



## **FORMAL EDUCATION**

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	28,063.98	26,669.01	- 1,394.97	5	28,113.48	26,711.26	- 1,402.22	5	28,113.48	27,106.26	- 1,007.22	4
EXPENDITURES (\$1000's)	5,733,689	5,815,369	+ 81,680	1	1,562,098	1,319,040	- 243,058	16	4,526,465	4,725,926	+ 199,461	4
TOTAL COSTS												
POSITIONS	28,063.98	26,669.01	- 1,394.97	5	28,113.48	26,711.26	- 1,402.22	5	28,113.48	27,106.26	- 1,007.22	4
EXPENDITURES (\$1000's)	5,733,689	5,815,369	+ 81,680	1	1,562,098	1,319,040	- 243,058	16	4,526,465	4,725,926	+ 199,461	4
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					12241	10190	- 2051	17	10669	10654	- 15	0
2. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					584.6	635.3	+ 50.7	9	678.8	667.1	- 11.7	2
3. NO. OF DEGREES IN STEM FIELDS					1995	3365	+ 1370	69	1868	1750	- 118	6

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**PROGRAM TITLE: FORMAL EDUCATION**

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**07**

### **PART I - EXPENDITURES AND POSITIONS**

Details of the position and expenditure variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	21,242.25	20,806.25	- 436.00	2	21,314.75	20,909.75	- 405.00	2	21,314.75	21,179.75	- 135.00	1
EXPENDITURES (\$1000's)	3,941,121	4,121,657	+ 180,536	5	1,126,193	892,144	- 234,049	21	3,150,801	3,372,767	+ 221,966	7
TOTAL COSTS												
POSITIONS	21,242.25	20,806.25	- 436.00	2	21,314.75	20,909.75	- 405.00	2	21,314.75	21,179.75	- 135.00	1
EXPENDITURES (\$1000's)	3,941,121	4,121,657	+ 180,536	5	1,126,193	892,144	- 234,049	21	3,150,801	3,372,767	+ 221,966	7
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. ATTENDANCE RATE					94	76	- 18	19	86	76	- 10	12
2. ON-TIME HIGH SCHOOL GRADUATION RATE					82.7	86	+ 3.3	4	86.3	87	+ 0.7	1

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**PROGRAM TITLE: LOWER EDUCATION**

**07 01**

### **PART I - EXPENDITURES AND POSITIONS**

Details of the position and expenditure variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	20,584.75	20,271.75	- 313.00	2	20,657.25	20,385.25	- 272.00	1	20,657.25	20,623.25	- 34.00	0
EXPENDITURES (\$1000's)	3,872,194	4,055,994	+ 183,800	5	1,108,309	877,070	- 231,239	21	3,095,146	3,323,730	+ 228,584	7
TOTAL COSTS												
POSITIONS	20,584.75	20,271.75	- 313.00	2	20,657.25	20,385.25	- 272.00	1	20,657.25	20,623.25	- 34.00	0
EXPENDITURES (\$1000's)	3,872,194	4,055,994	+ 183,800	5	1,108,309	877,070	- 231,239	21	3,095,146	3,323,730	+ 228,584	7
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. ATTENDANCE RATE					94	76	- 18	19	86	76	- 10	12
2. ON-TIME HIGH SCHOOL GRADUATION RATE					82.7	86	+ 3.3	4	86.3	87	+ 0.7	1

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**PROGRAM TITLE: DEPARTMENT OF EDUCATION**

**07 01 01**

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### **PART I - EXPENDITURES AND POSITIONS**

Details of the position and expenditure variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	12,423.25	12,399.25	- 24.00	0	12,407.75	12,387.75	- 20.00	0	12,407.75	12,407.75	+ 0.00	0
EXPENDITURES (\$1000's)	1,408,457	1,484,917	+ 76,460	5	379,991	286,368	- 93,623	25	1,139,971	1,233,594	+ 93,623	8
TOTAL COSTS												
POSITIONS	12,423.25	12,399.25	- 24.00	0	12,407.75	12,387.75	- 20.00	0	12,407.75	12,407.75	+ 0.00	0
EXPENDITURES (\$1000's)	1,408,457	1,484,917	+ 76,460	5	379,991	286,368	- 93,623	25	1,139,971	1,233,594	+ 93,623	8

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. % OF STDTS EXITING ENGLISH LEARNER (EL) PROG	11	12	+ 1	9	11	12	+ 1	9
2. % STDTS SCORG PROFCNT OR EXCEEDS PROFCY IN LA	76	53	- 23	30	59	59	+ 0	0
3. % STDTS SCORG PROFCNT OR EXCEEDS PROFCNCY IN MATH	71	41	- 30	42	47	45	- 2	4
4. ATTENDANCE RATE	94	76	- 18	19	86	76	- 10	12
5. % 1ST-TIME 9TH-GRADERS PROMO TO 9TH-GRADE ON TIME	NO DATA	93	+ 93	0	93	93	+ 0	0
6. ON-TIME HIGH SCHOOL GRADUATION RATE	82.7	86	+ 3.3	4	86.3	87	+ 0.7	1
7. % ENGLISH LRNRS ON TARGET MTG EL PROFCNCY GTT-ESSA	75	42	- 33	44	40	43	+ 3	8
PART III: PROGRAM TARGET GROUP								
1. REGULAR ENROLLMENT (K-12)	149592	146601	- 2991	2	132128	132491	+ 363	0
2. SPECIAL EDUCATION STUDENTS IN REGULAR SCHOOLS	16463	17331	+ 868	5	17134	17789	+ 655	4
PART IV: PROGRAM ACTIVITY								
1. # OF STUDENTS RECEIVING INSTRUCTION, GRADES K-6	94867	82488	- 12379	13	80500	81471	+ 971	1
2. # OF STUDENTS RECEIVING INSTRUCTION, GRADES 7-8	24224	22913	- 1311	5	22593	22682	+ 89	0
3. # OF STUDENTS RECEIVING INSTRUCTION, GRADES 9-12	46964	46869	- 95	0	46169	46127	- 42	0



# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 10  
EDN 100

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**PROGRAM TITLE: SCHOOL-BASED BUDGETING**

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**PART I - EXPENDITURES AND POSITIONS**

FY 2024-25: There are no significant variances to report.

FY 2025-26 first quarter variance is due in part to non-general fund ceilings being higher than expenditures and encumbrances, and also due to prior year encumbrances by schools to ensure goods and services are available at the start of the school year.

**PART II - MEASURES OF EFFECTIVENESS**

Items 2 and 3. FY 2024-25: The variances are expected because the planned value was based on aspirational US Department of Education Flex Targets, and the estimated value is based on new State Key Performance Indicator targets. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27.

Item 4. FY 2024-25 and FY 2025-26: The variances are due to a change in methodology from Average Daily Attendance to Regular Attendance to align with the Department of Education's (DOE) Implementation Plan of the 2023-2029 Strategic Plan.

Item 7. FY 2024-25: The variance is due to an ambitious Growth to Target goal set prior to COVID-19, compounded by a shortage of highly qualified teachers and scheduling challenges. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27.

**PART III - PROGRAM TARGET GROUPS**

Item 1. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27, and for DOE schools only.

**PART IV - PROGRAM ACTIVITIES**

Item 1. FY 2024-25: The planned amount was based on old enrollment projections. Enrollment has been declining due to lower birth rates and out-migration from the State. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27.

PROGRAM TITLE:

SPECIAL EDUCATION &amp; STUDENT SUPPORT SERVICES

12/2/25

PROGRAM-ID:

EDN-150

PROGRAM STRUCTURE NO:

07010115

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	5,366.50	5,355.50	- 11.00	0	5,364.50	5,353.50	- 11.00	0	5,364.50	5,364.50	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	533,726	592,420	+ 58,694	11	149,531	112,405	- 37,126	25	448,592	485,718	+ 37,126	8
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	5,366.50	5,355.50	- 11.00	0	5,364.50	5,353.50	- 11.00	0	5,364.50	5,364.50	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	533,726	592,420	+ 58,694	11	149,531	112,405	- 37,126	25	448,592	485,718	+ 37,126	8
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF STDT W/DISAB IN GEN ED CLASS > 80% OF DAY					43	54.17	+ 11.17	26	53	61	+ 8	15
2. % OF STDT W/DISAB GRAD FROM HS WITH REG DIPLOMA					73	78.26	+ 5.26	7	74	77	+ 3	4
3. PROF CY RATE IN READING/LA & MATH ASSESSMENTS					24	11.6	- 12.4	52	24	24	+ 0	0
4. % OF NONCOMPLIANCE CORRECTED WITHIN 1 YR OF ID					100	100	+ 0	0	100	100	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. REGULAR ENROLLMENT, GRADES K-12					149592	146601	- 2991	2	132128	132491	+ 363	0
2. SPECIAL EDUCATION STUDENTS IN REGULAR SCHOOLS					16463	17331	+ 868	5	17134	17789	+ 655	4
3. ENROLLMENT IN SPECIAL SCHOOLS					79	49	- 30	38	48	45	- 3	6
PART IV: PROGRAM ACTIVITY												
1. NO. OF STDTS RECEIVING INTENSIVE BEHAV HLTH SVCS					6250	10261	+ 4011	64	6825	10500	+ 3675	54
2. NO. OF STUDENTS ELIGIBLE FOR SPECIAL ED PROGRAMS					20000	20572	+ 572	3	20000	20000	+ 0	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 15  
EDN 150

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**PROGRAM TITLE: SPECIAL EDUCATION & STUDENT SUPPORT SERVICES**

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**PART I - EXPENDITURES AND POSITIONS**

FY 2024-25 variance is due in part to COVID-19-related Temporary Hazard Pay, collective bargaining increases, and transfers (allowed per Section 37-74(d), HRS) to cover teacher and educational assistant repricing.

FY 2025-26 first quarter variance is due in part to non-general fund ceilings being higher than expenditures and encumbrances, and also due to contractual obligations paid through prior year encumbrances.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1. FY 2024-25: The planned data was based on previous projections that did not align with the data trend and the measurement change of this indicator from the Office of Special Education Programs. For FY 2025-26 to FY 2030-31, the planned data was revised and updated in FB 2025-27.

FY 2025-26: The estimated percentage was updated to align with the State's target to 61%. The increase in the percent of students with disabilities being served in the general education environment 80% or more of the day is due to the Department of Education's (DOE) continuous efforts with implementing evidence-based approaches to support students' academic, social-emotional and behavioral needs such as inclusive practices implemented by the Exceptional Support Branch, Hawaii Multi-tiered Systems of Support as well as educating Individualized Education Program teams on placement decisions.

Item 3. FY 2024-25: The actual measure reported is for all Special Education students for English Language Arts meeting proficiency on the Statewide Assessment per Accountability Resource Center - Hawaii Accountability Data Center.

As students have varying disabilities and needs, the percentage reflected may indicate the limitations of standardized tests as they do not include multiple ways or opportunities for students to demonstrate their

knowledge and skills.

**PART III - PROGRAM TARGET GROUPS**

Item 1. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27, and for DOE schools only.

Item 3. FY 2024-25: The planned amounts were based on old enrollment projections. Enrollment has been declining due to lower birth rates and out-migration from the State. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27.

**PART IV - PROGRAM ACTIVITIES**

Item 1. FY 2024-25: The variance is due to the streamlined data collection process, resulting in more accurate and consistent reporting.

