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## **GOVERNMENT WIDE SUPPORT**

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |           |           |     | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|-----------|-----------|-----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL    | ± CHANGE  | %   | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>         |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                        |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| POSITIONS   |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                            |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                     |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 2,101.78            | 1,684.78  | - 417.00  | 20  | 2,131.78                    | 1,713.78  | - 418.00 | 20 | 2,131.78                    | 2,062.78  | - 69.00  | 3 |
| EXPENDITURES (\$1000's)                             | 3,731,801           | 3,281,189 | - 450,612 | 12  | 579,502                     | 543,734   | - 35,768 | 6  | 2,609,677                   | 2,622,096 | + 12,419 | 0 |
| TOTAL COSTS   |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 2,101.78            | 1,684.78  | - 417.00  | 20  | 2,131.78                    | 1,713.78  | - 418.00 | 20 | 2,131.78                    | 2,062.78  | - 69.00  | 3 |
| EXPENDITURES (\$1000's)                             | 3,731,801           | 3,281,189 | - 450,612 | 12  | 579,502                     | 543,734   | - 35,768 | 6  | 2,609,677                   | 2,622,096 | + 12,419 | 0 |
|   | FISCAL YEAR 2023-24 |           |           |     | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | PLANNED             | ACTUAL    | ± CHANGE  | %   | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                  |                     |           |           |     |                             |           |          |    |                             |           |          |   |
| 1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS  | 2.5                 | 5.26      | + 2.76    | 110 | 3                           | 3.5       | + 0.5    | 17 |                             |           |          |   |
| 2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE | 100                 | 112       | + 12      | 12  | 100                         | 100       | + 0      | 0  |                             |           |          |   |
| 3. % OF NETWORK INFRASTRUCTURE UPTIME               | 99.9                | 98        | - 1.9     | 2   | 99.9                        | 99.9      | + 0      | 0  |                             |           |          |   |

**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.

PROGRAM TITLE:

EXEC DIRECTN, COORD, & POLICY DEVELOPMENT

PROGRAM-ID:

PROGRAM STRUCTURE NO: 1101

|   | FISCAL YEAR 2023-24 |         |           |    | THREE MONTHS ENDED 09-30-24 |         |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|-----------|----|-----------------------------|---------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE  | %  | BUDGETED                    | ACTUAL  | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 178.50              | 152.50  | - 26.00   | 15 | 179.50                      | 159.50  | - 20.00  | 11 | 179.50                      | 178.50    | - 1.00   | 1 |
| <b>EXPENDITURES (\$1000's)</b>              | 1,256,481           | 919,938 | - 336,543 | 27 | 118,390                     | 110,215 | - 8,175  | 7  | 464,972                     | 465,575   | + 603    | 0 |
| <b>TOTAL COSTS</b>                          |                     |         |           |    |                             |         |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 178.50              | 152.50  | - 26.00   | 15 | 179.50                      | 159.50  | - 20.00  | 11 | 179.50                      | 178.50    | - 1.00   | 1 |
| <b>EXPENDITURES (\$1000's)</b>              | 1,256,481           | 919,938 | - 336,543 | 27 | 118,390                     | 110,215 | - 8,175  | 7  | 464,972                     | 465,575   | + 603    | 0 |

**PROGRAM TITLE: EXEC DIRECTN, COORD, & POLICY DEVELOPMENT**

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**11 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:

OFFICE OF THE GOVERNOR

12/3/24

PROGRAM-ID:

GOV-100

PROGRAM STRUCTURE NO:

110101

|  | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|---------|----------|---|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| POSITIONS  |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| OPERATING COSTS                                      |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| POSITIONS  | 30.00               | 30.00   | + 0.00   | 0 | 30.00                       | 30.00     | + 0.00   | 0 | 30.00                       | 30.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 5,341               | 5,337   | - 4      | 0 | 1,356                       | 1,271     | - 85     | 6 | 4,071                       | 4,156     | + 85     | 2 |
| TOTAL COSTS  |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| POSITIONS  | 30.00               | 30.00   | + 0.00   | 0 | 30.00                       | 30.00     | + 0.00   | 0 | 30.00                       | 30.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 5,341               | 5,337   | - 4      | 0 | 1,356                       | 1,271     | - 85     | 6 | 4,071                       | 4,156     | + 85     | 2 |
|  | FISCAL YEAR 2023-24 |         |          |   | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |   |
|  | 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 |                             |           |          |   |

