

State of Hawaii Department of Education
Variance Analysis Report
as of December 31, 2023

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

EDN	FY23 YTD Expenditures / Obligations	FY24 YTD Expenditures / Obligations	\$ Variance	% Variance	Reason for Variance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 501,220,162	\$ 575,935,783	\$ 74,715,621	15%	Higher expenditures are due to an increase in Teacher salary, conversion of all Vice Principals from 10-month to 12-month, and Maui Wildfires. Additionally, Schools had less carryover balances causing them to use more current year funds.
EDN 150 Special Education & Student Support Services	\$ 185,837,484	\$ 217,990,420	\$ 32,152,936	17%	Higher expenditures are due to an increase in Special Education Teacher Salaries, service fee contracts for Skilled Nursing and Applied Behavior Analysis, and less carryover causing more current year expenditures.
EDN 200 Instructional Support	\$ 22,615,596	\$ 27,628,445	\$ 5,012,849	22%	Greater focus on performance and assessments
EDN 300 State Administration	\$ 18,949,335	\$ 21,424,288	\$ 2,474,953	13%	Enterprise Systems subscriptions and other system related maintenance.
EDN 400 School Support	\$ 170,489,832	\$ 152,816,379	\$ (17,673,453)	(10%)	Timing of expenditures and obligations for utilities and less Food Services expenditures due to cash flow issues.
EDN 500 School Community Services	\$ 2,268,848	\$ 2,622,422	\$ 353,574	16%	Increased expenditures are the result of an increase in Teacher salary and the conversion of all Vice Principals from 10-month to 12-month.
Grand Total	\$ 901,381,257	\$ 998,417,737	\$ 97,036,480	11%	

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

EDN	FY24 Allocation as of December 31, 2023	FY24 YTD Expenditures / Obligations	FY24 Remaining Balance as of December 31, 2023	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 637,984,304	\$ 575,935,783	\$ 62,048,521	10%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 245,669,364	\$ 217,990,420	\$ 27,678,944	11%	Due to contracts paid through prior year obligations.
EDN 200 Instructional Support	\$ 42,888,939	\$ 27,628,445	\$ 15,260,494	36%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 29,928,081	\$ 21,424,288	\$ 8,503,793	28%	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	\$ 131,592,887	\$ 152,816,379	\$ (21,223,492)	(16%)	Due to the early obligation of Student Transportation services and increases in food service costs.
EDN 500 School Community Services	\$ 2,525,469	\$ 2,622,422	\$ (96,953)	(4%)	No significant variance
Grand Total	\$ 1,090,589,044	\$ 998,417,737	\$ 92,171,307	8%	

Note 1: