

State of Hawai'i Department of Education
Variance Analysis Report
as of March 31, 2026

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

EDN	FY25 YTD Expenditures / Obligations	FY26 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 893,173,007	\$ 932,061,531	\$ 38,888,524	4%	Increase in expenditures are for the following reasons: 1) timing of the transfer of charges to utilize prior year balances; 2) increase in the utilization of Weighted Student Formula (WSF) funds for staffing and other expenditures; 3) increase in Summer Learning program activities; and 4) additional expenses to cover repair costs due to the Kona Low storms.
EDN 150 Special Education & Student Support Services	\$ 389,338,878	\$ 362,784,378	\$ (26,554,500)	(7%)	Decrease in expenditures are primarily due to non-recurring Temporary Hazard Payments (THP) made in the prior fiscal year.
EDN 200 Instructional Support	\$ 53,926,216	\$ 59,525,675	\$ 5,599,459	10%	Increase in expenditures are for the following reasons: 1) timing of the utilization of prior year balances; 2) increase in the Hawai'i Certification Institute for School Leaders (HICISL) program activity; and 3) increase in Complex Area Alternative Learning program activity.
EDN 300 State Administration	\$ 50,468,630	\$ 32,592,541	\$ (17,876,089)	(35%)	The decrease reflects non-recurring prior-year costs to support the Moananuieka Voyage and the movement of Office of Information Technology Services (OITS) programs into EDN 400.
EDN 400 School Support	\$ 247,125,871	\$ 289,630,448	\$ 42,504,577	17%	The increase is due to the timing of contracts and payments for utility costs, the integration of OITS programs and an increase in General Fund Appropriation for Food Services.
EDN 500 School Community Services	\$ 4,280,618	\$ 4,789,912	\$ 509,294	12%	Increase in expenditures are due to the timing of the utilization of prior year balances and an increase in activity for Adult Education programs.
Grand Total	\$ 1,638,313,220	\$ 1,681,384,485	\$ 43,071,265	3%	

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

EDN	FY26 Allocation as of March 31, 2026	FY26 YTD Expenditures / Obligations	FY26 Remaining Balance as of March 31, 2026	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 980,772,568	\$ 932,061,531	\$ 48,711,037	5%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 378,288,434	\$ 362,784,378	\$ 15,504,056	4%	Due to the payment/utilization of prior year obligations in the current year.
EDN 200 Instructional Support	\$ 65,998,052	\$ 59,525,675	\$ 6,472,377	10%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 35,407,065	\$ 32,592,541	\$ 2,814,524	8%	Due to the timing of program activity expenditures and obligations.
EDN 400 School Support	\$ 273,390,734	\$ 289,630,448	\$ (16,239,714)	(6%)	Increased utilization of General funds due to School Food Services Branch (SFSB) Federal reimbursement temporary withholdings and the integration of OITS programs.
EDN 500 School Community Services	\$ 4,776,787	\$ 4,789,912	\$ (13,125)	(0%)	<i>No significant variance</i>
Grand Total	\$ 1,738,633,640	\$ 1,681,384,485	\$ 57,249,155	3%	