

DAVID Y. IGE
GOVERNOR



CRAIG K. HIRAI
DIRECTOR

TRACY M. BAN
DEPUTY DIRECTOR

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

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE

P.O. BOX 150
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

October 19, 2022

The Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Thirty-First State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Senate President Kouchi and Speaker Saiki:

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 (Chapter 302D-28, HRS), and Section 88 of Act 88, SLH 2021, as amended by Act 248, SLH 2022.

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,

/s/ Neal Miyahira

For CRAIG K. HIRAI
Director of Finance

Attachments

c: Honorable David Y. Ige
Honorable John M. Mizuno
Honorable Michelle N. Kidani

DEPARTMENT OF BUDGET AND FINANCE
REPORT TO THE THIRTY-FIRST LEGISLATURE



ACT 130, SESSION LAWS OF HAWAII 2012
(CHAPTER 302D-28, HAWAII REVISED STATUTES)

AND

ACT 88, SESSION LAWS OF HAWAII 2021, AS AMENDED BY ACT 248, SESSION
LAWS OF HAWAII 2022

SECTION 88 (NON-FACILITY PER-PUPIL ALLOCATION)

OCTOBER 2022

ACT 88, SESSION LAWS OF HAWAII 2021, AS AMENDED BY ACT 248, SESSION
LAWS OF HAWAII 2022

SECTION 88 (NON-FACILITY PER-PUPIL ALLOCATION)

SECTION 88. 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, for the purposes of this section, all general fund appropriations for school-based budgeting (EDN100), instructional support (EDN200), state administration (EDN300), and school support (EDN400) shall be considered non-facility appropriations for department of education; provided further that for the purposes of this section, the general fund appropriation for charter schools (EDN600) shall be considered the non-facility appropriation for charter schools; provided further that, for the purposes of this section, all grant appropriations issued pursuant to chapter 42F, Hawaii Revised Statutes, shall be excluded from non-facility appropriations for the department of education and charter schools; and provided further that, notwithstanding any other law to the contrary, for fiscal year 2021-2022 and fiscal year 2022-2023, 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 as of October 15;
- (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, 2021, and November 1, 2022, respectively, 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.

DOE/Charter Schools Calculation For FY23

Adjustment to Act 88, SLH 2021, as amended by Act 248, SLH 2022 - Per Pupil Funding for DOE and CS

Per Pupil Amount Calculation based on Appropriation

Act 88, SLH 2021, as amended by
Act 248, SLH 2022

EDN100 - School Based Budgeting	1,237,131,938.00	
Less teacher differentials	(32,500,000.00)	
Less repricing and other cost items	(121,702,128.00)	
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EDN200 - Instructional Support	71,225,932.00	
EDN300 - State Administration	57,515,212.00	
EDN400 - School Support	231,775,541.00	NOTE: CIP STAFF INCLUDED IN EDN400
Less GIA's	(3,000,000.00)	
Total DOE Non-facility Appropriation	1,440,446,495.00	
EDN 600 - Charter Schools	118,622,790.00	
Less repricing and other cost items	(8,297,872.00)	
Total PCS Non-facility Appropriation	110,324,918.00	
Combined DOE and CS general fund appropriation per Act 88, SLH 2021, as amended by Act 248, SLH 2022	1,550,771,413.00	
DOE Actual Oct. 15, 2022 K-12 Enrollment	156,602	
CS Actual Oct. 15, 2022 K-12 Enrollment	12,158	
Combined DOE and CS October 15, 2022 Enrollment*	168,760	Per DOE True Up as of 10/15/22
Updated Per Pupil Funding	\$ 9,189.211976	
Updated DOE Funding Level per 302D-28, HRS	\$ 1,439,048,973.80	
Updated CS Funding Level per 302D-28, HRS	\$ 111,722,439.20	
DOE General Fund Allocation Adjustment	\$ (1,397,521.20)	
CS General Fund Allocation Adjustment	\$ 1,397,521.20	