



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

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DIRECTOR

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STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
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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

November 1, 2023

TO: Keith T. Hayashi, Superintendent  
Department of Education

PJ Foehr, Interim 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 \$6,588,748.69 in general funds from the Department of Education (EDN 100, Appropriation Account G-24-010-E) to the Charter Schools (CS, EDN 600, Appropriation Account G-24-060-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, 2023, 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 November 3, 2023.

Attachments

DOE/Charter Schools Calculation For FY24

**Adjustment to Act 164, SLH 2023 - Per Pupil Funding for DOE and CS**

Per Pupil Amount Calculation based on Appropriation

Act 164, SLH 2023

EDN100 - School Based Budgeting	1,192,034,817.00	
	-	
EDN200 - Instructional Support	80,565,206.00	
EDN300 - State Administration	62,248,091.00	
EDN400 - School Support	258,785,885.00	<b>NOTE: CIP STAFF INCLUDED IN EDN400</b>
<b>Total DOE Non-facility Appropriation</b>	<b>1,593,633,999.00</b>	
EDN 600 - Charter Schools	123,362,613.00	
<b>Total PCS Non-facility Appropriation</b>	<b>123,362,613.00</b>	
Combined DOE and CS general fund appropriation per Act 164, SLH 2023	1,716,996,612.00	
DOE Actual Oct. 15, 2023 K-12 Enrollment	154,575	
CS Actual Oct. 15, 2023 K-12 Enrollment	12,657	
Combined DOE and CS October 15, 2023 Enrollment*	<b>167,232</b>	<b>Per DOE True Up as of 10/15/23</b>
Updated Per Pupil Funding	\$ 10,267.15	
Updated DOE Funding Level per 302D-28, HRS	\$ 1,587,045,250.31	
Updated CS Funding Level per 302D-28, HRS	\$ 129,951,361.69	
<b>DOE General Fund Allocation Adjustment</b>	<b>\$ (6,588,748.69)</b>	
<b>CS General Fund Allocation Adjustment</b>	<b>\$ 6,588,748.69</b>	

# STATE OF HAWAII JOURNAL VOUCHER

Department No: \_\_\_\_\_

Comptroller No: \_\_\_\_\_

Department Date: \_\_\_\_\_

General

xxxxxxx

Comptroller Date: \_\_\_\_\_

FUND

MM/DD/YY

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/ OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT	M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS		
									NUMBER	PH				NUMBER	SFX							
XX	XXX	X	XX	XXX	XX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXX	XXXXXX	XXXXXXXXXX	XX	XXXXXXXXXXXX	XX	X	X	x (22)		
01	473	G	24	010	E								EDN		6,588,748	69			Chapter 302D-28, HRS.			
02	474	G	24	060	E								EDN-CS		6,588,748	69			Chapter 302D-28, HRS.			

**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 24, 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:**  
\_\_\_\_\_  
*for* HEAD OF DEPARTMENT

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**COMPTROLLER APPROVAL:**  
\_\_\_\_\_  
*for* COMPTROLLER