FY 2025-26: The variance is due to projections being based on actual FY 2024-25 results, as the program continues to sustain and strengthen its data collection processes.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	450.00	426.00	- 24.00	5	457.00	436.00	- 21.00	5	457.00	457.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	109,447	89,624	- 19,823	18	23,443	16,336	- 7,107	30	70,330	77,437	+ 7,107	10
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	450.00	426.00	- 24.00	5	457.00	436.00	- 21.00	5	457.00	457.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	109,447	89,624	- 19,823	18	23,443	16,336	- 7,107	30	70,330	77,437	+ 7,107	10
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % OF ELIGIBLE STUDENTS TESTED IN BENCHMARK GRADES					98	97	- 1	1	98	97	- 1	1
2. % ELEM SCHOOLS PARTICIPATING IN SCHOOL ACCREDITATN					99	98	- 1	1	98	42.3	- 55.7	57
3. % OF STUDENTS WHO COMPLETE HVLN HI ONLINE COURSES					85	92	+ 7	8	85	85	+ 0	0
4. # HAWAII CERTIFICATION INSTITUTE FOR SCHOOL LEADER					45	56	+ 11	24	66	88	+ 22	33
5. % OF TEACHERS EFFECTIVE OR BETTER ON EES					99	99	+ 0	0	99	99	+ 0	0
<b>PART III: PROGRAM TARGET GROUP</b>												
1. REGULAR ENROLLMENT, GRADES K-12					149592	146601	- 2991	2	132128	132491	+ 363	0
2. INSTR & ADMIN STAFF IN REG & SPEC SCHLS & COMPLXS					13400	13838	+ 438	3	13400	13400	+ 0	0
3. NUMBER OF SCHOOLS					293	296	+ 3	1	297	296	- 1	0
4. NO. SECONDRY & ADULT SCHLS ELIG FOR ACCREDITATION					90	100	+ 10	11	100	100	+ 0	0
5. # STDTS ENROLLED IN HVLN HI ONLINE COURSES					1775	1954	+ 179	10	1775	1775	+ 0	0
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NO. ELIGIBLE STUDENTS TESTED IN BENCHMARK GRADES					93660	89785	- 3875	4	89109	89785	+ 676	1
2. # SCHLS FOR WHICH INDIV ACCNTBLTY REPTS PRODUCED					293	296	+ 3	1	297	296	- 1	0
3. # STAFF ENRLD IN ONLN TECH/CURR INTEG STAFF DEVPMT					3000	3150	+ 150	5	3000	3000	+ 0	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 20  
EDN 200

## PROGRAM TITLE: INSTRUCTIONAL SUPPORT

### PART I - EXPENDITURES AND POSITIONS

FY 2024-25 variance is due in part to the transfer out of Summer Learning Funds (allowed per Section 37-74(d), HRS) to a more appropriate Program ID. The appropriation also included a non-general fund ceiling for the Hawaii Teachers Standards Board that is no longer needed due to the abolishment of this special fund.

FY 2025-26 first quarter variance is due in part to restrictions and contractual obligations paid through prior year encumbrances.

### PART II - MEASURES OF EFFECTIVENESS

Item 2. FY 2025-26: The variance is due to the approved amendment of the Board of Education Policy 500-8 in school year (SY) 2024-25 (effective SY 2025-26). The amendment to the policy removed mandating accreditation for elementary schools.

Item 4. FY 2024-25 and FY 2025-26: The increase in the number of Vice Principals (VPs) attaining an Initial School Administrator Certificate and a Professional School Administrator Certificate as a result of several initiatives to support the Department of Education's (DOE) school level leadership pipeline: (1) differentiated leadership support at every level of the leadership pathway; (2) shared responsibility - collaborating with Complex Area Superintendents and Principals to target and address leader need areas in order to prepare them for next step leadership; (3) financial support - 100% tuition reimbursement for required university coursework (7 courses); (4) 100% lodging reimbursement for VP certification summer institute and monthly seminars; (5) cohesive Professional Development And Educational Research Institute "principal pipeline" curriculum beginning with Teacher Leader Academy through New Principal Academy.

### PART III - PROGRAM TARGET GROUPS

Item 1. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27, and for DOE schools only.

Item 4. FY 2024-25: The variance is due to all secondary schools now being eligible to become accredited. Both Honouliuli Middle School and Kulanihako'i High School have been operating for a minimum of two years and have two grade levels.

Item 5. FY 2024-25: The variance is due to additional funding for our summer school program. This funding allowed us to hire more teachers and offer a greater number of courses. As a result, enrollment increased, which enabled more students statewide to earn high school credits toward graduation.

### PART IV - PROGRAM ACTIVITIES

There are no significant variances to report.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	401.00	357.00	- 44.00	11	422.00	378.00	- 44.00	10	422.00	422.00	+ 0.00	0
EXPENDITURES (\$1000's)	63,481	80,145	+ 16,664	26	13,153	10,670	- 2,483	19	39,459	41,942	+ 2,483	6
TOTAL COSTS												
POSITIONS	401.00	357.00	- 44.00	11	422.00	378.00	- 44.00	10	422.00	422.00	+ 0.00	0
EXPENDITURES (\$1000's)	63,481	80,145	+ 16,664	26	13,153	10,670	- 2,483	19	39,459	41,942	+ 2,483	6
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % HAWAII QUALIFIED TEACHERS AS REPORTED FOR ESSA					95	80	- 15	16	90	85	- 5	6
2. % POSNS FILLED W/ LIC TCHR 1ST WK AUG EA SCH YR					92	88	- 4	4	92	92	+ 0	0
3. % OF GENERAL FUND BUDGET EXPENDED					97	97	+ 0	0	97	97	+ 0	0
4. AVERAGE NUMBER OF DAYS FOR CONTRACT PAYMENTS					NO DATA	30	+ 30	0	30	30	+ 0	0
5. % OF EMPLOYEES SIGNED UP FOR DIRECT DEPOSIT					NO DATA	87	+ 87	0	86	87	+ 1	1
PART III: PROGRAM TARGET GROUP												
1. NUMBER OF PUBLIC SCHOOL STUDENTS					166055	165340	- 715	0	149262	150280	+ 1018	1
2. NUMBER OF DEPT PERSONNEL (EXCLUDING CASUAL HIRES)					22400	22443	+ 43	0	22400	22400	+ 0	0
3. NUMBER OF DEPARTMENT SCHOOLS					259	258	- 1	0	258	258	+ 0	0
4. NUMBER OF CHARTER SCHOOLS					37	38	+ 1	3	39	38	- 1	3
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF NEW TEACHERS HIRED					1300	1502	+ 202	16	1300	1300	+ 0	0
2. NUMBER OF GRIEVANCES OPEN					130	639	+ 509	392	730	675	- 55	8
3. # LICENSED TEACHERS HIRED EACH SCHOOL YEAR					975	1030	+ 55	6	975	975	+ 0	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 30  
EDN 300

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**PROGRAM TITLE: STATE ADMINISTRATION**

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**PART I - EXPENDITURES AND POSITIONS**

FY 2024-25 variance is due in part to hiring delays and vacancies, COVID-19-related Temporary Hazard Pay, collective bargaining increases, and transfers (allowed per Section 37-74(d), HRS) to cover year-end encumbrances.

FY 2025-26 first quarter variance is due in part to hiring delays and vacancies, restrictions, contractual obligations paid through prior year encumbrances, and non-general fund ceilings being higher than expenditures and encumbrances.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1. FY 2024-25: The variance is due to secondary grade teachers often being required to be qualified for multiple subject areas outside of their licensed content, and Special Education (SPED) teachers needing to be content qualified in multiple subject areas in addition to having SPED qualifications.

**PART III - PROGRAM TARGET GROUPS**

Item 1. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27 and for the Department of Education (DOE) schools only.

**PART IV - PROGRAM ACTIVITIES**

Item 1. FY 2024-25: The variance is due to the increase in efforts by the DOE's Office of Talent Management to close the vacancy gap.

Item 2. FY 2024-25: Although the planned data has consistently been set at 130, it was based on previous projections. The variance is due to reporting the actual number of open grievances. Planned data for FY 2025-26 to FY 2030-31 was updated in FB 2025-27.

PROGRAM TITLE:

SCHOOL SUPPORT

PROGRAM-ID:

EDN-400

PROGRAM STRUCTURE NO:

07010140

12/2/25

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	1,582.00	1,458.00	- 124.00	8	1,583.00	1,467.00	- 116.00	7	1,583.00	1,583.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	426,365	444,668	+ 18,303	4	127,712	72,020	- 55,692	44	384,136	439,828	+ 55,692	14
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	1,582.00	1,458.00	- 124.00	8	1,583.00	1,467.00	- 116.00	7	1,583.00	1,583.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	426,365	444,668	+ 18,303	4	127,712	72,020	- 55,692	44	384,136	439,828	+ 55,692	14
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % STUDENTS PARTICIPATING IN LUNCH PROGRAM					55	51	- 4	7	55	53	- 2	4
2. % STUDENTS PARTICIPATING IN BREAKFAST PROGRAM					17	17	+ 0	0	17	19	+ 2	12
3. ACTL PER MEAL FOOD COST AS % PLANND PER MEAL COST					33	2	- 31	94	7	2	- 5	71
4. % OF SCHOOLS MEETING FIRE INSPECTION STANDARDS					95	85	- 10	11	95	95	+ 0	0
5. % SCHOOLS MEETING ALL SCH SAFETY PLAN REQUIREMENTS					95	91	- 4	4	95	91	- 4	4
6. % ELIG STUDENTS OFFERED SCH BUS TRNSPORTATION SVCS					23	23	+ 0	0	35	35	+ 0	0
<b>PART III: PROGRAM TARGET GROUP</b>												
1. NUMBER OF DEPARTMENT SCHOOLS					NO DATA	264	+ 264	0	264	264	+ 0	0
2. TOTAL OF ACREAGE OF DEPARTMENT SCHOOLS					NO DATA	4239	+ 4239	0	4230	4250	+ 20	0
3. NEW, ADDITIONAL DEPARTMENT SCHOOL (SQUARE FEET)					NO DATA	11404	+ 11404	0	50000	50000	+ 0	0
4. NUMBER OF DEPARTMENT SCHOOL BUILDINGS					NO DATA	4480	+ 4480	0	4478	4480	+ 2	0
5. # ELIG STUDENTS RECEIVING SCHOOL BUS TRANS SVCS					39500	29000	- 10500	27	41000	40000	- 1000	2
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NUMBER OF LUNCHESES SERVED TO STUDENTS (THOUSANDS)					17000	14093	- 2907	17	14325	14375	+ 50	0
2. # OF BREAKFASTS SERVED TO STUDENTS (THOUSANDS)					5000	4618	- 382	8	5000	4710	- 290	6
3. NUMBER OF BUS ROUTES OPERATED					680	450	- 230	34	650	500	- 150	23
4. # OF ELIG STUD RCVNG PASS IN LIEU OF SCH BUS TRANS					1450	1450	+ 0	0	2000	2000	+ 0	0
5. TOTAL NUMBER OF COMPLETED CIPS					190	188	- 2	1	150	150	+ 0	0



# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 01 01 40  
EDN 400

### PROGRAM TITLE: SCHOOL SUPPORT

#### PART I - EXPENDITURES AND POSITIONS

FY 2024-25: There are no significant variances to report.

FY 2025-26 first quarter variance is due in part to non-general fund ceilings being higher than expenditures and encumbrances, and also due to contractual obligations paid through prior year encumbrances.

#### PART II - MEASURES OF EFFECTIVENESS

Item 2. FY 2025-26: The variance is due to the School Food Services Branch's (SFSB) estimate of a 2% increase in meal participation moving from 17% breakfast participation to 19% breakfast participation this school year, due to new menus and student feedback.

Item 3. FY 2024-25: The planned data was based on previous projections. For FY 2025-26 to FY 2030-31, the planned data was revised and updated in FB 2025-27. SFSB took its forecasted food cost number as its base against the actual total food cost amount for this school year. The variance was 2% between the forecasted and actual amount.

FY 2025-26: The variance is based on the 2% difference from the previous school year.

Item 4. FY 2024-25: The variance is due to more schools failing fire inspections because of new personnel and training.

