

# **Greenbook**

## **LBO Analysis of Enacted Budget**

### **Ohio Deaf and Blind Education Services**

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#### **Attachments:**

- Appropriation Spreadsheet – Ohio Deaf and Blind Education Services (OSB)
- Appropriation Spreadsheet – Ohio School for the Deaf (OSD)

# LBO Greenbook

## Ohio Deaf and Blind Education Services

### Quick look...

- The budget establishes Ohio Deaf and Blind Education Services (ODBES) as a single state agency to oversee the Ohio School for the Deaf (OSD) and the Ohio State School for the Blind (OSSB), which remain separate schools.
- OSD and OSSB provide free educational and related services to students from birth through age 22 who are deaf or hearing impaired and those with visual, sensory, and developmental disabilities, respectively.
- In FY 2023, 269 students enrolled at the schools, with 126 of those students living on campus as part of the schools' residential programs.
- As of August 2023, ODBES employs 296 staff, including 233 full-time employees and 63 part-time employees.
- Total appropriations: \$33.4 million for FY 2024 and \$33.7 million for FY 2025.
  - Sources of the budget: GRF (90.7%), federal grants (5.9%), and dedicated purpose funds (3.4%).

Fund Group	FY 2022 Actual*	FY 2023 Actual*	FY 2024 Appropriation	FY 2025 Appropriation
General Revenue	\$28,105,099	\$27,286,571	\$30,214,000	\$30,634,000
Dedicated Purpose	\$533,091	\$516,720	\$1,143,952	\$1,145,608
Federal	\$1,654,351	\$1,636,171	\$1,993,848	\$1,961,709
Total	\$30,292,541	\$29,439,462	\$33,351,800	\$33,741,317
% change	--	-2.8%	13.3%	1.2%
GRF % change	--	-2.9%	10.7%	1.4%

\*The FY 2022 and FY 2023 actuals combine the separate amounts for OSD and OSSB for comparison purposes.

### Agency overview

The budget establishes Ohio Deaf and Blind Education Services (ODBES) and places the Ohio School for the Deaf (OSD) and the Ohio State School for the Blind (OSSB) under it. The move to a single state agency to oversee the schools culminates efforts over more than a decade to consolidate resources in administrative and operations support in order to increase efficiency. The schools are located in Columbus. OSD is a state-supported public school and residential facility for deaf and hearing-impaired children from birth through age 22. Likewise, OSSB is a state-supported specialized educational and residential facility that provides free educational and related services to Ohio students from birth through age 22 with visual, sensory, and developmental disabilities. The schools were established in 1829 and 1837, respectively. Both schools will be under the control and supervision of the Department of Education and Workforce (DEW) as a result of the budget's transfer of state K-12 education governance from the State Board of Education to DEW. The schools' educational programs 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. In the past, both schools have maintained accreditation with Cognia (formerly Advanced ED). ODBES is working toward accreditation through the Conference of Educational Administrators of Schools and Programs for the Deaf (CEASD) and Association for Education and Rehabilitation for the Blind and Visually Impaired (AER) by the spring of 2025.

Most of Ohio's school-aged children who are visually impaired or hearing impaired are educated in their resident school districts. In FY 2023, OSD and OSSB educated a total of 269 students, including 157 at OSD and 112 at OSSB. Of these, 126 students resided at the schools during the week and also participated in afterschool activities, with 82 residing at OSD and 44 residing at OSSB. The schools offer a number of services in an effort to provide additional care and support to students and their families, including additional academic and guidance support, social and emotional support, academic and career planning, and parent-to-parent support. In addition to the education and residential programs, the schools operate several outreach programs for families with children who are visually or hearing impaired and for the school districts that serve those children across the state.

## Analysis of FY 2024-FY 2025 budget

ODBES appropriations total \$33.4 million in FY 2024 and \$33.7 million in FY 2025. The FY 2024 level represents a \$3.9 million (13.3%) increase from FY 2023 spending of \$29.4 million for the two schools combined. FY 2025 funding increases by \$389,517, or 1.2%. Of the \$67.1 million in total funding over the biennium, 90.7% comes from the GRF, 5.9% from federal funds, and 3.4% from dedicated purpose funds.

