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Budget Program IDs

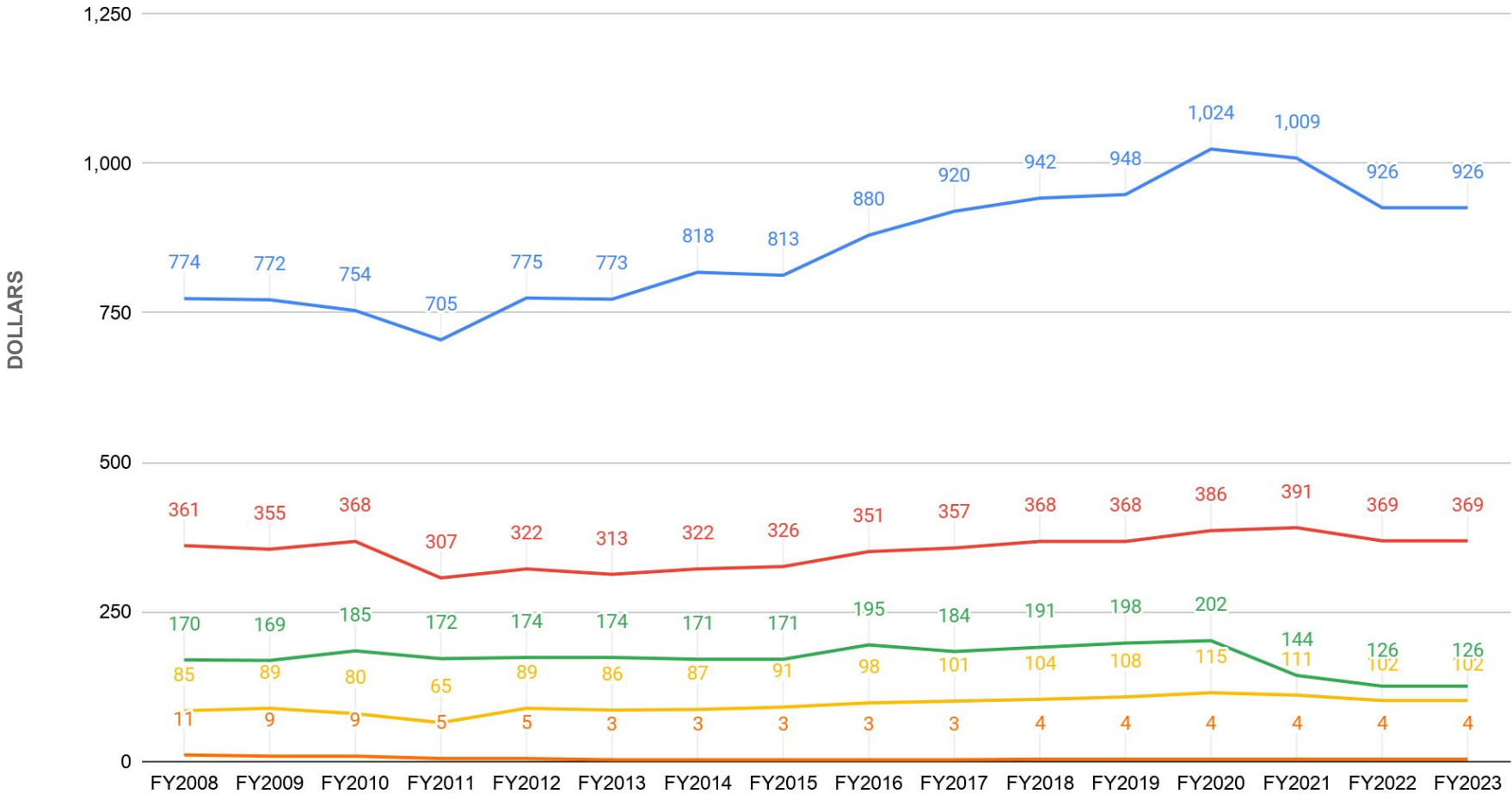
EDN 100	School-Based Budgeting	To assure all students receive instruction consistent with the standards so they may achieve those standards and develop to their fullest potential in alignment with the General Learner Outcomes.
EDN 150	Special Education and Student Support Services	To ensure that student learning takes place within an educational, social, and emotional context that supports each student's success in achieving the standards.
EDN 200	Instructional Support	To support the instructional program by providing assistance to schools and complexes in implementing standards; developing, training, monitoring new and existing curricula and instructional strategies that support student attainment of the standards; testing; and reporting on student, school and system accountability in a responsive and expedient manner.
EDN 300	State Administration	To facilitate the operations of the public school system by providing leadership, management, planning, fiscal, logistical, technological, personnel, and other supporting services.
EDN 400	School Support	To facilitate the operations of the Department by providing school food services, services and supplies related to construction, operation, and maintenance of grounds and facilities, and student transportation services.
EDN 500	School Community Services	To provide lifelong learning opportunities for adults and to meet other community needs of the general public.
EDN 700	Early Learning	To ensure all eligible children have access to high quality early learning opportunities.



