

Department of Education
School-level Minor Repairs and Maintenance Special Fund

Section 302A-1504.5, Hawaii Revised Statutes (HRS), established the school-level minor repair and maintenance special fund into which are deposited, all moneys collected pursuant to Section 235-102.5(b), HRS, and any other moneys received by the Department of Education (DOE) in the form of grants and donations for school-level improvements and minor repairs and maintenance.

The primary source of special fund revenue is credits authorized by taxpayers deducted from the taxpayer's net income tax liability (more commonly known as the "check-off" box on the State N-11 Individual Income Tax Return form authorizing a donation to the public schools).

Note: Per Act 207, SLH 2014, moneys collected pursuant to Section 235-102.5(b), HRS, the \$2 state income tax refund payer designation for school-level minor repairs and maintenance, shall be transferred to the Hawaii 3R's school improvement fund. The Hawaii 3R's school improvement fund is a separate restricted fund of Hawaii 3R's, a nonprofit organization (founded in 2001 by the late U.S. Senator Daniel Inouye to leverage sweat equity provided by volunteer help with cash donations to address the repair and maintenance backlog facing Hawaii's public schools). Hawaii 3R's expends moneys from their fund for the improvement of public schools and benefit of students.

Section 302A-1504.5 requires the DOE to annually report to the Director of Finance and the Legislature the total amount of funds in the school-level minor repairs and maintenance special fund that will carry over to the following school year.

The sum of \$36,027.22 was carried over from FY 2015-16 to FY 2016-17.