



GOVERNMENT WIDE SUPPORT

VARIANCE REPORT

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	2,010.28	1,592.28	- 418.00	21	2,100.78	1,610.78	- 490.00	23	2,100.78	2,025.78	- 75.00	4
EXPENDITURES (\$1000's)	2,729,360	2,621,682	- 107,678	4	683,199	640,215	- 42,984	6	3,048,342	3,072,069	+ 23,727	1
TOTAL COSTS												
POSITIONS	2,010.28	1,592.28	- 418.00	21	2,100.78	1,610.78	- 490.00	23	2,100.78	2,025.78	- 75.00	4
EXPENDITURES (\$1000's)	2,729,360	2,621,682	- 107,678	4	683,199	640,215	- 42,984	6	3,048,342	3,072,069	+ 23,727	1
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS	1.5	5.36	+ 3.86	257	2.5	3.50	+ 1	40				
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100	122	+ 22	22	100	100	+ 0	0				
3. % OF NETWORK INFRASTRUCTURE UPTIME	99.9	99	- 0.9	1	99.9	98	- 1.9	2				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT

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PART I - EXPENDITURES AND POSITIONS

See Lowest Level Programs for explanation of variances.

PART II - MEASURES OF EFFECTIVENESS

See Lowest Level Programs for explanation of variances.

VARIANCE REPORT

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	156.50	137.50	- 19.00	12	178.50	153.50	- 25.00	14	178.50	175.50	- 3.00	2
EXPENDITURES (\$1000's)	434,206	413,619	- 20,587	5	104,731	100,971	- 3,760	4	1,151,750	1,153,845	+ 2,095	0
TOTAL COSTS												
POSITIONS	156.50	137.50	- 19.00	12	178.50	153.50	- 25.00	14	178.50	175.50	- 3.00	2
EXPENDITURES (\$1000's)	434,206	413,619	- 20,587	5	104,731	100,971	- 3,760	4	1,151,750	1,153,845	+ 2,095	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: EXEC DIRECTN, COORD, & POLICY DEVELOPMENT

11 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

See Lowest Level Programs for additional information.

PROGRAM TITLE: OFFICE OF THE GOVERNOR
 PROGRAM-ID: GOV-100
 PROGRAM STRUCTURE NO: 110101

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	23.00	23.00	+ 0.00	0	30.00	30.00	+ 0.00	0	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,882	3,940	+ 58	1	1,335	1,201	- 134	10	4,006	4,140	+ 134	3
TOTAL COSTS												
POSITIONS	23.00	23.00	+ 0.00	0	30.00	30.00	+ 0.00	0	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,882	3,940	+ 58	1	1,335	1,201	- 134	10	4,006	4,140	+ 134	3
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. NO MEASURES AVAILABLE FOR THIS PROG. AT THIS TIME	NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 01
GOV 100

PROGRAM TITLE: OFFICE OF THE GOVERNOR

PART I - EXPENDITURES AND POSITIONS

Variance in FY 23 expenditures can be attributed to the addition of collective bargaining and salary commission funds in excess of the base appropriation.

PART II - MEASURES OF EFFECTIVENESS

Not Applicable.

PART III - PROGRAM TARGET GROUPS

Not Applicable.

PART IV - PROGRAM ACTIVITIES

Not Applicable.

PROGRAM TITLE: OFFICE OF THE LIEUTENANT GOVERNOR
 PROGRAM-ID: LTG-100
 PROGRAM STRUCTURE NO: 110102

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	3.00	3.00	+	0.00	0	17.00	10.00	-	7.00	41	17.00	15.00	-	2.00	12
EXPENDITURES (\$1000's)	983	999	+	16	2	655	317	-	338	52	1,965	1,965	+	0	0
TOTAL COSTS															
POSITIONS	3.00	3.00	+	0.00	0	17.00	10.00	-	7.00	41	17.00	15.00	-	2.00	12
EXPENDITURES (\$1000's)	983	999	+	16	2	655	317	-	338	52	1,965	1,965	+	0	0
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24						
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. TTL REV FRM SALES AS % OF COST OF PUBLICATION		105	0	-	105	100			105	0	-	105	100		
PART III: PROGRAM TARGET GROUP															
1. TOTAL DE FACTO POPULATION (THOUSANDS)		1447	1440	-	7	0			1447	1440	-	7	0		
PART IV: PROGRAM ACTIVITY															
1. NO. OF APPLCNTS FOR CHANGE OF NAMES BY INDIVIDUAL		1600	1468	-	132	8			1600	1500	-	100	6		
2. NO. REQ FOR HRS, SESS LAWS, SUPPLEMENTS		1600	1317	-	283	18			1600	1300	-	300	19		
3. NO. REQ. FOR APOSTILLE/CERTIFICATION		5800	9493	+	3693	64			5800	9800	+	4000	69		

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 02
LTG 100

PROGRAM TITLE: OFFICE OF THE LIEUTENANT GOVERNOR

PART I - EXPENDITURES AND POSITIONS

Operating Costs: The position and expenditure variances in FY 24 are due to unreleased positions and funds.

PART II - MEASURES OF EFFECTIVENESS

The variance is due to publications being of no cost to the office.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Item 2: The variance is due to a reduction in publications being sold. Hawaii Revised Statutes, Session Laws, and Supplements are available online.

Item 3: The variance is due to an increase in requests for apostilles and certifications.

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	108.50	96.50	- 12.00	11	109.50	97.50	- 12.00	11	109.50	108.50	- 1.00	1
EXPENDITURES (\$1000's)	424,974	405,499	- 19,475	5	101,190	98,830	- 2,360	2	1,139,398	1,141,405	+ 2,007	0
TOTAL COSTS												
POSITIONS	108.50	96.50	- 12.00	11	109.50	97.50	- 12.00	11	109.50	108.50	- 1.00	1
EXPENDITURES (\$1000's)	424,974	405,499	- 19,475	5	101,190	98,830	- 2,360	2	1,139,398	1,141,405	+ 2,007	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. # OF PLANS, STUDIES AND REPORTS PREPARED	3	3	+ 0	0	3	3	+ 0	0				
2. ACCURACY OF ECON FORECASTS (% ERROR)	5	4.8	- 0.2	4	5	5	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: POLICY DEVELOPMENT & COORDINATION

11 01 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

See Lowest Level Programs for additional information.

PROGRAM TITLE: STATEWIDE PLANNING AND COORDINATION
 PROGRAM-ID: BED-144
 PROGRAM STRUCTURE NO: 11010302

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	31.00	26.00	-	5.00	16	31.00	26.00	-	5.00	16	31.00	30.00	-	1.00	3
EXPENDITURES (\$1000's)	9,834	6,227	-	3,607	37	1,270	1,263	-	7	1	7,801	7,960	+	159	2
TOTAL COSTS															
POSITIONS	31.00	26.00	-	5.00	16	31.00	26.00	-	5.00	16	31.00	30.00	-	1.00	3
EXPENDITURES (\$1000's)	9,834	6,227	-	3,607	37	1,270	1,263	-	7	1	7,801	7,960	+	159	2

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. # PROJECTS REQ MULTI-AGNCY COORD LED/COCHAIR BY OP	4	4	+	0	0	4	4	+	0	0
2. # OF PLANS, STUDIES AND REPORTS PREPARED	3	3	+	0	0	3	3	+	0	0
3. # OF BOARDS/COMMITTEES/COUNCILS OP SERVES AS MMBER	8	8	+	0	0	8	8	+	0	0
4. # OF PUBLIC PRESENTATIONS ON SUSTAIN & CLIMATE	47	27	-	20	43	47	30	-	17	36
5. # OF CONSUL ON HRS 343 DOCS ENV ISSUES REQ BY VAR	4	4	+	0	0	4	4	+	0	0
6. % FEDCON APPS CONSISTNT W CZM ENFORCEABLE POLICIES	100	100	+	0	0	100	100	+	0	0
7. # OF GIS SOFTWARE LICENSES DISTRIBUTED	350	431	+	81	23	350	450	+	100	29
8. UTILIZATION OF STATE'S GEOSPATIAL DATA (MIL)	25	44	+	19	76	25	25	+	0	0
9. # OF WEB BASED AND OTHER TYPES OF INQUIRIES MADE	400	362	-	38	10	400	400	+	0	0
10. # OF PUBLIC TESTIMONIES RECEIVED AND PROCESSED	150	136	-	14	9	150	150	+	0	0
PART III: PROGRAM TARGET GROUP										
1. # OF FED, STATE AND COUNTY AGCY CONSUL ON HRS 343	25	24	-	1	4	25	25	+	0	0
2. # OF LANDOWNER/DEVELPR, ENVIRNMT, CIVIC STKHLDRS	15	16	+	1	7	15	15	+	0	0
3. # OF ENGMT WITH PRIVATE SECT AND NGO ON SUS & CLIM	93	140	+	47	51	93	93	+	0	0
4. # OF PERSONS AND ENT ON ELEC AND PAPER MAIL LIST	596	539	-	57	10	596	596	+	0	0
5. # OF ENGMT WITH FED/STATE/COUNTY ON SUSTAIN & CLIM	117	114	-	3	3	117	117	+	0	0
PART IV: PROGRAM ACTIVITY										
1. # SPECIAL PLANS/PLNGG REPORTS DEVELOPED/REVIEWED	2	2	+	0	0	2	2	+	0	0
2. # OF INITIATIVES ALIGN W/ THE HI 2050 SUSTAIN PLAN	32	33	+	1	3	32	32	+	0	0
3. # LU BOUNDARY AMDT PETITIONS, OTH LUC ITEMS REVW'D	10	10	+	0	0	10	10	+	0	0
4. # EA/EIS REVIEWD	120	128	+	8	7	120	120	+	0	0
5. # OF FEDERAL CONSISTENCY REVIEWS	50	28	-	22	44	50	30	-	20	40
6. # PERMITS/APPROVALS MONITORED FOR CONSIST W SMA	8	2	-	6	75	8	4	-	4	50
7. # OF NEW AND UPDATED DATA LAYERS IN STATE GEODATAB	60	66	+	6	10	60	60	+	0	0
8. # MAPPING, DATA AND SUPPORT REQUESTS COMPLETED	200	241	+	41	21	200	250	+	50	25
9. # OF TRANSIT-ORIENTED DEVELPMNT PROJECTS COORD	50	46	-	4	8	50	50	+	0	0
10. # OF DAYS OF HEARING HELD FOR EACH PETITION OR REQ	30	28	-	2	7	30	30	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 02
BED 144

PROGRAM TITLE: STATEWIDE PLANNING AND COORDINATION

PART I - EXPENDITURES AND POSITIONS

FY 23: Operating cost variance is due to no activity in both the Brownfields Cleanup Revolving Loan Fund (BCRLF) and Hawaii Air Noise and Safety Task Force. The BCRLF and Task Force has a ceiling of \$2 million each.

FY 23: Position count variance is due to the Office of Planning and Sustainable Development (OPSD) not being able to find suitable candidates and/or not able to offer a competitive wage for the applicant.

FY 24, 1st Quarter: Position count variance is due to OPSD not being able to fill some vacant positions due to the delay in posting some of the positions. OPSD has begun to recruit for the positions that are at a lower grade and are anticipated to be filled by year end.

PART II - MEASURES OF EFFECTIVENESS

Item 4. Following the recent transition with the change of Administration, there was a decrease in public presentations during the third and fourth quarters of FY 23. However, in the first quarter of FY 24, public presentations have rebounded. It is advisable to limit the number of public presentations to 30 per fiscal year for the foreseeable future, as this number is more manageable for a single employee.

Item 7. The positive variance is due to the large number of federal, county, and State agencies providing new and updated data layers and increased awareness of the State's geodatabase.

Item 8. The utilization of the State's geospatial data was measured in "total page views." The positive variance is attributed to sustained increased awareness and use of the State's geospatial open data portal over the last several years.

Item 9. The report reflects a 10% variance change due to the number rounding to 0 decimal places. The actual variance is 9.5%, which was not highlighted in red as the rest.

PART III - PROGRAM TARGET GROUPS

Item 3. As a result of the transition in the change of Administration, engagement from the private sector and non-government organizations increased during the third and fourth quarters of FY 23. These sectors were seeking stability and updates on OPSD's Sustainability Branch and its future in the State.

Item #4. The report reflects a 10% variance change due to the number rounding to 0 decimal places. The actual variance is 9.6%, which was not highlighted in red as the rest.

PART IV - PROGRAM ACTIVITIES

Item 5. The differences between planned and actual numbers are subject to variation because the Coastal Zone Management (CZM) federal consistency review is a regulatory function that does not have any control over the number of applicants submitting reviews. In addition, there has been a reduction in applications received due to economic constraints caused by the COVID-19 pandemic. Accordingly, the estimated number of federal consistency reviews for FY 24 has been reduced to 30.

Item 6. The difference between planned and actual numbers is subject to variation because the Special Management Area (SMA) permit review is a regulatory function that does not have control over the number of applicants submitting permit applications. Please note that the Office of Hawaiian Affairs is still in the planning process as to how to develop the Kakaako Makai area. In addition, there has been a significant reduction in applications within the Kakaako and Kalaeloa Makai areas received due to economic constraints caused by the COVID-19 pandemic and other factors. Accordingly, the number of planned SMA permits approved by OPSD for FY 24 is maintained up to four. OPSD is the lead agency of the Hawaii CZM Program, but not a regulatory agency in the CZM for SMA permitting.

Item 7. The large positive variance is due to a number of updates from not only the counties, but also from State agencies, such as the

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 02
BED 144

PROGRAM TITLE: STATEWIDE PLANNING AND COORDINATION

Department of Education and Department of Health. In addition, there were a large number of new layers that included flood hazard data, historical agricultural data, and layers resulting from the 2020 Decennial Census.

Item 8. The large negative variance is due to a change in recording the numbers tracked for FY 22. The estimated/planned number included routine phone and email inquiries from State agencies. These were no longer tracked in FY 22 due to a lack of time and staff resources. Going forward, the estimated/goal will be reduced to reflect the change in recording. Agency inquiries that resulted in service requests or technical support cases are tracked and counted. As agencies become more proficient and self-sufficient in the geographical information system (GIS), the number of service requests may correspondingly decrease over time.

PROGRAM TITLE: ECONOMIC PLANNING & RESEARCH
 PROGRAM-ID: BED-130
 PROGRAM STRUCTURE NO: 11010304

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0
EXPENDITURES (\$1000's)	2,779	2,537	-	242	9	495	683	+	188	38	5,619	4,926	-	693	12
TOTAL COSTS															
POSITIONS	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0
EXPENDITURES (\$1000's)	2,779	2,537	-	242	9	495	683	+	188	38	5,619	4,926	-	693	12
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24						
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%			
PART II: MEASURES OF EFFECTIVENESS															
1. PROG. OUTPUTS CITED IN MAJOR MEDIA (AVE.MONTHLY#)	10	8	-	2	20	10	8	-	2	20					
2. ACCURACY OF ECON FORECASTS (% ERROR)	5	4.8	-	0.2	4	5	5	+	0	0					
PART III: PROGRAM TARGET GROUP															
1. VISITS TO PROGRAM WEBSITE (AVE PER MONTH, THOUS.)	16.5	16.8	+	0.3	2	16.5	16.9	+	0.4	2					
PART IV: PROGRAM ACTIVITY															
1. DATA SERIES MAINTAINED ON-LINE (X 100)	60	60	+	0	0	60	61	+	1	2					
2. OTHER ECONOMIC AND STATISTICAL REPORTS ISSUED (#)	48	48	+	0	0	48	48	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 04
BED 130

PROGRAM TITLE: ECONOMIC PLANNING & RESEARCH

PART I - EXPENDITURES AND POSITIONS

Positions: Positions for FY 23 and FY 24, respectively, remain the same at 26.50 permanent positions and 5.00 exempt positions.

Expenditures: 1) \$3.814 million in Coronavirus State Fiscal Recovery Funds was awarded for FY 23; 2) a \$848 million federal grant for the Labor Research Program for FY 24; and 3) Tourism Research was appropriated \$3 million for tourism research for FY 24.

Actual expenditures were less than budgeted mainly due to position vacancies. Due to labor shortage in the State, it has been difficult to fill vacant positions; of which most of the vacant positions were federal-funded positions.

PART II - MEASURES OF EFFECTIVENESS

Item 1. The Honolulu Star Advertiser decided to terminate the coverage of daily passenger count in the paper after laying off a few reporters in the Business News Section.

PART III - PROGRAM TARGET GROUPS

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

PART IV - PROGRAM ACTIVITIES

There are no significant variances to report for program activities.

PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV
 PROGRAM-ID: BUF-101
 PROGRAM STRUCTURE NO: 11010305

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	51.00	44.00	- 7.00	14	52.00	45.00	- 7.00	13	52.00	52.00	+ 0.00	0
EXPENDITURES (\$1000's)	389,049	386,003	- 3,046	1	97,000	96,580	- 420	0	1,118,703	1,119,123	+ 420	0
TOTAL COSTS												
POSITIONS	51.00	44.00	- 7.00	14	52.00	45.00	- 7.00	13	52.00	52.00	+ 0.00	0
EXPENDITURES (\$1000's)	389,049	386,003	- 3,046	1	97,000	96,580	- 420	0	1,118,703	1,119,123	+ 420	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. % OF VENDOR PAYMENTS MADE WITHIN 30 DAYS	95	95	+ 0	0	95	95	+ 0	0
2. % OF PAYROLL RELATED HRMS TRANSACTION COMPLETED	100	100	+ 0	0	100	100	+ 0	0
3. % OF USER IT ISSUES-TIER 1 SPT WITHIN 1 WORKDAY-IT	100	95	- 5	5	100	100	+ 0	0
4. % OF LAN ISSUES-TIER 1 SPT WITHIN 1 WORK DAY-IT	100	95	- 5	5	100	100	+ 0	0
PART III: PROGRAM TARGET GROUP								
1. GOVERNOR AND EXECUTIVE AGENCIES	20	21	+ 1	5	21	21	+ 0	0
2. # OF DEPARTMENTAL DIVISIONS AND ATTACHED AGENCY	7	7	+ 0	0	7	7	+ 0	0
PART IV: PROGRAM ACTIVITY								
1. # OF CIP ALLOTMENT REQUESTS REVIEWED BY BPPM	0	0	+ 0	0	460	460	+ 0	0
2. # OF REFERRALS PROCESSED BY BPPM	265	555	+ 290	109	430	500	+ 70	16
3. # OF BILLS PASSED REVIEWED BY BPPM FOR GOV	265	274	+ 9	3	345	300	- 45	13
4. AVG # OF DELEGATED CLASSIFICATION ACTIONS	56	51	- 5	9	56	56	+ 0	0
5. # OF NON-ROUTINE HR CONSULTATIVE SERVICES	400	400	+ 0	0	400	400	+ 0	0
6. # OF POSITIONS PROVIDING HR SUPPORT	4	4	+ 0	0	4	4	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 05
BUF 101

PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to employee turnover and difficulties in recruiting qualified applicants.

The variance in expenditures is due to employee turnover, vacant positions, and lower-than-budgeted expenditures for attorney and witness fees.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

There are no significant variances.

PART IV - PROGRAM ACTIVITIES

Item 2. The variance is due to the large number of referrals needing to be resubmitted due to errors in the original submissions.

VARIANCE REPORT

PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE
 PROGRAM-ID: BUF-102
 PROGRAM STRUCTURE NO: 11010307

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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								
EXPENDITURES (\$1000's)	10,470	447	- 10,023	96								
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0								
EXPENDITURES (\$1000's)	10,470	447	- 10,023	96								
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART III: PROGRAM TARGET GROUP												
1. STATE EXECUTIVE BRANCH AGENCIES	20	21	+ 1	5	21	21	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 07
BUF 102

PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE

PART I - EXPENDITURES AND POSITIONS

The variance in expenditures is due to the ambiguity of the operating budget adjustment providing \$10,000,000 in general funds for repricing. Since the purpose of the funds were not clear, the department found it fiscally prudent to leave the funds unspent.

PART II - MEASURES OF EFFECTIVENESS

Measures of effectiveness are not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Program activities are not applicable for this Program ID.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO:

VACATION PAYOUT - STATEWIDE

BUF-103

11010308

VARIANCE REPORT

REPORT V61

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	12,842	10,285	- 2,557	20	2,425	304	- 2,121	87	7,275	9,396	+ 2,121	29
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)	12,842	10,285	- 2,557	20	2,425	304	- 2,121	87	7,275	9,396	+ 2,121	29

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 08
BUF 103

PROGRAM TITLE: VACATION PAYOUT - STATEWIDE

PART I - EXPENDITURES AND POSITIONS

The variance in expenditures is due to a significant number of the appointed cabinet members, their private secretaries, the staff of the Office of the Governor, and the staff of the Office of the Lieutenant Governor of the previous administration remaining in the employ of the State's Executive Branch after the change in administration in FY 23. The projections used to develop the vacation payouts assumed that payouts would be necessary for all of the aforementioned positions.

PART II - MEASURES OF EFFECTIVENESS

Measures of effectiveness are not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

Program target groups are not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Program activities are not applicable for this Program ID.