General Fund Appropriations & Request

FY2008 - FY2023 (by EDN in millions)

EDN 100 EDN 150 EDN 200 & 300 EDN 400 EDN 500





FY2020 Year-End Fiscal Report

Comparison to current year-to-date allocations

EDN	FY 20 Allocation as of 06-30-2020	FY 20 YTD Expenditures/ Encumbrances	FY 20 Remaining Balance as of 06-30-2020	% Variance	Reason for variances > +/-5% or \$5 million
EDN 100 School-Based Budgeting	\$ 1,005,434,776	\$ 966,274,517	\$ 39,160,259	4%	The variance is primarily due to current level of WSF salary payments and program expenditures, \$35.54M for the fiscal year.
EDN 150 Special Education & Student Support Services	\$ 380,900,541	\$ 369,868,859	\$ 11,031,682	3%	The variance is primarily due to current level of autism salary payments and program expenditures, \$7.35M, for the fiscal year.
EDN 200 Instructional Support	\$ 55,120,549	\$ 53,897,104	\$ 1,223,445	2%	Not Applicable
EDN 300 State Administration	\$ 51,048,357	\$ 51,037,250	\$ 11,107	0%	Not Applicable
EDN 400 School Support	\$ 181,695,376	\$ 178,639,266	\$ 3,056,110	2%	Not Applicable
EDN 500 School Community Services	\$ 56,689,652	\$ 3,693,252	\$ 52,996,400	93%	The large variance is due to intentionally transfer-in of allocation to force lapse \$50M per 2020 Legislative Intent.
EDN 700 Early Learning	\$ 9,778,230	\$ 7,894,659	\$ 1,883,571	19%	The variance is primarily due to the current level of Preschool Classroom salary payments and program expenditures, \$1.55M
Grand Total	\$ 1,740,667,481	\$ 1,631,304,907	\$ 109,362,574	6%	



FY2020 Carryover Overview

Carryover Limits (5% maximum) from FY 2019-20 to FY 2020-21

EDN	EDN Description	FY 2019-20 Appropriation	CB Allotment & Transfers	Restriction	Total Allotment	5% Carryover Limit
100	School Based Budgeting	\$ 1,020,200,131	\$ -14,765,354	0	\$ 1,005,434,777	\$ 50,271,739
150	Special Education & Student Support Services	\$ 378,885,127	\$ 2,015,414	0	\$ 380,900,541	\$ 19,045,027
200	Instructional Support	\$ 57,965,758	\$ 2,745,027	\$ 5,590,236	\$ 60,710,785	\$ 3,035,539
300	State Administration	\$ 53,287,938	\$ 2,801,025	\$ 5,040,606	\$ 56,088,963	\$ 2,804,448
400	School Support	\$ 201,462,708	\$ -19,767,332	0	\$ 181,695,376	\$ 9,084,769
500	School Community Services	\$ 4,259,262	\$ 52,430,390	0	\$ 56,689,652	\$ 2,834,483
700	Early Learning	\$ 4,095,184	\$ 5,683,046	0	\$ 9,778,230	\$ 488,912

Carryover Balances as of June 30, 2020

EDN	EDN Description	Carryover Used for	Carryover Amount	% of Allotment Carried Over
100	School Based Budgeting	Schools	\$ 38,238,935	3.80%
150	Special Education & Student Support Services	Schools/Used to Leverage Shortfalls	\$ 11,290,350	2.96%
200	Instructional Support	Schools	\$ 1,535,776	2.53%
300	State Administration	Schools	\$ 427,838	0.76%
400	School Support	Schools/Used to Leverage Shortfalls	\$ 3,523,769	1.94%
500	School Community Services	Schools/Community Schools	\$ 2,834,482	5.00%
700	Early Learning	Schools/EOEL	\$ 488,911	5.00%



FY2020 Expenditures for Federal, Special and Trust funds

FY 2020	Appropriation	% of Total Appropriation	Expenditures	% of Total Expenditures
Federal *	\$ 270,378,796	12.8%	\$ 261,495,537	13.0%
Special *	\$ 84,622,342	4.0%	\$ 38,785,568	1.9%
Trust *	\$ 15,650,000	0.7%	\$ 10,916,716	0.5%
State (General) Funds	\$ 1,741,666,044	82.5%	\$ 1,698,990,164	84.5%
All Means of Financing	\$ 2,112,317,182		\$ 2,010,187,985	

* Expenditure ceiling



Weighted Student Formula

About WSF

The formula equitably distributes operating budget funds to schools based upon the number of students they serve and the needs and characteristics of those students.

The WSF starts with base funding for all HIDOE schools. Then, a baseline amount is set for each student at a weight of 1.0, with additional funding (“weights”) aligned with different student needs and characteristics represented by decimal increments. (Special Education needs are supported through a different funding category.)

Estimates of WSF distributions are made throughout the year to incorporate the latest numbers for enrollment and allocations to help principals plan.

Weights are debated and set by the Committee on Weights (COW), comprised of educators, administrators and community members. The Board of Education approves the recommendations from COW.

Student Weighted Funding, FY22*

Weighted Characteristics	Weight	Value
Economic Disadvantage	0.100	\$ 403.56
English Learner (FEP)	0.065	\$ 261.50
English Learner (LEP)	0.194	\$ 784.51
English Learner (NEP)	0.389	\$1,569.03
K-2 (smaller class size)	0.150	\$ 605.33
Middle School	0.037	\$ 150.00
Gifted & Talented	0.265	\$1,069.42
Neighbor Island	0.008	\$ 32.28
Transiency	0.050	\$ 201.78
* Based on FY22 preliminary appropriation and projected enrollment as of publication date, 11/10/20.		

**1 student = 1.0 weight
= \$ 4,035.57**

A transient middle school student

	Weight	Value
Base	1.000	\$4,035.57
Transiency	0.050	\$ 201.78
Middle School	0.037	\$ 150.00
TOTAL	1.087	\$4,387.35

An economic disadvantaged student on Maui

	Weight	Value
Base	1.000	\$4,035.57
Econ. Disadvantage	0.100	\$ 403.56
Neighbor Island	0.008	\$ 32.28
TOTAL	1.108	\$4,471.41



High-Needs Groups

2020-2021

24,389 students (14%) fall into more than one group:

52%	Economic disadvantage: 90,135 <i>(up 7.2% since 2011 — 6,024 more students)</i>
13%	Special Education: 18,031 (10.3%) Special Needs 504: 4,776 (2.7%)
9%	English Learners (EL): 16,311

High Needs
103,420 students
59%

No High Needs
71,284 students
41%

Source: 2020-2021 Official Enrollment Count, 2020-2021 Title I Roster Report



Teacher Positions Filled

Percentage as of August 4, 2020

	Special Education Teacher Positions		Non-Special Education Teacher Positions
2016	86% (SATEP)	93% (TOTAL)	94% (SATEP) 97% (TOTAL)
2017	86% (SATEP)	93% (TOTAL)	94% (SATEP) 97% (TOTAL)
2018	84% (SATEP)	93% (TOTAL)	94% (SATEP) 97% (TOTAL)
2019	84% (SATEP)	93% (TOTAL)	94% (SATEP) 97% (TOTAL)
2020	90% (SATEP)	96% (TOTAL)	95% (SATEP) 97% (TOTAL)