In this analysis, each appropriation item's actual expenditures for fiscal years 2020 through 2023 and appropriations for FY 2024 and FY 2025 are listed in a table. Following the table, a narrative describes how the appropriation is used.

### Operations (ALI 226321)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>GRF ALI 226321, Operations</b>					
\$11,404,645	\$11,472,582	\$13,481,454	\$13,021,341	\$30,214,000	\$30,634,000
% change	0.6%	17.5%	-3.4%	132.0%	1.4%
<b>GRF ALI 221321, Operations (merged into ALI 226321 beginning in FY 2024)</b>					
\$12,180,036	\$12,202,465	\$14,263,645	\$14,265,231	\$0	\$0
% change	0.2%	19.8%	-2.5%	-100%	N/A
<b>Total</b>					
\$23,584,681	\$23,675,047	\$28,105,099	\$27,286,571	\$30,214,000	\$30,634,000
% change	0.4%	18.7%	-2.9%	10.7%	1.4%

Item 226321 will be ODBES's main source of support for all of its programs. It will support staff payroll and fringe benefits, maintenance of the school grounds and facilities, and equipment

for OSD and OSSB. Previously, OSD and OSSB used separate GRF line items for operations (ALIs 221321 and 226321, respectively). The budget combines ALI 221321 into ALI 226321 starting in FY 2024.

## State Grants (ALIs 226602 and 226401)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 4H80 ALI 226602, Blind School State Grants</b>					
\$76,838	\$177,047	\$150,579	\$83,480	\$260,000	\$260,000
% change	130.4%	-14.9%	-44.6%	211.5%	0.0%
<b>Fund 4M10 ALI 226401, Deaf School State Grants (ALI 221602 prior to FY 2024)</b>					
\$38,668	\$120,875	\$51,908	\$153,522	\$195,000	\$195,000
% change	212.6%	-57.1%	195.8%	27.0%	0.0%

These funds are from a combination of funding from the Department of Education and Workforce and other small grants. These grants vary in size and disbursement schedules. Generally, they are used for career-technical education, parent mentoring and support groups, and broadband connectivity.

## Educational Program Expenses (ALIs 226601 and 226400)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 4M50 ALI 226601, Blind School Educational Program Expenses</b>					
\$145,638	\$272,283	\$264,658	\$172,448	\$313,952	\$315,608
% change	87.0%	-2.8%	-34.8%	82.1%	0.5%
<b>Fund 4M00 ALI 226400, Deaf School Educational Program Expenses (ALI 221601 prior to FY 2024)</b>					
\$42,688	\$58,742	\$52,819	\$87,838	\$300,000	\$300,000
% change	37.6%	-10.1%	66.3%	241.5%	0.0%

These funds come from revenues associated with OSD and OSSB fundraising activities, athletic ticket sales, vocational work programs, and donations. Funds may be used for educational programs, after-school activities, and expenses for student activities and clubs.

## Early Childhood Education (ALI 226402)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 5H60 ALI 226402, Early Childhood Education (ALI 221609 prior to FY 2024)</b>					
\$0	\$0	\$0	\$0	\$53,000	\$53,000
% change	N/A	N/A	N/A	N/A	0.0%

This line item is used as a reserve for special projects or emergencies associated with early childhood education services. The ongoing revenue that supports this line item consists of a minimal amount of fees collected for preschool summer day camps, generally under \$10,000 annually since FY 2017.