#### PART III - PROGRAM TARGET GROUPS

Item 3. Variance between actual new and additional building area is currently being reviewed and will be explained in a future report.

Item 5. FY 2024-25: Actual counts were significantly impacted due to the limited driver availability, especially at the start of the school year. One school even opted out of school bus service to allow for their surrounding middle schools to have access to the drivers instead. Please note that the counts for "School Bus Transportation Services" include the students

utilizing transportation services paid for by the Department of Education (DOE), but are not necessarily school bus users. This would include transportation-qualified students using the EXPRESS county bus pass program and students who may have been paid parent mileage reimbursement when there were no school buses available to service their routes.

#### PART IV - PROGRAM ACTIVITIES

Item 1. FY 2024-25: Original projections for planned data were overestimated. The planned data for FY 2025-26 to FY 2030-31 has been revised and updated in FB 2025-27. Historically, the School Food Services Branch has served between 14 and 15 million lunches annually over the past few years.

Item 3. FY 2024-25: The variance is due to the contractor shift after the implementation of the new Request for Proposal contracts. There were fewer drivers available statewide, and DOE suspended 122 routes at the beginning of the school year. Although driver counts improved over the course of the year, certain areas are changing over to the utilization of city buses instead of reliance on school buses.

FY 2025-26: The variance is due to the ongoing shortage of school bus drivers.

## VARIANCE REPORT

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	12.00	12.00	+	0.00	0	12.00	12.00	+	0.00	0	12.00	12.00	+	0.00	0
EXPENDITURES (\$1000's)	1,761	1,500	-	261	15	433	275	-	158	36	1,298	1,456	+	158	12
TOTAL COSTS															
POSITIONS	12.00	12.00	+	0.00	0	12.00	12.00	+	0.00	0	12.00	12.00	+	0.00	0
EXPENDITURES (\$1000's)	1,761	1,500	-	261	15	433	275	-	158	36	1,298	1,456	+	158	12
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS						NO DATA	100	+	100	0	NO DATA	100	+	100	0
1. % VAR B/T PLND # OF PK SEATS VS ACTUAL # PK SEATS						NO DATA	15	+	15	0	NO DATA	100	+	100	0
2. % OF RELEASED FUNDS ENCUMBERED RELATED TO PK EXP						NO DATA	0	+	0	0	NO DATA	50	+	50	0
3. % OF STDS COMPLETED FOR NEW SCHOOLS AND CLASSROOMS						NO DATA	0	+	0	0	NO DATA	100	+	100	0
4. % OF RELEASED FUNDS ENCUMBERED R/T TO NEW SCH & CR						NO DATA	0	+	0	0	NO DATA	0	+	0	0
5. % VAR B/T PLND # RFPS REL VS ACT # RFPS REL						NO DATA					NO DATA				
PART III: PROGRAM TARGET GROUP						NO DATA	344	+	344	0	NO DATA	650	+	650	0
1. CAPITAL IMPRV APPROPR R/T PK EXP (THOUSANDS)						NO DATA	190	+	190	0	NO DATA	350	+	350	0
2. CAPITAL IMPRV APPROPR R/T NEW SCH & CR (THOUSANDS)						NO DATA	0	+	0	0	NO DATA	20	+	20	0
3. CAPITAL IMPRV APPROPR R/T WORF HSG (THOUSANDS)															
PART IV: PROGRAM ACTIVITY						NO DATA	35	+	35	0	NO DATA	18	+	18	0
1. # OF PROJECTS UNDER CONSTRUCTION FOR PRE-K EXP						NO DATA	0	+	0	0	NO DATA	0	+	0	0
2. # OF PROJECTS UNDER CONSTRUCTION R/T NEW SCH & CR						NO DATA	0	+	0	0	NO DATA	0	+	0	0
3. # OF PROJECTS UNDER CONSTRUCTION R/T WORF HSG															

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 45  
EDN 450

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**PROGRAM TITLE: SCHOOL FACILITIES AUTHORITY**

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**PART I - EXPENDITURES AND POSITIONS**

FY 2024-25 variance is due to hiring delays.

FY 2025-26 first quarter variance is due to hiring delays and lower operating costs until positions are filled.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2. FY 2024-25 and FY 2025-26: The variance is primarily attributable to extended review timelines by external stakeholders for a key Letter of Intent, which progressed more slowly than anticipated. Had the review proceeded as scheduled, performance would have reached approximately 32%. Additionally, the remaining variance reflects contract awards for classroom conversion projects coming in below the School Facilities Authority's (SFA) target estimates.

**PART III - PROGRAM TARGET GROUPS**

There are no significant variances to report.

**PART IV - PROGRAM ACTIVITIES**

Item 1. FY 2024-25 and FY 2025-26: The variance is primarily attributable to delays in the availability of classroom sites designated for renovation. These delays, driven by external stakeholder constraints, affected the timely progression of design development and site assessments, despite SFA's readiness to proceed.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	39.00	39.00	+	0.00	0	42.00	42.00	+	0.00	0	42.00	42.00	+	0.00	0
	33,315	22,652	-	10,663	32	8,680	2,628	-	6,052	70	26,042	32,094	+	6,052	23
	39.00	39.00	+	0.00	0	42.00	42.00	+	0.00	0	42.00	42.00	+	0.00	0
	33,315	22,652	-	10,663	32	8,680	2,628	-	6,052	70	26,042	32,094	+	6,052	23
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % ADLT LRNRS IN MEASR SKILL GAINS IN NATL RPRT SYS						35	43.84	+	8.84	25	35	44	+	9	26
2. % ASE ADLT LRNRS WHO EARN HI ADLT COMM SCH DIPLOMA						37	11.5	-	25.5	69	12	12	+	0	0
PART III: PROGRAM TARGET GROUP															
1. # OF ADULT LEARNERS SERVED BY CSAS						38750	6920	-	31830	82	4500	4500	+	0	0
PART IV: PROGRAM ACTIVITY															
1. # ADLT LRNRS ENROLLED IN ABE, ASE, AND ESL CLASSES						3700	3817	+	117	3	3700	3700	+	0	0

# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 01 01 50  
EDN 500

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**PROGRAM TITLE: SCHOOL COMMUNITY SERVICES**

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**PART I - EXPENDITURES AND POSITIONS**

FY 2024-25 variance is due to non-general fund ceilings being higher than expenditures and encumbrances.

FY 2025-26 first quarter variance is due in part to non-general fund ceilings being higher than expenditures and encumbrances.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1. FY 2024-25: The variance is due to an increase in the number of students achieving a measurable skill gain. The previous target was not adjusted to align with the trend.

FY 2025-26: Adjusting estimate to align with trend. The planned data will be updated in the next fiscal biennium to align with the data trend.

Item 2. FY 2024-25: The planned data was based on previous projections that did not align with the trend. However, the planned data for FY 2025-26 to FY 2030-31 has been revised and updated in FB 2025-27, which is in line with recent data.

**PART III - PROGRAM TARGET GROUPS**

Item 1. FY 2024-25: The planned data was based on previous projections that did not align with the trend. However, the planned data for FY 2025-26 to FY 2030-31 has been revised and updated in FB 2025-27, which is in line with recent data.

**PART IV - PROGRAM ACTIVITIES**

There are no significant variances to report.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26								
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%		
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0		
	149,735	151,457	+	1,722	1	98,905	104,682	+	5,777	6	65,936	60,159	-	5,777	9		
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0		
	149,735	151,457	+	1,722	1	98,905	104,682	+	5,777	6	65,936	60,159	-	5,777	9		
						FISCAL YEAR 2024-25				FISCAL YEAR 2025-26							
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%		
PART II: MEASURES OF EFFECTIVENESS						3		NO DATA	-	3	100	3		NO DATA	-	3	100
1. ENGLISH LANGUAGE LEARNERS						54		47	-	7	13	54		54	+	0	0
2. READING PROFICIENCY						42		32	-	10	24	42		42	+	0	0
3. MATH PROFICIENCY						32		NO DATA	-	32	100	32		NO DATA	-	32	100
4. CHRONIC ABSENTEEISM RATE						3		NO DATA	-	3	100	3		NO DATA	-	3	100
5. DROPOUT RATE						1		NO DATA	-	1	100	1		NO DATA	-	1	100
6. MIDDLE SCHOOL RETENTION						88		87	-	1	1	88		88	+	0	0
7. 4 YEAR GRADUATION RATE						70		NO DATA	-	70	100	70		NO DATA	-	70	100
8. ENGLISH LEARNERS- EL PROFICIENCY																	
PART III: PROGRAM TARGET GROUP						12343		11638	-	705	6	12343		12854	+	511	4
1. REGULAR ENROLLMENT						1150		1416	+	266	23	1150		1200	+	50	4
2. SPECIAL EDUCATION STUDENTS																	
PART IV: PROGRAM ACTIVITY						5460		6315	+	855	16	5460		6266	+	806	15
1. ELEMENTARY SCHOOL STUDENT COUNT						3280		3900	+	620	19	3280		4516	+	1236	38
2. MIDDLE SCHOOL STUDENT COUNT						2375		2839	+	464	20	2375		3272	+	897	38
3. HIGH SCHOOL STUDENT COUNT																	

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 60  
EDN 600

## **PROGRAM TITLE: CHARTER SCHOOLS**

### **PART I - EXPENDITURES AND POSITIONS**

FY 25: No significant variances.

FY 26: First quarter variance is due to statutory requirement to distribute 60% of charter school per pupil funds by July 20 of each fiscal year. Pursuant to Section 302D-28(f)(1), the appropriation amount used was based on 60% of the projected charter school enrollment for FY 26.

### **PART II - MEASURES OF EFFECTIVENESS**

Items 1, 5, 6, and 8: "NO DATA" is reported as these data points are no longer collected and compiled into a Charter system measurement, only individual school data is collected. The Commission is looking into other data sources to determine whether this aggregated data can be collected and compiled into a single system measurement.

Items 2 and 3: Variances are due to charter schools not meeting proficiency results for those target measurements of Reading and Math Proficiency.

Item 4: This performance measure has been changed to "Regular Attendance" (which takes the percent of students attending 90% of instructional days). Charter schools slightly exceeded the State average of 76% with 77%.

### **PART III - PROGRAM TARGET GROUPS**

For FY 25, charter school enrollment increased about 1% from the previous year despite overall public school enrollment decreases.

Item 2: FY 25 variance shows an increase in special education students over enrollment projections. Results from school surveys have shown that families of special education students continue to choose and favor charter schools due to the smaller school and class size and focus on culture (primarily Hawaiian culture).

### **PART IV - PROGRAM ACTIVITIES**

Overall, total charter school enrollment per school division breaks down as: 48% of total students are in elementary schools (grades K-5); 30% in middle schools (grades 6-8); and 22% in high schools (grades 9-12).

Items 1-3: Variances show an increase in overall charter school students over enrollment projections. Overall, charter school enrollment has seen an increase of 1% to 2% annually since the end of the pandemic in contrast to the drop in enrollment for Department of Education schools.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	88.00	30.00	-	58.00	66	88.00	48.00	-	40.00	45	88.00	54.00	-	34.00	39
	14,294	26,793	+	12,499	87	3,588	2,825	-	763	21	10,766	8,874	-	1,892	18
	88.00	30.00	-	58.00	66	88.00	48.00	-	40.00	45	88.00	54.00	-	34.00	39
	14,294	26,793	+	12,499	87	3,588	2,825	-	763	21	10,766	8,874	-	1,892	18
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NUMBER OF APPROVED APPLICANTS						25	1	-	24	96	25	17	-	8	32
2. CONTRACT ADMINISTRATION						38	39	+	1	3	39	40	+	1	3
3. DISTRIBUTION OF ALLOCATED FUNDS						100	100	+	0	0	100	100	+	0	0
4. MEETS PERFORMANCE EXPECTATIONS						25	23	-	2	8	25	25	+	0	0
5. RENEWALS, NON-RENEWALS, AND REVOCATION						37	1	-	36	97	37	13	-	24	65
PART III: PROGRAM TARGET GROUP															
1. OPERATING CHARTER SCHOOLS						38	40	+	2	5	39	40	+	1	3
PART IV: PROGRAM ACTIVITY															
1. NEW APPLICANTS						4	3	-	1	25	4	4	+	0	0
2. OPERATING CHARTER SCHOOLS						38	39	+	1	3	39	40	+	1	3



# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 65  
EDN 612

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**PROGRAM TITLE: CHARTER SCHOOLS COMMISSION & ADMINISTRATION**

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**PART I - EXPENDITURES AND POSITIONS**

FY 25: Variances are primarily due to the preschool expansion process that is a part of the Ready Keiki Initiative. This program anticipated that the Commission would open 30 new Pre-K classrooms with assistance from the School Facilities Authority. The Commission's initial application process for new Pre-K classrooms resulted in the first Pre-K only charter school, Parkway Village.

