

State of Hawaii Department of Education
Variance Analysis Report
as of June 30, 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)
EDN 100 School-Based Budgeting	\$ 1,168,487,451	\$ 1,222,637,218	\$ 54,149,767	5%	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	\$ 419,984,982	\$ 471,031,279	\$ 51,046,297	12%	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	\$ 66,575,772	\$ 76,675,141	\$ 10,099,369	15%	Expenditure increased due to a non-recurring increase in the Governor's discretionary funds and Legislative appropriation increases for collective bargaining.
EDN 300 State Administration	\$ 53,077,822	\$ 59,376,678	\$ 6,298,856	12%	Enterprise Systems subscriptions, other system related maintenance and increase in salaries due to collective bargaining.
EDN 400 School Support	\$ 263,138,571	\$ 285,254,219	\$ 22,115,648	8%	Due to the increase in utility and school food services costs.
EDN 500 School Community Services	\$ 8,664,303	\$ 5,090,875	\$ (3,573,428)	(41%)	A+ programs provided additional support in FY23.
Grand Total	\$ 1,979,928,901	\$ 2,120,065,410	\$ 140,136,509	7%	

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

EDN	FY24 Allocation as of June 30, 2024	FY24 YTD Expenditures / Obligations	FY24 Remaining Balance as of June 30, 2024	% Remaining Balance	Reason for Balance (+/-5% or +/- \$5 Million)
EDN 100 School-Based Budgeting	\$ 1,249,014,460	\$ 1,222,637,218	\$ 26,377,242	2%	Remaining balance is due to allowable carryover by schools.
EDN 150 Special Education & Student Support Services	\$ 487,229,853	\$ 471,031,279	\$ 16,198,574	3%	Remaining balance is due to allowable carryover by schools.
EDN 200 Instructional Support	\$ 79,121,913	\$ 76,675,141	\$ 2,446,772	3%	No significant variance
EDN 300 State Administration	\$ 59,892,425	\$ 59,376,678	\$ 515,747	1%	No significant variance
EDN 400 School Support	\$ 288,233,700	\$ 285,254,219	\$ 2,979,481	1%	No significant variance
EDN 500 School Community Services	\$ 5,342,225	\$ 5,090,875	\$ 251,350	5%	Remaining balance is due to allowable carryover by Community schools.
Grand Total	\$ 2,168,834,576	\$ 2,120,065,410	\$ 48,769,166	2%	