

LEGISLATIVE REPORT

SUBJECT: Transfers of Appropriated Funds and Positions

REFERENCES: Section 37-74(d), Hawaii Revised Statutes (HRS), Program Execution

ACTION REQUESTED: The department of education shall account for each use of the authority granted by Section 37-74(d), HRS, to transfer appropriated funds and positions for operating cost category among programs and among cost elements in a program, and between quarters.

DOE REPORT: Refer to Attachment, Department of Education, Section 37-74(d), HRS, Annual Report Requirements, July 1, 2008 to June 30, 2009.

ANALYSIS OF THE DATA: The Department appreciates the authority granted by this statute to make transfers within its budget based on specific circumstances. The data show that transfers have been made distribute the 4% discretionary cut across all EDNs, and to consolidate appropriations for Families for REAL within EDN 100, to manage shortfalls for student transportation and classroom computer leases, manage the salary budget.

FINDINGS: The Department has complied with the statutory reporting requirements, and all such budgetary transfers have been duly reported and explained.

RECOMMENDATIONS: The Department recommends that the statute be retained to continue the Department's authority to make transfers within its budget to meet annual specific circumstances.

Department of Education
Section 37-74(d), HRS
Annual Reporting Requirements

July 1, 2008 to June 30, 2009

Date of A-19	FROM Program ID / Apprn Symbol	MOF	Position No / Title / FTE / Budgeted Salary	Total Amount of Transfer	Justification for Transfer	TO Program ID / Apprn Symbol	Total Amount of Transfer
8/22/2008	EDN 100 G-09-010-E	A	N/A	2,705,772	A portion of the four percent legislative reduction on discretionary general funds to be taken in EDN 100 instead of EDN 400 as approved by the Board of Education. The transfers are to minimize the impact on school-level operations and to avoid increasing current fee schedules for School Year 2008-09.	EDN 400 G-09-040-E	2,705,772
8/22/2008	EDN 150 G-09-015-E	A	N/A	3,586,158	A portion of the four percent legislative reduction on discretionary general funds to be taken in EDN 150 instead of EDN 400 as approved by the Board of Education. The transfers are to minimize the impact on school-level operations and to avoid increasing current fee schedules for School Year 2008-09.	EDN 400 G-09-040-E	3,586,158
8/22/2008	EDN 200 G-09-020-E	A	N/A	313,715	A portion of the four percent legislative reduction on discretionary general funds to be taken in EDN 200 instead of EDN 400 as approved by the Board of Education. The transfers are to minimize the impact on school-level operations and to avoid increasing current fee schedules for School Year 2008-09.	EDN 400 G-09-040-E	313,715
8/22/2008	EDN 300 G-09-030-E	A	N/A	274,505	A portion of the four percent legislative reduction on discretionary general funds to be taken in EDN 300 instead of EDN 400 as approved by the Board of Education. The transfers are to minimize the impact on school-level operations and to avoid increasing current fee schedules for School Year 2008-09.	EDN 400 G-09-040-E	274,505
1/2/2009	EDN 150					EDN 100	

Department of Education
Section 37-74(d), HRS
Annual Reporting Requirements

July 1, 2008 to June 30, 2009

Date of A-19	FROM Program ID / Apprn Symbol	MOF	Position No / Title / FTE / Budgeted Salary	Total Amount of Transfer	Justification for Transfer	TO Program ID / Apprn Symbol	Total Amount of Transfer
	G-08-015-E	A	New positions per General Appropriations Act 213, SLH 2007, Elem Teacher, 4.00 FTE Perm, \$159,604	399,999	Transfer to consolidate appropriations for Families for REAL under EDN 100.	G-08-010-E	399,999
4/13/2009	EDN 150 G-09-015-E	A	N/A	13,000,000	Transfer to assist with Student Transportation shortfall.	EDN 400 G-09-040-E	13,000,000
6/4/2009	EDN 200 G-09-020-E	A		4,839,561	Transfer to partially cover Classroom Teacher Computer Initiative (CTCI) computer leases	EDN 300 G-09-030-E	4,839,561
6/4/2009	EDN 100 G-09-010-E	A	N/A	3,142,645	Transfer to partially cover hard-to-fill teacher bonuses and Classroom Teacher Computer Initiative (CTCI) computer leases	EDN 300 G-09-030-E	3,142,645
6/16/2009	EDN 400 G-09-040-E	A	N/A	35,000,000	Transfer to cover projected payroll shortfall	EDN 100 G-09-010-E	35,000,000
6/29/2009	EDN 100 G-09-010-E	A	N/A	47,334	Transfer to cover projected payroll shortfall	G-09-020-E	47,334
6/29/2009	EDN 100 G-09-010-E	A	N/A	232,905	Transfer to cover projected payroll shortfall	EDN 300 G-09-030-E	232,905
6/29/2009	EDN 150 G-09-015-E	A	N/A	566,404	Transfer to cover projected payroll shortfall	EDN 200 G-09-020-E	566,404
6/29/2009	EDN 400 G-09-040-E	A	N/A	119,928	Transfer to cover projected payroll shortfall	EDN 300 G-09-030-E	119,928
6/29/2009	EDN 500 G-09-050-E	A	N/A	201,649	Transfer to cover projected payroll shortfall	EDN 300 G-09-030-E	201,649
6/30/2009	EDN 100 G-09-010-E	A	N/A	51,376	Transfer to cover projected payroll shortfall	EDN 200 G-09-020-E	51,376
6/30/2009	EDN 100					EDN 300	

Department of Education
Section 37-74(d), HRS
Annual Reporting Requirements

July 1, 2008 to June 30, 2009

Date of A-19	FROM Program ID / Apprn Symbol	MOF	Position No / Title / FTE / Budgeted Salary	Total Amount of Transfer	Justification for Transfer	TO Program ID / Apprn Symbol	Total Amount of Transfer
	G-09-010-E	A	N/A	127,187	Transfer to cover projected payroll shortfall	G-09-030-E	127,187
6/30/2009	EDN 150					EDN 400	
	G-09-015-E	A	N/A	19,962,635	Used one time provision under ARRA to redirect EDN 150 maintenance of effort general funds towards general education costs. Funds transferred to cover shortfall in Student Transportaion.	G-09-040-E	19,962,635