FY 26: Position variances continue to be a result of the preschool expansion process. In FY 26, the second Pre-K only charter school, Waikiki Community Preschool, opened. With additional Pre-K classrooms opening in currently operating charter schools, there are 33 Pre-K classrooms operating in FY 26. Additional classrooms will open in the next few years as the Commission continues the work and efforts of the Ready Keiki Initiative.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: Variance is due to having only one currently operating charter schools come up for renewal of their five-year charter contract. Following the Commission's review, Kamalani Academy was not renewed for a charter contract and ceased operations at the end of FY 25.

Item 5: Variance is due to having 13 currently operating charter school come up for renewal of their charter contract and 4 anticipated applicants for a new charter school. This performance measurement is intended to gauge how many charter schools are renewed; however, the renewal process has been staggered so not all charter schools come up for renewal at the same time.

**PART III - PROGRAM TARGET GROUPS**

No significant variances.

**PART IV - PROGRAM ACTIVITIES**

Item 1: FY 25 variance is due to having one applicant for a new charter school and two applicants for Pre-K only charter schools go through the application process. Previous application cycles have usually had three to four applicants. There are no anticipated FY 26 variances.

PROGRAM TITLE:

EARLY LEARNING

PROGRAM-ID:

EDN-700

PROGRAM STRUCTURE NO:

07010170

12/2/25

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	223.00	195.00	- 28.00	13	281.00	261.00	- 20.00	7	281.00	281.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	19,364	15,372	- 3,992	21	6,203	3,103	- 3,100	50	18,608	21,708	+ 3,100	17
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	223.00	195.00	- 28.00	13	281.00	261.00	- 20.00	7	281.00	281.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	19,364	15,372	- 3,992	21	6,203	3,103	- 3,100	50	18,608	21,708	+ 3,100	17

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>								
1. # OF CHLDRN ENRLD IN EOEL PBLC PRE-K PRGRM	NO DATA	1452	+ 1452	0	1607	1820	+ 213	13
2. % OF STDNTS IN EOEL PRE-K W/ GRWTH IN DEV ASSMT	92	84	- 8	9	92	92	+ 0	0
3. # OF CHLDRN IN EOEL PRGRM MEETING PRIOR CATEGORY	NO DATA	1308	+ 1308	0	1343	1706	+ 363	27
4. % EOEL PRE-K TCHRS COMPLTD OR ENRLLD IN ECE SATEP	50	73	+ 23	46	90	80	- 10	11
5. % EOEL EDUC ASST W/ CDA, PREP COURSWK, OR ENROLLED	80	100	+ 20	25	90	95	+ 5	6
6. % CLSRMS W/ IMPRV IN TARGTD DIM TCHR-CHLD INTERACT	90	97	+ 7	8	90	90	+ 0	0
7. # OF EOEL COMMUNITY EVENTS SUPPORT ECE	NO DATA	15	+ 15	0	4	12	+ 8	200
<b>PART III: PROGRAM TARGET GROUP</b>								
1. # AT-RISK CHLDRN ATTEND EOEL PBLC PRE-K PRGRM	NO DATA	1308	+ 1308	0	1343	1706	+ 363	27
2. # CHLDRN AGE 3 & 4 2 YRS PRIOR TO KINDERGARTEN	NO DATA	31916	+ 31916	0	33224	31304	- 1920	6
3. # CHLDRN BIRTH THRU 2 YRS PRIOR TO KINDERGARTEN	NO DATA	45669	+ 45669	0	47375	43500	- 3875	8
<b>PART IV: PROGRAM ACTIVITY</b>								
1. # OF AT-RISK CHILDREN IN EOEL PUBLIC PRE-K PROGRAM	NO DATA	1308	+ 1308	0	1343	1706	+ 363	27
2. # AGE-ELIGIBLE CHLDRN IN AN ECE PROGRAM	NO DATA	20451	+ 20451	0	23304	23304	+ 0	0
3. # CHLDRN BIRTH THRU 2 YRS IN AN ECE PROGRAM	NO DATA	5232	+ 5232	0	2556	3924	+ 1368	54

# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 01 01 70  
EDN 700

### PROGRAM TITLE: EARLY LEARNING

#### PART I - EXPENDITURES AND POSITIONS

FY 2024-25 and FY 2025-26 first-quarter (Q1) position variances are due to recruitment and contract cycles and processes. All current vacant positions are posted and are in active recruitment.

FY 2024-25 expenditure variance was predominantly due to unspent salaries from vacant positions and non-general fund expenditures being lower than the authorized ceiling.

First quarter FY 2025-26 expenditure variance is due to the timing of Executive Office on Early Learning (EOEL) expenditures throughout the year. Q1 spending is lower than expenditures in the second quarter, third quarter (Q3), and fourth quarter (Q4). The majority of EOEL spending occurs in Q3 and Q4 as we prepare for new classroom setups and expenses.

#### PART II - MEASURES OF EFFECTIVENESS

Item 1. FY 2025-26: The variance is due to an increase in the number of seats added this school year, which are expected to be at least 80% filled when the enrollment report is run.

Item 3. FY 2025-26: The variance is due to an increase in the number of seats added this school year, which expands access to the program. At least 75% of enrolled students are expected to meet one or more priority categories.

Item 4. FY 2024-25: The variance is due to increased educational opportunities and financial support for State-Approved Teacher Education Program Early Childhood Education (ECE) programs, and through the student support provided by the Stipend Program.

FY 2025-26: The variance is due to the growth of the EOEL Public Pre-K program and an evolving understanding of the ECE workforce and recruitment strategies.

Item 5. FY 2024-25: The variance is due to improvements in communication regarding select certification processes, better understanding of Child Development Associate certificate requirements, support of Educational Assistant education with the Early Childhood Educator Stipend Program, and expanded pathways available to meet the requirements.

Item 7. FY 2025-26: This is a new measure added in FB 2025-27. The variance is due to increased outreach efforts to engage with community members.

#### PART III - PROGRAM TARGET GROUPS

Item 1. FY 2025-26: This is a new measure added in FB 2025-27. EOEL believes at least 75% of students will meet one or more priority categories.

Item 3. FY 2025-26: This is a new measure added in FB 2025-27. The FY 2025-26 estimate reflects actual Department of Health birth statistics and assumes a continuation of the trend of lower birth rates for the FY 2025-26 period.

#### PART IV - PROGRAM ACTIVITIES

Item 1. FY 2025-26: This is a new measure added in FB 2025-27. EOEL believes at least 75% of students will meet one or more priority categories.

Item 3. FY 2025-26: This is a new measure added in FB 2025-27. The FY 2025-26 estimate incorporates information from the Department of Defense and Early Intervention providers not previously available. The estimate is adjusted to account for potential cuts to federally funded programs and assumes the continuation of declining birth rates in Hawaii.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	528,967	549,558	+ 20,591	4	138,102	135,652	- 2,450	2	414,305	416,755	+ 2,450	1
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	528,967	549,558	+ 20,591	4	138,102	135,652	- 2,450	2	414,305	416,755	+ 2,450	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % RETIREMENT BENEFITS PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 92  
BUF 745

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**PROGRAM TITLE: RETIREMENT BENEFITS - DOE**

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**PART I - EXPENDITURES AND POSITIONS**

Variances in expenditures primarily reflect the number of actual positions filled at the State department/agency level, and the amount of individual employees' salaries that are eligible for Employees' Retirement System pension benefits and Federal Insurance Contributions Act/Medicare coverage, compared to the State's estimated amounts.

Also, an additional allotment was required to cover a shortage in the Retirement Benefits - the Department of Education program. An additional \$23.9 million of Collective Bargaining funds was allotted in FY 25.

**PART II - MEASURES OF EFFECTIVENESS**

No variances.

**PART III - PROGRAM TARGET GROUPS**

Not applicable to this Program ID.

**PART IV - PROGRAM ACTIVITIES**

Not applicable to this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	146,542	179,813	+ 33,271	23	46,939	47,582	+ 643	1	140,817	140,174	- 643	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	146,542	179,813	+ 33,271	23	46,939	47,582	+ 643	1	140,817	140,174	- 643	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % HEALTH PREMIUM PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 94  
BUF 765

**PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - DOE**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance between budgeted and actual expenditures can be attributed to the following:

An additional allotment of collective bargaining funds was distributed to cover a shortage in health premium payments during FY 25. The Health Premium Payments for the Department of Education program received an adjustment in the amount of \$38.6 million. This led to both an increase in allotment above the budgeted amount and an increase in expenditures.

### **PART II - MEASURES OF EFFECTIVENESS**

No variance.

### **PART III - PROGRAM TARGET GROUPS**

Not applicable to this Program ID.

### **PART IV - PROGRAM ACTIVITIES**

Not applicable to this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	436,740	417,075	- 19,665	5	111,629	82,524	- 29,105	26	334,886	363,991	+ 29,105	9
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	436,740	417,075	- 19,665	5	111,629	82,524	- 29,105	26	334,886	363,991	+ 29,105	9



# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 01 96  
BUF 725

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**PROGRAM TITLE: DEBT SERVICE PAYMENTS - DOE**

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**PART I - EXPENDITURES AND POSITIONS**

The variance between actual and budgeted expenditures is due to the following:

1. The timing and size of the bond sale.
2. The timing of Journal Vouchers that record the debt service payments into the State's accounting system.

**PART II - MEASURES OF EFFECTIVENESS**

No measures of effectiveness have been developed.

**PART III - PROGRAM TARGET GROUPS**

No program target groups have been developed.

**PART IV - PROGRAM ACTIVITIES**

No program activities have been developed.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	91.00	81.00	-	10.00	11	91.00	78.00	-	13.00	14	91.00	91.00	+	0.00	0
	8,994	8,332	-	662	7	2,813	2,585	-	228	8	6,507	0	-	6,507	100
	91.00	81.00	-	10.00	11	91.00	78.00	-	13.00	14	91.00	91.00	+	0.00	0
8,994	8,332	-	662	7	2,813	2,585	-	228	8	6,507	0	-	6,507	100	
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % OF OUTSTDG WO VS 3 WKS OF INCOM WO-TARGET<100						100	108	+	8	8	100	100	+	0	0
2. % EMERGENCY WO RESPONSE W/IN 2 HRS-TARGET>90						90	100	+	10	11	90	91	+	1	1
3. % TROUBLE CALLS WO RESPSE W/IN 48 HRS-TARGET>90						90	97	+	7	8	90	90	+	0	0
4. % REG WK ORDRS LESS THAN 4 MOS OLD-TARGET, >90						90	79	-	11	12	90	90	+	0	0
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF SCHOOL BUILDINGS						1764	1765	+	1	0	1764	1765	+	1	0
2. TOTAL NUMBER OF SCHOOL SITES						93	93	+	0	0	93	93	+	0	0
PART IV: PROGRAM ACTIVITY															
1. TOTAL NUMBER OF REGULAR WORK ORDERS RECEIVED						12500	14086	+	1586	13	12500	12500	+	0	0
2. TOTAL NUMBER OF EMERGENCY WORK ORDERS RECEIVED						500	552	+	52	10	500	500	+	0	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 02  
AGS 807

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**PROGRAM TITLE: SCHOOL R&M, NEIGHBOR ISLAND DISTRICTS**

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**PART I - EXPENDITURES AND POSITIONS**

The variances are primarily due to position vacancies, including newly established positions for the new West Hawaii District Office funded by the Legislature, which affects both filled positions, expenditures, and budget restrictions.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: The percent of emergency work orders (WO) were addressed at a higher rate than estimated due to each Neighbor Island (NI) District making these a high priority.

