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LAUREL A. JOHNSTON
DIRECTOR

KEN N. KITAMURA
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)

November 2, 2018

✓ The Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
State Capitol
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Twenty-Ninth State Legislature
State Capitol
Honolulu, Hawai'i 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 the 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 95 of Act 49, SLH 2017, as amended by Act 53, SLH 2018.

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,

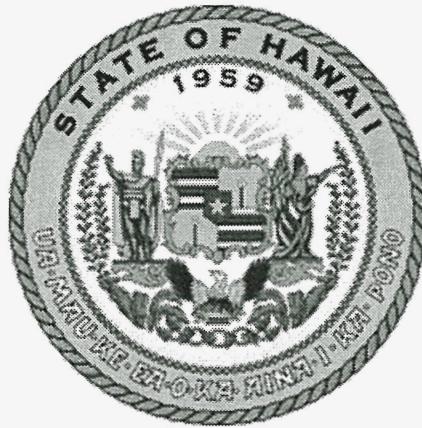
A handwritten signature in black ink, appearing to be "LA", followed by a horizontal line.

for LAUREL A. JOHNSTON
Director of Finance

Attachments

c: Honorable Donovan M. Dela Cruz
Honorable Sylvia Luke

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



ACT 130, SESSION LAWS OF HAWAII 2012
(Chapter 302D-28, Hawaii Revised Statutes)

AND

ACT 49, SESSION LAWS OF HAWAII 2017
as amended by
Act 53, SESSION LAWS OF HAWAII 2018

SECTION 95 (NON-FACILITY PER-PUPIL ALLOCATION)

OCTOBER 2018

ACT 49, SESSION LAWS OF HAWAII 2017
as amended by
Act 53, SESSION LAWS OF HAWAII 2018

SECTION 95 (NON-FACILITY PER-PUPIL ALLOCATION)

SECTION 95. 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 2017-2018 and fiscal year 2018-2019, 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, 2017, and November 1, 2018, 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 Adjustment Calculations for FY 19

Adjustment to Act 49, SLH 2017 as amended by Act 53, SLH 2018 - Per Pupil Funding for DOE and CS

Per Pupil Amount Calculation based on Appropriation

	Act 53, SLH 2018
EDN100 - School Based Budgeting	948,307,059
Less grants	-
EDN200 - Instructional Support	56,078,961
Less grants	(1,336,000)
EDN300 - State Administration	51,708,109
Less grants	(100,000)
EDN400 - School Support	197,576,684
Total DOE Non-facility Appropriation	1,252,234,813
EDN 600 - Charter Schools	88,443,131
Less grants	-
Total PCS Non-facility Appropriation	88,443,131
Combined DOE and CS general fund appropriation per Act 49/17	1,340,677,944
DOE Actual Oct. 15, 2018 K-12 Enrollment	167,883
CS Actual Oct. 15, 2018 K-12 Enrollment	11,680
Combined DOE and CS October 15, 2018 Enrollment	179,563
Updated Per Pupil Funding	\$ 7,466.337408
Updated DOE Funding Level per 302D-28, HRS **	\$ 1,253,471,123.07
Updated CS Funding Level per 302D-28, HRS**	\$ 87,206,820.93
DOE General Fund Allocation Adjustment	\$ 1,236,310.07
CS General Fund Allocation Adjustment	\$ (1,236,310.07)

NOTE:

** Act 53, SLH 2018, takes out grants from the per pupil calculations; no GIA's for CS.