

State of Hawaii Department of Education
Variance Analysis Report
as of March 31, 2024

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	\$ 791,149,916	\$ 896,283,167	\$ 105,133,251	13%	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	\$ 306,881,136	\$ 328,694,227	\$ 21,813,091	7%	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	\$ 35,841,668	\$ 45,123,664	\$ 9,281,996	26%	Greater focus on performance and assessments
EDN 300 State Administration	\$ 38,080,092	\$ 39,637,786	\$ 1,557,694	4%	No significant variance
EDN 400 School Support	\$ 187,478,314	\$ 198,461,217	\$ 10,982,903	6%	Due to the increase in utility costs.
EDN 500 School Community Services	\$ 3,725,112	\$ 4,015,978	\$ 290,866	8%	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	\$ 1,363,156,238	\$ 1,512,216,039	\$ 149,059,801	11%	

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

EDN	FY24 Allocation as of March 31, 2024	FY24 YTD Expenditures / Obligations	FY24 Remaining Balance as of March 31, 2024	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million) <i>(See Note 1 below)</i>
EDN 100 School-Based Budgeting	\$ 956,976,455	\$ 896,283,167	\$ 60,693,288	6%	Due to the payment/utilization of prior year obligations in the current year.
EDN 150 Special Education & Student Support Services	\$ 368,504,046	\$ 328,694,227	\$ 39,809,819	11%	Due to contracts paid through prior year obligations.
EDN 200 Instructional Support	\$ 64,333,408	\$ 45,123,664	\$ 19,209,744	30%	Due to contracts paid through prior year obligations.
EDN 300 State Administration	\$ 44,892,122	\$ 39,637,786	\$ 5,254,336	12%	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	\$ 197,389,331	\$ 198,461,217	\$ (1,071,886)	(1%)	Due to the early obligation of Student Transportation services and increases in food service costs.
EDN 500 School Community Services	\$ 3,788,204	\$ 4,015,978	\$ (227,774)	(6%)	Due to the increase in Teacher salary and the conversion of all Vice Principals from 10-month to 12-month.
Grand Total	\$ 1,635,883,566	\$ 1,512,216,039	\$ 123,667,527	8%	

Note 1: