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SABRINA NASIR
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EMPLOYEES' RETIREMENT SYSTEM
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 23, 2025

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 \$1,849,563.76 in general funds from the Department of Education (EDN 100, Apprn. Acct. G-26-010-E) to the Charter Schools (CS, EDN 600, Apprn. Acct. G-26-060-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, 2025, 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 October 31, 2025.

Attachments

DOE/Charter Schools Calculation For FY26

Adjustment to Act 250, SLH 2025 - Per Pupil Funding for DOE and CS

Per Pupil Amount Calculation based on Appropriation

Act 250, SLH 2025

EDN100 - School Based Budgeting	1,301,966,939.00	
EDN200 - Instructional Support	92,999,004.00	
EDN300 - State Administration	48,692,750.00	
EDN400 - School Support	380,299,069.00	NOTE: CIP STAFF INCLUDED IN EDN400
Total DOE Non-facility Appropriation	1,823,957,762.00	
EDN 600 - Charter Schools	159,798,565.00	
Total PCS Non-facility Appropriation	159,798,565.00	
Combined DOE and CS general fund appropriation per Act 250, SLH 2025	1,983,756,327.00	
DOE Actual Oct. 15, 2025 K-12 Enrollment	150,065	
CS Actual Oct. 15, 2025 K-12 Enrollment	13,313	
Combined DOE and CS October 15, 2025 Enrollment*	163,378	Per DOE True Up as of 10/15/25
Updated Per Pupil Funding	12,142.126400	
Updated DOE Funding Level per 302D-28, HRS	\$ 1,822,108,198.24	
Updated CS Funding Level per 302D-28, HRS	\$ 161,648,128.76	
DOE General Fund Allocation Adjustment	\$ (1,849,563.76)	
CS General Fund Allocation Adjustment	\$ 1,849,563.76	

STATE OF HAWAII JOURNAL VOUCHER

Department No: _____

Department Date: _____

Comptroller No: _____

XXXXXXX

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 26, 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:

Tracy Ban *for* HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

for COMPTROLLER