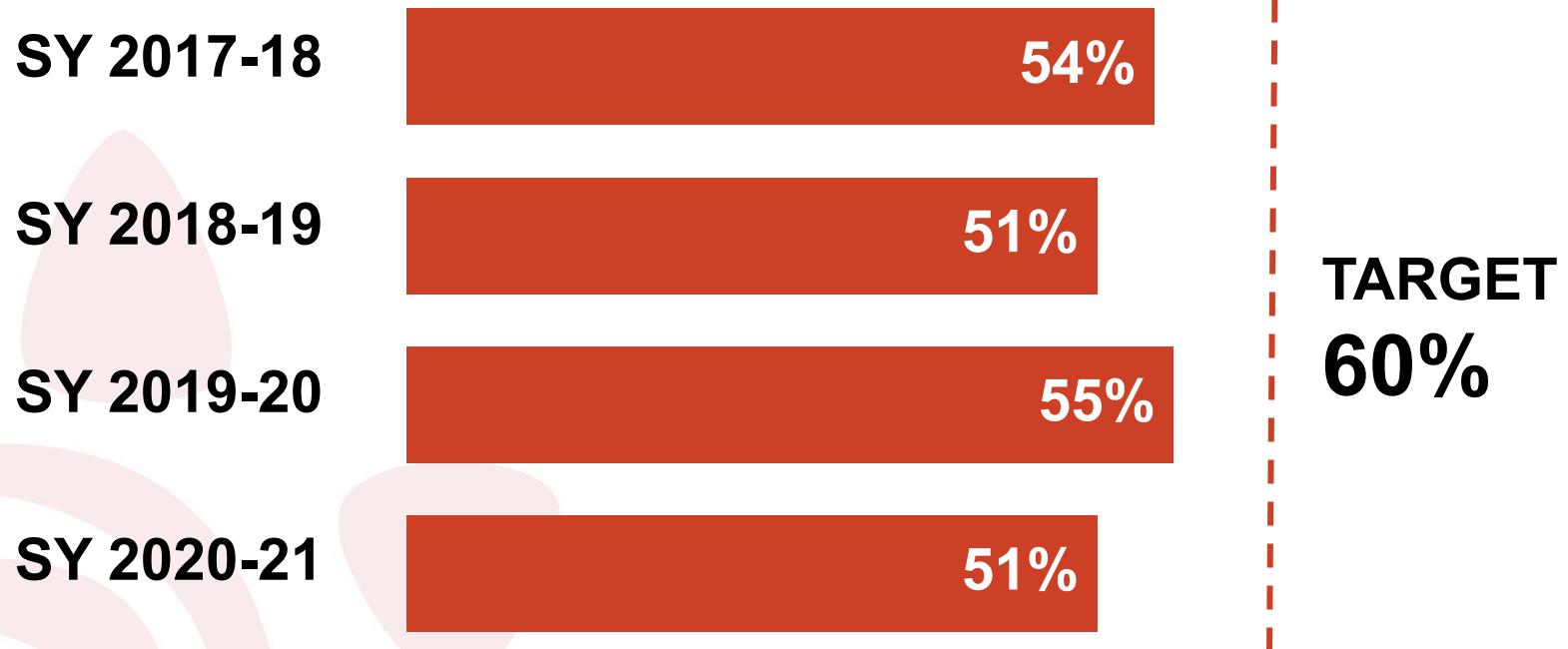
SATEP - State Approved Teacher Education Program