VARIANCE REPORT

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	22.00	15.00	-	7.00	32	22.00	16.00	-	6.00	27	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	4,367	3,181	-	1,186	27	1,551	623	-	928	60	6,381	6,335	-	46	1
TOTAL COSTS															
POSITIONS	22.00	15.00	-	7.00	32	22.00	16.00	-	6.00	27	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	4,367	3,181	-	1,186	27	1,551	623	-	928	60	6,381	6,335	-	46	1
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. % OF WORK PRODUCT ALIGNED W/5-YEAR STRATEGIC PLAN	95	95	+	0	0	95	95	+	0	0					
2. % OF COMMITTEES FILING FIN DISCLOSURE RPTS TIMELY	92	91	-	1	1	92	92	+	0	0					
3. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	83	86	+	3	4	83	86	+	3	4					
4. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	60	49	-	11	18	0	60	+	60	0					

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: VOTING RIGHTS AND ELECTIONS

11 01 04

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION
 PROGRAM-ID: AGS-871
 PROGRAM STRUCTURE NO: 11010401

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	5.00	4.00	-	1.00	20	5.00	4.00	-	1.00	20	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	1,634	658	-	976	60	173	157	-	16	9	1,490	1,444	-	46	3
TOTAL COSTS															
POSITIONS	5.00	4.00	-	1.00	20	5.00	4.00	-	1.00	20	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	1,634	658	-	976	60	173	157	-	16	9	1,490	1,444	-	46	3

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. % OF WORK PRODUCT ALIGNED WITH STRATEGIC PLAN	95	95	+	0	0	95	95	+	0	0
2. % OF COMM FILING FINANCIAL DISCLOSURE RPTS TIMELY	92	91	-	1	1	92	92	+	0	0
3. % OF ALL STAT REQ RPTS FILED BY COMM REVIEWED	100	100	+	0	0	100	100	+	0	0
4. NO. OF STRATEGIES/MECHANISMS TO EDUCATE COMM/RES	12	12	+	0	0	12	12	+	0	0
5. NO. OF ENFORCMT ACTION TAKEN TO ACHIEVE COMPLIANCE	150	400	+	250	167	50	50	+	0	0
6. NO. OF STRATEGIES/PRGMS EMPLOYD TO INCR TRANSPARCY	12	12	+	0	0	12	12	+	0	0
7. AMOUNT OF PUBLIC FINANCING PROVIDED	200000	71878	-	128122	64	20000	20000	+	0	0
PART III: PROGRAM TARGET GROUP										
1. CANDIDATE COMMITTEES	425	575	+	150	35	300	600	+	300	100
2. NON-CANDIDATE COMMITTEES	300	330	+	30	10	300	300	+	0	0
3. STATE OF HAWAII RESIDENTS	1460000	1460000	+	0	0	1460000	1460000	+	0	0
PART IV: PROGRAM ACTIVITY										
1. NO. OF STATUTORILY REQUIRED REPORTS REVIEWED	4500	5000	+	500	11	1500	1500	+	0	0
2. NO. OF COMMUNICATION OUTREACH TO COMM/RESIDENS	100000	100000	+	0	0	50000	50000	+	0	0
3. NO. OF EDUC/TRG/ASSIST PROV TO COMM/RESIDENTS	125000	125000	+	0	0	75000	75000	+	0	0
4. NO. OF ADVISORY OPINIONS RENDERED	2	0	-	2	100	3	3	+	0	0
5. NO. OF ENFORCEMENT ACTIONS TAKEN	160	400	+	240	150	50	50	+	0	0
6. NO. OF CANDIDATES WHO QUALIFD & REC PUBLIC FUNDING	30	15	-	15	50	5	5	+	0	0
7. NO. OF \$3 HAWAII INCOME TAX CHECK-OFFS	57000	30350	-	26650	47	65000	65000	+	0	0
8. INDENTIF &/OR EMPLOYMT OF STRATE TO INCR TRANSPNCY	12	12	+	0	0	12	12	+	0	0
9. NO. OF CAMPGN SPEND RELATED BILLS INTROD & PASSED	1	12	+	11	1100	1	1	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 04 01
AGS 871

PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION

PART I - EXPENDITURES AND POSITIONS

FY 23: The budgeted positions was five; however, the actual positions was four due to a vacancy in parts of the third and fourth quarter which was filled in June of the fourth quarter. Furthermore, the budgeted amount of expenditures for FY 23 was \$1,634,000; however, the actual expenditures was \$658,000. The variance is due to the vacancy in parts of Q3 and Q4 as well as the overestimation of the amount of public fund distributions from the trust fund. The number of public fund applicants and distribution amounts are unpredictable and can differ every year. Since FY 23 was an election year, it was important to have access to the trust fund since it was also a gubernatorial election year.

FY 24: The budgeted positions was five; however, the actual positions was 4 due to a vacancy in September of Q1 which will be filled in November of Q2.

PART II - MEASURES OF EFFECTIVENESS

Item 5 (FY 23): The number of enforcement actions taken to achieve compliance for FY 23 was estimated at 150; however, the actual number of enforcement actions taken was 400. The variance is due to the increased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 23 was an election year. Election years typically see an increased amount of campaign spending activity and violations.

Item 7 (FY 23): The amount of public financing provided for FY 23 was estimated at \$200,000; however, the actual amount of public financing provided was \$71,956.90. The variance is due to the overestimation of the public fund distributions. In FY 23, which was an election year, there were 15 public fund applicants. The number of public fund applicants and the distribution amounts are unpredictable and can differ every year.

PART III - PROGRAM TARGET GROUPS

Item 1 (FY 23): The number of candidate committees for FY 23 was estimated at 425; however, the actual number of candidate committees

registered with the Commission during FY 23 was 575. The variance is due to the underestimation of candidate committees that registered with the Commission. The number of candidates who decide to run in an election or decide to remain registered with the Commission is unpredictable and can differ every year. FY 23 was a reapportionment election year and a year with a high number of open seats resulting in an increased number of candidates running for office.

Item 1 (FY 24): The number of candidate committees for FY 24 is planned at 300; however, the number of candidate committees estimated to register or remain registered with the Commission during FY 24 is 600. The variance is due to FY 24 being an election year resulting in a higher number of candidates registering with the Commission.

Item 2 (FY 23): The number of noncandidate committees for FY 23 was estimated at 300; however, the actual number of noncandidate committees registered with the Commission during FY 23 was 330. The variance is due to the underestimation of noncandidate committees that registered with the Commission. The number of noncandidate committees that decide to register or remain registered with the Commission is unpredictable and can differ every year. FY 23 was an election year resulting in more campaign spending activity from noncandidate committees resulting in the high number of registrants.

PART IV - PROGRAM ACTIVITIES

Item 1 (FY 23): The number of statutorily required reports planned to be reviewed for FY 23 was 4,500; however, the actual number of statutorily required reports reviewed for FY 23 was 5,000. The variance is due to the increased number of reports filed by candidate and noncandidate committees since FY 23 was an election year.

Item 4 (FY 23): The number of advisory opinions estimated for FY 23 was two; however, the actual number of advisory opinions rendered was zero. The variance is due to the overestimation of advisory opinions being requested by the public which we have no control over.

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 04 01
AGS 871

PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION

Item 5 (FY 23): The number of enforcement actions taken for FY 23 was estimated at 160; however, the actual number of enforcement actions taken was 400. The variance is due to the increased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 23 was an election year. Election years typically see an increased amount of campaign spending activity and violations.

Item 6 (FY 23): The number of candidates who may qualify and receive public funding for FY 23 was estimated at 30; however, the actual number of candidates who qualified and received public funding was 15. The variance is due to the overestimation of candidates who applied and qualified for public funding. In FY 23, which was an election year, there were 15 public fund applicants. The number of public fund applicants and the distribution amounts are unpredictable and can differ every year.

Item 7 (FY 23): The number of \$3 Hawaii Income Tax Check-Offs for FY 22 was estimated at 57,000; however, the actual number of \$3 Hawaii Income Tax Check-Offs was 30,350. The variance is due to the overestimation of the number of \$3 Hawaii Income Tax Check-Offs.

Item 9 (FY 23): The number of campaign spending related bills that were introduced and passed for FY 23 was estimated at one; however, the actual number of bills passed was 12. The variance is due to the underestimation of bills passing during the legislative session. The increased passage of bills was due to the political environment as a result of recent corruption cases, the need for change, and the work of the Commission to Increase Standards of Conduct. The work of the 2023 Legislature and the Campaign Spending Commission also played a key part in guiding these bills through the legislative process.

PROGRAM TITLE: OFFICE OF ELECTIONS
 PROGRAM-ID: AGS-879
 PROGRAM STRUCTURE NO: 11010402

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	17.00	11.00	-	6.00	35	17.00	12.00	-	5.00	29	17.00	17.00	+	0.00	0
EXPENDITURES (\$1000's)	2,733	2,523	-	210	8	1,378	466	-	912	66	4,891	4,891	+	0	0
TOTAL COSTS															
POSITIONS	17.00	11.00	-	6.00	35	17.00	12.00	-	5.00	29	17.00	17.00	+	0.00	0
EXPENDITURES (\$1000's)	2,733	2,523	-	210	8	1,378	466	-	912	66	4,891	4,891	+	0	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	83	86	+	3	4	83	86	+	3	4					
2. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	60	49	-	11	18	0	60	+	60	0					
3. % OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS	100	100	+	0	0	0	100	+	100	0					
4. # COMPLAINTS & CHALLENGES TO ELECTION SYSTEM	0	0	+	0	0	0	0	+	0	0					
5. # COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD	100	100	+	0	0	100	100	+	0	0					
PART III: PROGRAM TARGET GROUP															
1. RESIDENTS ELIGIBLE TO VOTE (THOUSANDS)	895	1142	+	247	28	895	1142	+	247	28					
PART IV: PROGRAM ACTIVITY															
1. PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)	840	861	+	21	3	845	840	-	5	1					
2. PROVIDE VOTER EDUCATION SERVICES (000'S)	840	861	+	21	3	845	840	-	5	1					
3. PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)	12	12	+	0	0	12	12	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 04 02
AGS 879

PROGRAM TITLE: OFFICE OF ELECTIONS

PART I - EXPENDITURES AND POSITIONS

The variance in FY 23 positions was due to program vacancies related to a limited applicant pool of qualified candidates.

The variance in FY 24 positions is also due to a limited applicant pool and challenges in retaining staff. Currently the Office of Elections is requesting Governor's approval to fill several budgeted exempt positions.

The variance in expenditures for the first quarter of FY 24 is due to funds being encumbered in FY 23.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The variance in FY 24 is due to the number of turnouts from the 2022 General Election.

PART III - PROGRAM TARGET GROUPS

Item 1: Data was extracted from the Department of Business, Economic Development and Tourism's data of the eligible resident voting population in the 2022 Census.

PART IV - PROGRAM ACTIVITIES

There are no significant variances.

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	468.00	355.00	- 113.00	24	490.00	357.00	- 133.00	27	490.00	420.00	- 70.00	14
EXPENDITURES (\$1000's)	530,424	523,278	- 7,146	1	137,925	133,130	- 4,795	3	535,392	535,272	- 120	0
TOTAL COSTS												
POSITIONS	468.00	355.00	- 113.00	24	490.00	357.00	- 133.00	27	490.00	420.00	- 70.00	14
EXPENDITURES (\$1000's)	530,424	523,278	- 7,146	1	137,925	133,130	- 4,795	3	535,392	535,272	- 120	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS	1.5	5.36	+ 3.86	257	2.5	3.5	+ 1	40				
2. AV # OF YRS BETWEEN AUDITS	6	6	+ 0	0	6	6	+ 0	0				
3. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY	5	5	+ 0	0	5	5	+ 0	0				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: FISCAL MANAGEMENT

11 02

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: REVENUE COLLECTION

11 02 01

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: COMPLIANCE
 PROGRAM-ID: TAX-100
 PROGRAM STRUCTURE NO: 11020101

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	182.00	133.00	- 49.00	27	145.00	98.00	- 47.00	32	145.00	116.00	- 29.00	20
EXPENDITURES (\$1000's)	11,278	9,387	- 1,891	17	2,061	1,927	- 134	7	7,634	7,634	+ 0	0
TOTAL COSTS												
POSITIONS	182.00	133.00	- 49.00	27	145.00	98.00	- 47.00	32	145.00	116.00	- 29.00	20
EXPENDITURES (\$1000's)	11,278	9,387	- 1,891	17	2,061	1,927	- 134	7	7,634	7,634	+ 0	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. % OF RETURNS AUDITED AS % OF RETURNS FILED	2.8	1.8	- 1	36	2.8	1.7	- 1.1	39				
2. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS	58	91	+ 33	57	58	91	+ 33	57				
3. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING	3.1	1.9	- 1.2	39	NO DATA	NO DATA	+ 0	0				
PART III: PROGRAM TARGET GROUP												
1. NO. OF ACTIVE BUSINESS LICENSES DURING FISCAL YEAR	350000	475977	+ 125977	36	350000	470000	+ 120000	34				
2. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY	552	602.7	+ 50.7	9	NO DATA	NO DATA	+ 0	0				
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF RETURNS AUDITED	28000	20641	- 7359	26	28000	20600	- 7400	26				
2. NUMBER OF ASSESSMENTS MADE	23000	18761	- 4239	18	23000	18700	- 4300	19				
3. TOTAL AMOUNT OF COLLECTION MADE WITH ASSESSMENTS	73	59	- 14	19	73	59	- 14	19				
4. AMOUNT OF DELINQUENT TAXES COLLECTED	231	187	- 44	19	NO DATA	NO DATA	+ 0	0				
5. NUMBER OF TAX LIENS FILED	3200	12058	+ 8858	277	NO DATA	NO DATA	+ 0	0				
6. NUMBER OF LEVIES PROCESSED	18000	38712	+ 20712	115	NO DATA	NO DATA	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 01 01
TAX 100

PROGRAM TITLE: COMPLIANCE

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. All these factors have led to TAX's inability to improve its vacancy rate over the past year.

Expenditures: The variance in FY 23 was due to vacancies; please see above. In FY 23, TAX103 was a part of TAX100 until TAX103 separated into its own program in FY 24.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For FY 23 and FY 24, decrease is due to increased complexity of audits and continuing staffing challenges. However, the decrease in the number of audited returns increased the dollars assessed.

Item 2: For FY 23 and FY 24, increase is attributed to the utilization of the tax system data matching in audit selection processing.

Item 3: For FY 23, the modest gain in the reduction of outstanding delinquent taxes can be attributed to increased collection efforts performed by additional staffing obtained through the filling of vacancies.

PART III - PROGRAM TARGET GROUPS

Item 1: Totals updated for current activity. Prior number was based on estimates made during the COVID-19 period.

PART IV - PROGRAM ACTIVITIES

Items 1 and 2: For FY 23 and FY 24, decrease is due to increased complexity of audits and increased vacancy rate. Despite the decrease in audited returns, the dollars assessed increased.

Item 3: Estimates of FY 23 was based on high actual collections for FY 20, an exceptional year (356% of planned). Although the actual FY 23 collections is less than planned, it increased from FY 22.

Item 4: FY 23 amount of delinquent taxes collected was lower than planned due to staffing shortages and onboarding new collectors.

Item 5: The increase in the number of tax liens filed is attributed to the utilization of the tax system to streamline the lien filing process and the effective training of staff.

Item 6: The increase in the number of levies processed is attributed to the utilization of the tax system to streamline the levies filing process and the effective training of staff.

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 01 02
TAX 103

PROGRAM TITLE: TAX COLLECTION SERVICES OFFICE

PART I - EXPENDITURES AND POSITIONS

This is a new program ID established by Act 164, SLH 2023; as such, no positions and expenditures data for FY 23 are available for this program. TAX103 was originally part of TAX100 until its official separation starting in FY 24.

PART II - MEASURES OF EFFECTIVENESS

This is a new program ID established by Act 164, SLH 2023; as such, no measures of effectiveness data for FY 23 are available for this program. TAX103 was originally part of TAX100 until its official separation starting in FY 24.

PART III - PROGRAM TARGET GROUPS

This is a new program ID established by Act 164, SLH 2023; as such, no program target group data for FY 23 is available for this program. TAX103 was originally part of TAX100 until its official separation starting in FY 24.

Item 1: We anticipate higher delinquent taxes outstanding due to the slowing of the economy affecting the State including the impact of the 2023 wildfires.

PART IV - PROGRAM ACTIVITIES

This is a new program ID established by Act 164, SLH 2023; as such, no program activities data for FY 23 are available for this program. TAX103 was originally part of TAX100 until its official separation starting in FY 24.

Item 1: Delinquent taxes collected is expected to decrease due to the slowing of the economy affecting the State including the impact of the 2023 wildfires and key staff members expected to retire in coming months.

PROGRAM TITLE: TAX SERVICES AND PROCESSING
 PROGRAM-ID: TAX-105
 PROGRAM STRUCTURE NO: 11020103

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	136.00	104.00	- 32.00	24	133.00	100.00	- 33.00	25	133.00	108.00	- 25.00	19
EXPENDITURES (\$1000's)	6,478	5,052	- 1,426	22	1,426	1,280	- 146	10	5,337	5,337	+ 0	0
TOTAL COSTS												
POSITIONS	136.00	104.00	- 32.00	24	133.00	100.00	- 33.00	25	133.00	108.00	- 25.00	19
EXPENDITURES (\$1000's)	6,478	5,052	- 1,426	22	1,426	1,280	- 146	10	5,337	5,337	+ 0	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. AVE BUSINESS DAYS TO DEPOSIT CHECKS FROM TAXPAYERS	7	7	+ 0	0	7	7	+ 0	0
2. % NON-WORKLISTED REFUNDS COMPLETED IN 45 BUS DAYS	90	92	+ 2	2	90	90	+ 0	0
3. AVERAGE CALL ANSWER RATE	90	63	- 27	30	90	75	- 15	17
4. AVE CAL DAYS TO RESPOND TO PAPR/ELEC CORRESPONDNCE	10	10	+ 0	0	10	15	+ 5	50
5. % INC/DEC ELECTRONIC FILINGS OVER PRIOR FISCAL YR	10	3	- 7	70	10	3	- 7	70
PART III: PROGRAM TARGET GROUP								
1. NUMBER OF TAXPAYERS FILING SELECTED KEY RETURNS	1100000	1081558	- 18442	2	1100000	1100000	+ 0	0
2. NUMBER OF CALLERS REQUESTING PERSONAL ASSISTANCE	125000	NO DATA	- 125000	100	125000	NO DATA	- 125000	100
3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED	30000	NO DATA	- 30000	100	30000	NO DATA	- 30000	100
PART IV: PROGRAM ACTIVITY								
1. NUMBER OF TAX RETURNS FILED	1000000	1161588	+ 161588	16	1000000	1000000	+ 0	0
2. NO. TELEPHONE CALLS SERVICED BY CUSTOMER SVC REP	125000	101491	- 23509	19	125000	125000	+ 0	0
3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED	30000	52962	+ 22962	77	30000	50000	+ 20000	67

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 01 03
TAX 105

PROGRAM TITLE: TAX SERVICES AND PROCESSING

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. All these factors have led to TAX's inability to improve its vacancy rate over the past year.

Expenditures: The variance in FY 23 was due to vacancies; please see above. The variance in the first quarter of FY 24 was due to a combination of an over allotment in the first quarter and receiving invoices anticipated to be received in the first quarter in the second quarter instead.

Item 3: Correspondence has increased due to the event on Maui, Constitutional Refund tracer requests, as well as general questions.

PART II - MEASURES OF EFFECTIVENESS

Item 3: For FY 23 and FY 24, call answer rates declined due to staffing challenges.

Item 5: For FY 23 and FY 24, e-filings lessened compared to large increases in prior years. No additional e-filing mandates imposed for this fiscal year.

PART III - PROGRAM TARGET GROUPS

Item 2: No data as this is a duplicate entry of Part IV, Item 2 (to be deleted).

Item 3: No data as this is a duplicate entry of Part IV, Item 3 (to be deleted).

PART IV - PROGRAM ACTIVITIES

Item 1: Returns filed are nearly consistent for the two fiscal years.

Item 2: Calls being answered have declined due to staffing challenges.

PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTION
 PROGRAM-ID: TAX-107
 PROGRAM STRUCTURE NO: 11020104

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	79.00	74.00	- 5.00	6	87.00	77.00	- 10.00	11	87.00	86.00	- 1.00	1
EXPENDITURES (\$1000's)	12,782	9,145	- 3,637	28	6,114	2,343	- 3,771	62	19,585	19,585	+ 0	0
TOTAL COSTS												
POSITIONS	79.00	74.00	- 5.00	6	87.00	77.00	- 10.00	11	87.00	86.00	- 1.00	1
EXPENDITURES (\$1000's)	12,782	9,145	- 3,637	28	6,114	2,343	- 3,771	62	19,585	19,585	+ 0	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. MEDIAN # OF DAYS FROM DATE OF VACANCY TO FILL DATE	365	365	+ 0	0	365	365	+ 0	0				
PART III: PROGRAM TARGET GROUP												
1. # OF TAX PROGRAMS	3	3	+ 0	0	3	4	+ 1	33				
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF TAX LAW CHANGES	15	8	- 7	47	15	12	- 3	20				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 01 04
TAX 107

PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTION

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. All these factors have led to TAX's inability to improve its vacancy rate over the past year.

Expenditures: The variance in FY 23 was due to vacancies; please see above. The variance in the first quarter of FY 24 was due to a combination of an over allotment in the first quarter and receiving invoices anticipated to be received in the first quarter in the second quarter instead.

PART II - MEASURES OF EFFECTIVENESS

No significant variances to report.

PART III - PROGRAM TARGET GROUPS

In FY 24, the number of tax programs increase from three to four due to the establishment of a new Program ID TAX103.

PART IV - PROGRAM ACTIVITIES

Tax Law Changes:

There were only eight actual tax law changes in FY 23, the first year of a new Governor's administration.

For FY 24's estimation of 12 tax law changes, we expect more tax law changes to be passed than last year. We anticipate most of the Legislature's attention will focus on the Maui wildfire recovery, and other economic relief efforts that may affect different tax credits and other tax expenditures.

VARIANCE REPORT

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	47.00	25.00	-	22.00	47	54.00	26.00	-	28.00	52	54.00	54.00	+	0.00	0
EXPENDITURES (\$1000's)	5,292	3,592	-	1,700	32	807	647	-	160	20	5,361	4,963	-	398	7
TOTAL COSTS															
POSITIONS	47.00	25.00	-	22.00	47	54.00	26.00	-	28.00	52	54.00	54.00	+	0.00	0
EXPENDITURES (\$1000's)	5,292	3,592	-	1,700	32	807	647	-	160	20	5,361	4,963	-	398	7
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24						
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY		5	5	+	0	0	5	5	+	0	0				
2. AV # OF YEARS BETWEEN AUDITS		6	6	+	0	0	6	6	+	0	0				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: FISCAL PROCEDURES AND CONTROL

11 02 02

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: ACCOUNTING SYSTEM DEVELOPMENT & MAINTENANCE
 PROGRAM-ID: AGS-101
 PROGRAM STRUCTURE NO: 11020201

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	9.00	3.00	-	6.00	67	16.00	4.00	-	12.00	75	16.00	16.00	+	0.00	0
EXPENDITURES (\$1000's)	1,648	403	-	1,245	76	271	119	-	152	56	2,113	2,085	-	28	1
TOTAL COSTS															
POSITIONS	9.00	3.00	-	6.00	67	16.00	4.00	-	12.00	75	16.00	16.00	+	0.00	0
EXPENDITURES (\$1000's)	1,648	403	-	1,245	76	271	119	-	152	56	2,113	2,085	-	28	1
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. % PROJECTS COMPL FOR NEW SYSTEMS/ENHANCE-GOAL 75%	75	75	+	0	0	75	75	+	0	0					
2. % PROJECTS COMPL FOR ACCTG MANUALS/FORMS-GOAL 80%	80	80	+	0	0	80	80	+	0	0					
PART III: PROGRAM TARGET GROUP															
1. NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING	30	30	+	0	0	30	30	+	0	0					
2. NO. REQUESTS NEW/CHANGES TO ACCOUNTNG MANUALS/FORM	8	8	+	0	0	8	8	+	0	0					
PART IV: PROGRAM ACTIVITY															
1. NO. OF HOURS - DEV OF NEW SYTEMS/MODIFY EXISTING	9152	8462	-	690	8	9152	9152	+	0	0					
2. NO. OF HOURS - MAINT/MGMT ACCOUNTING MANUALS/FORMS	360	295	-	65	18	360	360	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 02 01
AGS 101

PROGRAM TITLE: ACCOUNTING SYSTEM DEVELOPMENT & MAINTENANCE

PART I - EXPENDITURES AND POSITIONS

The position variances for FY 23 and the first quarter of FY 24 are due to six vacant positions and the inability to fill. All positions are in recruitment and expected to be filled soon.

The expenditure variances for FY 23 are the result of the vacant positions. Some variance may be partially due to the Administration's annual set-a-side general fund restrictions.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

There are no significant variances.

PART IV - PROGRAM ACTIVITIES

Item 2: The variance in FY 23 is due to vacant positions.

PROGRAM TITLE: EXPENDITURE EXAMINATION
 PROGRAM-ID: AGS-102
 PROGRAM STRUCTURE NO: 11020202

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	18.00	10.00	-	8.00	44	18.00	10.00	-	8.00	44	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	1,545	1,360	-	185	12	194	169	-	25	13	1,397	1,263	-	134	10
TOTAL COSTS															
POSITIONS	18.00	10.00	-	8.00	44	18.00	10.00	-	8.00	44	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	1,545	1,360	-	185	12	194	169	-	25	13	1,397	1,263	-	134	10
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY	5	5	+	0	0	5	5	+	0	0	5	5	+	0	0
2. % OF LATE PAYMENTS-GOAL 5% STATEWIDE	8	6	-	2	25	6	6	+	0	0	6	6	+	0	0
3. % OF PAYMT VOUCHER PROCESSED W/ NO ERRORS-GOAL 90%	99	97	-	2	2	99	99	+	0	0	99	99	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NO. OF PAYMENT VOUCHERS PROCESSED (IN THOUSANDS)	77	71	-	6	8	70	70	+	0	0	70	70	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF CONTRACTS EXAMINED	1300	1000	-	300	23	1000	1000	+	0	0	1000	1000	+	0	0
2. NO. OF PAYCHECKS ISSUED (IN THOUSANDS)	75	75	+	0	0	75	75	+	0	0	75	75	+	0	0
3. NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)	450	769	+	319	71	392	400	+	8	2	392	400	+	8	2
4. NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS)	3800	3000	-	800	21	3000	3000	+	0	0	3000	3000	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 02 02
AGS 102

PROGRAM TITLE: EXPENDITURE EXAMINATION

PART I - EXPENDITURES AND POSITIONS

For FY 23, the variance in position counts is the result of eight vacancies as a result of unsuccessful recruitment efforts due to applicants declining interviews, showing for them, or interviewed applicants hired at another employer before an offer is made. All vacant positions are in the process of recruitment and are expected to be filled in the near future.

The variance in expenditures is the result of eight vacant positions at the end of FY 23.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The percentage of late payments decreased due to a decrease in the number of vouchers processed.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in this category.

PART IV - PROGRAM ACTIVITIES

Item 1: The number of contracts examined decreased due to less services rendered by the State.

Item 3: The number of checks increased due the State Constitutional tax refunds.

Item 4: The decrease in number of electronic payments is due to a decrease in unemployment insurance direct deposits for new applicants.

PROGRAM TITLE: RECORDING AND REPORTING
 PROGRAM-ID: AGS-103
 PROGRAM STRUCTURE NO: 11020203

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	13.00	8.00	-	5.00	38	13.00	8.00	-	5.00	38	13.00	13.00	+	0.00	0
EXPENDITURES (\$1000's)	1,158	1,172	+	14	1	191	206	+	15	8	1,009	874	-	135	13
TOTAL COSTS															
POSITIONS	13.00	8.00	-	5.00	38	13.00	8.00	-	5.00	38	13.00	13.00	+	0.00	0
EXPENDITURES (\$1000's)	1,158	1,172	+	14	1	191	206	+	15	8	1,009	874	-	135	13
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV TIME TO ISSUANCE OF CAFR-GOAL 6 MONTHS	6	6	+	0	0	6	6	+	0	0	6	6	+	0	0
2. AV TIME TO ISSUANCE OF QTRLY FIN RPTS-GOAL 4 WEEKS	4	4	+	0	0	4	4	+	0	0	4	4	+	0	0
3. AV TIME TO POST ALLOTMENT DOCUMENTS-GOAL 4 WK DAYS	4	4	+	0	0	4	4	+	0	0	4	4	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NO. OF DEPTS/AGENCIES RECEIVING FINANCIAL REPORTS	36	36	+	0	0	36	36	+	0	0	36	36	+	0	0
2. NO. OF FINANCIAL REPORTS DISTRIBUTED TO DEPTS	11	11	+	0	0	11	11	+	0	0	11	11	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF ALLOTMENT DOCUMENTS PROCESSED	5000	5240	+	240	5	5000	5000	+	0	0	5000	5000	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 02 03
AGS 103

PROGRAM TITLE: RECORDING AND REPORTING

PART I - EXPENDITURES AND POSITIONS

The position variance for FY 23 is due to two positions being vacant since August 2021, two positions being vacant since May 2022, and one additional position vacated March 2023. We have not been able to find the right applicants and have had trouble getting applicants to show up for interviews. The position variance for the first quarter of FY 24 is due to one of the August 2021 positions still vacant, the same two 2022 positions, and two additional positions recently vacated. Recruitment is in progress for all five positions.

There is no significant variance in FY 23 expenditures. The variance in estimated expenditures for the nine months ending June 30, 2024, is mostly due to restriction.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances in this category.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in this category.

PART IV - PROGRAM ACTIVITIES

There are no significant variances in this category.

PROGRAM TITLE: INTERNAL POST AUDIT
 PROGRAM-ID: AGS-104
 PROGRAM STRUCTURE NO: 11020204

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	7.00	4.00	-	3.00	43	7.00	4.00	-	3.00	43	7.00	7.00	+	0.00	0
EXPENDITURES (\$1000's)	941	657	-	284	30	151	153	+	2	1	842	741	-	101	12
TOTAL COSTS															
POSITIONS	7.00	4.00	-	3.00	43	7.00	4.00	-	3.00	43	7.00	7.00	+	0.00	0
EXPENDITURES (\$1000's)	941	657	-	284	30	151	153	+	2	1	842	741	-	101	12
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. NO. OF STATUTORY AUDITS COMP AS % OF TOTAL PLANNED	100	100	+	0	0	100	100	+	0	0	100	100	+	0	0
2. NO. FIN AUDIT RPTS REV AS % TOTAL BY OFFICE OF AUD	100	100	+	0	0	100	100	+	0	0	100	100	+	0	0
3. AV NUMBER OF YEARS BETWEEN AUDITS	6	6	+	0	0	6	6	+	0	0	6	6	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NUMBER OF STATUTORY REQUIRED AUDITS	280	28	-	252	90	280	28	-	252	90	280	28	-	252	90
2. NO. OF EXEC DEPTS SUB TO COMPTROLLER ACCT POLICIES	18	18	+	0	0	18	18	+	0	0	18	18	+	0	0
3. NO. OF FINANCIAL AUDITS PLANNED BY OFF OF AUDITOR	11	20	+	9	82	11	20	+	9	82	11	20	+	9	82
PART IV: PROGRAM ACTIVITY															
1. MONITOR IC & ACCTG SYS THROUGH STATUTORY REQ AUDIT	18	18	+	0	0	18	18	+	0	0	18	18	+	0	0
2. MONITOR IC BY REV OFFICE OF AUDITOR FIN AUDIT RPTS	11	20	+	9	82	11	20	+	9	82	11	20	+	9	82

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 02 04
AGS 104

PROGRAM TITLE: INTERNAL POST AUDIT

PART I - EXPENDITURES AND POSITIONS

There are three vacant positions for FY 24. Two vacant positions were carried over from FY 23 and one vacant position occurred recently. The Internal Vacancy Announcement (IVA) was published. We are waiting for the qualified list of applicants to fill the positions. The plan is to fill the positions by the end of FY 24.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

Item 1: Number of Statutory Audits Required: There is a typographical error in the number of statutory audits required. Instead of 280 audits, the number should be 28.

Item 2: No. of Financial Audits Planned by Office of Auditor: The number planned by Office of the Auditor increased from 11 to 20. The Office of the Auditor now contracts 20 financial audits with Certified Public Accountant (CPA) firms which is an increase of nine from the planned 11.

PART IV - PROGRAM ACTIVITIES

Item 2: Monitor Internal Control by Reviewing Office of the Auditor Financial Audit Reports: We reviewed 20 financial audit reports by CPA firms contracted by the Office of the Auditor. This is an increase of 82% over the planned review of 11. Going forward, we plan to review 20 financial audit reports since this is the number of audits contracted by the Office of the Auditor.

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	494,594	496,102	+	1,508	0	126,837	126,559	-	278	0	495,319	495,597	+	278	0
TOTAL COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	494,594	496,102	+	1,508	0	126,837	126,559	-	278	0	495,319	495,597	+	278	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANN RATE OF RETURN ON STATE TREASURY INVSTMTS		1.5	5.36	+	3.86	257	2.5	3.5	+	1	40				
2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS		10	47	+	37	370	20	37	+	17	85				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: FINANCIAL ADMINISTRATION

11 02 03

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: FINANCIAL ADMINISTRATION
 PROGRAM-ID: BUF-115
 PROGRAM STRUCTURE NO: 11020301

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	14,265	16,540	+	2,275	16	5,018	4,740	-	278	6	12,310	12,588	+	278	2
TOTAL COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	14,265	16,540	+	2,275	16	5,018	4,740	-	278	6	12,310	12,588	+	278	2
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANN RATE OF RETURN ON STATE TREASURY INVSTMTS	1.5	5.36	+	3.86	257	2.5	3.50	+	1	40					
2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS	10	47	+	37	370	20	37	+	17	85					
3. % INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED	10	-6	-	16	160	10	3	-	7	70					
4. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED	1	11	+	10	1000	1	5	+	4	400					
5. % INC IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS	5	7	+	2	40	5	8	+	3	60					
PART III: PROGRAM TARGET GROUP															
1. STATE DEPARTMENTS	20	20	+	0	0	21	20	-	1	5					
2. STATE INVESTMENT ACCOUNTS	8	10	+	2	25	10	11	+	1	10					
3. STATE FUND INVESTMENTS (\$ MILLIONS)	6800	11501	+	4701	69	9000	10926	+	1926	21					
4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS	14	13	-	1	7	13	14	+	1	8					
5. UNCLAIMED PROPERTY HOLDERS	19000	23281	+	4281	23	21000	23500	+	2500	12					
6. OWNERS OF UNCLAIMED PROPERTY	1600000	2184948	+	584948	37	2100000	2200000	+	100000	5					
PART IV: PROGRAM ACTIVITY															
1. NO. OF STATE BOND ISSUES UNDERTAKEN	10	7	-	3	30	10	9	-	1	10					
2. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)	7800	12780	+	4980	64	9500	12141	+	2641	28					
3. NO. OF STATE AGENCY ACCOUNTS SERVICED	365	388	+	23	6	380	389	+	9	2					
4. NO. OF UNCLAIMED PROPERTY CLAIMS PAID	15000	14248	-	752	5	15000	14800	-	200	1					
5. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID (000'S)	11000	14000	+	3000	27	15000	15000	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 03 01
BUF 115

PROGRAM TITLE: FINANCIAL ADMINISTRATION

PART I - EXPENDITURES AND POSITIONS

The variance in filled permanent positions is due to employee turnover.

The variance in expenditures is primarily due to the unbudgeted trust fund ceiling increase for the Unclaimed Property (UP) Program. This was needed to ensure timely payments of claims to the owners of abandoned property because the appropriation balance was not sufficient to cover both current and anticipated claims for the fiscal year. Employee turnover also contributed to the variance.

PART II - MEASURES OF EFFECTIVENESS

Item 1: Investment yields result from current market conditions, which cannot be predicted. The planned is an estimate from two years ago and both the pandemic and Federal Open Market Committee response to inflation significantly affected the economy and markets.

Item 2: The variance is primarily due to certain transactions not being recorded in the Financial Accounting and Management Information System. The agencies involved continue to work on resolving this issue.

Item 3: The variance is due to a decrease in the number of holder reports filed.

Item 4: The variance due to increased industry awareness and holder compliance.

Item 5: The variance is due to an increase in claims filed by owners. The UP Program has no direct control over the number of claims submitted on an annual basis.

PART III - PROGRAM TARGET GROUPS

Item 2: The planned figure is an estimate from over two years ago. The State added two new investment brokers in 2020.

Item 3: The variance is primarily due to a large influx of federal pandemic relief funds. Additionally, the planned figure is an estimate from over two years ago.

Item 5: The variance is the result of increased industry awareness and holder compliance.

Item 6: The variance is due to an increase in properties reported by holders and an increase in holder compliance.

PART IV - PROGRAM ACTIVITIES

Item 1: The variance is due to housing project delays (e.g., issues getting building permits, zoning approvals, etc.) reducing the amount of housing bonds needed during the fiscal year. The planned figure includes projections of the Hawaii Housing Finance and Development Corporation's need for housing bonds that assumes the upcoming housing projects will follow set timelines.

Item 2: The variance is primarily due to a large influx of federal pandemic relief funds, tax collection increases due to the tourism industry's rebound, and the significant increase in investment yields. Additionally, the planned figure is an estimate from two years ago.

Items 4-5. The variances are due to an increase in claims filed by owners. The UP Program has no direct control over the number of claims submitted on an annual basis.

STATE OF HAWAII

VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

DEBT SERVICE PAYMENTS - STATE

12/5/23

PROGRAM-ID:

BUF-721

PROGRAM STRUCTURE NO:

11020303

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	480,329	479,562	- 767	0	121,819	121,819	+ 0	0	483,009	483,009	+ 0	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)	480,329	479,562	- 767	0	121,819	121,819	+ 0	0	483,009	483,009	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 03 03
BUF 721

PROGRAM TITLE: DEBT SERVICE PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

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 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	1,385.78	1,099.78	- 286.00	21	1,432.28	1,100.28	- 332.00	23	1,432.28	1,430.28	- 2.00	0
EXPENDITURES (\$1000's)	1,764,730	1,684,785	- 79,945	5	440,543	406,114	- 34,429	8	1,361,200	1,382,952	+ 21,752	2
TOTAL COSTS												
POSITIONS	1,385.78	1,099.78	- 286.00	21	1,432.28	1,100.28	- 332.00	23	1,432.28	1,430.28	- 2.00	0
EXPENDITURES (\$1000's)	1,764,730	1,684,785	- 79,945	5	440,543	406,114	- 34,429	8	1,361,200	1,382,952	+ 21,752	2

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. NO. OF APPROVED RECORDS RETENTION SCHEDULES	5430	5524	+ 94	2	5440	5534	+ 94	2
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100	122	+ 22	22	100	100	+ 0	0
3. PERCENTAGE UTILIZATION OF PARKING SPACES	105	100	- 5	5	105	100	- 5	5
4. COST SAVINGS OF HI ELECT PROC AWARDS (1000)	2000	4365	+ 2365	118	2000	4500	+ 2500	125
5. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ	15	16	+ 1	7	15	15	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: GENERAL SERVICES

11 03

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: LEGAL SERVICES
 PROGRAM-ID: ATG-100
 PROGRAM STRUCTURE NO: 110301

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	470.78	378.78	- 92.00	20	480.28	379.28	- 101.00	21	480.28	480.28	+ 0.00	0
EXPENDITURES (\$1000's)	81,054	52,846	- 28,208	35	21,972	12,317	- 9,655	44	65,917	75,572	+ 9,655	15
TOTAL COSTS												
POSITIONS	470.78	378.78	- 92.00	20	480.28	379.28	- 101.00	21	480.28	480.28	+ 0.00	0
EXPENDITURES (\$1000's)	81,054	52,846	- 28,208	35	21,972	12,317	- 9,655	44	65,917	75,572	+ 9,655	15
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. # OF CASES SETTLED, TRIED OR DECIDED	15000	29273	+ 14273	95	15000	31897	+ 16897	113				
2. # OF INVESTIGATIONS COMPLETED	6000	5086	- 914	15	6000	3744	- 2256	38				
3. # LEGAL OPINIONS & ADVICE ISSUED	48000	45779	- 2221	5	48000	49652	+ 1652	3				
4. #CONTRACTS, RULES REVIEWED AND/OR APPROVED	6500	4891	- 1609	25	6500	5367	- 1133	17				
5. # OF LEGISLATIVE BILLS REVIEWED	8600	7149	- 1451	17	8600	9859	+ 1259	15				
6. \$ AMOUNT OF JUDGMENTS COLLECTED FOR THE STATE	40	41	+ 1	3	40	42	+ 2	5				
7. CIV RECOVERIES DIV EFF RATNG:COLL OVER EXPENSE (%)	12	19	+ 7	58	12	18	+ 6	50				
PART III: PROGRAM TARGET GROUP												
1. EMPLOYEES AND OFFICERS OF STATE GOVERNMENT	73000	73000	+ 0	0	7300	7300	+ 0	0				
2. PEOPLE OF HAWAII (MILLIONS)	1.3	1.4	+ 0.1	8	1.3	1.4	+ 0.1	8				
PART IV: PROGRAM ACTIVITY												
1. # HOURS-PREP/APPR FOR ADMIN HRG, PUB MTG, CT APP	60000	38161	- 21839	36	60000	60000	+ 0	0				
2. # HOURS - LEGAL RESEARCH, FACT GATHERING/DISCOVERY	70000	70345	+ 345	0	70000	70000	+ 0	0				
3. # HOURS-LEGAL OPINIONS, ADVICE ISSUED	31000	22060	- 8940	29	31000	31000	+ 0	0				
4. # HOURS-REVIEW, APPROVAL OF RULES	16000	16306	+ 306	2	16000	16000	+ 0	0				
5. # HOURS-MATTERS RELATING TO CONTRACTS	12000	5774	- 6226	52	12000	12000	+ 0	0				
6. # HOURS-MATTERS RELATING TO LEGISLATION	12000	8006	- 3994	33	12000	12000	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 01
ATG 100

PROGRAM TITLE: LEGAL SERVICES

PART I - EXPENDITURES AND POSITIONS

FY 23 vacancies were due to a combination of positions filled by 89-day hires, the addition of new positions created but not yet filled, and a shortage of qualified applicants for civil service positions.

FY 24 first quarter: The total position variance was due to a combination of vacant positions filled by temporary appointments and/or 89-day hires (which are considered vacant for reporting purposes), and the pending establishment and/or recruitment of new positions not yet filled.

FY 23 and FY 24 expenditures variance are due to anticipated grant funds that were/are not received. The receipt of grant funding is generally delayed due to the difference of schedules between the State vs federal fiscal year.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variances in both FY 23 and FY 24 are attributable to the restarting of the court system and other quasi-judicial proceedings, like administrative hearings, coming out of the COVID-19 pandemic. The COVID-19 pandemic created a significant backlog of cases; those cases are now being adjudicated.

Item 2: The variance for FY 23 is due to a difference in the actual number of cases being completed versus planned. Investigations are initiated based on request or referral and may not necessarily be completed in the same fiscal year in which it was initiated. For FY 24, the expected decrease in investigations completed is due to the transfer of Department of the Attorney General (AG) Investigator positions and the duties and responsibilities of criminal investigations from AG to the Department of Law Enforcement effective January 1, 2024.

Item 4: The variances for both FY 23 and FY 24, are due to a decrease in the number of contracts and rules reviewed and approved relating to the COVID-19 public health emergency. The COVID-19 pandemic resulted in a significant increase in pandemic related contracts and rules

that ended with the official ending of the public health emergency. For FY 24, there is an estimated increase from FY 23 due in part to the Maui wildfire situation.

Item 5: The variance for FY 23 is attributable to a decrease in the amount of both COVID-19 pandemic related bills, as well as a decrease in the amount of carry-over bills from previous sessions impacted by COVID-19. For FY 24, the number of legislative bills is expected to increase due to Maui wildfire situation and other anticipated legislation. AG considers the number of bills reviewed to include multiple reviews of a bill including, but not limited to: legislative proposals, bills introduced, various House and Senate drafts of a bill, bills passed, bills reviewed for reports to the Governor, etc. Some bills are referred for review by multiple AG divisions depending on the scope and subject matter.

Item 7: The variance in rate for both FY 23 and FY 24 can be contributed to increased expenses of the Civil Recoveries Division related to contracts for a special deputy attorney general in both fiscal years for past and pending litigation.

PART III - PROGRAM TARGET GROUPS

No significant variance.

PART IV - PROGRAM ACTIVITIES

Items 1: The variance for FY 23 is due to a decrease in the amount of preparation time needed for backlogged cases. As noted in Part II, Item 1, the number of cases settled, tried, or decided increased. However, the preparation work for many of these cases had already been completed in previous fiscal years and therefore did not require much if any preparation time in FY 23 while they were pending action.

AG does expect the amount of time spent for preparation to go back up in FY 24 due to the Criminal Justice Division having to prosecute cases originating from State law enforcement.

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 01
ATG 100

PROGRAM TITLE: LEGAL SERVICES

Item 3: The variance for FY 23 does not necessarily account for time spent providing verbal and written e-mail advice/opinions. AG will be reassessing this program activity in the next fiscal biennium to more accurately reflect activities related to legal opinions and advice issued.

Item 5: The variance for FY 23 corresponds to the variance in Part II, Item 4, above. Due to a decrease in the amount of COVID-19 pandemic related contracts following the end of the public health emergency, there was less time spent reviewing such contracts. AG estimates the number of hours spent relating to contracts to go back up for FY 24 in response to the Maui wildfire situation and new executive or legislative initiatives.

Item 6: The variance for FY 23 corresponds to the variance in Part II, Item 5, above. Due to a decrease in both COVID-19 pandemic related bills, as well as a decrease in the amount of carry-over bills from previous sessions impacted by COVID-19, there was less time spent reviewing such bills.

VARIANCE REPORT

PROGRAM TITLE:

INFORMATION TECH & COMMUNICATION SVCS

12/5/23

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110302

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	155.00	115.00	- 40.00	26	178.00	114.00	- 64.00	36	178.00	178.00	+ 0.00	0
EXPENDITURES (\$1000's)	53,867	50,617	- 3,250	6	13,810	10,695	- 3,115	23	40,288	40,288	+ 0	0
TOTAL COSTS												
POSITIONS	155.00	115.00	- 40.00	26	178.00	114.00	- 64.00	36	178.00	178.00	+ 0.00	0
EXPENDITURES (\$1000's)	53,867	50,617	- 3,250	6	13,810	10,695	- 3,115	23	40,288	40,288	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: INFORMATION TECH & COMMUNICATION SVCS

11 03 02

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: ENTERPRISE TECHNOLOGY SERVICES
 PROGRAM-ID: AGS-131
 PROGRAM STRUCTURE NO: 11030202

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	155.00	115.00	-	40.00	26	178.00	114.00	-	64.00	36	178.00	178.00	+	0.00	0
EXPENDITURES (\$1000's)	53,867	50,617	-	3,250	6	13,810	10,695	-	3,115	23	40,288	40,288	+	0	0
TOTAL COSTS															
POSITIONS	155.00	115.00	-	40.00	26	178.00	114.00	-	64.00	36	178.00	178.00	+	0.00	0
EXPENDITURES (\$1000's)	53,867	50,617	-	3,250	6	13,810	10,695	-	3,115	23	40,288	40,288	+	0	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. REQ FOR IP SVCS CMP WITHIN TIMEFRAME AS %TTL CMP	83	84	+	1	1	83	83	+	0	0
2. % OF MAINFRAME PRODUCTION JOBS RUN AS SCHEDULED	99	99	+	0	0	99	99	+	0	0
3. MFRAME PROD JOBS RERUN AS % OF TTL MFRAME PROD JOB	.18	.18	+	0	0	.18	.18	+	0	0
4. MAINFRAME DOWNTIME AS % OF TOTAL OPERATIONAL TIME	.12	.12	+	0	0	.12	.12	+	0	0
5. # TROUBLE CALLS RESOLVED AS % CALLS RECD	98	98	+	0	0	98	98	+	0	0
6. % OF NETWORK INFRASTRUCTURE UPTIME	99.9	99	-	0.9	1	99.9	98	-	1.9	2
7. % OF DEPTS USING ADVANCED ENDPOINT PROTECTION	100	100	+	0	0	100	100	+	0	0
8. # OF PAGE VIEWS ON STATE'S WEBSITES (IN MILLIONS)	65.5	52.60	-	12.9	20	71.2	57.80	-	13.4	19
9. # OF DOCUMENTS ELECTRONICALLY SIGNED (THOUSANDS)	450	518	+	68	15	500	543	+	43	9
10. # OF CRITICAL BUSINESS PROCESSES SUPPORTED	400	400	+	0	0	500	500	+	0	0
PART III: PROGRAM TARGET GROUP										
1. # OF UNIQUE VISITORS TO STATE WEBSITES (MILLIONS)	12	17.7	+	5.7	48	12	18	+	6	50
2. EXECUTIVE BRANCH DEPARTMENTS AND ATTACHED AGENCIES	30	31	+	1	3	30	31	+	1	3
3. BENEFICIARIES OF STATE OF HAWAII GOVT SERVICES	NO DATA	NO DATA	+	0	0	NO DATA	NO DATA	+	0	0
PART IV: PROGRAM ACTIVITY										
1. # OF DEVICES AT STATE'S CENTRAL COMPUTER FACILITY	650	317	-	333	51	650	317	-	333	51
2. TOTAL # OF APPLICATIONS MAINTAINED	72	72	+	0	0	72	72	+	0	0
3. AVERAGE MO CALL VOLUME REC'D BY ASSISTANCE CNTR	600	600	+	0	0	600	600	+	0	0
4. # MICROWAVE RADIO LINKS & SITES ADDED OR UPGRADED	5	5	+	0	0	5	5	+	0	0
5. AV MO VOL OF DATA BACKED UP FOR OFFSITE STORAGE	184	188	+	4	2	202	192	-	10	5
6. TOTAL NUMBER OF EXEC BR E-MAIL ACCOUNTS ADMINSTRD	13226	14735	+	1509	11	13491	15029	+	1538	11
7. % OF ESCALATED MALWARE INCIDENTS HANDLED	5	4.8	-	0.2	4	5	5	+	0	0
8. TOTAL NUMBER OF WEBSITES SUPPORTED	514	570	+	56	11	519	580	+	61	12
9. TOTAL NUMBER OF HELP DESK TICKETS RECEIVED	4482	3415	-	1067	24	4930	3927	-	1003	20
10. # OF VIRTUAL MACHINES HOSTED IN GOVT PRIVATE CLOUD	660	510	-	150	23	700	520	-	180	26

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 02 02
AGS 131

PROGRAM TITLE: ENTERPRISE TECHNOLOGY SERVICES

PART I - EXPENDITURES AND POSITIONS

The variance in position counts for FY 23 and the first quarter of FY 24 is a result of employee turnover due to retirement and promotional opportunities. In addition, 13 new positions and 10 new positions were authorized in FY 23 and FY 24, respectively. The Office of Enterprise Technology Services (ETS) is currently working on obtaining approvals to fill all vacant positions. The variance in expenditure for the first quarter of FY 24 is due to the delay in the encumbrance of a contract.

PART II - MEASURES OF EFFECTIVENESS

Item 8: The number of page views on State websites has decreased since the the pandemic and is returning closer to the baselines. The ETS web team is also refactoring the tooling used to collect website stats which contributed to the information collected.

Item 9: The increase in documents electronically signed is attributable to the workforce shifting from telework to returning back to the office. However, remote access and telework continues to factor in the increased use of services such as eSign.

PART III - PROGRAM TARGET GROUPS

Item 1: The number of unique visitors to State websites had increased due to the pandemic and has increased over the baseline estimates. The ETS web team is also refactoring the tooling used to collect website stats which contributed to the information collected.

PART IV - PROGRAM ACTIVITIES

Item 1: Reduction of equipment in the data center was due to the decommissioning and disposal of equipment by State agencies.

Item 6: The increase in e-mail accounts administered is due to the additional licenses purchased by the departments. The Department of Public Safety also purchased a large lot of additional licenses to cover their corrections officers for use with the new Hawaii Payroll System (HIP).

Item 8: The increase in websites supported is due to the increase in development sites requested in the hosting environment. Many agencies have shifted services online to redesign their websites.

Item 9: The decrease in number of help desk tickets received was a result of scaling the shared services and delegating access with system privileges to the departmental IT staff and customers contacting ETS directly for support.

Item 10: The number of virtual machines in the private cloud has decreased due to a recent clean up of unused virtual servers that were decommissioned.

PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT
 PROGRAM-ID: AGS-111
 PROGRAM STRUCTURE NO: 110303

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	19.00	16.00	-	3.00	16	21.00	16.00	-	5.00	24	21.00	21.00	+	0.00	0
EXPENDITURES (\$1000's)	1,702	1,639	-	63	4	415	362	-	53	13	1,566	1,472	-	94	6
TOTAL COSTS															
POSITIONS	19.00	16.00	-	3.00	16	21.00	16.00	-	5.00	24	21.00	21.00	+	0.00	0
EXPENDITURES (\$1000's)	1,702	1,639	-	63	4	415	362	-	53	13	1,566	1,472	-	94	6

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. NO. OF APPROVED RECORDS RETENTION SCHEDULES	5430	5524	+	94	2	5440	5534	+	94	2
2. % OF STORAGE CAPACITY FILLED AT RECORDS CENTER	80	68	-	12	15	80	70	-	10	13
3. % REC DESTROYED AT REC CTR % TOT REC ELIG FOR DEST	80	17	-	63	79	80	40	-	40	50
4. NO. OF RECORDS IN ARCHIVES (CUBIC FEET)	12600	12713	+	113	1	12800	12600	-	200	2
5. NO. OF RECORDS AVAILABLE ONLINE FOR RESEARCH	995000	3561767	+	2566767	258	4000000	4000000	+	0	0
PART III: PROGRAM TARGET GROUP										
1. STATE USER AGENCIES	125	125	+	0	0	125	125	+	0	0
2. # OF CUSTOMERS SERVICED AT HISTORICAL REC BR	7400	7967	+	567	8	7300	5000	-	2300	32
3. # OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY	3000	3692	+	692	23	3000	3103	+	103	3
4. # ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE	500000	560965	+	60965	12	500000	1000000	+	500000	100
PART IV: PROGRAM ACTIVITY										
1. NUMBER OF CUBIC FEET OF RECORDS STORED	46000	37355	-	8645	19	46000	38000	-	8000	17
2. NUMBER OF RECORDS SERIES SCHEDULED/REVISED	15	44	+	29	193	15	50	+	35	233
3. NUMBER OF RECORDS REQ RETRIEVED BY RECORDS CENTER	1100	223	-	877	80	1100	250	-	850	77
4. NUMBER OF CU FT OF RECORDS DISPOSED BY REC CENTER	2400	400	-	2000	83	2400	3396	+	996	42
5. SVC CUSTMRS AT HIST REC BR (# OF RETRIEVALS,ET AL)	25000	19721	-	5279	21	25000	25000	+	0	0
6. PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG	25	10	-	15	60	25	20	-	5	20
7. PROVIDE ACCESS TO REC THRU DESC FINDING AIDS	65	0	-	65	100	65	6	-	59	91
8. COLLECT/PRES PERM/HIST REC OF STATE GOV	20	31	+	11	55	40	25	-	15	38
9. # RECORDS SCANNED FOR ONLINE ACCESS DURING THE YR	50000	59473	+	9473	19	50000	50000	+	0	0
10. NUMBER OF REC UPLOADED TO INTERNET FOR ONLINE ACC	200000	138815	-	61185	31	200000	200000	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 03
AGS 111

PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT

PART I - EXPENDITURES AND POSITIONS

Three established positions have been in recruitment for an extended period of time and have gone with multiple rounds of recruitment without a successful candidate being located. For the Office Assistant (OA) III (Position No. (PN) 3987), we have received in excess of 200 names of qualified candidates, but have had less than a dozen express interest in interviewing, none of which showed aptitude for the position during the interview. For the Library Technician (PN 118804), we have conducted three rounds of recruitment, extended offers of employment that were rejected due to pay. We are in the process of requesting a position variance from the Governor to upgrade the position. We anticipate this will allow us to recruit qualified candidates. The third established position, Archivist III (PN 41403) is currently filled by an 89 day hire and we anticipate that position recruitment proceeding shortly with successful recruitment before the end of the calendar year.

The other two positions are new Archivist III positions (94035M and 94036M) and are awaiting establishment and assignment of position numbers by our personnel department before recruitment can start.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The Records Center continues to educate agencies that space is available. As notice goes out that delivery and pickup by the State Records Center (SRC) is available, we are noticing more interest in storage services. We anticipate utilization will continue to increase in upcoming years.

Item 3: Current shredding contract was not finalized until June 2023. As such, shredding could not commence until contract was finalized, resulting in a reduced number of boxes that could be shredded during this fiscal year (FY).

Item 5: The Digital Archives continues to work through some of the backlog of materials from both in-house produced records, as well as

those from our contracted partners. The program is planning for another large push for records online over the next fiscal year as we catch up to the remaining back log of records.

PART III - PROGRAM TARGET GROUPS

Item 3: Delay in executing the shredding contract resulted in a backlog of records eligible for destruction.

Item 4: As more archival records are placed online, the Archives is seeing a shift from walk-in researchers to online researchers for some of the core archival records (land - genealogy - photographs). We see this trend continuing for the foreseeable future.

PART IV - PROGRAM ACTIVITIES

Item 1: The SRC continues to educate agencies about the services offered, included pickup and delivery, and are starting to see an increase in utilization. We anticipate utilization will increase over the next FY.

Item 2: As a precursor to sending more boxes over to SRC, retention schedules are being updated to make sure that records are eligible to be sent to the records center, or that they are being destroyed as soon as they can be. Updating schedules was a major point of emphasis over the past FY in preparation for rolling out the new Records Center software.

Item 3: SRC received fewer requests for pulls. This is actually a positive as the records center operates most efficiently as an inactive records center, not as an extension of an agency's file room.

Item 4: As mentioned above, the shredding contract was not finalized until June limiting the amount of time in the FY that boxes could be destroyed. The backlog of boxes eligible for destruction are already in process of being destroyed.

Item 5: As the Archives places more records online, patrons are increasingly accessing their need for records through our Digital Archives

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 03
AGS 111

PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT

rather than coming into the Archives in person. As a result, we are continuing to see fewer in-person patron requests.

Item 6: The number of new records series to place online is a difficult metric to predict due to the number of variables involved. It is highly dependent upon outside transfers and donations which are outside the control of the Archives and the budgeted numbers are best case scenarios.

Item 7: The Archives is transitioning how it is placing content online. As a result, traditional finding aids are not being created

Item 8: The Archives continues to receive positive 'word of mouth' and media exposure - resulting in donations continuing to be given to the Archives.

Item 9: The Archives continues to prioritize digitizing high use materials from the Archives. We have been successful in continuing to bring in grant funds to hire contractors and student labor to supplement our volunteers to continue with our digitization efforts.

Item 10: Records digitized in-house, by our partners, and backlog materials continue to be uploaded into the Digital Archives. As we refine the upload process and better understand the nature of the materials that State agencies are transferring to us, we will refine our tools for more efficient and effective uploads to streamline the process.

PROGRAM TITLE: ENHANCED 911 BOARD
 PROGRAM-ID: AGS-891
 PROGRAM STRUCTURE NO: 110304

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	9,013	8,189	- 824	9	2,747	0	- 2,747	100	8,267	9,163	+ 896	11
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)	9,013	8,189	- 824	9	2,747	0	- 2,747	100	8,267	9,163	+ 896	11
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. NO. OF WIRLES/VOIP/WIRELINE 911 CALLS COUNTY PSAP	1550100	1411835	- 138265	9	1550100	1500000	- 50100	3				
2. NO. OF EDUCATIONAL OUTREACH PROGRAMS DURING THE FY	1	0	- 1	100	0	1	+ 1	0				
3. % OF E911 FUNDS DISBURSED FOR NEW TECHLGY FOR PSAP	53	52	- 1	2	53	61	+ 8	15				
PART III: PROGRAM TARGET GROUP												
1. NO. OF PUBLIC SAFETY ANSWERING POINTS	9	9	+ 0	0	9	9	+ 0	0				
2. NO. OF WIRELESS/VOIP/WIRELINE PROVIDERS	55	110	+ 55	100	55	120	+ 65	118				
PART IV: PROGRAM ACTIVITY												
1. TTL \$ AMT OF SURCHGE COLLECTED FISC YR (IN THOUS)	10900	11380	+ 480	4	10900	11500	+ 600	6				
2. TTL \$ AMT DISBURSED TO PSAPS IN FISC YR (IN THOUS)	9000	7783	- 1217	14	9000	9000	+ 0	0				
3. TTL \$ AMT DISBUR TO WSPS IN THE FISC YR (IN THOUS)	65	0	- 65	100	65	0	- 65	100				
4. TTL \$ AMT DISB TO BD ADMIN MATTERS IN FY (IN THOU)	1100	1037	- 63	6	1069	1070	+ 1	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 04
AGS 891

PROGRAM TITLE: ENHANCED 911 BOARD

PART I - EXPENDITURES AND POSITIONS

FY 24 (1st Quarter): The variance is due to the delay in the timing of the first quarter disbursements, which is historically low during the first quarter. Funds remaining in the first quarter will be allotted in the last three quarters. Furthermore, The Enhanced 911 Board has a limited staff composed of only 2.00 full-time equivalent temporary positions. Currently one position is vacant. (Note: The variance report (V61) position count does not include temporary positions but only shows permanent positions.)

FY 24 (Three Quarters): Delayed disbursements will be caught up in the last quarter.

previous fiscal years and has been eliminated from the budget moving forward since the amount has been relatively minor. Any requests for WSP Cost Recovery will be reviewed by the Board.

PART II - MEASURES OF EFFECTIVENESS

Item 2 (FY 24): This fiscal year we plan to conduct an outreach program in support of the transition to Next Generation 911.

Item 3 (FY 24): Increase of funding disbursed to Public Safety Answering Points (PSAP) has increased due to Next Generation 911.

PART III - PROGRAM TARGET GROUPS

Item 2: Number of Wireless/VoIP Providers has increased; however, it appears the number of providers stated in previous the fiscal year was understated.

PART IV - PROGRAM ACTIVITIES

Item 2: Amount disbursed to PSAPs was decreased in preparation of Next Generation 911.

Item 3: Wireless Service Providers (WSP) Cost Recovery did not occur in

VARIANCE REPORT

PROGRAM TITLE: PERSONNEL SERVICES

12/5/23

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110305

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	90.00	66.00	- 24.00	27	95.00	73.00	- 22.00	23	95.00	93.00	- 2.00	2
EXPENDITURES (\$1000's)	25,685	18,412	- 7,273	28	15,783	4,787	- 10,996	70	18,100	28,574	+ 10,474	58
TOTAL COSTS												
POSITIONS	90.00	66.00	- 24.00	27	95.00	73.00	- 22.00	23	95.00	93.00	- 2.00	2
EXPENDITURES (\$1000's)	25,685	18,412	- 7,273	28	15,783	4,787	- 10,996	70	18,100	28,574	+ 10,474	58
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # GRIEV PER 1,000 EMPLOYEEES IN BU'S UNDR DHRD JURIS	18	12	- 6	33	18	15	- 3	17	18	15	- 3	17
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST	70	68	- 2	3	70	72	+ 2	3	70	72	+ 2	3

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: PERSONNEL SERVICES

11 03 05

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES
 PROGRAM-ID: HRD-102
 PROGRAM STRUCTURE NO: 11030501

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	81.00	59.00	-	22.00	27	82.00	66.00	-	16.00	20	82.00	82.00	+	0.00	0
EXPENDITURES (\$1000's)	24,211	17,047	-	7,164	30	14,919	4,202	-	10,717	72	14,177	24,372	+	10,195	72
TOTAL COSTS															
POSITIONS	81.00	59.00	-	22.00	27	82.00	66.00	-	16.00	20	82.00	82.00	+	0.00	0
EXPENDITURES (\$1000's)	24,211	17,047	-	7,164	30	14,919	4,202	-	10,717	72	14,177	24,372	+	10,195	72

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. % CERTIF ISSUD W/IN 5 CALNDR DAYS WHERE LIST EXIST	94	72	-	22	23	94	90	-	4	4
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST	70	68	-	2	3	70	72	+	2	3
3. % OF SELECTION ACTIONS TAKEN CHANGED BY APPEAL	1	0	-	1	100	1	1	+	0	0
4. % OF CLASSIF ACTNS FOR FILLED PSNS COMPLTD IN 6 MO	90	96	+	6	7	90	90	+	0	0
5. % OF CLASSF ACTNS FOR NEW & VAC PSNS COMPL IN 3 MO	90	88	-	2	2	90	90	+	0	0
6. % CLASSIFICATION ACTIONS TAKEN CHANGED BY APPEAL	0	0	+	0	0	0	0	+	0	0
7. EMPLOYEES TRAINED AS A % OF TOTAL WORKFORCE	70	63	-	7	10	60	60	+	0	0
8. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASSTNC	90	95	+	5	6	90	90	+	0	0
9. # GRIEV PER 1,000 EMPLYEES IN BU'S UNDR DHRD JURIS	18	12	-	6	33	18	15	-	3	17
10. RATIO OF WRKRS COMP OPEN VS CLOSED CLAIMS DURNF FY	1	1	+	0	0	1	1	+	0	0

PART III: PROGRAM TARGET GROUP														
1. VACANCIES TO BE FILLED BY ELIGIBLES	1000	961	-	39	4	1100	1200	+	100	9				
2. NUMBER OF CIVIL SERVICE POSITIONS	17000	17356	+	356	2	17000	17356	+	356	2				
3. NUMBER OF NEW CIVIL SERVICE POSITIONS	170	510	+	340	200	170	170	+	0	0				
4. EMPLOYEES IN THE CENTRALIZED MANAGEMENT GROUP	18593	18000	-	593	3	19693	18141	-	1552	8				
5. NUMBER OF CIVIL SERVICE CLASSES	1455	1460	+	5	0	1450	1460	+	10	1				
6. CIVIL SERVICE EMPLOYEES	13000	13009	+	9	0	14100	13000	-	1100	8				
7. EXEMPT SERVICE EMPLOYEES	1800	2157	+	357	20	1800	2200	+	400	22				
8. MIDDLE MANAGEMENT EMPLOYEES	365	375	+	10	3	380	380	+	0	0				
9. FIRST-LINE SUPERVISORY EMPLOYEES	1300	1348	+	48	4	1350	1350	+	0	0				
10. NON-MANAGEMENT EMPLOYEES	13135	13443	+	308	2	14170	13500	-	670	5				

PART IV: PROGRAM ACTIVITY														
1. NUMBER OF APPLICATIONS RECEIVED	25000	25469	+	469	2	22000	25000	+	3000	14				
2. NUMBER OF APPLICATIONS EXAMINED	19000	20636	+	1636	9	19000	20000	+	1000	5				
3. # QUAL APPS REFRRD FOR PLACEMENT(ELIGBLS REFERRED)	25000	43780	+	18780	75	25000	35000	+	10000	40				
4. NUMBER OF POSITION CLASSIFICATION ACTIONS TAKEN	2000	2432	+	432	22	2000	2000	+	0	0				
5. NUMBER OF CLASSIFICATION SPECIFICATIONS COMPLETED	70	113	+	43	61	70	70	+	0	0				
6. NO. OF EXEMPT POSITION REQUESTS ANALYZED/REVIEWED	1250	1321	+	71	6	1500	1321	-	179	12				
7. PRICE/REPRICE DETERMINATIONS (NO. CLASSES REVIEWD)	65	114	+	49	75	65	114	+	49	75				
8. NUMBER OF PERSONNEL ACTIONS PROCESSED	90000	100174	+	10174	11	90000	100000	+	10000	11				
9. NUMBER OF TRAINING PROGRAMS OFFERED/COORDINATED	700	657	-	43	6	700	750	+	50	7				
10. NUMBER OF FORMAL GRIEVANCES REVIEWED	235	146	-	89	38	235	175	-	60	26				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 05 01
HRD 102

PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

PART I - EXPENDITURES AND POSITIONS

The position and expenditure variances in FY 23 reflect: (a) staff turnover and the continuation of a difficult labor market for filling vacant positions that was experienced during the coronavirus pandemic; and (b) lower workers' compensation and unemployment benefits expenditures for employees in non-general fund positions.

The variance in FY 24 is due to the restriction of funds. The variance that appears for reporting periods within FY 24 is due to the timing of incurring costs.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance is due to the number of requests by departments having unique and/or selective certification requirements for which we did not have a list readily available, so recruitments had to be opened.

Item 3: The decrease in percent of selection actions taken changed by appeal is due to having no appeals in FY 23.

Item 7: Employees trained as a percentage of the total workforce was lower than planned in FY 23. At the time the estimate was prepared, providing non-email users access to the online Learning Management System was taken into consideration; however, progress in this area has been slower than anticipated. Non-email users include those employees that are not required to use computers for their work.

Item 9: A decrease in the number of grievances per 1,000 employees in bargaining units under DHRD jurisdiction was unexpected as a result of decreases in grievances filed by the unions. Therefore, the planned amount of 18 was off by 6 resulting in a -33% variance for FY 23. The variance may also be attributed to changes in the work environment related to the COVID-19 pandemic.

PART III - PROGRAM TARGET GROUPS

Item 3: The variance in the number of new civil service positions is due to the establishment of new positions by legislative action and operating departments at a higher rate than was anticipated when estimates were prepared.

Item 7: The variance in the number of exempt service employees is due to the underestimation in the number of exempt employees at the time the estimates were prepared and the increase in approximately 200 exempt positions.

PART IV - PROGRAM ACTIVITIES

Item 3: The variance in the number of applicants referred for placement is due to the ongoing opening and re-opening of recruitments, which increased the number of qualified applicants being referred for placement.

Item 4: The variance in the number of position classification actions taken is due to operating departments taking more classification actions than anticipated when estimates were prepared and may be related to the higher-than-expected number of new civil service positions.

Item 5: The variance is due to an underestimation in the number of class specifications and minimum qualification requirements that would need to be amended in conjunction with recruitment announcements when estimates were prepared and an increase in the number of selective certification requirements for certain positions.

Item 7: The variance is due to an underestimation in the number of classes reviewed related to pricing and repricing when estimates were prepared. It is difficult to project the number of new civil service classes that will be established by the other jurisdictions.

Item 8: The variance is due to an underestimation in the number of transactions required to process the various mass updates to apply the personnel transactions related to the collective bargaining adjustments.

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 05 01
HRD 102

PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

Item 10: The actual number of formal grievances reviewed (146) in comparison to the planned amount (235) resulted in a -38% variance. The variance was a result of decreases in grievances filed by the unions and may possibly be attributed to changes in the work environment related to the COVID-19 pandemic.

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV
 PROGRAM-ID: HRD-191
 PROGRAM STRUCTURE NO: 11030502

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	9.00	7.00	-	2.00	22	13.00	7.00	-	6.00	46	13.00	11.00	-	2.00	15
EXPENDITURES (\$1000's)	1,474	1,365	-	109	7	864	585	-	279	32	3,923	4,202	+	279	7
TOTAL COSTS															
POSITIONS	9.00	7.00	-	2.00	22	13.00	7.00	-	6.00	46	13.00	11.00	-	2.00	15
EXPENDITURES (\$1000's)	1,474	1,365	-	109	7	864	585	-	279	32	3,923	4,202	+	279	7
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24						
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART III: PROGRAM TARGET GROUP															
1. TTL NO. OF CIV SERV & EXEMT SERVICE PERSONNEL	14800	15166	+	366	2	15900	15200	-	700	4					
2. NUMBER OF ELECTED & APPOINTED OFFICIALS	95	72	-	23	24	95	75	-	20	21					
3. EMPLOYEES OF DHRD	90	73	-	17	19	90	104	+	14	16					
4. MEMBERS OF MERIT APPEALS BOARD	3	3	+	0	0	3	3	+	0	0					
PART IV: PROGRAM ACTIVITY															
1. ADV GOV ON PROB CONC ADMIN OF PERS MANAG SYS-WKHR	100	100	+	0	0	100	100	+	0	0					
2. ADMINISTER PERSONNEL MANAG SYS OF STATE (WKHR)	1200	1250	+	50	4	1200	1250	+	50	4					
3. DIRECT AND COORDINATE DHRD PROG (WKHR)	2000	2000	+	0	0	2000	2000	+	0	0					
4. PARTICIPATE IN COLL BARGAINING PROCESS (WKHR)	875	1384	+	509	58	875	875	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 05 02
HRD 191

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV

PART I - EXPENDITURES AND POSITIONS

The variance in FY 23 is due to staff turnover.

The variance that appears for reporting periods within FY 24 is due to the timing of incurring costs. Additionally, four positions were recently authorized by the Legislature; we intend to fill two of those positions, and funding for the other two positions were vetoed.

PART II - MEASURES OF EFFECTIVENESS

Not applicable.

PART III - PROGRAM TARGET GROUPS

Item 2: The number of elected and appointed officials includes the Governor and Lieutenant Governor and staff, department Directors and Deputy Directors, elected officials, and members of boards and commissions.

Item 3: The variance in FY 23 is due to staff turnover and the continuation of a difficult labor market for filling vacant positions that was experienced during the coronavirus pandemic. Significant progress has been made in filling vacant positions in FY 24. In FY 24, 95 positions are authorized through legislative process, 2 positions will not be filled as funding for those positions were vetoed, and an additional 11 positions are administratively established through federal ARPA funds.

PART IV - PROGRAM ACTIVITIES

Item 4: The actual number of work hours participating in the collective bargaining process (1,384) in comparison to the planned amount (875) resulted in a 58% variance. The variance was due to completing negotiations for four bargaining units (BU) and negotiation of a new collective bargaining agreement. In addition, the variance included reopener negotiations for all BUs, as well as other mid-term negotiations during this period.

VARIANCE REPORT

PROGRAM TITLE:

EMPLOYEE FRINGE BENEFIT ADMINISTRATION

12/5/23

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110306

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	176.00	152.00	- 24.00	14	178.00	145.00	- 33.00	19	178.00	178.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,427,090	1,422,422	- 4,668	0	365,428	361,705	- 3,723	1	1,084,162	1,085,474	+ 1,312	0
TOTAL COSTS												
POSITIONS	176.00	152.00	- 24.00	14	178.00	145.00	- 33.00	19	178.00	178.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,427,090	1,422,422	- 4,668	0	365,428	361,705	- 3,723	1	1,084,162	1,085,474	+ 1,312	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPLYS (WKS)	7	8	+ 1	14	7	8	+ 1	14				
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS	15	NO DATA	- 15	100	15	NO DATA	- 15	100				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: EMPLOYEE FRINGE BENEFIT ADMINISTRATION

11 03 06

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM
 PROGRAM-ID: BUF-141
 PROGRAM STRUCTURE NO: 11030601

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	115.00	99.00	- 16.00	14	116.00	90.00	- 26.00	22	116.00	116.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,102	17,023	- 3,079	15	4,969	3,657	- 1,312	26	15,709	17,021	+ 1,312	8
TOTAL COSTS												
POSITIONS	115.00	99.00	- 16.00	14	116.00	90.00	- 26.00	22	116.00	116.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,102	17,023	- 3,079	15	4,969	3,657	- 1,312	26	15,709	17,021	+ 1,312	8
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPLYS (WKS)	7	8	+ 1	14	7	8	+ 1	14				
2. % INITIAL MTHLY PENSION PROC W/IN 1 MTH AFTR RETIR	100	100	+ 0	0	100	100	+ 0	0				
3. ANNUALIZED RETURN ON INVESTMENTS OVER PAST 5 YEARS	7	8	+ 1	14	7	8	+ 1	14				
PART III: PROGRAM TARGET GROUP												
1. ACTIVE MEMBERS	66000	64243	- 1757	3	66000	65000	- 1000	2				
2. RETIRED MEMBERS	50000	54974	+ 4974	10	57000	56400	- 600	1				
3. INACTIVE VESTED MEMBERS	9200	8997	- 203	2	9200	9000	- 200	2				
PART IV: PROGRAM ACTIVITY												
1. ANNUAL NUMBER OF NEW MEMBERS	4000	3834	- 166	4	4000	4000	+ 0	0				
2. ANNUAL NUMBER OF MEMBERS COUNSELED	45000	42000	- 3000	7	45000	45000	+ 0	0				
3. ANNUAL NUMBER OF RETIREMENT BENEFIT COMPUTATIONS	4250	2803	- 1447	34	4250	4000	- 250	6				
4. ANNUAL NUMBER OF NEW RETIREES	2100	2239	+ 139	7	2100	2400	+ 300	14				
5. ANNUAL RETIREMNT BENEFIT PAYMNT AMOUNTS (MILLIONS)	1491	1795	+ 304	20	1939	1934	- 5	0				
6. ANNUAL NUMBER OF DECEASED MEMBER CLAIMS	800	653	- 147	18	800	750	- 50	6				
7. ANNUAL NUMBER OF REFUND PAYMENTS	1000	1060	+ 60	6	1000	1000	+ 0	0				
8. ASSETS (BILLIONS OF DOLLARS)	17	22	+ 5	29	24	23	- 1	4				
9. ANNUAL NET INVESTMENT INCOME (MILLIONS)	1155	751	- 404	35	1600	1479	- 121	8				
10. ANNUAL RETURN ON INVESTMENTS	7	3	- 4	57	7	7	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 01
BUF 141

PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to regular staff turnover and establishing new positions.

The variance in expenditures primarily reflects extent the number of vacant positions in process of recruitment.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The Employees' Retirement System (ERS) counsels members submitting refund applications about the irreversible decision that, upon ERS processing the refund of contributions, the member forfeits Hybrid Service and, if the individual later is employed by the State or county in a position eligible for ERS membership, the forfeited Hybrid Service cannot be reacquired.

Item 3: The increase in the investment returns reflects slightly higher returns than projected. Past performance of investment returns is not a guarantee of future investment earnings and ERS expects to earn an average of 7% annually in the long term.

PART III - PROGRAM TARGET GROUPS

Item 2: The planned figure is an estimate from over two years ago. The ERS historically has a net increase of about 1,400-1,500 retired members per year.

PART IV - PROGRAM ACTIVITIES

Item 3: The variance is due to ERS focusing on maintaining the operations while increasing communication efforts for early- and mid-career employees. ERS encourages members to use the ERS Retirement Benefits Calculator on its website since members may see the results of various scenarios specific to their situations. This helps ERS focus on providing retirement estimates for members that are seriously considering retiring within the next 6-12 months.

Item 4: The increase in the number of new retirees partially reflects the increasing number of baby boomers that are eligible to retire.

Item 5: The variance is due to the on-going increase in the number of retirees, the annual post-retirement benefits increase, and new retirees added to pension payroll having a higher pension benefit than the retirees removed due to their death. Additionally, the planned figure is an estimate from over two years ago.

Item 6: The actual number of death claims is dependent on the retirement option elected by the member and whether there are any benefits payable to the estate or beneficiary. The number does not include the work required to notify the family or beneficiary of about 1,000 members, retirees and beneficiaries that die each year with no death benefit payable.

Item 8: The variance is due to significantly higher returns in FY 21 combined with the fact that the planned figure was developed prior to the performance results of FY 21.

Items 9-10: The variances are due to factors affecting the global investment markets, including inflation, supply distribution issues, and the conflict in Ukraine.

STATE OF HAWAII

VARIANCE REPORT

REPORT V61

PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND
 PROGRAM-ID: BUF-143
 PROGRAM STRUCTURE NO: 11030603

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	61.00	53.00	-	8.00	13	62.00	55.00	-	7.00	11	62.00	62.00	+	0.00	0
EXPENDITURES (\$1000's)	9,103	7,514	-	1,589	17	2,411	0	-	2,411	100	7,232	7,232	+	0	0
TOTAL COSTS															
POSITIONS	61.00	53.00	-	8.00	13	62.00	55.00	-	7.00	11	62.00	62.00	+	0.00	0
EXPENDITURES (\$1000's)	9,103	7,514	-	1,589	17	2,411	0	-	2,411	100	7,232	7,232	+	0	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. PERCENTAGE OF DOCUMENTS PROCESSED WITHIN 60 DAYS	90	90	+	0	0	90	90	+	0	0
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS	15	NO DATA	-	15	100	15	NO DATA	-	15	100
3. PERCENTAGE OF ABANDONED CALLS	5	35	+	30	600	5	20	+	15	300
4. PERCENTAGE OF CALLS ANSWERED WITH 30 SECONDS	65	65	+	0	0	65	80	+	15	23
5. AMOUNT OF REFUNDS OUTSTANDING GREATER THAN 60 DAYS	13500	6236	-	7264	54	13500	5000	-	8500	63
6. AMT OF MEDICARE PART B PREMIUM OVERPAYMENTS OS YE	180	567	+	387	215	180	250	+	70	39
7. % OF TIME COMPUTER SYSTEM IS AVAILABLE DURING 1 YR	99	99	+	0	0	99	99	+	0	0
8. NO. OF MINOR & MAJOR HIPAA VIOLATIONS PER YEAR	3	10	+	7	233	3	4	+	1	33
PART III: PROGRAM TARGET GROUP										
1. TOTAL EMPLOYEES - (ACTIVES) FULL-TIME (STATE/CNTY)	65000	62968	-	2032	3	65000	64000	-	1000	2
2. TOTAL EMPLOYEES - RETIRED	51000	53865	+	2865	6	51000	55000	+	4000	8
3. TOTAL DEPENDENT BENEFICIARIES	81000	79031	-	1969	2	81000	80000	-	1000	1
4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS	55000	58475	+	3475	6	55000	59000	+	4000	7
PART IV: PROGRAM ACTIVITY										
1. NEW ENROLLMENTS (ADDITIONS)	9300	11605	+	2305	25	9300	12000	+	2700	29
2. TERMINATIONS (DELETIONS, CANCELLATIONS)	11000	11553	+	553	5	11000	12000	+	1000	9
3. ENRLLMNT DATA CHGS (INS PLAN, NAME, ADDRESS, ETC.)	30000	29951	-	49	0	30000	30000	+	0	0
4. COBRA ENROLLMENTS	1127	616	-	511	45	1127	600	-	527	47
5. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED	169	167	-	2	1	200	180	-	20	10

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 03
BUF 143

PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to staff turnover.

The variance in expenditures is due to vacant positions and the use of previously encumbered funds for the maintenance and operating costs of the new Benefits Administration System (BAS).

Item 4: The variance is due to fewer employees, retirees and/or dependents enrolling into the Consolidated Omnibus Reconciliation Act.

PART II - MEASURES OF EFFECTIVENESS

Item 2: Data is not available. The measure will be changed to the number of events processed within 90 days to better reflect work performance.

Item 3: The variance is due to the implementation of the new BAS, which caused an increase in the number of calls to the Member Services Branch through October 2022.

Item 5: The variance is due to staff focusing on clearing the backlog of refunds prior to the new BAS implementation.

Item 6: The planned figure for Medicare Part B premium overpayments was understated.

Item 8: There were ten minor Health Insurance Portability and Accountability Act violations. In each case, violations were addressed, and remediation was conducted.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Item 1: The planned figure for new enrollments was underestimated. Most new enrollment changes are now processed through the employer file feed.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO:

RETIREMENT BENEFITS - STATE

BUF-741

11030605

VARIANCE REPORT

REPORT V61

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	434,181	434,181	+ 0	0	106,655	106,655	+ 0	0	359,874	359,874	+ 0	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)	434,181	434,181	+ 0	0	106,655	106,655	+ 0	0	359,874	359,874	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**11 03 06 05
BUF 741**

PROGRAM TITLE: RETIREMENT BENEFITS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

PROGRAM TITLE:

HEALTH PREMIUM PAYMENTS - STATE

PROGRAM-ID:

BUF-761

12/5/23

PROGRAM STRUCTURE NO:

11030607

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	124,259	124,259	+ 0	0	45,897	45,897	+ 0	0	84,859	84,859	+ 0	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)	124,259	124,259	+ 0	0	45,897	45,897	+ 0	0	84,859	84,859	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**11 03 06 07
BUF 761**

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC
 PROGRAM-ID: BUF-762
 PROGRAM STRUCTURE NO: 11030609

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	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)	839,445	839,445	+ 0	0	205,496	205,496	+ 0	0	616,488	616,488	+ 0	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)	839,445	839,445	+ 0	0	205,496	205,496	+ 0	0	616,488	616,488	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**11 03 06 09
BUF 762**

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

PROGRAM TITLE: PROPERTY MANAGEMENT

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110307

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	87.00	66.00	- 21.00	24	88.00	67.00	- 21.00	24	88.00	88.00	+ 0.00	0
EXPENDITURES (\$1000's)	110,893	84,299	- 26,594	24	7,223	5,388	- 1,835	25	88,933	89,917	+ 984	1
TOTAL COSTS												
POSITIONS	87.00	66.00	- 21.00	24	88.00	67.00	- 21.00	24	88.00	88.00	+ 0.00	0
EXPENDITURES (\$1000's)	110,893	84,299	- 26,594	24	7,223	5,388	- 1,835	25	88,933	89,917	+ 984	1
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ	15	16	+ 1	7	15	15	+ 0	0				
2. AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT	5	7	+ 2	40	5	5	+ 0	0				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: PROPERTY MANAGEMENT

11 03 07

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: PUBLIC LANDS MANAGEMENT
 PROGRAM-ID: LNR-101
 PROGRAM STRUCTURE NO: 11030701

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	64.00	49.00	-	15.00	23	63.00	48.00	-	15.00	24	63.00	63.00	+	0.00	0
EXPENDITURES (\$1000's)	29,204	20,886	-	8,318	28	2,885	2,223	-	662	23	19,440	20,102	+	662	3
TOTAL COSTS															
POSITIONS	64.00	49.00	-	15.00	23	63.00	48.00	-	15.00	24	63.00	63.00	+	0.00	0
EXPENDITURES (\$1000's)	29,204	20,886	-	8,318	28	2,885	2,223	-	662	23	19,440	20,102	+	662	3
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. NO. OF APPLICATIONS PROCESSED FOR SHORELINE CERT	115	113	-	2	2	115	114	-	1	1					
2. NUMBER OF SHORELINE DISPOSITIONS PROCESSED	18	5	-	13	72	18	5	-	13	72					
3. NUMBER OF ACRES ON LEASE OR EASEMENT (THOUSANDS)	129	132	+	3	2	129	129	+	0	0					
4. NUMBER OF ACRES ON REVOCABLE PERMIT (THOUSANDS)	30	30	+	0	0	30	30	+	0	0					
5. NO. OF DELINQUENT ACCOUNTS AS A % OF TOTAL ACCNTS	4.61	5.17	+	0.56	12	4.61	6.09	+	1.48	32					
6. \$ AMOUNT OF GEOTHERMAL REVENUES COLLECTED (000S)	1900	1268	-	632	33	1900	1268	-	632	33					
7. \$ AMT OF REVS GENERATED/DEPOSITD INTO SLDF (000'S)	19000	22000	+	3000	16	19000	22000	+	3000	16					
8. AMOUNT OF TOTAL REVENUES GENERATED (THOUSANDS)	22300	24700	+	2400	11	22300	24000	+	1700	8					
PART III: PROGRAM TARGET GROUP															
1. NO. ACRES SET ASIDE BY EXEC ORDERS FOR GOV'T PURP	420	422	+	2	0	420	422	+	2	0					
2. DOLLAR AMOUNT OF REVENUES TRANSFERRED TO OHA (000)	2305	2731	+	426	18	2305	2600	+	295	13					
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF APPLICATIONS FOR A SHORELINE CERTIFICATN	115	113	-	2	2	115	115	+	0	0					
2. NUMBER OF SHORELINE DISPOSITIONS PROCESSED	18	5	-	13	72	18	5	-	13	72					
3. NUMBER OF GENERAL LEASES ISSUED	1	3	+	2	200	1	1	+	0	0					
4. NUMBER OF REVOCABLE PERMITS ISSUED	7	8	+	1	14	7	7	+	0	0					
5. NUMBER OF EXECUTIVE ORDERS ISSUED	15	22	+	7	47	15	15	+	0	0					
6. NO. ACQUISTNS PRVTE LND PUBLIC OR CONSERVTN PURPS	1	1	+	0	0	1	1	+	0	0					
7. NUMBER OF INSPECTIONS OF PUBLIC LANDS MADE	95	103	+	8	8	95	95	+	0	0					
8. NUMBER OF EASEMENTS GRANTED	5	5	+	0	0	5	5	+	0	0					
9. DOLLAR AMOUNT OF DELINQUENT RECEIVABLES (THOUSANDS)	470	583	+	113	24	470	646	+	176	37					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 07 01
LNR 101

PROGRAM TITLE: PUBLIC LANDS MANAGEMENT

PART I - EXPENDITURES AND POSITIONS

Land Division: Eight new positions were added in FY 23. The Division has worked diligently and tirelessly in obtaining administrative approval to establish and fill the new positions, which resulted in a delay in recruitment due to a requirement to reorganize the Division.

Two positions became vacant due to promotional offers the Division was unable to match, and other vacancies in Land became vacant due to retirement and attrition. Position vacancies will continue in FY 24 due to time required to reconfigure offices for additional positions and delays in recruitment.

Office of Conservation and Coastal Lands: A new position was recently added, and another planner position became vacant due to attrition.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The planned figures for FY 23 and FY 24 were overstated. Also, the issuance of shoreline dispositions involves multiple procedures, including the approval from the Legislature and the Governor. The Division has seen a growing negative view and attitude toward allowing shoreline dispositions (even for old preexisting structures) that has resulted in a decrease in approvals.

Item 5: Delinquent accounts were higher than projected, and we believe it is due in part to the exorbitant amount of inflation experienced nationally and in Hawaii.

Item 6: The projection of geothermal revenues was overstated as the lessee is still recovering from the last major lava eruption that shut down the plant. Future projections should also be downgraded because of legislative interest in directing geothermal revenues to the University of Hawaii for research.

Item 7: The overall revenue increase to the Special Land and Development Fund was the result of a projected rent increase (and

collection) from a large industrial tenant.

Item 8: As noted herein, the Division has seen an overall increase in land valuations and rent.

PART III - PROGRAM TARGET GROUPS

Item 2: Recent legislation has increased payments to the Office of Hawaiian Affairs. The Division has also seen an increase in land valuations and rent which may also have contributed to the increase.

PART IV - PROGRAM ACTIVITIES

Item 2: The planned figures for FY 23 and FY 24 were overstated. Also, the issuance of shoreline dispositions involves multiple procedures, including the approval from the Legislature and the Governor. As noted above, the Division has seen a growing negative view and attitude toward allowing shoreline dispositions (even for old preexisting structures) that has resulted in a decrease in approvals.

Item 3: The issuance of leases varies with different situations, which makes the projection of issuance of leases challenging.

Item 4: The planned number of revocable permits issued for FY 23 was understated and appropriate adjustments have been made to FY 24 estimates.

Item 5: The Division has noted more agency requests for land dispositions for current and future program needs. There seems to be more land banking for future program needs than in the past.

Item 9: See Part II, Measures of Effectiveness, Item No. 5, above.

PROGRAM TITLE: STATE RISK MANAGEMENT & INSURANCE ADMIN
 PROGRAM-ID: AGS-203
 PROGRAM STRUCTURE NO: 11030702

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	5.00	4.00	- 1.00	20	5.00	4.00	- 1.00	20	5.00	5.00	+ 0.00	0
EXPENDITURES (\$1000's)	69,657	55,251	- 14,406	21	2,010	1,705	- 305	15	50,649	50,954	+ 305	1
TOTAL COSTS												
POSITIONS	5.00	4.00	- 1.00	20	5.00	4.00	- 1.00	20	5.00	5.00	+ 0.00	0
EXPENDITURES (\$1000's)	69,657	55,251	- 14,406	21	2,010	1,705	- 305	15	50,649	50,954	+ 305	1
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. NO. INSUR POLICIES PROCURED BEFORE EXPIRATION DATE	4	4	+ 0	0	4	4	+ 0	0				
2. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ	15	16	+ 1	7	15	15	+ 0	0				
3. AV # OF DAYS TO RECOVER INSURANCE PROCEEDS	60	59	- 1	2	60	60	+ 0	0				
4. AV # OF DAYS TO PROCESS LIABILITY LOSS CLAIMS	90	94	+ 4	4	90	90	+ 0	0				
5. AV # DAYS TO PROCESS LIABILITY LOSS POTHOLE CLAIMS	70	64	- 6	9	70	70	+ 0	0				
6. AV # OF DAYS TO PROCESS AUTO LOSS CLAIMS	90	89	- 1	1	90	90	+ 0	0				
PART III: PROGRAM TARGET GROUP												
1. TOTAL NO. OF STATEWIDE INSURANCE POLICIES PROCURED	4	4	+ 0	0	4	4	+ 0	0				
2. TOTAL NO. OF PROPERTY LOSS CLAIMS PROCESSED	100	92	- 8	8	100	100	+ 0	0				
3. TOTAL LIABILITY CLAIMS PROCESSED - EXCL. POTHOLE	500	507	+ 7	1	500	500	+ 0	0				
4. TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED	150	296	+ 146	97	150	150	+ 0	0				
5. TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED	400	296	- 104	26	400	400	+ 0	0				
6. NUMBER OF STATE OFFICIALS AND EMPLOYEES	55000	60000	+ 5000	9	55000	55000	+ 0	0				
7. FAIR MARKET VALUE OF STATE BLDGS/CONTENTS (\$ MILL)	24000	25000	+ 1000	4	24000	2400	- 21600	90				
8. NUMBER OF STATE VEHICLES	6000	6025	+ 25	0	6000	6000	+ 0	0				
PART IV: PROGRAM ACTIVITY												
1. TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES	4	4	+ 0	0	4	4	+ 0	0				
2. TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED	80	92	+ 12	15	80	80	+ 0	0				
3. TOTAL NUMBER OF CRIME LOSS CLAIMS RECEIVED	1	1	+ 0	0	1	1	+ 0	0				
4. TOTAL NUMBER OF LIABILITY CLAIMS RECEIVED	650	507	- 143	22	650	650	+ 0	0				
5. TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED	375	296	- 79	21	375	375	+ 0	0				
6. NUMBER OF RISK ASSESSMENT REPORTS ISSUED	1	1	+ 0	0	1	1	+ 0	0				
7. NUMBER OF BUILDING INSPECTION REPORTS ISSUED	1	1	+ 0	0	1	1	+ 0	0				
8. NO. OF TRAINING SESSIONS PROVIDED TO STATE DEPTS	2	2	+ 0	0	2	2	+ 0	0				
9. NUMBER OF STATEMENTS OF SELF-INSURANCE ISSUED	500	484	- 16	3	500	500	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 07 02
AGS 203

PROGRAM TITLE: STATE RISK MANAGEMENT & INSURANCE ADMIN

PART I - EXPENDITURES AND POSITIONS

The expenditure variance for FY 23 is primarily due to lower payments than budgeted for self-insured losses/payments and non-discretionary costs that are unpredictable.

The lower expenditures in the first quarter of FY 24 are due to the lower than expected payments for self-insured losses/payments.

The position variance in FY 23 and in the first quarter of FY 24 is due to the administrative process to establish and hire the budgeted position.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

Item 4: Pothole claims increased due to more claims filed than anticipated.

Item 5: The amount of automobile loss claims to process decreased due to a lower amount of claims filed.

PART IV - PROGRAM ACTIVITIES

Item 2: The total number of property loss claims received increased due to more claims filed than expected due to rainstorms that generated additional property damages.

Item 4: The number of liability loss claims was less than expected.

Item 5: The number of automobile loss claims filed was less than expected.

PROGRAM TITLE: LAND SURVEY
 PROGRAM-ID: AGS-211
 PROGRAM STRUCTURE NO: 11030703

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	10.00	10.00	+ 0.00	0	10.00	10.00	+ 0.00	0	10.00	10.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,087	726	- 361	33	209	199	- 10	5	944	659	- 285	30
TOTAL COSTS												
POSITIONS	10.00	10.00	+ 0.00	0	10.00	10.00	+ 0.00	0	10.00	10.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,087	726	- 361	33	209	199	- 10	5	944	659	- 285	30

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT	5	7	+ 2	40	5	5	+ 0	0
2. COMPLETED DESCRIPTION OF LANDS AS % OF REQUESTS	60	85	+ 25	42	85	85	+ 0	0
3. AVE NO. OF DAYS TO PROCESS LC & FP MAPS	15	23	+ 8	53	40	40	+ 0	0
4. AV NO. OF DAYS TO PRODUCE A DESCRIPTION OF LANDS	20	50	+ 30	150	30	30	+ 0	0
5. AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION	40	40	+ 0	0	40	40	+ 0	0
PART III: PROGRAM TARGET GROUP								
1. NO. REQUESTS FOR QUIET TITLE REPORTS	20	2	- 18	90	10	10	+ 0	0
2. NO. REQUESTS FOR DESCRIPTIONS - STATE-OWNED LANDS	110	40	- 70	64	60	60	+ 0	0
3. OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)	150	56	- 94	63	90	90	+ 0	0
4. OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)	140	112	- 28	20	100	100	+ 0	0
PART IV: PROGRAM ACTIVITY								
1. NO. OF REQUESTS FOR QUIET TITLE REPORTS COMPLETED	20	2	- 18	90	10	10	+ 0	0
2. NO OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED	66	34	- 32	48	60	60	+ 0	0
3. NO. OF LAND COURT AND FILE PLAN MAPS COMPLETED	150	41	- 109	73	90	90	+ 0	0
4. NO. OF SHORELINE CERTIFICATIONS COMPLETED	140	112	- 28	20	100	100	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 07 03
AGS 211

PROGRAM TITLE: LAND SURVEY

PART I - EXPENDITURES AND POSITIONS

For FY 23 and FY 24, the variance in expenditures are due to no contracts for licensed surveyors.

Item 4: The variance is due to a decrease in requests from private landowners.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance is the result of the vacant Office Assistant (OA) III position.

Item 2: The variance is the result of a decrease in requests from State agencies resulting in the ability to complete a higher percentage of requests than expected.

Item 3: The variance is due to a greater percentage of complex requests, private surveyors' delayed responses to requests for map corrections, and the vacant OA III position.

Item 4: The variance is due to a greater percentage of complex requests, private surveyors' delayed responses to requests for map corrections, and the vacant OA III position.

PART III - PROGRAM TARGET GROUPS

Items 1 and 2: The variances are the result of decreases in requests from State agencies.

Items 3 and 4: The variances are due to decreases in requests from private landowners.

PART IV - PROGRAM ACTIVITIES

Items 1 and 2: The variances are due to decreases in requests from State agencies.

Item 3: The variance is due to a decrease in requests from private landowners and surveyors' delayed responses to requests for corrections.

PROGRAM TITLE: OFFICE LEASING
 PROGRAM-ID: AGS-223
 PROGRAM STRUCTURE NO: 11030704

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	8.00	3.00	-	5.00	63	8.00	3.00	-	5.00	63	8.00	8.00	+	0.00	0
EXPENDITURES (\$1000's)	10,945	7,436	-	3,509	32	2,030	1,244	-	786	39	9,031	9,261	+	230	3
TOTAL COSTS															
POSITIONS	8.00	3.00	-	5.00	63	8.00	3.00	-	5.00	63	8.00	8.00	+	0.00	0
EXPENDITURES (\$1000's)	10,945	7,436	-	3,509	32	2,030	1,244	-	786	39	9,031	9,261	+	230	3
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. # OF LEASING SVCS REQUESTS PROC AS % REQ RECEIVED	98	29	-	69	70	98	100	+	2	2					
2. AV NO. OF DAYS FROM REQUEST TO EXECUTED LEASE	270	270	+	0	0	270	270	+	0	0					
3. # LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE	1442	1442	+	0	0	1442	1442	+	0	0					
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF STATE DEPARTMENTS AND AGENCIES	13	15	+	2	15	13	16	+	3	23					
2. NUMBER OF EMPLOYEES	2880	3000	+	120	4	2880	3000	+	120	4					
PART IV: PROGRAM ACTIVITY															
1. NO. OF REQUESTS FOR OFFICE LEASING SERVICES	25	24	-	1	4	25	25	+	0	0					
2. NO. OF OFFICE LEASES CONSUMMATED	25	23	-	2	8	25	25	+	0	0					
3. NO. OF OFFICE LEASE PAYMENTS COMPLETED	1442	1442	+	0	0	1442	1442	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 07 04
AGS 223

PROGRAM TITLE: OFFICE LEASING

PART I - EXPENDITURES AND POSITIONS

The variance in general funds is attributable to the following factors: application of a 10% restriction, 63% staff vacancy (5 out of 8 vacant positions) for a majority of the fiscal year, and funds that were not expended for Certificates of Participation.

PART II - MEASURES OF EFFECTIVENESS

Item 1: In FY 23 the actual number of leases processed as a percentage of requests received was less than anticipated as the vacant position and on boarding of the branch manager limited the ability to process all requests in a timely manner. Moreover, the urgent need to secure space for the newly formed Department of Law Enforcement shuffled existing priorities. In addition, there were requests to support the State response to the Maui wildfire.

PART III - PROGRAM TARGET GROUPS

Item 1: As shown on the list below, there are currently 15 agencies under Leasing Branch's jurisdiction. This is the correct number that should have been reported in the previous fiscal years, which we are now bringing up to date. In FY 24, there will be one more agency, namely the Department of Law Enforcement. This will bring the total number of agencies to 16.

No. of Departments

1. Accounting & General Services
2. Agriculture
3. Attorney General
4. Budget & Finance
5. Defense
6. Education
7. Governor
8. Hawaiian Home Lands
9. Labor & Industrial Relations
10. Land & Natural Resources
11. Business, Economic Development & Tourism
12. Public Safety

13. Transportation
14. Commerce and Consumer Affairs
15. Human Services
16. Law Enforcement

PART IV - PROGRAM ACTIVITIES

No significant variances.

PROGRAM TITLE: LEGACY LAND CONSERVATION PROGRAM
 PROGRAM-ID: LNR-102
 PROGRAM STRUCTURE NO: 11030705

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS					2.00	2.00	+ 0.00	0	2.00	2.00	+ 0.00	0
EXPENDITURES (\$1000's)					89	17	- 72	81	8,869	8,941	+ 72	1
TOTAL COSTS												
POSITIONS					2.00	2.00	+ 0.00	0	2.00	2.00	+ 0.00	0
EXPENDITURES (\$1000's)					89	17	- 72	81	8,869	8,941	+ 72	1

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. NO. OF PROPERTIES CONSERVED THRU LCF INVESTMENTS	3	NO DATA	- 3	100	3	4	+ 1	33
2. NO. OF \$ IN MATCHING FUNDS SECURED FOR EACH \$ INV	0.5	NO DATA	- 0.5	100	.5	3.49	+ 2.99	598
PART III: PROGRAM TARGET GROUP								
1. NO. OF ST AGEN (DEPT LEV) ELIG TO REC LND AC GRANT	11	NO DATA	- 11	100	11	11	+ 0	0
2. NO. OF COUNTIES ELIGIBLE TO RECEIVE LAND ACQ GRANT	4	NO DATA	- 4	100	4	4	+ 0	0
3. NO. OF FINAL APPLICATIONS RECV FOR LAND ACQ GRANTS	7	NO DATA	- 7	100	8	12	+ 4	50
4. NO. OF PROP ELIGIBLE TO REC GRANT FOR LAND OP/MNGT	43	NO DATA	- 43	100	46	48	+ 2	4
PART IV: PROGRAM ACTIVITY								
1. NO. OF APPLICATION CYCLES COMPLETED FOR GRANTS	2	NO DATA	- 2	100	2	2	+ 0	0
2. AMOUNT OF FUNDS (\$) AWARDED FOR GRANTS	6200000	NO DATA	- 6200000	100	7700000	7058000	- 642000	8
3. AMT OF FUNDS EXP FOR PAYMT OF DEBT SER ON ST FIN	1500000	NO DATA	- 1500000	100	1500000	1500000	+ 0	0
4. NUMBER OF PUBLIC MEETINGS HELD, LLCC	4	NO DATA	- 4	100	4	4	+ 0	0
5. NO. OF SELF-REPORTS RECVD FOR PROPERTIES CONSERVED	7	NO DATA	- 7	100	9	9	+ 0	0
6. NO. OF SITE VISITS COMPLTD FOR PROPERTIES CONSERVD	7	NO DATA	- 7	100	8	8	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 07 05
LNR 102

PROGRAM TITLE: LEGACY LAND CONSERVATION PROGRAM

PART I - EXPENDITURES AND POSITIONS

Per Act 164, SLH 2023 (the Budget bill), the Land Legacy Conservation Program LLC (LLCP) was transferred from Public Lands Management (LNR 101) to their own separate Program ID, LNR 102 - Legacy Land Conservation Program.

The variance reflects unanticipated changes in contracting and payment for administrative costs due to delays in posting allotments and processing invoices for payment.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The estimated increase in FY 24 is due to faster than expected progress in completing conservation transactions.

Item 2: The estimated increase in FY 24 is due to large amounts of match received/expected from county and federal sources for conservation transactions.

PART III - PROGRAM TARGET GROUPS

Item 3: The estimated increase in FY 24 is due to the actual amount of preliminary applications received.

PART IV - PROGRAM ACTIVITIES

Item 2: There is an estimated decrease in FY 24 because the planned amount is based on FY 23 funding and a pre-enactment version of the 2023 budget bill that proposed a higher level of funding than what was enacted.