**PROGRAM TITLE: OFFICE OF THE GOVERNOR**

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**PART I - EXPENDITURES AND POSITIONS**

The variance in the first quarter of FY 25 expenditures is due to an other current expenses difference and can be attributed to the timing of a pCard (purchasing card) payment.

**PART II - MEASURES OF EFFECTIVENESS**

No data is available as no measures of effectiveness have been developed for this program for FY 24 and FY 25.

**PART III - PROGRAM TARGET GROUPS**

No data is available as no program target groups have been developed for this program for FY 24 and FY 25.

**PART IV - PROGRAM ACTIVITIES**

No data is available as no program activities have been developed for this program for FY 24 and FY 25.

# VARIANCE REPORT

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 17.00               | 15.00  | - 2.00   | 12 | 17.00                       | 16.00     | - 1.00   | 6  | 17.00                       | 17.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 2,620               | 1,449  | - 1,171  | 45 | 532                         | 404       | - 128    | 24 | 2,145                       | 2,273     | + 128    | 6 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 17.00               | 15.00  | - 2.00   | 12 | 17.00                       | 16.00     | - 1.00   | 6  | 17.00                       | 17.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 2,620               | 1,449  | - 1,171  | 45 | 532                         | 404       | - 128    | 24 | 2,145                       | 2,273     | + 128    | 6 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. TTL REV FRM SALES AS % OF COST OF PUBLICATION     | 105                 | 105    | + 0      | 0  | 105                         | 105       | + 0      | 0  |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. TOTAL DE FACTO POPULATION (THOUSANDS)             | 1447                | 1435   | - 12     | 1  | 1447                        | 1435      | - 12     | 1  |                             |           |          |   |
| PART IV: PROGRAM ACTIVITY                            |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. NO. OF APPLCNTS FOR CHANGE OF NAMES BY INDIVIDUAL | 1600                | 1402   | - 198    | 12 | 1600                        | 1500      | - 100    | 6  |                             |           |          |   |
| 2. NO. REQ FOR HRS, SESS LAWS, SUPPLEMENTS           | 1600                | 1605   | + 5      | 0  | 1600                        | 1600      | + 0      | 0  |                             |           |          |   |
| 3. NO. REQ. FOR APOSTILLE/CERTIFICATION              | 5800                | 8997   | + 3197   | 55 | 5800                        | 9400      | + 3600   | 62 |                             |           |          |   |



**PROGRAM TITLE: OFFICE OF THE LIEUTENANT GOVERNOR**

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**PART I - EXPENDITURES AND POSITIONS**

Operating Costs: Current expenditure allocation is lower than the appropriation.

**PART II - MEASURES OF EFFECTIVENESS**

No significant variance.

**PART III - PROGRAM TARGET GROUPS**

No significant variances.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The variance is due to a decrease in requests for name change.

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 anticipated increase in requests for apostilles and certifications.

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |         |           |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|-----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE  | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| POSITIONS                                   |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                             |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| POSITIONS                                   | 109.50              | 92.50   | - 17.00   | 16 | 110.50                      | 98.50     | - 12.00  | 11 | 110.50                      | 109.50    | - 1.00   | 1 |
| EXPENDITURES (\$1000's)                     | 1,240,588           | 906,639 | - 333,949 | 27 | 115,294                     | 107,961   | - 7,333  | 6  | 455,708                     | 456,261   | + 553    | 0 |
| TOTAL COSTS                                 |                     |         |           |    |                             |           |          |    |                             |           |          |   |
| POSITIONS                                   | 109.50              | 92.50   | - 17.00   | 16 | 110.50                      | 98.50     | - 12.00  | 11 | 110.50                      | 109.50    | - 1.00   | 1 |
| EXPENDITURES (\$1000's)                     | 1,240,588           | 906,639 | - 333,949 | 27 | 115,294                     | 107,961   | - 7,333  | 6  | 455,708                     | 456,261   | + 553    | 0 |
|   | FISCAL YEAR 2023-24 |         |           |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | 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                   | 5       | + 0       | 0  | 5                           | 5         | + 0      | 0  |                             |           |          |   |

