

NEIL ABERCROMBIE  
GOVERNOR



KALBERT K. YOUNG  
DIRECTOR

LUIS P. SALAVERIA  
DEPUTY DIRECTOR

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER  
PUBLIC UTILITIES COMMISSION

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

November 1, 2013

The Honorable Donna Mercado Kim  
President of the Senate  
Twenty-Seventh State Legislature  
State Capitol  
Honolulu, Hawaii 96813

Dear Senator Kim:

For your information and consideration, I am transmitting a copy of the report with the calculations and transfers made to ensure that non-facility per-pupil general fund amounts allocated for Department of Education and Charter School students are equal on an annualized fiscal year basis, pursuant to Act 130, SLH 2012, and Section 123 of Act 134, SLH 2013.

Should there be any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at 586-1530.

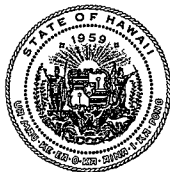
Aloha,

KALBERT K. YOUNG  
Director of Finance

Attachments

c: Honorable David Y. Ige

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OFFICE OF FEDERAL AWARDS MANAGEMENT

November 1, 2013

The Honorable Joseph M. Souki  
Speaker of the House of Representatives  
Twenty-Seventh State Legislature  
State Capitol  
Honolulu, Hawaii 96813

Dear Representative Souki:

For your information and consideration, I am transmitting a copy of the report with the calculations and transfers made to ensure that non-facility per-pupil general fund amounts allocated for Department of Education and Charter School students are equal on an annualized fiscal year basis, pursuant to Act 130, SLH 2012, and Section 123 of Act 134, SLH 2013.

Should there be any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at 586-1530.

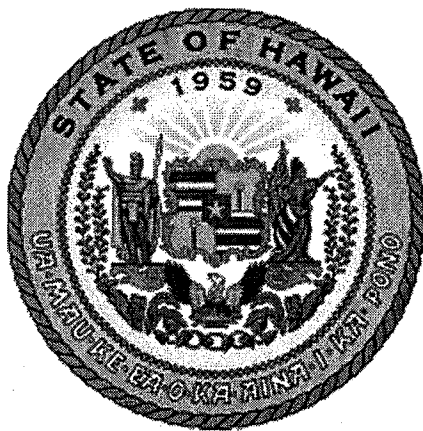
Aloha,

KALBERT K. YOUNG  
Director of Finance

Attachments

c: Honorable Sylvia Luke

DEPARTMENT OF BUDGET AND FINANCE  
REPORT TO THE TWENTY-SEVENTH LEGISLATURE



ACT 130, SESSION LAWS OF HAWAII 2012  
AND  
ACT 134, SESSION LAWS OF HAWAII 2013  
SECTION 123 (NON-FACILITY PER-PUPIL ALLOCATION)

NOVEMBER 2013

ACT 134, SESSION LAWS OF HAWAII 2013

SECTION 123 (NON-FACILITY PER-PUPIL ALLOCATION)

SECTION 123. Provided that the director of finance shall ensure that non-facility per-pupil general fund amounts allocated for department of education and charter school students are equal on an annualized fiscal year basis; provided further that, notwithstanding any other law to the contrary, for fiscal year 2013-2014 and fiscal year 2014-2015, the director of finance shall:

- (1) Determine the sum of general fund appropriations made for the department of education and charter school student non-facility costs;
- (2) Determine the sum of department of education and charter school student enrollment based upon verified actual student enrollment counts;
- (3) Determine a per-pupil amount by dividing the sum of general fund appropriations determined under paragraph (1) by the sum of student enrollment determined under paragraph (2);
- (4) Transfer a general fund amount between the department of education and charter schools prior to November 1, 2013, and November 1, 2014, that will provide each with a per-pupil allocation equal to the amount determined on an annualized fiscal year basis under paragraph (3); and
- (5) Account for all calculations and transfers made pursuant to this section in a report to the legislature, governor, department of education, and charter schools within ten days of any transfer made pursuant to this section;

and provided further that for the purposes of this section, all general fund appropriations, except grants issued pursuant to chapter 42F, for school-based budgeting (EDN 100), instructional support (EDN 200), state administration (EDN 300), and school support (EDN 400) shall be considered non-facility appropriations for the department of education.

DOE/Charter Schools Calculation For FY14

(October 15, 2013 adjustments)

**Adjustment to Act 134, SLH 2013 - Per Pupil Funding for DOE and CS per Act 130, SLH 2012**

Per Pupil Amount Calculation based on Appropriation.

EDN100 - School Based Budgeting	\$	817,507,508	Act 134/13
Less GIA's	\$	(602,662)	Act 134/13, Section 123(5)
EDN200 - Instructional Support	\$	45,120,095	Act 134/13
EDN300 - State Administration	\$	42,276,161	Act 134/13
EDN400 - School Support	\$	170,665,305	Act 134/13
Less GIA's	\$	(85,000)	Act 134/13, Section 123(5)
Total DOE Non-facility Appropriation	\$	1,074,881,407	
CS Appropriation	\$	64,425,165	Act 134/13
Combined DOE and CS general fund appropriation per Act 134/13	\$	1,139,306,572	
DOE Actual October 15, 2013 K-12 Enrollment		175,530	
CS Actual October 15, 2013 K-12 Enrollment plus Kualapuu's PreK-Regular count (approved DIP called for regular ed preschool)		10,400	
Combined DOE and CS October 15, 2013 Enrollment		185,930	
Updated Per Pupil Funding	\$	6,127.610240	
Updated DOE Funding Level per 302D-28, HRS **	\$	1,075,579,425.50	
Updated CS Funding Level per 302D-28, HRS**	\$	63,727,146.50	
DOE General Fund Allocation Adjustment	\$	698,018.50	
CS General Fund Allocation	\$	(698,018.50)	

NOTE:

- Kualapuu Pre-K (Regular) included in enrollment count

\*\* Act 134/SLH 2013, Section 123 (5) takes out GIA's from the per pupil calculations