SOURCE: Office of Talent Management



Statewide Beginning Teacher Retention

Retained in HIDOE 5 years after hire as of Oct. 1, 2020



SOURCE: Office of Talent Management



FY 2020 \$50 M Savings and FY 2021 \$100.2 M Reduction

One-time budget adjustment options as of May 7, 2020

FY	MOF	Budget Option	Total	EDN100	EDN150	EDN200	EDN300	EDN400	EDN500	Comments
19-20	A	Reduce funds for other personal services for non-recurring (centralized) casual hire savings. (Non-recurring)	-18,000,000	-17,000,000	-1,000,000	0	0	0	0	Projected one-time savings from reduced substitute costs due to school closures.
19-20	A	Reduce funds for personal services for non-recurring (centralized) salary savings. (Non-recurring)	-17,000,000	-10,990,582	-4,449,064	-497,592	-503,895	-520,256	-38,611	Total preliminary estimate of non-recurring centralized savings prorated by % of total salary budget. This would be similar to increasing the turnover savings negative on a non-recurring basis. It is likely that next fiscal year the potential pool of non-certificated employees (ex. Educational Assistants and Cafeteria Workers), will be greater, so we cannot assume this level on a recurring basis. In addition, in FY20-21 the budget for SPED teachers and EAs is being moved to a WSF-like model (SPED Per Pupil Allocation), and the increase in school level flexibility will likely decrease the level of turnover savings realized.
19-20	A	Reduce funds for other current expenses for Student Transportation program for one-time fiscal year 2019-20 program savings. (Non-recurring)	-15,000,000	0	0	0	0	-15,000,000	0	Projected one-time transportation program savings due to school closure.
20-21	A	Reduce other current expenses for EDN400 for one time use of Impact Aid funds. (Non-recurring)	-50,000,000	0	0	0	0	-50,000,000	0	Shift away from practice of forward funding (using one year's receipts for following year's substitute expense) and on a one-time basis use a year's worth of collections for non-payroll EDN400 general funds for programs such as Student Transportation, Utilities, or Facilities Maintenance.
20-21	A	Reduce other current expenses for one-time use of federal funds. (Non-recurring)	-6,000,000	-4,500,000	0	0	-1,500,000	0	0	Use federal funds on a one-time basis to offset non-payroll general fund expenses.
20-21	A	Reduce funds for other current expenses for "formula funded program" (Weighted Student Formula (EDN100), Indexed Complex Area Allocation (EDN200), and Community School for Adults (EDN500)) for one-time program restriction. (Non-recurring)	-24,200,000	-23,405,158	0	-719,656	0	0	-75,186	Anticipated non-recurring FY20-21 internal restriction of (3) formula funded programs.
20-21	A	Reduce funds for other current expenses for one-time program restrictions. (Non-recurring)	-10,000,000	-1,337,027	-1,814,566	-718,726	-540,897	-5,571,308	-17,476	Preliminary and estimated non-salary savings, prorated by EDN's % of total non-formula funded programs' non-salary budgets



FY 2020 \$50 M Savings and FY 2021 \$100.2 M Reduction

One-time budget adjustment options as of May 7, 2020

(Continued from previous slide)

FY	MOF	Budget Option	Total	EDN100	EDN150	EDN200	EDN300	EDN400	EDN500	Comments
20-21	A	Reduce funds for personal services for (centralized) salary savings. (Non-recurring) <i>In lieu of unplanned/point in time cuts to positions that for a variety of reasons happen to be vacant.</i>	-10,000,000	-6,465,048	-2,617,097	-292,701	-296,409	-306,033	-22,712	Total preliminary estimate of non-recurring centralized savings prorated by % of total salary budget. This would be similar to increasing the turnover savings negative on a non-recurring basis. While there are reasons to anticipate lower levels of realized turnover savings in FY20-21 (larger potential employee pool particularly for non-certificated position, and SPED Per Pupil Allocation, IF the hiring freeze remains in place in FY20-21 there MAY be this level of additional turnover savings realized.
TOTAL FY 2020			-50,000,000	-27,990,582	-5,449,064	-497,592	-503,895	-15,520,256	-38,611	
TOTAL FY 2021			-100,200,000	-35,707,233	-4,431,663	-1,731,083	-2,337,306	-55,877,341	-115,374	
TOTAL			-150,000,000	-63,697,815	-9,880,727	-2,228,675	-2,841,201	-71,397,597	-153,985	

If an additional level of budget adjustment ultimately is required to balance the budget, impacting personnel will not be avoidable. As such, the Department would ask that any additional general fund reduction be off-set with the use of federal funds that have been and/or may be authorized by Congress.