**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.

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>OPERATING COSTS</b>                      |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            | 31.00               | 26.00  | - 5.00   | 16 | 31.00                       | 27.00  | - 4.00   | 13 | 31.00                       | 30.00     | - 1.00   | 3  |
| <b>EXPENDITURES (\$1000's)</b>              | 9,071               | 5,713  | - 3,358  | 37 | 3,754                       | 1,546  | - 2,208  | 59 | 4,270                       | 5,396     | + 1,126  | 26 |
| <b>TOTAL COSTS</b>                          |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            | 31.00               | 26.00  | - 5.00   | 16 | 31.00                       | 27.00  | - 4.00   | 13 | 31.00                       | 30.00     | - 1.00   | 3  |
| <b>EXPENDITURES (\$1000's)</b>              | 9,071               | 5,713  | - 3,358  | 37 | 3,754                       | 1,546  | - 2,208  | 59 | 4,270                       | 5,396     | + 1,126  | 26 |

|   | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|--------|----------|-----|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |     |                     |           |          |    |
| 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                  | 28     | - 19     | 40  | 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                 | 350       | + 0      | 0  |
| 8. UTILIZATION OF STATE'S GEOSPATIAL DATA (MIL)       | 25                  | 98     | + 73     | 292 | 25                  | 25        | + 0      | 0  |
| 9. # OF WEB BASED AND OTHER TYPES OF INQUIRIES MADE   | 400                 | 363    | - 37     | 9   | 400                 | 400       | + 0      | 0  |
| 10. # OF PUBLIC TESTIMONIES RECEIVED AND PROCESSED    | 150                 | 136    | - 14     | 9   | 150                 | 150       | + 0      | 0  |

|   |     |     |      |   |     |     |     |   |
|---|-----|-----|------|---|-----|-----|-----|---|
| <b>PART III: PROGRAM TARGET GROUP</b>                 |     |     |      |   |     |     |     |   |
| 1. # OF FED, STATE AND COUNTY AGCY CONSUL ON HRS 343  | 25  | 25  | + 0  | 0 | 25  | 25  | + 0 | 0 |
| 2. # OF LANDOWNER/DEVELPR, ENVIRNMT, CIVIC STKHLDRS   | 15  | 15  | + 0  | 0 | 15  | 15  | + 0 | 0 |
| 3. # OF ENGMT WITH PRIVATE SECT AND NGO ON SUS & CLIM | 93  | 101 | + 8  | 9 | 93  | 93  | + 0 | 0 |
| 4. # OF PERSONS AND ENT ON ELEC AND PAPER MAIL LIST   | 596 | 540 | - 56 | 9 | 596 | 596 | + 0 | 0 |
| 5. # OF ENGMT WITH FED/STATE/COUNTY ON SUSTAIN & CLIM | 117 | 106 | - 11 | 9 | 117 | 117 | + 0 | 0 |

|  |     |     |      |    |     |     |      |    |
|--|-----|-----|------|----|-----|-----|------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                       |     |     |      |    |     |     |      |    |
| 1. # SPECIAL PLANS/PLNNG REPORTS DEVELOPED/REVIEWED    | 2   | 2   | + 0  | 0  | 2   | 2   | + 0  | 0  |
| 2. # OF INITIATIVES ALIGN W/ THE HI 2050 SUSTAIN PLAN  | 32  | 34  | + 2  | 6  | 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 | 125 | + 5  | 4  | 120 | 120 | + 0  | 0  |
| 5. # OF FEDERAL CONSISTENCY REVIEWS                    | 50  | 27  | - 23 | 46 | 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  | 51  | - 9  | 15 | 60  | 60  | + 0  | 0  |
| 8. # MAPPING, DATA AND SUPPORT REQUESTS COMPLETED      | 200 | 226 | + 26 | 13 | 200 | 200 | + 0  | 0  |
| 9. # OF TRANSIT-ORIENTED DEVELPMNT PROJECTS COORD      | 50  | 25  | - 25 | 50 | 50  | 28  | - 22 | 44 |
| 10. # OF DAYS OF HEARING HELD FOR EACH PETITION OR REQ | 30  | 28  | - 2  | 7  | 30  | 30  | + 0  | 0  |

**PROGRAM TITLE: STATEWIDE PLANNING AND COORDINATION**

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**PART I - EXPENDITURES AND POSITIONS**

FY 24: Operating cost variance is due to no activity in the Brownfields Cleanup Revolving Loan Fund (BCRLF). The BCRLF has a ceiling of \$2 million each.

FY 24: 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 25, first quarter (Q1): 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.

FY 25, Q1 and 9 months ending: Operating cost variance is due to the Federal Fund appropriation of \$2.4 million allotted in the Q1 and the 10% restrictions in general funds.

**PART II - MEASURES OF EFFECTIVENESS**

Item 4. Following the change of Administration, there was a decrease in public presentations. 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 may be due to increased awareness of the geographical information system (GIS) tools and resources at agencies and interest in the more complex analysis that desktop GIS software provides.

Item 8. The utilization of the State's geospatial open data was measured in "total page views." The large positive variance may be attributed in part to the public interest in the Maui Wildfires; this metric is a measure of public awareness and shows sustained increased awareness and use of the State's geospatial open data portal over the last several years.

**PART III - PROGRAM TARGET GROUPS**

There are no significant variances.

**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 25 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. 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 due to economic constraints after the COVID-19 pandemic and other factors. Accordingly, the number of planned SMA permits approved by OPSD for FY 25 is maintained up to four.

Item 7. The 15% negative variance is due to fluctuating production at various agencies that provide new and updated data.

Item 8. The positive variance is due to increased requests for maps and analysis related to the Maui Wildfires.

Item 9. Variance is due to the narrowing of measures to focus on Transit-Oriented Development (TOD) projects that OPSD is actively engaged in as project manager, manager of TOD planning grant to project, or member of a project advisory or implementation group to project.

# VARIANCE REPORT

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 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)                              | 6,114               | 4,672  | - 1,442  | 24 | 1,290                       | 552       | - 738    | 57 | 5,309                       | 4,736     | - 573    | 11 |
| 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)                              | 6,114               | 4,672  | - 1,442  | 24 | 1,290                       | 552       | - 738    | 57 | 5,309                       | 4,736     | - 573    | 11 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |    |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. PROG. OUTPUTS CITED IN MAJOR MEDIA (AVE.MONTHLY#) | 10                  | 10     | + 0      | 0  | 10                          | 10        | + 0      | 0  |                             |           |          |    |
| 2. ACCURACY OF ECON FORECASTS (% ERROR)              | 5                   | 5      | + 0      | 0  | 5                           | 5         | + 0      | 0  |                             |           |          |    |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. VISITS TO PROGRAM WEBSITE (AVE PER MONTH, THOUS.) | 16.5                | 16.5   | + 0      | 0  | 16.5                        | 16.5      | + 0      | 0  |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                            |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. DATA SERIES MAINTAINED ON-LINE (X 100)            | 60                  | 61     | + 1      | 2  | 60                          | 61        | + 1      | 2  |                             |           |          |    |
| 2. OTHER ECONOMIC AND STATISTICAL REPORTS ISSUED (#) | 48                  | 49     | + 1      | 2  | 48                          | 49        | + 1      | 2  |                             |           |          |    |

**PROGRAM TITLE: ECONOMIC PLANNING & RESEARCH**

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**PART I - EXPENDITURES AND POSITIONS**

Positions: Positions for FY 24 and FY 25, respectively, remain the same at 26.50 permanent positions and 5.00 exempt positions.

