



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

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

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

October 18, 2024

The Honorable Ronald D. Kouchi
President of the Senate
Thirty-Second State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Thirty-Second State Legislature
State Capitol, Room 431
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 Department of Education and Charter School students are equal on an annualized fiscal year basis pursuant to Chapter 302D-28, HRS.

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 (808) 586-1530.

Aloha,

LUIS P. SALAVERIA
Director of Finance

Attachments

c: Honorable Greggor Ilagan
Honorable Michelle N. Kidani

DEPARTMENT OF BUDGET AND FINANCE

REPORT TO THE THIRTY-SECOND LEGISLATURE



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

OCTOBER 2024

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

§302D-28 Funding and finance. (a) Beginning with fiscal year 2012-2013, and each fiscal year thereafter, the non-facility general fund per-pupil funding request for charter school students shall be the same as the general fund per-pupil amount to the department in the most recently approved executive budget recommendation for the department and shall be based upon reasonable projected enrollment figures for all charter schools. The general fund per-pupil request for each regular education and special education student shall:

- (1) Include all general fund regular education cost categories, including comprehensive school support services, but excluding special education services, adult education, and the after-school plus program; provided that these services are provided and funded by the department; and
- (2) Exclude fringe benefit costs and debt service.

(b) Fringe benefit costs for charter school employees, regardless of the payroll system utilized by a charter school, shall be included in the department of budget and finance's annual budget request. No fringe benefit costs shall be charged directly to or deducted from the charter school per-pupil allocations.

(c) Notwithstanding any law to the contrary, to ensure non-facility per-pupil general fund amounts allocated for the department and charter school students are equal on an annualized fiscal year basis, each year the director of finance shall:

- (1) Determine the sum of general fund appropriations made for department and charter school student non-facility costs described in subsections (a) and (b);
- (2) Determine the sum of department and charter school student enrollment based on reviewed and verified 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 and charter schools 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) Annually account for all calculations and transfers made pursuant to this subsection in a report to the legislature, governor, department, and charter schools.

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	