose	\$81,357	\$179,617	\$473,500	\$473,500
Federal	\$119,459	\$593,106	\$487,000	\$487,000
Total	\$12,380,852	\$12,975,188	\$14,900,930	\$15,125,162
% change	--	4.8%	14.8%	1.5%
GRF % change	--	0.2%	14.2%	1.6%

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 from birth through age 22. 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 Cognia (formerly Advanced ED). The school's accreditation is valid for five years and will be up for renewal in spring 2022.

The majority of deaf and hearing-impaired children in Ohio are educated by their resident school districts. In FY 2021, 149 students enrolled at OSD with 51 living on campus during the school week. According to OSD, enrollment has remained relatively consistent in recent years, ranging from about roughly 140 to 150 students. Around 65% of OSD students have additional disabilities or needs, such as learning disabilities, attention deficit and related disorders, and mental health issues. OSD served an additional 110 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 2022-FY 2023 budget

Summary of budget

OSD appropriations total approximately \$14.9 million in FY 2022, an increase of \$1.9 million (14.8%) from FY 2021 spending of \$13.0 million, and \$15.1 million in FY 2023, an increase of \$224,000 (1.5%) over the FY 2022 level. Of the \$30.0 million in total funding for the biennium, 93.6% comes from the GRF, 3.2% from federal funds, and 3.2% from the Dedicated Purpose Fund Group.

Operations (ALI 221321)

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
GRF ALI 221321, Operations					
\$10,656,702	\$11,498,342	\$12,180,036	\$12,202,465	\$13,940,430	\$14,164,662
% change	7.9%	5.9%	0.2%	14.2%	1.6%

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 funds three new positions: an additional teacher whose focus will be on students identified as both deaf and blind, a position that will provide preemployment training to assist students entering the workforce, and a data manager who will be split-funded between the Ohio State School for the Blind (OSB) and OSD. The funding will also support payroll and fringe benefit cost increases for existing staff.

Educational Program Expenses (ALI 221601)

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 4M00 ALI 221601, Educational Program Expenses					
\$62,196	\$100,405	\$42,688	\$58,742	\$200,000	\$200,000
% change	61.4%	-57.5%	37.6%	240.5%	0.0%

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 4M10 ALI 221602, Education Reform Grants					
\$126,339	\$197,437	\$38,668	\$120,875	\$210,000	\$210,000
% change	56.3%	-80.4%	212.6%	73.7%	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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 5H60 ALI 221609, Even Start Fees and Gifts					
\$35,085	\$62,167	\$0	\$0	\$53,000	\$53,000
% change	77.2%	-100.0%	N/A	N/A	0.0%

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 5NK0 ALI 221610, Food Service Program					
\$7,241	\$9,469	\$0	\$0	\$10,500	\$10,500
% change	30.8%	-100.0%	N/A	N/A	0.0%

This line item is used to offset payroll costs 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 3110 ALI 221625, Federal Grants					
\$172,577	\$117,594	\$112,552	\$536,550	\$281,000	\$281,000
% change	-31.9%	-4.3%	376.7%	-47.6%	0.0%

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 standard hearing-impaired education programs. Funds are also used for OSD's interactive video distance learning program and for outreach services. In FY 2021, this item was also used to assist OSD in responding to the COVID-19 pandemic and maintaining educational services through a federal Coronavirus Aid, Relief, and Economic Security (CARES) Act emergency support grant passed through the Ohio Department of Education using Fund 3HQ0 line item 200627, Governor Emergency Education Relief – EDU.

Medicaid Professional Services Reimbursement (ALI 221684)

FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
Fund 3R00 ALI 221684, Medicaid Professional Services Reimbursement					
\$191,313	\$80,917	\$6,907	\$56,557	\$206,000	\$206,000
% change	-57.7%	-91.5%	718.8%	264.2%	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. Reimbursement fluctuations are based on services rendered and student eligibility for Medicaid.

FY 2022 - FY 2023 Final Appropriations

All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2021 to FY 2022	Appropriations	FY 2022 to FY 2023
			FY 2020	FY 2021	FY 2022	% Change	FY 2023	% Change
Report For: Main Operating Appropriations Bill			Version: As Enacted					
OSD Ohio School for the Deaf								
GRF	221321	Operations	\$ 12,180,036	\$ 12,202,465	\$ 13,940,430	14.24%	\$ 14,164,662	1.61%
General Revenue Fund Total			\$ 12,180,036	\$ 12,202,465	\$ 13,940,430	14.24%	\$ 14,164,662	1.61%
4M00	221601	Educational Program Expenses	\$ 42,688	\$ 58,742	\$ 200,000	240.47%	\$ 200,000	0.00%
4M10	221602	Education Reform Grants	\$ 38,668	\$ 120,875	\$ 210,000	73.73%	\$ 210,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 0	\$ 0	\$ 53,000	N/A	\$ 53,000	0.00%
5NK0	221610	Food Service Program	\$ 0	\$ 0	\$ 10,500	N/A	\$ 10,500	0.00%
Dedicated Purpose Fund Group Total			\$ 81,357	\$ 179,617	\$ 473,500	163.62%	\$ 473,500	0.00%
3110	221625	Federal Grants	\$ 112,552	\$ 536,550	\$ 281,000	-47.63%	\$ 281,000	0.00%
3R00	221684	Medicaid Professional Services Reimbursement	\$ 6,907	\$ 56,557	\$ 206,000	264.24%	\$ 206,000	0.00%
Federal Fund Group Total			\$ 119,459	\$ 593,106	\$ 487,000	-17.89%	\$ 487,000	0.00%
Ohio School for the Deaf Total			\$ 12,380,852	\$ 12,975,188	\$ 14,900,930	14.84%	\$ 15,125,162	1.50%