

State of Hawai'i Department of Education
Variance Analysis Report
as of December 31, 2024

Comparison of current year-to-date to prior year-to-date expenditures/obligations

EDN	FY24 YTD Expenditures / Obligations	FY25 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 575,935,783	\$ 487,252,550	\$ (88,683,233)	(15%)	Reduction in expenditures are due to the timing of the transfer of charges to utilize prior year balances and the following one-time costs incurred in FY2023: 1) Statewide Emergency funds for the wildfire response; 2) retro payments to convert all Vice Principals to 12-mos; 3) bonus-payments made to qualifying teachers (for those on the highest step of the salary schedule).
EDN 150 Special Education & Student Support Services	\$ 217,990,420	\$ 190,637,332	\$ (27,353,088)	(13%)	Reduction in expenditures are for the following reasons: 1) timing of the contract payments for Skilled Nursing; 2) timing of the transfer of charges to utilize prior year balances; and 3) one-time bonus payments made to qualifying teachers (for those on the highest step of the salary schedule).
EDN 200 Instructional Support	\$ 27,628,445	\$ 32,268,638	\$ 4,640,193	17%	The increase is due to the timing of Assessment contract encumbrances, and the addition of new positions in Indexed Complex Area Allocation (ICAA).
EDN 300 State Administration	\$ 21,424,288	\$ 24,635,510	\$ 3,211,222	15%	The increase is due to contract and other costs related to the licensing and development of a replacement for the electronic Comprehensive Student Support System (eCSSS) system (student information) and support for the Moananuikea Voyage.
EDN 400 School Support	\$ 152,816,379	\$ 170,808,881	\$ 17,992,502	12%	The increase is due to the timing of payments for bus contracts and an increase in utilities costs due to the lack of Elementary and Secondary School Emergency Relief (ESSER) funds to offset expenditures.
EDN 500 School Community Services	\$ 2,622,422	\$ 2,262,215	\$ (360,207)	(14%)	Reduction in expenditures are for the following reasons: 1) timing of the contract payments and other costs for the Resources for Enrichment, Athletics, Culture, & Health (REACH) program; 2) one-time retro payments to convert all VPs to 12-mos during FY2023; 3) timing of the transfer of charges to utilize prior year balances.
Grand Total	\$ 998,417,737	\$ 907,865,126	\$ (90,552,611)	(9%)	

Comparison of current year-to-date allocations to expenditures/obligations

EDN	FY25 Allocation as of December 31, 2024	FY25 YTD Expenditures / Obligations	FY25 Remaining Balance as of December 31, 2024	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 635,650,528	\$ 487,252,550	\$ 148,397,978	23%	To facilitate planning, programs have modified their contracting schedules.
EDN 150 Special Education & Student Support Services	\$ 248,233,561	\$ 190,637,332	\$ 57,596,229	23%	To facilitate planning, programs have modified their contracting schedules.
EDN 200 Instructional Support	\$ 38,335,036	\$ 32,268,638	\$ 6,066,398	16%	To facilitate planning, programs have modified their contracting schedules.
EDN 300 State Administration	\$ 28,841,917	\$ 24,635,510	\$ 4,206,407	15%	Due to the timing of program activity expenditures and obligations. A majority of the expenditures at State offices (such as contract obligations and software licensing renewals) are usually made later in the fiscal year.
EDN 400 School Support	\$ 152,826,516	\$ 170,808,881	\$ (17,982,365)	(12%)	Due to the early obligation of Student Transportation services and increases in food service costs.
EDN 500 School Community Services	\$ 2,536,047	\$ 2,262,215	\$ 273,832	11%	To facilitate planning, programs have modified their contracting schedules.
Grand Total	\$ 1,106,423,605	\$ 907,865,126	\$ 198,558,479	18%	