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HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

October 18, 2024

TO: Keith T. Hayashi, Superintendent
Department of Education

Mr. Ed H. Noh, Ed.D., Executive Director
Charter Schools Commission

FROM: Luis P. Salaveria
Director of Finance

SUBJECT: Transfer of General Funds to Equalize Per-Pupil Allocations Pursuant to
Chapter 302D-28, HRS

I hereby authorize the transfer of \$1,722,264 in general funds from the Department of Education (EDN 100, Apprn. Acct. G-25-010-E) to the Charter Schools (CS, EDN 600, Apprn. Acct. G-25-060-E) to equalize per-pupil allocations pursuant to Chapter 302D-28, HRS.

I am apprised that through your department's efforts, the actual student enrollment counts as of October 15, 2024, have been determined and verified.

Attached are the worksheet, which shows the calculations by which the transfer amount was derived, and Journal Voucher (JV), which will be sent to the Department of Accounting and General Services.

The Department of Budget and Finance (B&F) will process the JV to implement the transfer. Please submit your revised Requests for Allotment (Form A-19) updating your respective department's allocation to B&F no later than November 3, 2024.

Attachments

DOE/Charter Schools Calculation For FY25

Adjustment to Act 164, SLH 2023, as amended by Act 230, SLH 2024 - Per Pupil Funding for DOE and CS

Per Pupil Amount Calculation based on Appropriation

Act 164, SLH 2023, as amended
by Act 230, SLH 2024

EDN100 - School Based Budgeting	1,231,177,613.00	
EDN200 - Instructional Support	105,876,609.00	
EDN300 - State Administration	63,338,750.00	
EDN400 - School Support	307,820,425.00	NOTE: CIP STAFF INCLUDED IN EDN400
Total DOE Non-facility Appropriation	1,708,213,397.00	
EDN 600 - Charter Schools	144,693,253.00	
Total PCS Non-facility Appropriation	144,693,253.00	
Combined DOE and CS general fund appropriation per Act 164, SLH 2023, as amended by Act 230, SLH 2024	1,852,906,650.00	
DOE Actual Oct. 15, 2024 K-12 Enrollment	152,146	
CS Actual Oct. 15, 2024 K-12 Enrollment	13,054	
Combined DOE and CS October 15, 2024 Enrollment*	165,200	Per DOE True Up as of 10/15/24
Updated Per Pupil Funding	\$ 11,216.141949	
Updated DOE Funding Level per 302D-28, HRS	\$ 1,706,491,133.00	
Updated CS Funding Level per 302D-28, HRS	\$ 146,415,517.00	
DOE General Fund Allocation Adjustment	\$ (1,722,264.00)	
CS General Fund Allocation Adjustment	\$ 1,722,264.00	

STATE OF HAWAII JOURNAL VOUCHER

Department No: _____

Comptroller No: _____

XXXXXXXXXX

Department Date: _____

Comptroller Date: _____

MM/DD/YY

General

FUND

[illegible]

EXPLANATION: Chapter 302D-28, HRS, provides that the Director of Finance shall ensure non-facility per-pupil general fund amounts allocated for Dept of Education and Charter Schools students are equal on an annualized fiscal year basis. For FY 25, Director of Finance shall transfer a general fund amount between DOE and CS to effectuate this section.

cc: B&F (ARO, BPPMD)

Department of Education

Charter Schools

DEPARTMENTAL CERTIFICATION:

_____ *for* HEAD OF DEPARTMENT

for

HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

_____ *for* COMPTROLLER

for

COMPTROLLER