FY	MOF	Budget Option	Total	EDN100	EDN150	EDN200	EDN300	EDN400	EDN500	Comments
20-21	A	Federal COVID Support to off-set general funds as required @ 16%	-129,032,324	-11,632,545	-67,414,571	-6,604,573	-9,271,219	-34,024,173	-85,243	Amounts prorated by % of total budget. Potential sources include: Coronavirus Relief Funds that provide assistance for state government.
20-21	A	Federal COVID Support to off-set general funds as required @ 25%	-286,100,506	-25,792,584	-149,476,831	-14,644,173	-20,556,869	-75,441,042	-189,008	
20-21	A	Federal COVID Support to off-set general funds as required @ 30%	-373,360,607	-33,659,270	-195,066,975	-19,110,617	-26,826,674	-98,450,414	-246,655	

*Note: we understand that the Department of Budget and Finance is considering options that include deferring previously approved CB increases, retracting all or a portion of the Department's \$52 million Supplemental Request, and has imposed \$11.4 million of restriction in FY20 to assist in mitigating the anticipated decline in general fund revenues.

**EOEL will be submitting separately (We state this on each of the reduction options)



FY 2020 \$50 M Savings and FY 2021 \$100.2 M Reduction Bill SB126

EDN	Seq#	MOF	Char Exp	Total	Reduction Type	Program	Sub Org	Webforms Ref #	Object	Object Description
EDN100	2100-001	A	A1	-6,465,048	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	91099	RR	6429	9996	Turnover savings
EDN100	2100-001	A	B	-4,500,000	Federal Fund offsets (non-recurring).	91099	RR	6429	9981	Legislative Adjustment (B)
EDN100	2100-001	A	B	-23,405,158	Internal Weighted-Student Formula (WSF) restrictions (non-recurring).	42100	AA	6436	9981	Legislative Adjustment (B)
EDN100	2100-001	A	B	-1,337,027	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	91099	RR	6429	9981	Legislative Adjustment (B)
EDN150	2100-001	A	A1	-2,617,097	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	91599	RR	6430	9996	Turnover savings
EDN150	2100-001	A	B	-1,814,566	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	91599	RR	6430	9981	Legislative Adjustment (B)
EDN200	2100-001	A	A1	-292,701	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	92099	RR	6431	9996	Turnover savings
EDN200	2100-001	A	B	-719,656	Internal Indexed Complex Area Allocation (ICAA) restrictions (nonrecurring).	25240	GN	6437	9981	Legislative Adjustment (B)
EDN200	2100-001	A	B	-718,726	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	92099	RR	6431	9981	Legislative Adjustment (B)
EDN300	2100-001	A	A1	-296,409	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	93099	RR	6432	9996	Turnover savings
EDN300	2100-001	A	B	-1,500,000	Federal Fund offsets (non-recurring).	93099	RR	6432	9981	Legislative Adjustment (B)
EDN300	2100-001	A	B	-540,897	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	93099	RR	6432	9981	Legislative Adjustment (B)



FY 2020 \$50 M Savings and FY 2021 \$100.2 M Reduction Bill SB126

EDN	Seq#	MOF	Char Exp	Total	Reduction Type	Program	Sub Org	Webforms Ref #	Object	Object Description
EDN400	2100-001	A	A1	-306,033	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	94099	RR	6433	9996	Turnover savings
EDN400	2100-001	A	B	-50,000,000	Impact Aid offset (non-recurring).	94099	RR	6433	9981	Legislative Adjustment (B)
EDN400	2100-001	A	B	-5,571,308	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	94099	RR	6433	9981	Legislative Adjustment (B)
EDN500	2100-001	A	A1	-22,712	Centralized salary savings prorated by EDN from non-formula funded programs (non-recurring).	95099	RR	6434	9996	Turnover savings
EDN500	2100-001	A	B	-75,186	Internal Community School for Adults restrictions (non-recurring).	46403	PC	6438	9981	Legislative Adjustment (B)
EDN500	2100-001	A	B	-17,476	Non-salary savings prorated by EDN from non-formula funded programs (non-recurring).	95099	RR	6434	9981	Legislative Adjustment (B)
Subtotal				-100,200,000						
EDN700	2200-001	A	A1	-29,090	Personnel Savings for Preschools (non-recurring).	10301	PK	6439	9996	Turnover savings
EDN700	2202-001	A	A1	-219,167	Personnel Savings for Preschools (non-recurring).	10301	PK	6439	9996	Turnover savings
EDN700	2202-001	A	A1	-59,616	Personnel Savings for EOEL (non-recurring).	10304	PK	6440	9996	Turnover savings
TOTAL with EOEL				-100,507,873						