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	278.00	220.00	- 58.00	21	280.00	223.00	- 57.00	20	280.00	280.00	+ 0.00	0
EXPENDITURES (\$1000's)	39,958	34,866	- 5,092	13	9,825	8,184	- 1,641	17	40,617	38,757	- 1,860	5
TOTAL COSTS												
POSITIONS	278.00	220.00	- 58.00	21	280.00	223.00	- 57.00	20	280.00	280.00	+ 0.00	0
EXPENDITURES (\$1000's)	39,958	34,866	- 5,092	13	9,825	8,184	- 1,641	17	40,617	38,757	- 1,860	5

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100	122	+ 22	22	100	100	+ 0	0
2. AV VAR BTW EST Cmpl DATE & ACTUAL CONST Cmpl DATE	3	13	+ 10	333	3	3	+ 0	0
3. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST	3	20.6	+ 17.6	587	3	3	+ 0	0
4. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES	75	80	+ 5	7	75	80	+ 5	7
5. % PROGRAM PROJS COMPELETD W/IN SCHEDULED TIMETABLE	95	95	+ 0	0	95	95	+ 0	0
6. % EMERG REPRS & ALTRTNS REQST RESP TO W/IN 48 HRS	100	100	+ 0	0	100	100	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: FACILITIES CONSTRUCTION AND MAINTENANCE

11 03 08

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION
 PROGRAM-ID: AGS-221
 PROGRAM STRUCTURE NO: 11030801

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	91.00	62.00	- 29.00	32	91.00	63.00	- 28.00	31	91.00	91.00	+ 0.00	0
EXPENDITURES (\$1000's)	10,600	5,836	- 4,764	45	2,215	1,404	- 811	37	16,116	16,116	+ 0	0
TOTAL COSTS												
POSITIONS	91.00	62.00	- 29.00	32	91.00	63.00	- 28.00	31	91.00	91.00	+ 0.00	0
EXPENDITURES (\$1000's)	10,600	5,836	- 4,764	45	2,215	1,404	- 811	37	16,116	16,116	+ 0	0
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV VARIANCE BETWEEN EST & ACTUAL BID OPENING DATES	3	.3	- 2.7	90	3	3	+ 0	0				
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100	122	+ 22	22	100	100	+ 0	0				
3. AV VAR BTWN EST & ACTUAL CONSTR COMPLETIN DATES	3	13	+ 10	333	3	3	+ 0	0				
4. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST	3	20.6	+ 17.6	587	3	3	+ 0	0				
5. FOR TTL CIP REQUIRED, % OF FUNDS ACTUALLY APPROP	100	100	+ 0	0	100	174.8	+ 74.8	75				
PART III: PROGRAM TARGET GROUP												
1. CAPITAL IMPROV APPROPRIATIONS (IN \$100,000)	50	50	+ 0	0	733	452.25	- 280.75	38				
2. PUBLIC BUILDINGS, REPAIRS & ALTERATIONS (\$100,000)	51.25	51.25	+ 0	0	132	1015	+ 883	669				
PART IV: PROGRAM ACTIVITY												
1. TOTAL COSTS OF FAC OR PROJECT UNDER DESIGN (\$MILL)	400	436	+ 36	9	400	400	+ 0	0				
2. PROJ UNDER CONSTRUCTION DURING FY (EST COST \$MILL)	500	499	- 1	0	500	500	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 08 01
AGS 221

PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION

PART I - EXPENDITURES AND POSITIONS

The budgets for FY 23 and FY 24 are comprised of the general fund appropriation for payroll and related costs and three revolving funds (accrued vacation and sick leave, automotive and related costs, and supplies).

The variance in general funds is attributable to the following factors: application of budget restrictions of 10% in FY 23 and 10% in FY 24; 29 vacant positions in FY 23 and 28 in the first quarter of FY 24; lower shortage differential payouts than budgeted in FY 23 and higher shortage differential payouts in the first quarter of FY 24; and enhanced control of overtime and related payments in both fiscal years. In addition, in FY 23, the program was unable to recruit for six positions that were defunded by Act 9, SLH 2020; in FY 24, funding was restored for four of those positions and recruitment is under way, but the remaining two positions continued to be defunded.

The revolving fund account for accrued vacation and sick leave payments realized no expenditures in either FY 23 or FY 24, reflecting the FY 19 transition from the prior capital improvement program (CIP) project funding of the majority of Public Works Division staff costs to the current general funding of those costs.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For FY 23, the variance between estimated and actual bid dates (with a goal of three months, and an actual of 0.3 months) can be attributed to the team's focus on ensuring projects were bid out as scheduled, as an unprecedented and unsustainable effort to assure the flow of CIP funds to the construction industry, and as a means of helping to sustain the State's economic well-being as it weathers the long-term impacts of the COVID-19 pandemic.

Item 2: For FY 23, the positive variance in average pre-bid construction estimates as a percentage of average bid prices is reflective of the slower growth and increased competition in the construction industry, associated

pandemic-related uncertainty, and supply chain-related price increases experienced in late FY 21 and continuing to present. In addition, county delays in processing and approval of required county-issued construction and land use permits have contributed to increased contractor costs.

Item 3: In FY 23, the time to complete construction projects increased, primarily due to two factors: supply chain issues across all sectors of construction materials and systems; and increased time required to secure county-issued construction permits, particularly with regard to projects based on Oahu and in Maui County.

There is also an issue with this measure of effectiveness, in that it does not account for the additional time required for the project to respond to unforeseen conditions and the need to preserve appropriated funds for its intended purpose.

An example of how unforeseen conditions can affect project timelines involves a project to construct exterior renovations. When the contractor started to do the demolition work required for the project, unforeseen conditions were uncovered which required extensive roof repairs. Those repairs, and related work, required State-approved change orders that added an adjustment of more than 600 estimated days to the project schedule. In fact, the contractor completed its work four days prior to the adjusted project schedule.

If this measure of effectiveness was revised to more accurately reflect the needs of the projects undertaken by AGS 221 it would measure the variance between the adjusted project schedule and the actual completion of the work -- any positive variance would indicate that the program needs to implement practices to more closely monitor and spur contractor work. If measured in this way, for FY 23 the variance between the adjusted contract completion schedule and the actual completion averaged just 0.55 months, which the variance can be attributed to one project for which the contractor was assessed liquidated damages to compensate the State's losses due to the delayed project completion.

Item 4: The variance for FY 23 is due to four primary factors. First,

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

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PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION

supply chain issues have resulted in not only increased time for receipt of construction materials and systems, but have also been manifested in increased pricing to obtain those materials and systems. Second, increased economic inflation levels, which have been experienced world-wide, have impacted the costs of obtaining and transporting construction materials and systems to Hawaii. Third, the counties have implemented processes and requirements that substantially increase the time required to secure required county-issued construction permits, and that increased time has contributed to an escalation in contractor costs. Fourth, user agency requests for post-design changes to the project scope have increased. In response to these factors, the program has initiated enhanced project management measures with the intention of reducing the impact of change orders; attempting to reduce permitting times by initiating more open communications with county permitting agencies; and working with user agencies to assure that user requests reflect actual needs and not just the apparent availability of appropriated funds.

Item 5: Capital Improvement Project (CIP) funding appropriations made to the Department of Accounting and General Services (DAGS) in FY 21 and FY 22 were depressed by the State revenue impacts of the COVID-19 pandemic. Similar concerns impacted FY 23 CIP appropriations, as both the Administration and the Legislature continued to assert a cautious approach to the long-term commitments associated with CIP funding.

PART III - PROGRAM TARGET GROUPS

Item 1: CIP appropriations for FY 23 met the planned amount. For FY 24, CIP appropriations fell short of the planned amount as the Administration and Legislature focused on other budget priorities.

Item 2: Repairs and alterations appropriations for FY 23 met the planned amount. For FY 24, appropriations exceeded the planned amount, as the Administration and the Legislature focused on addressing some of the State's backlog of repair and alternation needs with additional CIP funding.

PART IV - PROGRAM ACTIVITIES

Item 1: The total cost of projects under design in FY 23 was almost 10% greater than the planned value, as the value of appropriations for new projects was slightly greater than anticipated. The value for FY 24 is expected to perform on target.

Item 2: The variance for FY 23 is negligible. The value for FY 24 is expected to perform similarly on target.

PROGRAM TITLE: CENTRAL SERVICES - CUSTODIAL SERVICES
 PROGRAM-ID: AGS-231
 PROGRAM STRUCTURE NO: 11030802

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	124.00	107.00	-	17.00	14	125.00	108.00	-	17.00	14	125.00	125.00	+	0.00	0
EXPENDITURES (\$1000's)	23,874	24,028	+	154	1	6,237	5,637	-	600	10	19,554	18,067	-	1,487	8
TOTAL COSTS															
POSITIONS	124.00	107.00	-	17.00	14	125.00	108.00	-	17.00	14	125.00	125.00	+	0.00	0
EXPENDITURES (\$1000's)	23,874	24,028	+	154	1	6,237	5,637	-	600	10	19,554	18,067	-	1,487	8
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. 4 INTERNAL SVC INSPECTIONS/QTR & ACCEPTBLE SCORE %	80	80	+	0	0	80	80	+	0	0	80	80	+	0	0
2. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES %	75	80	+	5	7	75	80	+	5	7	75	80	+	5	7
PART III: PROGRAM TARGET GROUP															
1. TOTAL ASSIGNED BUILDINGS	78	78	+	0	0	78	78	+	0	0	78	78	+	0	0
PART IV: PROGRAM ACTIVITY															
1. TOTAL NUMBER OF WORK STATIONS (JANITOR II)	72	78	+	6	8	72	78	+	6	8	72	78	+	6	8
2. NUMBER OF SQUARE FEET SERVICED (MILLIONS)	2.7	2.7	+	0	0	2.7	2.7	+	0	0	2.7	2.7	+	0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

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PROGRAM TITLE: CENTRAL SERVICES - CUSTODIAL SERVICES

PART I - EXPENDITURES AND POSITIONS

The expenditure variance of \$154,194 for FY 23 is primarily due to collective bargaining augmentation funds of \$154,823, resulting in a variance which is less than 1% and is insignificant.

For FY 24, the first quarter variance of \$600,000 is primarily due to budgeted elevator maintenance contracts of \$467,000 not processed and vacancy savings of \$195,441. The expected expenditure variance for the remaining nine months of FY 24 of \$1,487,000 is primarily due to program restrictions of \$2,087,708.

For FY 23, there were seventeen (17.0) vacant positions. Selections have been made for the following six positions, Janitor (Jan) II (Position Nos.(PN) 258, 7306 and 22559), Jan III (PN 2521), Office Assistant (OA) II (PN 13146) and Building Manager (PN 35627). Interviews are scheduled for the following five positions, Jan II (PNS 124686, 124687, 124688, 124690 and 124691) and interview results pending for Jan III (PN 18979). Internal Vacancy Announcements (IVA) are pending for two positions, Procurement Specialist IV (PN 7305) and Jan III (PN 124939). The Department of Human Resources Development (DHRD) open recruitment has been initiated for the Procurement & Supply Specialist III (PN 17061) and Jan III (PN 41621). Request for Personnel Action is pending for the Jan III (PN 8068).

For the first quarter of FY 24, there were seventeen (17.00) vacant positions. Selections have been made for the following six positions, Jan II (PNS 27136, 124686, 124690, and 124691), Jan III (PNS 124939 and 2521). Pending DHRD list for the following seven positions, Jan II (PN 1355, 124687, 2520, 124688 and 1154), Jan III (PN 18979), and Procurement & Supply Specialist IV (PN 7305). DHRD conducting open recruitment for two positions, Procurement & Supply Specialist III (PN 17061) and Jan III (PN 41621). Pending IVA for OA II (PN 12676). While the Jan III (PN 94008M) is pending establishment of the position.

For the remaining nine months of FY 24, all current and future vacancies

will be subject to current and future position vacancy approval processes to fill.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances in the measures of effectiveness.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in the program target group.

PART IV - PROGRAM ACTIVITIES

There are no significant variances in the program activities.

PROGRAM TITLE: CENTRAL SERVICES - GROUNDS MAINTENANCE
 PROGRAM-ID: AGS-232
 PROGRAM STRUCTURE NO: 11030803

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	30.00	24.00	-	6.00	20	31.00	25.00	-	6.00	19	31.00	31.00	+	0.00	0
EXPENDITURES (\$1000's)	2,139	1,992	-	147	7	505	457	-	48	10	2,223	2,023	-	200	9
TOTAL COSTS															
POSITIONS	30.00	24.00	-	6.00	20	31.00	25.00	-	6.00	19	31.00	31.00	+	0.00	0
EXPENDITURES (\$1000's)	2,139	1,992	-	147	7	505	457	-	48	10	2,223	2,023	-	200	9
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. EVALUATION % FROM GROUNDS SURVEY FROM BLDG OCUPNTS	70	70	+	0	0	70	70	+	0	0	70	70	+	0	0
2. ANNUAL FACILITY ASSESSMENT SCORES %	85	80	-	5	6	85	80	-	5	6	85	80	-	5	6
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF FACILITIES	119	119	+	0	0	119	119	+	0	0	119	119	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF GROUNDSKEEPING POSITIONS	24	24	+	0	0	24	24	+	0	0	24	24	+	0	0
2. TOTAL ACREAGE SERVICED	110.9	110.9	+	0	0	110.9	110.9	+	0	0	110.9	110.9	+	0	0
3. NUMBER OF REFUSE COLLECTION SITES	28	28	+	0	0	28	28	+	0	0	28	28	+	0	0

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PROGRAM TITLE: CENTRAL SERVICES - GROUNDS MAINTENANCE

PART I - EXPENDITURES AND POSITIONS

For FY 23, the variance in expenditures of \$147,500 is primarily due to release of program restrictions of \$224,213 in the third quarter in anticipation of potential vandalism costs at State buildings which included sprinkler & plant/foilage replacements which were less than expected.

For FY 24, the first quarter variance of \$47,896 is due to budgeted facility base yard security contract of \$25,000 that was not processed and \$5,000 in sprinkler repair costs less than expected. The expected expenditure variance for the remaining nine months of FY 24 of \$200,926 is due to program restrictions of \$248,822.

For FY 23, there were six vacant positions. The Department of Human Resources Development (DHRD) is conducting open recruitment for two positions, Groundskeeper I (Position Nos.(PN) 124917 and 124918). Internal Vacancy Announcements (IVA) is pending for two positions, Power Mower Operator (PN 124929) and Nursery Worker I (PN 124947). Interview is scheduled for Groundskeeper II (PN 124926). While the Landscape Architect V (PN 92021M) is pending the establishment of position.

For the first quarter of FY 24, there were six vacant positions. Selections have been made for two positions, Groundskeeper I (PN 124917 and 124918). Awaiting DHRD list for three positions: Power Mower Operator I (PN 124929); Nursery Worker I (PN 124947); and Landscape Architect V (PN 124928). While the Power Mower Operator I (PN 6021) is pending IVA.

For the remaining nine months of FY 23, all current and future vacancies will be subject to existing and future request to fill approval processes.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances in the measures of effectiveness.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in the program target group.

PART IV - PROGRAM ACTIVITIES

There are no significant variances in the program activities.

PROGRAM TITLE: CENTRAL SERVICES - BUILDING REPAIRS & ALT
 PROGRAM-ID: AGS-233
 PROGRAM STRUCTURE NO: 11030804

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	33.00	27.00	-	6.00	18	33.00	27.00	-	6.00	18	33.00	33.00	+	0.00	0
EXPENDITURES (\$1000's)	3,345	3,010	-	335	10	868	686	-	182	21	2,724	2,551	-	173	6
TOTAL COSTS															
POSITIONS	33.00	27.00	-	6.00	18	33.00	27.00	-	6.00	18	33.00	33.00	+	0.00	0
EXPENDITURES (\$1000's)	3,345	3,010	-	335	10	868	686	-	182	21	2,724	2,551	-	173	6
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. % OF PROGRAM PROJECTS COMPLETED WITHIN TIMETABLE	95	95	+	0	0	95	95	+	0	0					
2. % EMERGENCY REP & ALTERATNS RESPNDED TO IN 48 HRS	100	100	+	0	0	100	100	+	0	0					
3. % OF SATISFACTORY SURVEY EVALUATIONS OF R&A SVCS	90	90	+	0	0	90	80	-	10	11					
4. % OF SATISFACTORY SURVEY EVAL OF SPECIAL PROJECTS	90	90	+	0	0	90	80	-	10	11					
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF ASSIGNED STATE BUILDINGS	164	164	+	0	0	164	164	+	0	0					
PART IV: PROGRAM ACTIVITY															
1. TTL NO. OF NORMAL REPAIRS & ALTERATIONS PROJECTS	3700	3353	-	347	9	3700	3600	-	100	3					
2. TOTAL NUMBER OF EMERGENCY PROJECTS	1000	1000	+	0	0	1000	1000	+	0	0					

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PROGRAM TITLE: CENTRAL SERVICES - BUILDING REPAIRS & ALT

PART I - EXPENDITURES AND POSITIONS

For FY 23, the expenditure variance of \$335,093 is primarily due to the release of restrictions of \$338,140 in the third quarter in anticipation of emergency repairs at State buildings which was not realized.

The expenditure variance of \$181,371 in the first quarter of FY 24 is due to vacancy savings of \$112,532 and \$93,000 in budgeted maintenance contracts that were not processed. The expected expenditure variance for the remaining nine months of FY 24 of \$173,173 is due to program restrictions of \$354,544.

For FY 23, there were six vacant positions. The Central Services Administrator, (Position Nos.(PN) 12945), and Electrician I (PN 124946) is pending result of Internal Vacancy Announcement (IVA). The Engineer VI (PN 92028M) and Engineer V (Pos. No. 92029M) both are pending position establishment. The Administrative Services Assistant (PN 16930) is awaiting the Department of Human Resources Development (DHRD) list. The Building Maintenance District Supervisor (PN 9972) is pending position description update.

For the first quarter of FY 24, there were six vacant positions. Four positions are awaiting DHRD list, Administrative Services Assistant (PN 16930), Electrician I (PN 124946), Engineer VI (PN 125065) and Engineer V (PN 125126). The Engineer V (PN 118759) is undergoing IVA. While the Building Maintenance District Supervisor (PN 9972) is pending position description update.

For the remaining nine months of FY 24, the filling of vacant positions and future vacancies will go through existing and future approval processes to fill.

PART II - MEASURES OF EFFECTIVENESS

The estimated variances in the measures of effectiveness for survey results for 2023-24 is due to the program aligning to APPA (Association of Physical Plant Administrators) national standards, as the program

envisions more complex repairs at aging state facilities as opposed to normal day to day repairs.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in the program target group.

PART IV - PROGRAM ACTIVITIES

There are no significant variances in the program activities.

VARIANCE REPORT

PROGRAM TITLE:

PROCUREMENT, INVENTORY & SURPLUS PROP MGT

12/5/23

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110309

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	28.00	16.00	- 12.00	43	30.00	18.00	- 12.00	40	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,457	1,636	- 1,821	53	527	381	- 146	28	3,676	3,593	- 83	2
TOTAL COSTS												
POSITIONS	28.00	16.00	- 12.00	43	30.00	18.00	- 12.00	40	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,457	1,636	- 1,821	53	527	381	- 146	28	3,676	3,593	- 83	2
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. EST COST SAVINGS BY JURISIC UTLIZ SPO PL/VL(\$1000)	40000	40377	+ 377	1	40000	45000	+ 5000	13				
2. COST SAVINGS OF HI ELECT PROC AWARDS (1000)	2000	4365	+ 2365	118	2000	4500	+ 2500	125				
3. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)	3000	6920	+ 3920	131	3000	4000	+ 1000	33				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

PROGRAM TITLE: PROCUREMENT, INVENTORY & SURPLUS PROP MGT

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PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE: STATE PROCUREMENT
 PROGRAM-ID: AGS-240
 PROGRAM STRUCTURE NO: 11030901

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	23.00	12.00	-	11.00	48	25.00	14.00	-	11.00	44	25.00	25.00	+	0.00	0
EXPENDITURES (\$1000's)	1,579	1,182	-	397	25	406	274	-	132	33	1,881	1,784	-	97	5
TOTAL COSTS															
POSITIONS	23.00	12.00	-	11.00	48	25.00	14.00	-	11.00	44	25.00	25.00	+	0.00	0
EXPENDITURES (\$1000's)	1,579	1,182	-	397	25	406	274	-	132	33	1,881	1,784	-	97	5

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. EST COST SAVINGS BY JURISIC UTILIZ SPO PL/VL(\$1000)	40000	40377	+	377	1	40000	45000	+	5000	13
2. PROPERTY TRANSFERRED BETWEEN AGENCIES (\$1000)	5000	3323	-	1677	34	5000	4800	-	200	4
3. MOVING 3-YEAR AV OF ERRORS IN INVENTORY REPORTING	0	0	+	0	0	0	0	+	0	0
4. COST SAVINGS OF HI ELECT PROC AWARDS (1000)	2000	4365	+	2365	118	2000	4500	+	2500	125
5. REBATES REC FR PCARD FOR PARTICIPATNG (THOU DOLLR)	1000	1675	+	675	68	1000	1600	+	600	60
PART III: PROGRAM TARGET GROUP										
1. NO. OF JURISDTNS UTILIZING COOP PURCHASING AGREEMT	20	22	+	2	10	20	22	+	2	10
2. NO. OF ORG CODES LISTED IN THE FIXED ASSET INV SYS	1010	997	-	13	1	1010	1010	+	0	0
3. NO. AGENCIES ISSUING HLTH & HUMN SVS SOLICITATIONS	30	25	-	5	17	30	27	-	3	10
4. NO. OF PCARD HOLDERS FOR ALL PARTICIPATING JURISDI	2000	2883	+	883	44	2500	3000	+	500	20
PART IV: PROGRAM ACTIVITY										
1. NUMBER OF AWARDS FOR PRICE & VENDOR LIST CONTRACTS	30	42	+	12	40	30	42	+	12	40
2. NO. OF HANDS SOLICITATIONS	1000	1690	+	690	69	1000	1000	+	0	0
3. NO. OF PROCURMT TRAINING WORKSHOP ATTENDEES	8000	11999	+	3999	50	8000	9500	+	1500	19
4. RATIO PCARD TRANS/PO TRANS OBJ CODE EX DOE,UH,HHSC	14	22	+	8	57	14	22	+	8	57
5. NUMBER OF ITEMS TRANSFERRED BETWEEN AGENCIES	1500	804	-	696	46	1500	1000	-	500	33
6. NO. OF INVENTORY TRANSACTIONS AUDITED & PROCESSED	25000	23456	-	1544	6	25000	25000	+	0	0
7. TOTAL VALUE OF PROP ADDED TO INVENTORY (\$1000)	555000	1941882	+	1386882	250	555000	555000	+	0	0
8. NO. OF COMP/RESTRICT HLTH & HMN SVC SOLICITATIONS	70	69	-	1	1	70	65	-	5	7
9. NO. OF AWARDS NOTICES POSTED IN HANDS	2000	2476	+	476	24	2000	2500	+	500	25
10. NO. OF VENDORS REGISTERED IN HCE	17500	18471	+	971	6	17500	18500	+	1000	6

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

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PROGRAM TITLE: STATE PROCUREMENT

PART I - EXPENDITURES AND POSITIONS

Of the 11.00 full-time equivalent (FTE) vacant positions, 5.00 FTE are pending establishment and approval of delegated reorganization, 6.00 FTE are in active recruitment. The State Procurement Office (SPO) continues to have a vacancy rate of 44% due to resignations, retirements, lack of viable candidates, pending candidate lists, the Department of Human Resources Development (DHRD) pending review of applicants, candidates' decline of job offers, and lengthy delays in hiring. The recruitment process continues to reveal a highly competitive market for qualified applicants; agencies must move through the recruitment/interview process and make conditional offers of employment quickly for preferred candidates, otherwise the recruitment process is restarted in the event that no viable candidate is found. Some candidates that were offered a position declined the offer due to better opportunities elsewhere.