Item 4: The variance is due to the various vacancies throughout the NI Districts, which delay the ability to address the various WOs on a timely basis.

**PART III - PROGRAM TARGET GROUPS**

There are no significant variances to report for program target groups.

**PART IV - PROGRAM ACTIVITIES**

Item 1: There was an increase in the number of regular WOs received, primarily due to aging facilities, resulting in more frequent WO requests being made.

Item 2: There was an increase in the number of emergency and trouble calls received, primarily due to aging facilities, resulting in more frequent WO requests being made with higher urgency to prevent conditions from deteriorating further.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	566.50	453.50	- 113.00	20	566.50	446.50	- 120.00	21	566.50	465.50	- 101.00	18
<b>EXPENDITURES (\$1000's)</b>	51,799	49,432	- 2,367	5	13,463	10,881	- 2,582	19	40,388	40,277	- 111	0
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	566.50	453.50	- 113.00	20	566.50	446.50	- 120.00	21	566.50	465.50	- 101.00	18
<b>EXPENDITURES (\$1000's)</b>	51,799	49,432	- 2,367	5	13,463	10,881	- 2,582	19	40,388	40,277	- 111	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF POPULATION SERVED					72	69	- 3	4	72	71	- 1	1
2. % OF TARGET POPULATION THAT LBPD SERVES					10	7.5	- 2.5	25	10	7.7	- 2.3	23
3. % OF LIBRARIES OPEN 39 HOURS OR MORE PER WEEK					25	23	- 2	8	25	24	- 1	4
4. % OF WEEK DIGITAL COLLECTIONS ARE AVAILABLE					99	99	+ 0	0	99	99	+ 0	0
5. TOTAL PHYSICAL ITEMS CIRCULATED (THOUSAND)					3500	3520	+ 20	1	3500	3600	+ 100	3
6. TOTAL ITEMS CIRCULATED BY LBPD					40600	49795	+ 9195	23	40650	50000	+ 9350	23
7. TOTAL E-BOOKS/AUDIO BOOKS CIRCULATION & DOWNLOADS					1600000	1701145	+ 101145	6	1600000	1720000	+ 120000	8
8. TOTAL ATTENDANCE AT PUBLIC PROGRAMS					80000	117126	+ 37126	46	80000	120000	+ 40000	50
9. TOTAL USE OF DESIGNATED MEETING SPACES					1750	1788	+ 38	2	1800	1800	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. TOTAL RESIDENT POPULATION (THOUSANDS)					1500	1446	- 54	4	1500	1500	+ 0	0
2. LBPD TARGET POPULATION					25000	25000	+ 0	0	25000	25000	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF HOURS OF SERVICE ANNUALLY					80000	79712	- 288	0	80000	80000	+ 0	0
2. NUMBER OF ITEMS IN PHYSICAL COLLECTION (THOUSAND)					3000	2815	- 185	6	3000	3000	+ 0	0
3. NUMBER OF VISITS TO HSPLS WEBSITE					2700000	2661972	- 38028	1	2700000	2670000	- 30000	1
4. NUMBER OF INTERNET SESSIONS INCLUDING WIRELESS USE					480000	473968	- 6032	1	480000	480000	+ 0	0
5. NUMBER OF E-BOOKS AND DIGITAL AUDIO BOOKS					300000	336554	+ 36554	12	300000	338000	+ 38000	13
6. NUMBER OF DIGITAL RESOURCES AVAILABLE					101	101	+ 0	0	101	101	+ 0	0
7. NUMBER OF PUBLIC PROGRAMS					3500	4925	+ 1425	41	3500	5100	+ 1600	46
8. NUMBER OF OUTREACH EVENTS					50	51	+ 1	2	50	55	+ 5	10

# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 01 03  
EDN 407

### PROGRAM TITLE: PUBLIC LIBRARIES

#### PART I - EXPENDITURES AND POSITIONS

FY 25: The position variance is attributable to vacant positions that were unfunded and cannot be filled.

FY 26: The position variance in the first quarter is due to unfilled positions. The first quarter expenditure variance is the payroll savings from vacant positions. The position variance projected for the last three quarters is due to the non-filling of positions that become vacant due to retirement.

#### PART II - MEASURES OF EFFECTIVENESS

Item 2: We did not meet our target of 10% due to record purges of inactive members at the federal and State level.

Item 6: The National Library Service (NLS) for the Blind and Print Disabled (LBPD) is a national program to support access to materials for those who cannot read standard print due to a physical challenge. LBPD book and magazine circulation numbers take into account items downloaded by readers directly from the national program sponsor at the Library of Congress' NLS and facilitated by Hawaii LBPD along with the hard copy books and magazines LBPD provided to the library's registered patrons. This change in accounting directly reflects the NLS' emphasis on improving turnaround time for getting reading materials to registered patrons. The NLS is actively expanding the size of the downloadable collection and is encouraging readers to work with their regional libraries, such as Hawaii LBPD, to make use of the direct download.

The increase in physical items circulated by LBPD exceeded the estimate to reach a total circulation of physical items and downloadable content of 49,795. This increase reflects the trend of additional users making more use of the direct download option to supplement hard copy materials such as traditional braille and audio cartridges. LBPD has also increased promotion of its services through community outreach and increased the amount of library programming offered to its patrons, such as book group discussion opportunities.

Item 8: The total attendance at public programs increased 48% from 78,893 to 117,126. This increase highlights that the public is more comfortable with attending programs in public since the pandemic, and our communities continue to look for opportunities to learn and connect. In addition, our public libraries are offering more programs for people to attend.

Item 9: Use of meeting spaces across the library system exceeded expectations by 2% of the planned number of 1,750 uses per year. The total of 1,788 uses shows that the public values and needs access to these meeting spaces in their communities. The increase also indicates the public's need for free or low-cost places to meet and that more people are meeting in person again versus primarily by Zoom.

#### PART III - PROGRAM TARGET GROUPS

No significant variances.

#### PART IV - PROGRAM ACTIVITIES

Item 5: Given the increase in use of ebooks the library readjusted funding priorities to increase the number of digital titles available. Additional services continued to increase access to popular titles through Lucky Day Collection, providing immediate access. This resulted in a 12% increase over the projected number of ebooks and digital audiobooks from 300,000 to the actual amount of 336,554.

Item 7: The increase can be attributed to many longtime program series being restarted, new programs added, and the addition of programs due to the reopening of libraries that had been under renovation. A total of 4,925 programs in FY 25 were held, creating 41% increase over the projected number of 3500.

## VARIANCE REPORT

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	8,134	7,899	-	235	3	1,608	1,608	+	0	0	8,760	8,760	+	0	0
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	8,134	7,899	-	235	3	1,608	1,608	+	0	0	8,760	8,760	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS						95	100	+	5	5	95	100	+	5	5
1. % DIPLOMAS AWARDED BASED ON NO. STUDENTS PHASE I						2	2	+	0	0	2	2	+	0	0
2. AVERAGE CORPS MEMBER GRADE LEVEL CHANGE						100	100	+	0	0	100	100	+	0	0
3. % CORPS MEMBERS PASSING STD PHYSICAL FITNESS TEST						100	100	+	0	0	100	100	+	0	0
4. % CORPS MEMBERS MATCHED W/MENTORS AT MID PHASE I						100	100	+	0	0	100	100	+	0	0
5. PERCENT OF MENTOR EVALUATIONS						75	50	-	25	33	75	50	-	25	33
6. % CORPS MEMBS FINDG EMPLYMT W/IN 1 YR OF GRADUATN						50	20	-	30	60	50	20	-	30	60
7. % CORPS MEMBS CONTINUING EDUC W/IN 1 YR OF GRADUATN						10	10	+	0	0	10	10	+	0	0
8. % CORPS MEMBS ENLISTG IN MIL SVS W/IN 1 YR OF GRAD						500	200	-	300	60	500	200	-	300	60
9. CORPS MEMBER APPLICS RECVD PER CYCLE (2 CYCL/YEAR)						100	100	+	0	0	100	100	+	0	0
10. % MEMBRs COMPLT 40 HRS COMMUNTY SVS DURNG PHASE I															
PART III: PROGRAM TARGET GROUP						5000	5000	+	0	0	5000	5000	+	0	0
1. AT-RISK 16-18 YOUTHS NEED 2ND CHANCE OBTAIN HS DIP															
PART IV: PROGRAM ACTIVITY						450	200	-	250	56	450	200	-	250	56
1. NUMBER OF CORPS MEMBERS ENROLLED IN PHASE I						400	150	-	250	63	400	150	-	250	63
2. NUMBER OF CORPS MEMBERS ENROLLED IN PHASE II						400	150	-	250	63	400	150	-	250	63
3. NO. OF CORPS MEMBERS AWARDED GRADUATION DIPLOMAS															

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 01 04  
DEF 114

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**PROGRAM TITLE: HAWAII NATL GUARD YOUTH CHALLENGE ACADEMY**

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**PART I - EXPENDITURES AND POSITIONS**

All positions in the Youth Challenge Academy (YCA) and Job Challenge Academy (JCA) are temporary. There are 98.00 temporary, full-time, exempt positions authorized; however, it is difficult to retain employees in crucial positions due to the low wages.

The federal portion of the program funds awarded was directly contingent upon the number of students graduating and completing the program.

**PART II - MEASURES OF EFFECTIVENESS**

The department intends to revise the measures of effectiveness (MOE) for this program for the subsequent variance report as the MOEs are currently not up to date. Specifically, JCA MOEs are not identified.

**PART III - PROGRAM TARGET GROUPS**

Item 1: The Program Target Group has remained the same due to an updated Department of Education projection based on data reporting that Hawaii high school students' graduation rates are on a downward trend.