New Stimulus Funding for Education

Of the \$54.3 billion appropriated by Congress in Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Hawaii was awarded \$183,595,211 for Elementary and Secondary School Emergency Relief Funds (ESSER II)

These funds may be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared. Available for obligation by SEAs and subrecipients through September 30, 2023.

Under the CRRSA Act, a State that receives ESSER II funds must maintain support for elementary and secondary education and higher education in FY 2022 based on the proportional share of the State's support for elementary and secondary education and higher education relative to the State's overall spending averaged over FYs 2017, 2018, and 2019.

Additional information and guidance for the ESSER II funds can be found on the ESSER web page:

<https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>.



NCSL Resource: The State Role in Education Finance

States also bear the burden of ensuring the statewide education finance system is founded on sound governance principles. A [sound state school finance system](#):

- Provides **equity** for both students and taxpayers.
- Is **efficient**, making the best possible use of resources.
- Provides **adequate** resources to local school districts so that they may achieve state and local educational goals and standards.
- Incorporates fiscal **accountability** through generally accepted budgeting, accounting, and auditing procedures.
- Promotes **predictability** and **stability** of education revenues and expenditures over time.
- **Supports student learning.**

Source: <https://www.ncsl.org/research/education/state-role-in-education-finance.aspx>



Committee Action to Board of Education on Recommendation Concerning Operating Budget for 2021-2023 Fiscal Biennium

Board of Education Finance and Infrastructure Committee meeting held on Dec. 3, 2020:

http://boe.hawaii.gov/Meetings/Notices/Meeting%20Material%20Library/FIC_12032020_Committee%20Action%20on%20Recommendation%20Concerning%20DOE%27s%20Operating%20Budget%20for%202021-2023%20Fiscal%20Biennium.pdf

Board of Education Human Resources Committee meeting held on Dec. 17, 2020:

http://boe.hawaii.gov/Meetings/Notices/Meeting%20Material%20Library/HR_12172020_Presentation%20on%20Department%20of%20Education%27s%20Reorganization%20Plan%20to%20Preserve%20Classroom%20Instruction.pdf

Board of Education Human Resources Committee meeting held on Jan. 21, 2021:

http://boe.hawaii.gov/Meetings/Notices/Meeting%20Material%20Library/HR_01212021_Presentation%20on%20Department%20of%20Education%27s%20Reorganization%20Plan%20for%20Complex%20Area%20and%20School%20Levels.pdf



Fiscal Biennium 2021-23 Budget Reductions & Restorations

Fiscal Biennium 2021-23 General Fund Budget Reductions & Restorations by EDN and ORG.

<https://www.hawaiipublicschools.org/DOE%20Forms/budget/FB2021-23%20General%20Fund%20Reductions%20and%20Restorations.pdf>



FY 2021 Budget Factsheet

<http://www.hawaiipublicschools.org/DOE%20Forms/budget/Budget1sheet.pdf>



Federal Funds Information

1. Title funding outlook
 - a. A review of the omnibus appropriations bill (P.L. 116-260) shows a stable outlook for federal title funds which we receive.
2. Additional relief funding
 - a. [CARES monthly report](#)



Non-General Funds Reports to the 2021 Legislature

<https://budget.hawaii.gov/wp-content/uploads/2020/12/EDN.pdf>



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<https://files.hawaii.gov/auditor/Reports/2020/20-08.pdf>



Legislature

[A Citizen's Guide to Participation in the Legislative Process](#)

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Committees involved in Department of Education Budget

- House of Representatives
 - [FIN](#)
 - [EDN](#)
- Senate
 - [WAM](#)
 - [EDU](#)



FY 2020 Employment Report

<https://www.hawaiipublicschools.org/Reports/EMPLOYMENT%20REPORT%20SY%2019-20.pdf>