

# **LSC Greenbook**

**Analysis of the Enacted Budget**

## **Ohio School for the Deaf**

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## **ATTACHMENT:**

Budget Spreadsheet By Line Item

# Ohio School for the Deaf

- Total budget of \$25.0 million over the biennium
- GRF funding accounts for 80.1% 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 comparable to that of 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 state Operating Standards for Ohio Schools Serving Children with Disabilities as well as two federal laws, the Individuals with Disabilities Education Act and the No Child Left Behind Act. As of June 2015, OSD has 115 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, 194 are currently enrolled at OSD, an increase of 33.8% over the past two years. OSD also serves an additional 150 students from 61 different school districts 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.

### Appropriation Overview

Agency Appropriations by Fund Group, FY 2016-FY 2017 (Am. Sub. H.B. 64)					
Fund Group	FY 2015*	FY 2016	% change, FY 2015-FY 2016	FY 2017	% change, FY 2016-FY 2017
General Revenue	\$8,697,548	\$9,804,435	12.7%	\$10,228,878	4.3%
Dedicated Purpose	\$66,907	\$174,000	160.1%	\$174,000	0.0%
Federal	\$1,652,395	\$2,313,246	40.0%	\$2,313,246	0.0%
<b>TOTAL</b>	<b>\$10,416,850</b>	<b>\$12,291,681</b>	<b>18.0%</b>	<b>\$12,716,124</b>	<b>3.5%</b>

\*FY 2015 figures represent actual expenditures.

The budget for OSD totals approximately \$12.3 million in FY 2016, an increase of 18.0% from FY 2015 spending of \$10.4 million, and \$12.7 million in FY 2017, an increase of 3.5%, over the FY 2016 level. Of the \$25.0 million in total funding for the biennium, 80.1% comes from the GRF, 18.5% from federal funds, and 1.4% from the Dedicated Purpose Fund Group.

## ANALYSIS OF ENACTED BUDGET

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 2016	FY 2017
<b>General Revenue Fund</b>				
GRF	221321	Operations	\$9,804,435	\$10,228,878
<b>General Revenue Fund Subtotal</b>			<b>\$9,804,435</b>	<b>\$10,228,878</b>
<b>Dedicated Purpose Fund Group</b>				
4M00	221601	Educational Program Expenses	\$95,000	\$95,000
4M10	221602	Education Reform Grants	\$35,000	\$35,000
5H60	221609	Even Start Fees and Gifts	\$35,000	\$35,000
5NK0	221610	Food Service Program	\$9,000	\$9,000
<b>Dedicated Purpose Fund Group Subtotal</b>			<b>\$174,000</b>	<b>\$174,000</b>
<b>Federal Fund Group</b>				
3110	221625	Coordinating Unit	\$2,153,246	\$2,153,246
3R00	221684	Medicaid Professional Services Reimbursement	\$160,000	\$160,000
<b>Federal Fund Group Subtotal</b>			<b>\$2,313,246</b>	<b>\$2,313,246</b>
<b>Total Funding: Ohio School for the Deaf</b>			<b>\$12,291,681</b>	<b>\$12,716,124</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.

### 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.

### 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.

**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 from the ages of ten weeks through five years of age with hearing impairments attend the facility free of charge except for services provided after regular school hours. 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.

**Food Service Program (221610)**

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.

**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 83% of this appropriation is expended for personal services and purchased 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.

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# FY 2016 - FY 2017 Final Appropriation Amounts

# All Fund Groups

## Line Item Detail by Agency

			FY 2014	FY 2015	Appropriation FY 2016	FY 2015 to FY 2016 % Change	Appropriation FY 2017	FY 2016 to FY 2017 % Change
<b>Report For Main Operating Appropriations Bill</b>			<b>Version: As Enacted</b>					
<b>OSD Ohio School for the Deaf</b>								
GRF	221100	Personal Services	\$ 65,724	\$0	\$0	N/A	\$0	N/A
GRF	221200	Maintenance	\$ 23,784	\$0	\$0	N/A	\$0	N/A
GRF	221300	Equipment	\$ 36,168	\$0	\$0	N/A	\$0	N/A
GRF	221321	Operations	\$ 8,609,433	\$ 8,697,548	\$ 9,804,435	12.73%	\$ 10,228,878	4.33%
<b>General Revenue Fund Total</b>			<b>\$ 8,735,110</b>	<b>\$ 8,697,548</b>	<b>\$ 9,804,435</b>	<b>12.73%</b>	<b>\$ 10,228,878</b>	<b>4.33%</b>
4M00	221601	Educational Program Expenses	\$ 32,762	\$ 58,539	\$ 95,000	62.28%	\$ 95,000	0.00%
4M10	221602	Education Reform Grants	\$ 4,915	\$ 8,368	\$ 35,000	318.24%	\$ 35,000	0.00%
5H60	221609	Even Start Fees and Gifts	\$ 3,412	\$0	\$ 35,000	N/A	\$ 35,000	0.00%
5NK0	221610	Food Service Program	\$0	\$0	\$ 9,000	N/A	\$ 9,000	0.00%
<b>Dedicated Purpose Fund Group Total</b>			<b>\$ 41,089</b>	<b>\$ 66,907</b>	<b>\$ 174,000</b>	<b>160.06%</b>	<b>\$ 174,000</b>	<b>0.00%</b>
3110	221625	Coordinating Unit	\$ 1,670,385	\$ 1,609,451	\$ 2,153,246	33.79%	\$ 2,153,246	0.00%
3R00	221684	Medicaid Professional Services Reimbursement	\$ 4,614	\$ 42,944	\$ 160,000	272.58%	\$ 160,000	0.00%
<b>Federal Fund Group Total</b>			<b>\$ 1,674,998</b>	<b>\$ 1,652,395</b>	<b>\$ 2,313,246</b>	<b>39.99%</b>	<b>\$ 2,313,246</b>	<b>0.00%</b>
<b>Ohio School for the Deaf Total</b>			<b>\$ 10,451,197</b>	<b>\$ 10,416,850</b>	<b>\$ 12,291,681</b>	<b>18.00%</b>	<b>\$ 12,716,124</b>	<b>3.45%</b>