

## State of Hawai'i Department of Education

### Variance Analysis Report

as of June 30, 2025

#### 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	\$ 1,222,637,218	\$ 1,263,833,248	\$ 41,196,030	3%	The primary reason for the variance is due to Temporary Hazard Payments (THP).
EDN 150 Special Education & Student Support Services	\$ 471,031,279	\$ 521,453,715	\$ 50,422,436	11%	The primary reason for the variance is due to THP.
EDN 200 Instructional Support	\$ 76,675,141	\$ 87,079,406	\$ 10,404,265	14%	The increase is due to THP, and the addition of new positions and other related costs in Indexed Complex Area Allocation (ICAA).
EDN 300 State Administration	\$ 59,376,678	\$ 79,402,597	\$ 20,025,919	34%	The increase is due to THP, various system development and maintenance projects, costs related to the licensing and development of a replacement for the electronic Comprehensive Student Support System (eCSSS), and support for the Moanauuiākea Voyage.
EDN 400 School Support	\$ 285,254,219	\$ 315,042,796	\$ 29,788,577	10%	The increase is due to THP and the increase in costs for Bus Contracts and School Food Services.
EDN 500 School Community Services	\$ 5,090,875	\$ 6,749,906	\$ 1,659,030	33%	The increase is due to THP, and the addition of "Build your" program activities and other related salary costs.
<b>Grand Total</b>	<b>\$ 2,120,065,410</b>	<b>\$ 2,273,561,668</b>	<b>\$ 153,496,257</b>	<b>7%</b>	

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

EDN	FY25 Allocation as of June 30, 2025	FY25 YTD Expenditures / Obligations	FY25 Remaining Balance as of June 30, 2025	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 1,309,064,217	\$ 1,263,833,248	\$ 45,230,969	3%	Remaining balance is due to allowable carryover by schools.
EDN 150 Special Education & Student Support Services	\$ 548,286,762	\$ 521,453,715	\$ 26,833,047	5%	Remaining balance is due to allowable carryover by schools.
EDN 200 Instructional Support	\$ 88,707,820	\$ 87,079,406	\$ 1,628,414	2%	No significant variance
EDN 300 State Administration	\$ 80,082,955	\$ 79,402,597	\$ 680,358	1%	No significant variance
EDN 400 School Support	\$ 315,201,407	\$ 315,042,796	\$ 158,611	0%	No significant variance
EDN 500 School Community Services	\$ 7,106,152	\$ 6,749,906	\$ 356,246	5%	Remaining balance is due to allowable carryover by community schools.
<b>Grand Total</b>	<b>\$ 2,348,449,313</b>	<b>\$ 2,273,561,668</b>	<b>\$ 74,887,645</b>	<b>3%</b>	