## Employee Food Service Charges (ALI 226622)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 5NJ0 ALI 226622, Employee Food Service Charges</b>					
\$9,358	\$9,211	\$7,169	\$10,411	\$22,000	\$22,000
% change	-1.6%	-22.2%	45.2%	111.3%	0.0%
<b>Fund 5NK0 ALI 221610, Food Service Program (merged into ALI 226622 beginning in FY 2024)</b>					
\$0	\$0	\$5,957	\$9,020	\$0	\$0
% change	N/A	N/A	51.4%	-100%	N/A
<b>Total</b>					
\$9,358	\$9,211	\$13,127	\$19,431	\$22,000	\$22,000
% change	-1.6%	42.5%	48.0%	13.2%	0.0%

This line item is used to offset a portion of the payroll costs for a kitchen manager position at the schools. Revenue received from staff purchases of meals at the schools funds this line item, in compliance with the U.S. Department of Agriculture's regulations requiring the schools to separately account for the fees paid by staff for meals. Previously, OSD and OSSB used separate non-GRF line items for this purpose (ALIs 221610 and 226622, respectively). The budget combines ALI 221610 into ALI 226622 starting in FY 2024.

## Federal Grants (ALIs 226626 and 226403)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 3100 ALI 226626, Blind School Federal Grants</b>					
\$554,648	\$946,953	\$968,449	\$890,966	\$1,058,848	\$1,061,679
% change	70.7%	2.3%	-8.0%	18.8%	0.3%
<b>Fund 3110 ALI 226403, Deaf School Federal Grants (ALI 221625 prior to FY 2024)</b>					
\$112,552	\$536,550	\$641,708	\$531,698	\$570,000	\$535,030
% change	376.7%	19.6%	-17.1%	7.2%	-6.1%

These funds are from a variety of federal grants. These include Individuals with Disabilities Education Act (IDEA), preschool special education, early intervention, 21<sup>st</sup> Century Community Learning Centers, and School Breakfast and School Lunch Program funding. The funds are used as specified in the federal grants for purposes that include special education and related services,

services to parents of infants and toddlers with vision impairment, child nutrition, afterschool programs that offer academic enrichment services, and other activities.

### Ohio Transition Collaborative (ALI 226621)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 3DT0 ALI 226621, Ohio Transition Collaborative</b>					
\$4,068	\$102,295	\$19,549	\$109,103	\$150,000	\$150,000
% change	2,414.6%	-80.9%	458.1%	37.5%	0.0%

These federal funds are transferred from the Opportunities for Ohioans with Disabilities (OOD) agency and used to support OSSB's work as part of the Ohio Transition Collaborative. The Collaborative is a partnership between OSSB and other providers of services that help young adults who are blind or visually impaired transition into employment. OSSB staff and contractors use the funds to provide vocational rehabilitation services to special needs individuals during the summer months when school is not in session. The school receives reimbursement through OOD for the services provided. Revenue and expenditures vary depending on the number of students participating in the program in any given year.

### Medicaid Professional Services Reimbursement (ALI 226643)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
<b>Fund 3P50 ALI 226643, Medicaid Professional Services Reimbursement</b>					
\$5,056	\$97,967	\$15,841	\$85,438	\$215,000	\$215,000
% change	1,837.8%	-83.8%	439.3%	151.6%	0.0%
<b>Fund 3R00 ALI 221684, Medicaid Professional Services Reimbursement (merged into ALI 226643 beginning in FY 2024)</b>					
\$6,907	\$56,557	\$8,805	\$18,966	\$0	\$0
% change	718.8%	-84.4%	115.4%	-100.0%	N/A
<b>Total</b>					
\$11,963	\$154,524	\$24,646	\$104,404	\$215,000	\$215,000
% change	1,191.7%	-84.1%	323.6%	105.9%	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 schools. Reimbursement fluctuations are based on services rendered and student eligibility for Medicaid. Previously, OSD and OSSB used separate non-GRF line items for Medicaid services (ALIs 221684 and 226643, respectively). The budget combines ALI 221684 into ALI 226643 starting in FY 2024.