The vacancies hindered SPO from delivering procurement guidance to government agencies in a timely manner and remain fully operational. Several staff took on temporary assignments of vacant positions, and some took on duties outside of their own position descriptions.

The majority of the FY 23 lapsed funds in Personal Services caused by vacant positions and a vacancy rate of 48% due to resignations, retirements, pending candidate lists, candidates' decline of job offers, and lengthy delays in hiring. The vacancies have a direct effect on funds that were appropriated for items necessary for those positions. Once those positions are filled, funds will be expended for items such as computers, computer peripherals, furniture, other equipment, training, subscriptions, and professional memberships.

PART II - MEASURES OF EFFECTIVENESS

Item 1: Since there has been a large increase in the awards for the Price list and Vendor list (PL/VL) contracts, we're anticipating an increase in the savings by jurisdictions using the PL/VL in FY 24.

Item 2: The FY 23 actual was lower due to agencies retaining assets longer. The trend is expected to continue in FY 24.

Item 4: We're seeing that more Invitation for Bids (IFB) are being solicited through HlePRO (State of Hawaii eProcurement System) causing a large increase in the overalls savings.

Item 5: Coming out of COVID-19 restrictions, we saw an unanticipated increase in Purchasing Card (pCard) holders and pCard transactions led to a significantly higher rebate in FY 23. Will factor in the increased holders and usage for FY 24.

PART III - PROGRAM TARGET GROUPS

Item 1: Underestimated number of contracts. Will factor in the increase for FY 24.

Item 3: Overestimated number of agencies issuing solicitations. Will factor in lower amount for FY 24.

Item 4: Underestimated number of pCard holders due to COVID-19 restrictions easing. Will factor in increasing trend for FY 24.

PART IV - PROGRAM ACTIVITIES

Item 1: Underestimated number of awards due to the large decline in FY 22. Will adjust for FY 24.

Item 2: The number of solicitations reflects a return to pre-pandemic levels with Hawaii's economic recovery from the COVID-19 public health crisis.

Item 3: Now that training is on-demand or virtual, it is difficult to accurately track the number people who take training. Now that COVID-19 restrictions are easing up, there has been an increase in procurement activities and more new employees needing to do the Procurement Training Workshops.

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

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PROGRAM TITLE: STATE PROCUREMENT

Item 4: The number of pCard holders increased and we have seen more pCard transactions as a result.

Item 5: The FY 23 actual was lower due to agencies retaining assets longer. The trend is expected to continue in FY 24.

Item 7: FY 23 actual was higher due to an increase in the amount/value of land, land improvements, building and infrastructure additions to the inventory. The trend is expected to continue in FY 24.

Item 9: The Department of Transportation has decided to put all their solicitations in HlePRO, not only small purchases, therefore causing an unexpected increase in the Awards Notices posted in the Hawaii Awards and Notices Data System.

PROGRAM TITLE: SURPLUS PROPERTY MANAGEMENT
 PROGRAM-ID: AGS-244
 PROGRAM STRUCTURE NO: 11030902

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	5.00	4.00	-	1.00	20	5.00	4.00	-	1.00	20	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	1,878	454	-	1,424	76	121	107	-	14	12	1,795	1,809	+	14	1
TOTAL COSTS															
POSITIONS	5.00	4.00	-	1.00	20	5.00	4.00	-	1.00	20	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	1,878	454	-	1,424	76	121	107	-	14	12	1,795	1,809	+	14	1
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)		3000	6920	+	3920	131			3000	4000	+	1000	33		
2. RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)		2	4	+	2	100			20	10	-	10	50		
3. ACTUAL DONEES AS % OF ELIGIBLE DONEES		84	74	-	10	12			64	65	+	1	2		
PART III: PROGRAM TARGET GROUP															
1. NON-PROFIT TAX-EXMPT EDUC & PUBLIC HTH INSTUTNS		70	14	-	56	80			20	16	-	4	20		
2. PUBLIC AGENCY THAT SERVES OR PROMOTES PUB PURPOSE		60	88	+	28	47			60	70	+	10	17		
3. 8(A) BUSINESS DEV/SMALL DISADVANTAGED BUSINESSES		40	33	-	7	18			25	30	+	5	20		
PART IV: PROGRAM ACTIVITY															
1. FED PERSONAL PROP RECEIVED (LINE ITEMS)		300	260	-	40	13			300	300	+	0	0		
2. FED PROP DONATED (LINE ITEMS)		500	411	-	89	18			300	350	+	50	17		
3. ACQ OF STATE PROP FOR UTIL/SALE (LINE ITEMS)		235	501	+	266	113			300	350	+	50	17		
4. DIST OF STATE PROP FOR REUTIL (LINE ITEMS)		235	112	-	123	52			223	150	-	73	33		
5. STATE PROP DISP OF BY PUBLIC SALE (LINE ITEMS)		80	125	+	45	56			80	150	+	70	88		

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 09 02
AGS 244

PROGRAM TITLE: SURPLUS PROPERTY MANAGEMENT

PART I - EXPENDITURES AND POSITIONS

The position variances are attributed to one vacant position not being filled. Surplus is actively filling this one position.

The expenditure variances can be attributed to lower-than-anticipated vehicle purchases. More expenditures are projected for FY 24.

Surplus Property Services is working to strengthen its financial viability by leveraging the internet and technology-based applications to enhance sales, promotion, and marketing of the surplus property program. This will enable more donees to benefit from the varied surplus property available to them at significantly reduced prices.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The increase is due to the high demand for used equipment (especially high-value equipment) and supplies triggered by the economic downfall.

Item 2: The increase in the ratio is due to the high demand for used equipment (especially high-value equipment), supplies, etc.

Item 3: The number of nonprofit organizations and small businesses decreased due to the restricted screening location at Pearl Harbor.

PART III - PROGRAM TARGET GROUPS

Item 1: The number of nonprofit organizations is decreasing due to a lack of desirable items from the federal government.

Item 2: The increase is due to more State agencies searching for used/affordable items from Surplus.

Item 3: The variance is due to fewer 8(A) small businesses interested in acquiring federal surplus coupled with a decrease in the number of small businesses due to the businesses graduating after nine years.

PART IV - PROGRAM ACTIVITIES

Item 1: The decrease in federal personal property received is due to a decrease in federal property turn-in for screening.

Item 2: The decrease in line items of federal property donated is due to the grouping of similar items when turned in for disposal.

Item 3: The increase in acquisitions of State property is due to the increase in turning in property from State agencies.

Item 4: The decrease is due to more State agencies utilizing the Excess Property website to transfer State property directly between State agencies. Thus, State properties being distributed by the Surplus Property Office decreased.

Item 5: The increase in disposals by Public Sale is because more line items are posted online by the new employee.

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	40.00	34.00	- 6.00	15	40.00	34.00	- 6.00	15	40.00	40.00	+ 0.00	0
EXPENDITURES (\$1000's)	6,945	5,659	- 1,286	19	2,012	1,522	- 490	24	5,891	6,381	+ 490	8
TOTAL COSTS												
POSITIONS	40.00	34.00	- 6.00	15	40.00	34.00	- 6.00	15	40.00	40.00	+ 0.00	0
EXPENDITURES (\$1000's)	6,945	5,659	- 1,286	19	2,012	1,522	- 490	24	5,891	6,381	+ 490	8
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE	3870	3870	+ 0	0	3870	3870	+ 0	0				
2. PERCENTAGE UTILIZATION OF PARKING SPACES	105	100	- 5	5	105	100	- 5	5				

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT

11 03 10

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - MOTOR POOL
 PROGRAM-ID: AGS-251
 PROGRAM STRUCTURE NO: 11031001

VARIANCE REPORT

REPORT V61
 12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	13.00	10.00	-	3.00	23	13.00	11.00	-	2.00	15	13.00	13.00	+	0.00	0
EXPENDITURES (\$1000's)	3,079	2,359	-	720	23	896	530	-	366	41	2,560	2,926	+	366	14
TOTAL COSTS															
POSITIONS	13.00	10.00	-	3.00	23	13.00	11.00	-	2.00	15	13.00	13.00	+	0.00	0
EXPENDITURES (\$1000's)	3,079	2,359	-	720	23	896	530	-	366	41	2,560	2,926	+	366	14
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE	3870	3870	+	0	0	3870	3870	+	0	0					
2. PERCENTAGE OF REVENUES OVER EXPENDITURES	96	92	-	4	4	96	96	+	0	0					
PART III: PROGRAM TARGET GROUP															
1. STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH	21	20	-	1	5	21	20	-	1	5					
PART IV: PROGRAM ACTIVITY															
1. MOTOR POOL FLEET RENTAL REVENUES	1980	1865	-	115	6	1980	1980	+	0	0					
2. OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES	185	313	+	128	69	185	313	+	128	69					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 10 01
AGS 251

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - MOTOR POOL

PART I - EXPENDITURES AND POSITIONS

For FY 23, the position variance is due to two (2) vacant Automotive Technicians and a Automotive Mechanic Helper. The expenditure variance is due to the Department of Accounting and General Services Motor Pool purchasing less fleet cars than projected and less vehicles being rented/serviced as an impact of COVID-19.

For FY 24, the variance in positions will be filled and fleet replacement vehicles will continue as well as upgrading electrical infrastructure to parking facilities to accommodate electric vehicle charging and will be expended in the remaining three quarters of the year.

PART II - MEASURES OF EFFECTIVENESS

Item 2: For FY 23 the variance is due to underestimating the planned percentage of revenues over expenditures. For FY 24 we anticipate and plan to utilize revenues to purchase fleet replacement to electric vehicles by 2030 and upgrading electrical infrastructure at various parking facilities.

PART III - PROGRAM TARGET GROUPS

Item 1: For FY 23 one State agency returned rental vehicles and no longer in need of the service. We anticipate the same number of state agencies utilizing motor pool vehicles to be the same for FY 24.

PART IV - PROGRAM ACTIVITIES

Item 1: For FY 23, the variances are due to overestimating the planned motor pool fleet rental revenues and the impacts of COVID-19. For FY 24, the increase in revenues is due to an increase in motor vehicle rental fees.

Item 2: For FY 23, the variances are due to overestimating the planned other non-motor pool vehicle service revenues. For FY 24, the increase in revenues is due to an increase in non-motor pool vehicle service rates.

STATE OF HAWAII

VARIANCE REPORT

REPORT V61

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL
 PROGRAM-ID: AGS-252
 PROGRAM STRUCTURE NO: 11031002

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	27.00	24.00	-	3.00	11	27.00	23.00	-	4.00	15	27.00	27.00	+	0.00	0
EXPENDITURES (\$1000's)	3,866	3,300	-	566	15	1,116	992	-	124	11	3,331	3,455	+	124	4
TOTAL COSTS															
POSITIONS	27.00	24.00	-	3.00	11	27.00	23.00	-	4.00	15	27.00	27.00	+	0.00	0
EXPENDITURES (\$1000's)	3,866	3,300	-	566	15	1,116	992	-	124	11	3,331	3,455	+	124	4
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. PERCENTAGE UTILIZATION OF PARKING SPACES	105	100	-	5	5	105	100	-	5	5					
2. PERCENTAGE OF REVENUES OVER EXPENDITURES	121	125	+	4	3	121	125	+	4	3					
PART III: PROGRAM TARGET GROUP															
1. STATE OFFICIALS-EMPLOYEE & PUB CONDUCTG BUS W/STATE	8400	8400	+	0	0	8400	8400	+	0	0					
PART IV: PROGRAM ACTIVITY															
1. NO. OF SPACES FOR EMPLOYEES & PUBLIC	7369	6246	-	1123	15	7369	6246	-	1123	15					
2. NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)	965	490	-	475	49	965	490	-	475	49					
3. EMPLOYEE PARKING & PUBLIC PARKING REVENUES	3000	3392	+	392	13	3000	3500	+	500	17					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 10 02
AGS 252

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL

PART I - EXPENDITURES AND POSITIONS

For FY 23, the position variance is due to three (3) vacant Parking and Security Officers. The variance in expenditures is due to the curtailing on the enhancements of the parking facilities, but also working on deferred maintenance projects that were put on hold due to COVID-19.

For FY 24, the variances in positions will be filled and the variance in expenditures will be spent on upgrading and maintaining parking facilities during the remaining three quarters of the year.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For both fiscal years, the variances are due to State employees returning to the offices from teleworking and State offices opening up to the public limited Parking Control's ability to oversell temporary parking at various lots.

Item 2: Many public workers ended telework and many State offices began opening up to the public. We have seen an increase in revenue from State parking, parking meter collections, and traffic fines. With the increase in revenues and parking facilities being used more often, Parking Control began to work on parking maintenance projects that were on hold due to the decline in revenues from previous years.

PART III - PROGRAM TARGET GROUPS

There are no significant variances in the program target group.

PART IV - PROGRAM ACTIVITIES

Item 1: In previous reports, there were a few parking facilities that were included in the stall count for employees and public which are no longer being managed by Parking Control.

Item 2: For both fiscal years, the variance is due to less citations being issued due to the slow-down of public parking and just recently State offices have been opening up to the public.

Item 3: For FY 23, the increase in revenue is due to an increase in the use of public parking and public workers ending telework and returning back to the office. For FY 24, the increase in revenues is due to the continued use of public parking, evaluating the usage of various parking facilities to offer temporary month-to-month parking, and an increase in departments ordering special function passes as public workers end telework.

PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES
 PROGRAM-ID: AGS-901
 PROGRAM STRUCTURE NO: 110313

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	42.00	36.00	-	6.00	14	42.00	31.00	-	11.00	26	42.00	42.00	+	0.00	0
EXPENDITURES (\$1000's)	5,066	4,200	-	866	17	801	773	-	28	3	3,783	3,761	-	22	1
TOTAL COSTS															
POSITIONS	42.00	36.00	-	6.00	14	42.00	31.00	-	11.00	26	42.00	42.00	+	0.00	0
EXPENDITURES (\$1000's)	5,066	4,200	-	866	17	801	773	-	28	3	3,783	3,761	-	22	1

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. % OF LATE (INTEREST) PAYMENTS TO TOTAL PAYMENTS	.2	.8	+	0.6	300	.2	.7	+	0.5	250
2. % OF INVOICE PAYMNTS PROCESSED W/IN 7 WORKING DAYS	95	100	+	5	5	95	100	+	5	5
3. AV TIME FOR NON-COMPETITIVE RECRUITMENT ACTION	45	40	-	5	11	45	55	+	10	22
4. AV TIME FOR DELEGATED CLASSIFICATION ACTION	40	37	-	3	8	50	50	+	0	0
5. NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS	800	832	+	32	4	700	700	+	0	0
6. PERCENTAGE OF DATA PROCESSING REQUESTS COMPLETED	80	92	+	12	15	80	85	+	5	6
7. % OF DP REQUESTS COMPLTD WHICH IMPROVED EFFICIENCY	70	76	+	6	9	70	75	+	5	7
8. PERCENTAGE OF B&F REQUESTS SUBMITTED BY DUE DATE	100	100	+	0	0	100	100	+	0	0
9. % OF LEGISLATIVE REQUESTS SUBMITTED BY DATE	100	100	+	0	0	100	100	+	0	0
10. % ENT FIN SYS (EFS) TECHNICAL REQUESTS COMPLETED	80	0	-	80	100	80	0	-	80	100

PART III: PROGRAM TARGET GROUP										
1. NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN	24	24	+	0	0	24	24	+	0	0
2. TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)	856	821	-	35	4	856	835	-	21	2
3. TOTAL NO. OF PAYMENT TRANSACTIONS PROCESSED (000)	27	20	-	7	26	27	22	-	5	19
4. NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR	275	253	-	22	8	300	300	+	0	0
5. TOTAL NO. OF DATA PROCESSING REQUESTS PROCESSED	430	517	+	87	20	430	550	+	120	28
6. NO. OF COMPUTER APPLICATION PROGRAMS ADMINSTERED	3500	3600	+	100	3	3500	3700	+	200	6
7. NO. OF REQUESTS FROM DEPT. OF BUDGET AND FINANCE	15	15	+	0	0	15	15	+	0	0
8. TOTAL NUMBER OF LEGISLATIVE REQUESTS	40	40	+	0	0	40	40	+	0	0
9. TOTAL NO. OF ENT FIN SYS (EFS) TECHNICAL REQUESTS	5	0	-	5	100	20	0	-	20	100

PART IV: PROGRAM ACTIVITY										
1. NO. OF EMPLOYEES PROVIDING ADMIN/TECH/CLERICAL SUP	35	38	+	3	9	35	38	+	3	9
2. NUMBER OF PURCHASING CARDS OUTSTANDING	160	138	-	22	14	160	140	-	20	13
3. NUMBER OF PAYROLL REGISTERS HANDLED	8	7	-	1	13	8	7	-	1	13
4. NUMBER OF EPARS PROCESSED	2500	1889	-	611	24	2500	2500	+	0	0
5. NUMBER OF NON-EPAR ACTIONS PROCESSED	4000	3689	-	311	8	4000	4000	+	0	0
6. NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS	50	113	+	63	126	50	50	+	0	0
7. NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS	140	215	+	75	54	140	140	+	0	0
8. NO. OF NEW COMPUTER APPLICATION SYSTEMS INSTALLED	2	2	+	0	0	2	2	+	0	0
9. NO. OF ADMIN RULES & REORG REQUESTS REVIEWED	4	6	+	2	50	4	10	+	6	150
10. NO. OF ENT FIN SYS (EFS) INTERFACES INSTALLED	2	0	-	2	100	2	0	-	2	100

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 13
AGS 901

PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES

PART I - EXPENDITURES AND POSITIONS

The variances in the number of positions filled as of June 30, 2023, and the three months ending September 30, 2023, are due to delays in recruitment and difficulty in finding qualified candidates.

The decrease in expenditures for FY 23 is primarily due to funding restrictions and vacancy savings.

PART II - MEASURES OF EFFECTIVENESS

Item 1: Increase in late interest payments is due to staff shortage and the challenges arising with paperless payment processing.

Item 3: Non-competitive recruitment requests decreased in FY 22 (FY 23-113; FY 22-146; FY 21-35; FY 20-70; FY 19-114), which probably contributed to this decrease. Additionally, the forecast was increased from 40 in FY 22 to 45 in FY23 due to the anticipation of an increase in requests.

Item 5: Variance less than 10%. Missed the deadline to submit a change to this performance measure; still planning to do so for the next biennium.

Item 6: The variance was due to an increase of lower complexity tasks received by the System and Procedures Office. Lower complexity tasks were completed in less time and allowed for a greater percentage of requests to be fulfilled.

Item 10: Since the Statewide Enterprise Financial System (EFS) was not implemented during FY 23, there were no technical requests. It is not anticipated to be completed in FY 24.

PART III - PROGRAM TARGET GROUPS

Item 3: For FY 22 and FY 23, the decrease in the number of payment transactions is due to less payment transactions overall due in part to supply chain issues as a result of the pandemic.

Item 5: The increase was due to a new online system used to submit data processing requests. The new system simplified the workflow process and made it easier for users to initiate and track requests. Thus, users submitted more requests which caused the increase in number of data processing requests processed.

Item 9: Since EFS was not be implemented during FY 23, there were no technical requests. It is not anticipated to be completed in FY 24.

PART IV - PROGRAM ACTIVITIES

Item 2: The decrease was due to numerous pCard accounts being closed due to vacancies and nine (9) accounts closed due to Stadium being transferred to the Department of Business, Economic Development and Tourism (DBEDT).

Item 3: The decrease in the number of payroll registers in FY 23 is due to the transfer of the Stadium payroll to DBEDT.

Item 4: Variance is due to a combination of less actions that require an Electronic Personnel Action Report (EPAR), two employees who have input capability were relatively new, and some EPARs not logged due to staff shortage.

Item 6: The increase in requests is attributed to new positions and employee turnover, some of which are a year or less.

Item 7: Increase in requests attributed to new positions and redesignations from reorganizations.

Item 9: For FY 23 programs that had positions abolished or defunded received appropriations to restore those abolished/defunded positions and needed to undergo a reorganization to place those positions back into their organizational charts. In addition, programs were appropriated new positions that needed to be placed into their organization chart in order to be established. For FY 24 programs that were appropriated new

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 13
AGS 901

PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES

positions and restored position counts/funding needed to undergo a reorganization in order to place those positions into their organization chart.

Item 10: Since EFS was not implemented during FY 23, there were no interfaces installed. It is not anticipated to be completed in FY 24.