**PART IV - PROGRAM ACTIVITIES**

Items 1, 2, and 3: The variances in program activities were due to the addition of Hilo JCA, which will continue to have encouraging results from the program activities. The YCA staff are focused on keeping attending cadets motivated to complete their high school diploma. YCA graduates are then encouraged to continue with job placements focused on future career pathways/certifications and placement.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	6,821.73	5,862.76	- 958.97	14	6,798.73	5,801.51	- 997.22	15	6,798.73	5,926.51	- 872.22	13
EXPENDITURES (\$1000's)	1,792,568	1,693,712	- 98,856	6	435,905	426,896	- 9,009	2	1,375,664	1,353,159	- 22,505	2
TOTAL COSTS												
POSITIONS	6,821.73	5,862.76	- 958.97	14	6,798.73	5,801.51	- 997.22	15	6,798.73	5,926.51	- 872.22	13
EXPENDITURES (\$1000's)	1,792,568	1,693,712	- 98,856	6	435,905	426,896	- 9,009	2	1,375,664	1,353,159	- 22,505	2
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					12241	10190	- 2051	17	10699	10654	- 45	0
2. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					2762	2086	- 676	24	2321	2185	- 136	6
3. NO. OF PELL GRANT RECIPIENTS					11409	13820	+ 2411	21	11541	13820	+ 2279	20



## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**PROGRAM TITLE: HIGHER EDUCATION**

**07 03**

### **PART I - EXPENDITURES AND POSITIONS**

Details of the position and expenditure variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	3,429.95	3,112.95	- 317.00	9	3,440.95	3,014.20	- 426.75	12	3,440.95	3,067.20	- 373.75	11
<b>EXPENDITURES (\$1000's)</b>	723,236	706,529	- 16,707	2	183,179	183,179	+ 0	0	540,451	546,890	+ 6,439	1
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	3,429.95	3,112.95	- 317.00	9	3,440.95	3,014.20	- 426.75	12	3,440.95	3,067.20	- 373.75	11
<b>EXPENDITURES (\$1000's)</b>	723,236	706,529	- 16,707	2	183,179	183,179	+ 0	0	540,451	546,890	+ 6,439	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					642	592	- 50	8	667	616	- 51	8
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					4558	4727	+ 169	4	4741	4916	+ 175	4
3. NO. OF PELL GRANT RECIPIENTS					4046	5057	+ 1011	25	4046	5057	+ 1011	25
4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					488.1	570.4	+ 82.3	17	512.6	598.9	+ 86.3	17
5. NO. OF DEGREES IN STEM FIELDS					1086	1247	+ 161	15	1129	1297	+ 168	15
6. NO. TRANSFERS FROM UH 2 YR CAMPUSES					928	887	- 41	4	975	931	- 44	5
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION					1446	1446	+ 0	0	1458	1458	+ 0	0
2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24					1566	1593	+ 27	2	1629	1657	+ 28	2
3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+					2049	2046	- 3	0	2131	2128	- 3	0
PART IV: PROGRAM ACTIVITY												
1. UNDERGRAD HEADCOUNT ENROLLMENT					14845	15351	+ 506	3	15142	15658	+ 516	3
2. GRAD HEADCOUNT ENROLLMENT					4409	4221	- 188	4	4585	4390	- 195	4
3. NO. OF STUDENT SEMESTER HOURS					230386	234841	+ 4455	2	231529	230386	- 1143	0
4. NO. OF CLASSES					4376	4504	+ 128	3	4376	4549	+ 173	4
5. NO. OF APPLICATIONS FOR ADMISSION					28258	25613	- 2645	9	28258	25869	- 2389	8
6. NO. OF FINANCIAL AID APPLICATIONS PROCESSED					35564	29892	- 5672	16	35564	31088	- 4476	13
7. NO. BACCALAUREATE DEGREES GRANTED					3164	3431	+ 267	8	3290	3568	+ 278	8
8. NO. OF GRAD & PROFESSIONAL DEGREES GRANTED					1395	1296	- 99	7	1450	1348	- 102	7

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 01  
UOH 100

## PROGRAM TITLE: UNIVERSITY OF HAWAII, MANOA

### PART I - EXPENDITURES AND POSITIONS

The hiring freeze was lifted in FY 24, however, a University of Hawaii (UH) at Manoa (UHM) review process was implemented to ensure prudent management of resources. While positions have been released for recruitment, retirement and resignations are consistent. Filling of positions continue to be delayed due to an extremely lengthy recruitment process for faculty and difficulty in filling support staff positions.

smaller, even though service levels and student support have not declined.

### PART II - MEASURES OF EFFECTIVENESS

Item 3. The increase in the number of federal Pell Grant recipients is tied to the federal Free Application for Federal Student Aid Simplification Act and the new Pell Grant formula that took effect this year. The updated calculation (which replaced the Expected Family Contribution with the Student Aid Index) expanded eligibility for many students. Even with steady enrollment, more UHM students now qualify for Pell Grants because of these federal changes.

Item 4. The extramural funding support increase reflects an underestimate in the FY 25 funding levels, which can be attributed to an increase in fully-executed awards that is expected to continue.

Item 5. The Increase in the number of degrees in the Science, Technology, Engineering, and Mathematics (STEM) fields is due to UHM's overall increase in student enrollment, along with an upward trend for most of our STEM majors. Engineering and Biology, in particular, have notable increases in the number of majors.

### PART III - PROGRAM TARGET GROUPS

There are no significant variances to report for program target groups.

### PART IV - PROGRAM ACTIVITIES

Item 6. The decrease in the number of Financial Aid applications is due to a change in the application processing. Fewer duplicate or incomplete applications are being counted, so the total number processed looks

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	209.03	185.81	- 23.22	11	209.03	181.81	- 27.22	13	209.03	181.81	- 27.22	13
EXPENDITURES (\$1000's)	63,699	54,899	- 8,800	14	14,361	14,361	+ 0	0	50,180	50,607	+ 427	1
TOTAL COSTS												
POSITIONS	209.03	185.81	- 23.22	11	209.03	181.81	- 27.22	13	209.03	181.81	- 27.22	13
EXPENDITURES (\$1000's)	63,699	54,899	- 8,800	14	14,361	14,361	+ 0	0	50,180	50,607	+ 427	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					7	13	+ 6	86	7	13	+ 6	86
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					117	109	- 8	7	118	110	- 8	7
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION (IN THOUSANDS)					1446	1446	+ 0	0	1458	1458	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. GRAD HEADCOUNT ENROLLMENT					445	432	- 13	3	450	436	- 14	3
2. NO. OF STUDENT SEMESTER HOURS					9322	9561	+ 239	3	9416	9657	+ 241	3
3. NO. OF CLASSES					355	318	- 37	10	358	321	- 37	10
4. NO. OF APPLICATIONS FOR ADMISSION					2238	2368	+ 130	6	2261	2392	+ 131	6
5. NO. OF GRAD & PROFESSIONAL DEGREES GRANTED					107	109	+ 2	2	108	110	+ 2	2
6. POST-MD RESIDENT HEADCOUNT ENROLLMENT					245	250	+ 5	2	260	255	- 5	2
7. POST-MD RESIDENT CERTIFICATES AWARDED					72	71	- 1	1	70	72	+ 2	3

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 02  
UOH 110

**PROGRAM TITLE: UNIVERSITY OF HAWAII, JOHN A. BURNS S.O.MED**

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## **PART I - EXPENDITURES AND POSITIONS**

The hiring freeze was lifted in FY 24, however, a University of Hawaii at Manoa review process was implemented to ensure prudent management of resources. While positions have been released for recruitment, retirement and resignations are consistent. Filling of positions continue to be delayed due to an extremely lengthy recruitment process for faculty and difficulty in filling support staff positions.

The FY 25 expenditure variance is due to non-general fund expenditures being lower than the authorized ceiling.

## **PART II - MEASURES OF EFFECTIVENESS**

Item 1. Efforts to increase the number of Native Hawaiian matriculating into our medical school is showing success with the John A. Burns School of Medicine's dependency on the State's pipeline programs increasing Native Hawaiian student interest in the health professions.

## **PART III - PROGRAM TARGET GROUPS**

There is no significant variance to report for program target groups.

## **PART IV - PROGRAM ACTIVITIES**

Item 3. The volume of classes is the result of adjustments made to the student curriculum.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	597.25	452.25	- 145.00	24	561.25	458.75	- 102.50	18	561.25	478.75	- 82.50	15
EXPENDITURES (\$1000's)	105,104	89,523	- 15,581	15	23,678	23,678	+ 0	0	79,301	72,088	- 7,213	9
TOTAL COSTS												
POSITIONS	597.25	452.25	- 145.00	24	561.25	458.75	- 102.50	18	561.25	478.75	- 82.50	15
EXPENDITURES (\$1000's)	105,104	89,523	- 15,581	15	23,678	23,678	+ 0	0	79,301	72,088	- 7,213	9
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					204	189	- 15	7	214	198	- 16	7
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					686	692	+ 6	1	720	727	+ 7	1
3. NO. OF PELL GRANT RECIPIENTS					1045	1150	+ 105	10	1045	1150	+ 105	10
4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					23.7	23.9	+ 0.2	1	24.9	25.1	+ 0.2	1
5. NO. OF DEGREES IN STEM FIELDS					152	130	- 22	14	160	137	- 23	14
6. NO. TRANSFERS FROM UH 2 YR CAMPUSES					153	155	+ 2	1	153	155	+ 2	1
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION					1446	1446	+ 0	0	1458	1458	+ 0	0
2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24					252	233	- 19	8	262	242	- 20	8
3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+					394	383	- 11	3	410	398	- 12	3
PART IV: PROGRAM ACTIVITY												
1. UNDERGRAD HEADCOUNT ENROLLMENT					2569	2292	- 277	11	2724	2430	- 294	11
2. GRAD HEADCOUNT ENROLLMENT					368	376	+ 8	2	379	387	+ 8	2
3. NO. OF STUDENT SEMESTER HOURS					39324	32636	- 6688	17	39618	39324	- 294	1
4. NO. OF CLASSES					820	793	- 27	3	820	793	- 27	3
5. NO. OF APPLICATIONS FOR ADMISSION					3885	3882	- 3	0	3885	3921	+ 36	1
6. NO. OF FINANCIAL AID APPLICATIONS PROCESSED					7839	5787	- 2052	26	7839	6076	- 1763	22
7. NO. BACCALAUREATE DEGREES GRANTED					547	582	+ 35	6	553	588	+ 35	6
8. NO. OF GRAD & PROFESSIONAL DEGREES GRANTED					112	110	- 2	2	113	111	- 2	2

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 03  
UOH 210

## PROGRAM TITLE: UNIVERSITY OF HAWAII, HILO

### PART I - EXPENDITURES AND POSITIONS

The variances in position counts are due to separations and the selective and strategic filling of vacant positions.

The variance in operating costs is due to non-general fund expenditures being lower than the authorized ceiling.

### PART II - MEASURES OF EFFECTIVENESS

Item 3. The actual and estimated number of Pell Grant recipients for FY 25 and FY 26 are more than the planned amount due to expanded eligibility through the new Student Aid Index or SAI formula beginning in the 2024-2025 academic year.

Item 5. The actual and estimated number of degrees in the Science, Technology, Engineering, and Mathematics (STEM) fields for FY 25 and FY 26 are less than planned due to an overall enrollment decrease in STEM majors, which is consistent with the national trend.

### PART III - PROGRAM TARGET GROUPS

There are no significant variances to report for program target groups.

### PART IV - PROGRAM ACTIVITIES

Item 1. The actual and estimated undergraduate headcount enrollment for FY 25 and FY 26 are less than planned; however, the actual year-over-year (YOY) percentage change in undergraduate enrollment showed a slight increase of 0.52%. Further analysis is needed to identify the underlying causes and to implement appropriate adjustments. The University of Hawaii at Hilo has developed a student enrollment management plan to support this effort by diagnosing contributing factors and guiding responsive strategies.

Item 3. The actual number of student semester hours for FY 25 was less than planned due to the undergraduate headcount enrollment being overestimated; actual YOY change in student semester hours was - 0.79%.

Item 6. The actual and estimated number of financial aid applications processed for FY 25 and FY 26 were less than planned due to confusion and delays associated with changes to the 2024-2025 Free Application for Federal Student Aid and overall decline in undergraduate headcount enrollment.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26					
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	979	373	-	606	62	124	124	+	0	0	855	866	+	11	1
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	979	373	-	606	62	124	124	+	0	0	855	866	+	11	1

						FISCAL YEAR 2024-25				FISCAL YEAR 2025-26					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. ANNUAL ECONOMIC IMPACT						32	54	+	22	69	32	38	+	6	19
2. RATIO OF ST INVSTMT TO NEW TAX REV GENERATED (1:X)						4.0	4.89	+	0.89	22	4.0	4.5	+	0.5	13
3. RATIO STATE INVSTMT TO TOT COUNSL-TRNG HOURS (\$)						190	186	-	4	2	180	180	+	0	0
4. CLIENTS PERCEIVED QUALITY OF COUNSELING/TRNG						100	96	-	4	4	100	98	-	2	2
PART III: PROGRAM TARGET GROUP															
1. SMALL BUSINESSES IN THE STATE OF HAWAII						34000	144375	+	110375	325	34000	130000	+	96000	282
PART IV: PROGRAM ACTIVITY															
1. TOTAL COUNSELING CASES						1400	1129	-	271	19	1400	1200	-	200	14
2. TOTAL COUNSELING HOURS						4700	4096	-	604	13	4700	4500	-	200	4
3. TOTAL TRAINING EVENTS						75	56	-	19	25	75	70	-	5	7
4. TOTAL # OF TRAINING EVENT ATTENDEES						1150	1139	-	11	1	1150	1150	+	0	0
5. TOTAL STATE GENERAL FUNDS (THOUSANDS)						979	979	+	0	0	979	979	+	0	0
6. TOTAL OF ALL OTHER FUNDS (THOUSANDS)						848	844	-	4	0	848	844	-	4	0



# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 04  
UOH 220

## PROGRAM TITLE: SMALL BUSINESS DEVELOPMENT

### PART I - EXPENDITURES AND POSITIONS

The variance in expenditures in FY 25 was due to the transfer of \$606,220 from the Hawaii Small Business Development Center to the University of Hawaii System in exchange for research and training funds.