FY 2024 - FY 2025 Final Appropriations

All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2023 to FY 2024	Appropriations	FY 2024 to FY 2025
			FY 2022	FY 2023	FY 2024	% Change	FY 2025	% Change
Report For: Main Operating Appropriations Bill			Version: As Enacted					
OSB Ohio Deaf and Blind Education Services								
GRF	226321	Operations	\$ 13,481,454	\$ 13,021,341	\$ 30,214,000	132.03%	\$ 30,634,000	1.39%
General Revenue Fund Total			\$ 13,481,454	\$ 13,021,341	\$ 30,214,000	132.03%	\$ 30,634,000	1.39%
4H80	226602	Blind School State Grants	\$ 150,579	\$ 83,480	\$ 260,000	211.45%	\$ 260,000	0.00%
4M00	226400	Deaf School Educational Program Expenses	\$0	\$0	\$ 300,000	N/A	\$ 300,000	0.00%
4M10	226401	Deaf School State Grants	\$0	\$0	\$ 195,000	N/A	\$ 195,000	0.00%
4M50	226601	Blind School Educational Program Expenses	\$ 264,658	\$ 172,448	\$ 313,952	82.06%	\$ 315,608	0.53%
5H60	226402	Early Childhood Education	\$0	\$0	\$ 53,000	N/A	\$ 53,000	0.00%
5NJ0	226622	Employee Food Service Charges	\$ 7,169	\$ 10,411	\$ 22,000	111.31%	\$ 22,000	0.00%
Dedicated Purpose Fund Group Total			\$ 422,407	\$ 266,339	\$ 1,143,952	329.51%	\$ 1,145,608	0.14%
3100	226626	Blind School Federal Grants	\$ 968,449	\$ 890,966	\$ 1,058,848	18.84%	\$ 1,061,679	0.27%
3110	226403	Deaf School Federal Grants	\$0	\$0	\$ 570,000	N/A	\$ 535,030	-6.14%
3DT0	226621	Ohio Transition Collaborative	\$ 19,549	\$ 109,103	\$ 150,000	37.48%	\$ 150,000	0.00%
3P50	226643	Medicaid Professional Services Reimbursement	\$ 15,841	\$ 85,438	\$ 215,000	151.65%	\$ 215,000	0.00%
Federal Fund Group Total			\$ 1,003,839	\$ 1,085,507	\$ 1,993,848	83.68%	\$ 1,961,709	-1.61%
Ohio Deaf and Blind Education Services Total			\$ 14,907,699	\$ 14,373,187	\$ 33,351,800	132.04%	\$ 33,741,317	1.17%

FY 2024 - FY 2025 Final Appropriations

All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2023 to FY 2024	Appropriations	FY 2024 to FY 2025
			FY 2022	FY 2023	FY 2024	% Change	FY 2025	% Change
Report For: Main Operating Appropriations Bill			Version: As Enacted					
OSD Ohio School for the Deaf								
GRF	221321	Operations	\$ 14,623,645	\$ 14,265,231	\$ 0	-100.00%	\$ 0	N/A
General Revenue Fund Total			\$ 14,623,645	\$ 14,265,231	\$ 0	-100.00%	\$ 0	N/A
4M00	221601	Educational Program Expenses	\$ 52,819	\$ 87,838	\$ 0	-100.00%	\$ 0	N/A
4M10	221602	Education Reform Grants	\$ 51,908	\$ 153,522	\$ 0	-100.00%	\$ 0	N/A
5NK0	221610	Food Service Program	\$ 5,957	\$ 9,020	\$ 0	-100.00%	\$ 0	N/A
Dedicated Purpose Fund Group Total			\$ 110,685	\$ 250,381	\$ 0	-100.00%	\$ 0	N/A
3110	221625	Federal Grants	\$ 641,708	\$ 531,698	\$ 0	-100.00%	\$ 0	N/A
3R00	221684	Medicaid Professional Services Reimbursement	\$ 8,805	\$ 18,966	\$ 0	-100.00%	\$ 0	N/A
Federal Fund Group Total			\$ 650,512	\$ 550,664	\$ 0	-100.00%	\$ 0	N/A
Ohio School for the Deaf Total			\$ 15,384,842	\$ 15,066,275	\$ 0	-100.00%	\$ 0	N/A