### PART II - MEASURES OF EFFECTIVENESS

Item 1: The FY 25 actual and FY 26 estimated annual economic impact are higher than planned due to more trained advisors and a shift to streamlined, statewide virtual workshops, which reduced the number of sessions per advisor while expanding reach and efficiency.

Item 2: The FY 25 actual and FY 26 estimated ratios of State investment to new tax revenue generated (1:X) are slightly above planned, driven by full staffing that enabled senior advisors to focus on long-term clients. Advisor certifications, research, networking, and professional development continue to strengthen our team and yield strong results. The FY 26 estimate increased slightly due to lower staffing at the start of the fiscal year.

### PART III - PROGRAM TARGET GROUPS

Item 1: The FY 25 actual and FY 26 estimated number of small businesses in Hawaii reflects a notable shift due to a change in data source. Previously, figures were compiled by the Business Research Library using independent research and multiple databases. This year's data is drawn from the U.S. Small Business Administration's (SBA) 2025 Small Business Profile for Hawaii, a reputable, cost-free resource. Going forward, the SBA Small Business Profile will serve as our primary source for small business data.

### PART IV - PROGRAM ACTIVITIES

Item 1: The actual number of counseling cases in FY 25 and the estimated cases for FY 26 are below planned, reflecting a reduced client base and a strategic shift toward serving long-term clients. Although workshop attendance and new client intake have declined, the data

shows a positive trend in the areas of economic impact and an improved ratio of State investment to new tax revenue generated.

Item 2: The actual and estimated number of counseling hours for FY 25 and FY 26 decreased due to virtual workshops being offered statewide, producing metrics that reflected higher efficiency and allowed for attendance across the State which decreased the amount of times the same workshop is presented. The effects of this will be reflected in the areas of economic impact and ratio of State investment to new tax revenue generated.

Item 3: The total number of virtual workshops offered statewide produced metrics that reflected higher efficiency and allowed for attendance across the State, decreasing the amount of times the same workshop is presented. This is a model that has been implemented for several years and is continuing to prove effective.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	237.50	215.50	- 22.00	9	246.50	224.50	- 22.00	9	246.50	238.50	- 8.00	3
<b>EXPENDITURES (\$1000's)</b>	47,611	35,812	- 11,799	25	8,953	8,953	+ 0	0	39,814	39,838	+ 24	0
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	237.50	215.50	- 22.00	9	246.50	224.50	- 22.00	9	246.50	238.50	- 8.00	3
<b>EXPENDITURES (\$1000's)</b>	47,611	35,812	- 11,799	25	8,953	8,953	+ 0	0	39,814	39,838	+ 24	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					186	160	- 26	14	197	170	- 27	14
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					647	592	- 55	9	685	628	- 57	8
3. NO. OF PELL GRANT RECIPIENTS					1004	1203	+ 199	20	1004	1203	+ 199	20
4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					6.2	9.7	+ 3.5	56	6.5	10.2	+ 3.7	57
5. NO. TRANSFERS FROM UH 2 YR CAMPUSES					570	565	- 5	1	570	565	- 5	1
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION					1446	1446	+ 0	0	1458	1458	+ 0	0
2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24					310	271	- 39	13	322	282	- 40	12
3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+					579	547	- 32	6	602	569	- 33	5
PART IV: PROGRAM ACTIVITY												
1. UNDERGRAD HEADCOUNT ENROLLMENT					3149	2814	- 335	11	3464	3095	- 369	11
2. NO. OF STUDENT SEMESTER HOURS					30969	28724	- 2245	7	31237	30969	- 268	1
3. NO. OF CLASSES					557	543	- 14	3	562	548	- 14	2
4. NO. OF APPLICATIONS FOR ADMISSION					2443	2069	- 374	15	2809	2379	- 430	15
5. NO. OF FINANCIAL AID APPLICATIONS PROCESSED					6359	5022	- 1337	21	6677	5273	- 1404	21

# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 03 05  
UOH 700

### PROGRAM TITLE: UNIVERSITY OF HAWAII, WEST OAHU

#### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for FY 25 are due to non-general fund expenditures being lower than the authorized ceiling. Additional cash preservation measures and a conservative budget further contribute to the variance.

#### **PART II - MEASURES OF EFFECTIVENESS**

Item 1. For FY 25, the University of Hawaii (UH) at West Oahu's (UHWO) planned degree attainment of Native Hawaiians was higher than actual degree attainment, as we had projected for a moderate increase but realized a decrease in degrees. The variance is expected to continue in FY 26 as we again anticipate only a modest growth in actual degrees attained by Native Hawaiians. The initial data from the Hawaii Data eXchange Partnership showed a 10% decline in the number of Native Hawaiians who enrolled in college following the COVID-19 pandemic. If this decline is part of a larger trend, it will require a resetting of budgeted graduates in future years.

Item 3. For FY 25, UHWO experienced an increase in the number of Pell Grant recipients, as we saw an increase in students with exceptional financial need leading to the variance. The variance is expected to continue in FY 26 as our estimates are in alignment with prior year actuals. Changes in federal financial aid policies effective FY 27 may require a re-evaluation and resetting of future year projections.

Item 4. UHWO reflected a planned increase in extramural awards in FY 25 and FY 26. The FY 25 actuals were even higher than anticipated with some large awards from various federal and State entities. The FY 26 estimates now also project a large increase. Changes in federal extramural funding priorities may require a re-evaluation and resetting of future year projections.

#### **PART III - PROGRAM TARGET GROUPS**

Item 2. For FY 25, UHWO experienced a decrease in the number of resident undergraduate degrees and certificates achieved by both 18-24,

leading to the noted variance. The variance is expected to continue in FY 26 as we again anticipate only a modest growth in actual degrees and certificates achieved. The impact of COVID-19 is suspected to be a contributing factor in this decline.

#### **PART IV - PROGRAM ACTIVITIES**

Item 1. UHWO saw a slight decrease in enrollment in FY 25 while projecting to increase enrollment, leading to the variance. For FY 26, the planned increase in enrollment was previously established and based on optimistic growth rates, explaining the variance in FY 26 as well.

Item 4. For FY 25, UHWO overestimated the planned number of applications for admission and this trend is again expected to continue in FY 26 as estimates will likely exceed budgeted/actuals.

Item 5. For FY 25, UHWO saw a decrease in the number of financial aid applications, while we were projecting a slight increase. The FY 26 estimates also reflects a variance as the budgeted figure was based on prior year growth.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	1,852.00	1,472.25	- 379.75	21	1,860.00	1,498.25	- 361.75	19	1,860.00	1,498.25	- 361.75	19
<b>EXPENDITURES (\$1000's)</b>	301,243	233,907	- 67,336	22	65,372	65,372	+ 0	0	238,734	206,571	- 32,163	13
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	1,852.00	1,472.25	- 379.75	21	1,860.00	1,498.25	- 361.75	19	1,860.00	1,498.25	- 361.75	19
<b>EXPENDITURES (\$1000's)</b>	301,243	233,907	- 67,336	22	65,372	65,372	+ 0	0	238,734	206,571	- 32,163	13
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					1177	1132	- 45	4	1236	1189	- 47	4
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					4195	4070	- 125	3	4404	4274	- 130	3
3. NO. OF PELL GRANT RECIPIENTS					5446	6410	+ 964	18	5446	6410	+ 964	18
4. GOING RATES OF PUBLIC AND PRIVATE HIGH SCHOOLS					17	19	+ 2	12	18	19.6	+ 1.6	9
5. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					53.7	31.3	- 22.4	42	56.3	32.9	- 23.4	42
6. NO. OF DEGREES IN STEM FIELDS					551	542	- 9	2	579	317	- 262	45
7. NO. DEGREES AWARDED IN WORKFORCE SHORTAGE AREAS					258	266	+ 8	3	271	279	+ 8	3
8. NO. TRANSFERS TO 4 YR CAMPUSES					1968	1860	- 108	5	2066	1953	- 113	5
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION					1446	1446	+ 0	0	1458	1458	+ 0	0
2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24					2188	2041	- 147	7	2276	2123	- 153	7
3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+					3648	3527	- 121	3	3794	3668	- 126	3
PART IV: PROGRAM ACTIVITY												
1. UNDERGRAD HEADCOUNT ENROLLMENT					25595	24908	- 687	3	27259	26527	- 732	3
2. NO. OF STUDENT SEMESTER HOURS					180055	178298	- 1757	1	179783	180055	+ 272	0
3. NO. OF CLASSES					3497	3549	+ 52	1	3532	3584	+ 52	1
4. NO. OF APPLICATIONS FOR ADMISSION					20242	19496	- 746	4	20647	19886	- 761	4
5. NO. OF FINANCIAL AID APPLICATIONS PROCESSED					28416	25066	- 3350	12	29837	26319	- 3518	12
6. NO. OF NON-CREDIT SPECIAL PROGRAM PARTICIPANTS					20297	20233	- 64	0	20500	20435	- 65	0

# VARIANCE REPORT NARRATIVE

## FY 2025 AND FY 2026

07 03 06  
UOH 800

### PROGRAM TITLE: UNIVERSITY OF HAWAII, COMMUNITY COLLEGES

#### PART I - EXPENDITURES AND POSITIONS

The variance in position vacancies remains due to persistent challenges, including the selective filling of positions, failed searches, or a lack of qualified applicants.

The variance between budgeted and actual expenditures is primarily a reflection of non-general fund expenditures coming in lower than their authorized ceilings.

#### PART II - MEASURES OF EFFECTIVENESS

Item 3: The planned number of Pell Grant recipients were underestimated, resulting in strong positive variances for both periods. For FY 25, the actual number (6,410) exceeded the planned (5,446) by 964, a positive variance of 18%. For FY 26, the estimated number (6,410) is also projected to exceed the planned (5,446) by 964, maintaining the positive variance of 18%. This sustained positive variance suggests increased financial need among the student body or highly effective outreach and processing of financial aid applications.

Item 4: The planned going rates of public and private high schools were generally underestimated, as the actual/estimated rates were higher than planned, resulting in positive variances for both years. For FY 25, the actual rate (19%) exceeded the planned (17%) by 2, a positive variance of 12%. This is likely due to increased student interest in attending community college after high school. For FY 26, the estimated rate (19.6%) is projected to exceed the planned (18%) by 1.6, a positive variance of 9%.

Item 5: The extramural fund support (\$ millions) had a large deviation, with planned numbers being significantly overestimated, resulting in major negative variances. For FY 25, the actual support (\$31.3 million) was well below the planned (\$53.7 million) by \$22.4 million, resulting in a large negative variance of 42%. This consistent, severe shortfall is likely due to a combination of slower expenditure of funds, lower success rates for new grant applications and, more critically, changes in federal funding

priorities/regulations. Such external shifts can eliminate historically reliable grant opportunities or introduce new compliance burdens, leading to a systematic drop in planned funding that cannot be achieved. For FY 26, the estimated support (\$32.9 million) is projected to remain \$23.4 million below the planned (\$56.3 million), maintaining the negative variance of 42%.

Item 6: The planned number of degrees in the Science, Technology, Engineering, and Mathematics fields were overestimated, resulting in negative variances. For FY 25, the actual number (542) was marginally lower than the planned (551) by 9, a negative variance of 2%. However, for FY 26, the estimated number (317) is projected to be significantly lower than the planned (579) by 262, a large negative variance of 45%. This severe projected drop is likely due to changes in program offerings, low student enrollment in required courses, and/or major workforce shifts.

#### PART III - PROGRAM TARGET GROUPS

There are no significant variances to report for program target groups.

#### PART IV - PROGRAM ACTIVITIES

Item 5: The planned number of financial aid (FA) applications processed were overestimated, resulting in a negative variance. For FY 25, the actual number (25,066) was lower than the planned (28,416) by 3,350, a negative variance of 12%. This is consistent with lower enrollment, as the number of students applying for FA is lower than expected. For FY 26, the estimated number (26,319) is projected to be lower than the planned (29,837) by 3,518, maintaining a negative variance of 12%, due to a continued lower volume of FA applications.

## VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	459.00	388.00	- 71.00	15	444.00	390.00	- 54.00	12	444.00	428.00	- 16.00	4
<b>EXPENDITURES (\$1000's)</b>	110,118	116,668	+ 6,550	6	25,265	25,265	+ 0	0	83,668	84,478	+ 810	1
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	459.00	388.00	- 71.00	15	444.00	390.00	- 54.00	12	444.00	428.00	- 16.00	4
<b>EXPENDITURES (\$1000's)</b>	110,118	116,668	+ 6,550	6	25,265	25,265	+ 0	0	83,668	84,478	+ 810	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS					2215	2086	- 129	6	2321	2185	- 136	6
2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED					10202	10190	- 12	0	10669	10654	- 15	0
3. NO. OF PELL GRANT RECIPIENTS					11541	13820	+ 2279	20	11541	13820	+ 2279	20
4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)					646.5	635.3	- 11.2	2	678.8	667.1	- 11.7	2
5. NO. OF DEGREES IN STEM FIELDS					1789	3365	+ 1576	88	1868	1750	- 118	6
6. DEFERRED MAINTENANCE BACKLOG					1093.2	986	- 107.2	10	1094.5	1093.2	- 1.3	0
7. NO. TRANSFERS FROM UH 2 YR TO 4 YR CAMPUSES					1651	1860	+ 209	13	1698	1651	- 47	3
PART III: PROGRAM TARGET GROUP												
1. TOTAL STATE POPULATION					1446	1446	+ 0	0	1458	1458	+ 0	0
2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24					4316	4138	- 178	4	4489	4304	- 185	4
3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+					6671	6503	- 168	3	6937	6763	- 174	3
PART IV: PROGRAM ACTIVITY												
1. UNDERGRAD HEADCOUNT ENROLLMENT					46159	45365	- 794	2	48589	47710	- 879	2
2. GRAD HEADCOUNT ENROLLMENT					5222	5029	- 193	4	5414	5213	- 201	4
3. NO. OF STUDENT SEMESTER HOURS					490056	484060	- 5996	1	491583	490391	- 1192	0
4. NO. OF CLASSES					9604	9707	+ 103	1	9648	9796	+ 148	2
5. NO. OF APPLICATIONS FOR ADMISSION					57066	53428	- 3638	6	57860	54447	- 3413	6
6. NO. OF FINANCIAL AID APPLICATIONS PROCESSED					78178	65767	- 12411	16	79917	68756	- 11161	14
7. NO. BACCALAUREATE DEGREES GRANTED					3711	4013	+ 302	8	3843	4156	+ 313	8
8. NO. OF GRAD & PROFESSIONAL DEGREES GRANTED					1614	1515	- 99	6	1672	1569	- 103	6
9. NO. OF NON-CREDIT SPECIAL PROGRAM PARTICIPANTS					20297	20233	- 64	0	20500	20435	- 65	0

# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 07  
UOH 900

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**PROGRAM TITLE: UNIVERSITY OF HAWAII, SYSTEMWIDE SUPPORT**

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**PART I - EXPENDITURES AND POSITIONS**

The position and expenditure variances were generally attributed, in part, to a cognizant effort of managing expenditures and lower levels of activity in self-supporting and non-general fund programs whose resource requirements were less than the authorized expenditure ceilings.

**PART II - MEASURES OF EFFECTIVENESS**

The University of Hawaii Systemwide Support's (UHSS) measures of effectiveness are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

**PART III - PROGRAM TARGET GROUPS**

UHSS' program target groups are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

**PART IV - PROGRAM ACTIVITIES**

UHSS' program activities are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	436,875	445,715	+ 8,840	2	113,459	104,450	- 9,009	8	340,377	349,386	+ 9,009	3
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	436,875	445,715	+ 8,840	2	113,459	104,450	- 9,009	8	340,377	349,386	+ 9,009	3



## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**PROGRAM TITLE: UNIVERSITY OF HAWAII, PAYMENTS**

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**07 03 08**

### **PART I - EXPENDITURES AND POSITIONS**

Details of the position and expenditure variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	220,437	224,393	+ 3,956	2	54,980	56,140	+ 1,160	2	164,939	163,779	- 1,160	1
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	220,437	224,393	+ 3,956	2	54,980	56,140	+ 1,160	2	164,939	163,779	- 1,160	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % RETIREMENT BENEFITS PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 08 92  
BUF 748

**PROGRAM TITLE: RETIREMENT BENEFITS - UH**

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### **PART I - EXPENDITURES AND POSITIONS**

Variances in expenditures primarily reflect the number of actual positions filled at the State department/agency level, and the amount of individual employees' salaries that are eligible for Employees' Retirement System pension benefits and Federal Insurance Contributions Act/Medicare coverage, compared to the State's estimated amounts.

### **PART II - MEASURES OF EFFECTIVENESS**

No variances.

### **PART III - PROGRAM TARGET GROUPS**

Not applicable to this Program ID.

### **PART IV - PROGRAM ACTIVITIES**

Not applicable to this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,801	66,963	+ 12,162	22	17,165	17,768	+ 603	4	51,497	50,894	- 603	1
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,801	66,963	+ 12,162	22	17,165	17,768	+ 603	4	51,497	50,894	- 603	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % HEALTH PREMIUM PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 08 94  
BUF 768

**PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - UH**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance between budgeted and actual expenditures can be attributed to the following:

An additional allotment of collective bargaining funds was distributed to cover a shortage in health premium payments during FY 25. The Health Premium Payments for the University of Hawaii program received an adjustment in the amount of \$14.7 million. This led to both an increase in allotment above the budgeted amount and an increase in expenditures.

### **PART II - MEASURES OF EFFECTIVENESS**

No variance.

### **PART III - PROGRAM TARGET GROUPS**

Not applicable to this Program ID.

### **PART IV - PROGRAM ACTIVITIES**

Not applicable to this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	161,637	154,359	- 7,278	5	41,314	30,542	- 10,772	26	123,941	134,713	+ 10,772	9
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	161,637	154,359	- 7,278	5	41,314	30,542	- 10,772	26	123,941	134,713	+ 10,772	9

## VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 08 96  
BUF 728

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**PROGRAM TITLE: DEBT SERVICE PAYMENTS - UH**

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**PART I - EXPENDITURES AND POSITIONS**

The variance between actual and budgeted expenditures is due to the following: 1) the timing and size of the bond sale; and 2) the timing of Journal Vouchers that record the debt service payments into the State's accounting system.

**PART II - MEASURES OF EFFECTIVENESS**

No values are provided for this program. Payments are budgeted on projections for principal and interest on bonded debt for capital improvement projects.

**PART III - PROGRAM TARGET GROUPS**

No program target groups have been developed.

**PART IV - PROGRAM ACTIVITIES**

No program activities have been developed.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	37.00	36.00	-	1.00	3	37.00	34.00	-	3.00	8	37.00	34.00	-	3.00	8
	3,703	10,286	+	6,583	178	1,514	1,514	+	0	0	2,284	2,435	+	151	7
	37.00	36.00	-	1.00	3	37.00	34.00	-	3.00	8	37.00	34.00	-	3.00	8
	3,703	10,286	+	6,583	178	1,514	1,514	+	0	0	2,284	2,435	+	151	7
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)						21	24.3	+	3.3	16	21.1	21.1	+	0	0
2. EXTRAMURAL EDUCATIONAL SUPPORT (\$ MILLIONS)						2.5	2.1	-	0.4	16	2.5	2.5	+	0	0
3. NO. OF CLINICAL TRIALS ACTIVE						150	125	-	25	17	150	150	+	0	0
4. NO. OF PEER-REVIEWED PUBLICATIONS						260	269	+	9	3	260	260	+	0	0
PART III: PROGRAM TARGET GROUP															
1. TOTAL STATE POPULATION (IN THOUSANDS)						1446	1446	+	0	0	1458	1458	+	0	0
2. NO. OF CANCER CENTER MEMBERS (NCI-DESIGNATION)						68	82	+	14	21	68	68	+	0	0
3. NO. OF COLLABORATING MEMBERS						27	22	-	5	19	27	27	+	0	0
4. NO. OF CLINICAL MEMBERS						84	79	-	5	6	84	84	+	0	0
5. NO. OF GRADUATE AND PROFESSIONAL TRAINEES						67	28	-	39	58	67	67	+	0	0
6. NO. OF UNDERGRADUATE TRAINEES						18	27	+	9	50	18	18	+	0	0
7. NO. OF POSTDOC TRAINEE						19	15	-	4	21	19	19	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF TOTAL PUBLICATION						285	295	+	10	4	285	285	+	0	0
2. NO. OF CLINICAL TRIALS ACCRUALS						800	626	-	174	22	800	800	+	0	0
3. NO. OF PEER-REVIEWED GRANTS FUNDED						105	95	-	10	10	105	105	+	0	0



# VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

07 03 09  
UOH 115

## PROGRAM TITLE: UNIVERSITY OF HAWAII, CANCER CENTER

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### PART I - EXPENDITURES AND POSITIONS

The FY 25 expenditure variance is due to the release of the University of Hawaii at Manoa's general fund restriction to provide fiscal support to the University of Hawaii Cancer Center and funds to cover a personal services shortfall.

### PART II - MEASURES OF EFFECTIVENESS

Item 1. The variance in FY 25 extramural funding is due to several large grants that were awarded.

Item 2. The variance in FY 25 extramural educational support is due to a lower than expected success rate in securing educational grants.

Item 3. The variance in FY 25 active clinical trials is due to delays in the study start-up phase.

### PART III - PROGRAM TARGET GROUPS

Item 2. The increased variance in FY 25 for the number of Cancer Center members is due to director-related recruitment.

Item 3. The decreased variance in FY 25 reflects a higher expectation for the number of collaborating members. The planned collaborating members were represented in the previous measure, Cancer Center members, as full or associate members due to their stature with securing extramural cancer research funding.

Item 5. The decreased variance in FY 25 for the number of graduate and professional trainees is due to a decrease in enrollment in the Clinical Professional Training certificate course.

Item 6. The increased variance in FY 25 for the number of undergraduate trainees is due to increased financial support for the summer program.

Item 7. The decreased variance in FY 25 for the number of postdoc trainees is due to normal fluctuations of postdoctoral positions.

### PART IV - PROGRAM ACTIVITIES

Item 2. The decreased variance in the number of clinical trial accruals is due to a lower number of active clinical trials than expected.

Item 3. The decreased variance in the number of peer-reviewed grants funded is due to significant changes in federal funding, which has caused a sharp decline.