Expenditures: 1) \$3.4 million in the general fund for tourism research for FY 25; 2) \$887,862 federal grant for the Labor Research Program for FY 24 and \$864,351 for FY 25. Federal reduced the grant due to the failure to fill vacant positions resulting from a labor shortage.

Actual expenditures were less than budgeted mainly due to difficulty in filling vacant positions due to labor shortage in the State and the 10% restrictions in general funds.

**PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances.

**PART III - PROGRAM TARGET GROUPS**

There are no significant variances.

**PART IV - PROGRAM ACTIVITIES**

There are no significant variances.





**PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV**

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**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.

Also, contributing to the variance in expenditures are the following:

1. A \$93 million appropriation was authorized as other federal funds (MOF P) in FY 24 and FY 25 for the Broadband, Equity, Access, and Deployment (BEAD) program. The \$93 million appropriation in FY 24 was not allotted since the necessary non-appropriated account was already in place from the prior fiscal year. The \$93 million appropriation will remain open until the lapse date of June 30, 2026.

2. \$200 million was appropriated in general funds in FY 24; however, pursuant to Section 5 of Act 164, SLH 2023, the \$200 million was transferred from BUF 101 to various departments and, therefore, not reflected as an expenditure under the BUF 101 program.

**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.

Item 3. The variance is due to less bills passed by the Legislature to review for the Office of the Governor than expected.

Item 6. The variance in positions is due to employee turnover and difficulties in recruiting qualified applicants.

PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE

12/3/24

PROGRAM-ID: BUF-102

PROGRAM STRUCTURE NO: 11010307

|   | FISCAL YEAR 2023-24 |        |          |   | THREE MONTHS ENDED 09-30-24 |        |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1000's)                     |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| TOTAL COSTS                                 |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1000's)                     |                     |        |          |   |                             |        |          |   |                             |           |          |   |
|   |                     |        |          |   | FISCAL YEAR 2023-24         |        |          |   | FISCAL YEAR 2024-25         |           |          |   |
|   |                     |        |          |   | PLANNED                     | ACTUAL | ± CHANGE | % | PLANNED                     | ESTIMATED | ± CHANGE | % |
| PART III: PROGRAM TARGET GROUP              |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| 1. STATE EXECUTIVE BRANCH AGENCIES          |                     |        |          |   | 21                          | 21     | +        | 0 | 21                          | 21        | +        | 0 |

**PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE**

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**PART I - EXPENDITURES AND POSITIONS**

No significant variances.

**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.

PROGRAM TITLE:

VACATION PAYOUT - STATEWIDE

12/3/24

PROGRAM-ID:

BUF-103

PROGRAM STRUCTURE NO:

11010308

|   | FISCAL YEAR 2023-24 |        |          |   | THREE MONTHS ENDED 09-30-24 |        |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| 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)                     | 9,700               | 9,700  | + 0      | 0 | 336                         | 336    | + 0      | 0 | 9,364                       | 9,364     | + 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)                     | 9,700               | 9,700  | + 0      | 0 | 336                         | 336    | + 0      | 0 | 9,364                       | 9,364     | + 0      | 0 |

**PROGRAM TITLE: VACATION PAYOUT - STATEWIDE**

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**PART I - EXPENDITURES AND POSITIONS**

No significant variances.

**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 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 22.00               | 15.00  | - 7.00   | 32 | 22.00                       | 15.00     | - 7.00   | 32 | 22.00                       | 22.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 7,932               | 6,513  | - 1,419  | 18 | 1,208                       | 579       | - 629    | 52 | 3,048                       | 2,885     | - 163    | 5 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 22.00               | 15.00  | - 7.00   | 32 | 22.00                       | 15.00     | - 7.00   | 32 | 22.00                       | 22.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 7,932               | 6,513  | - 1,419  | 18 | 1,208                       | 579       | - 629    | 52 | 3,048                       | 2,885     | - 163    | 5 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | 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                  | 93     | + 1      | 1  | 92                          | 92        | + 0      | 0  |                             |           |          |   |
| 3. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE      | 83                  | 86     | + 3      | 4  | 83                          | 84        | + 1      | 1  |                             |           |          |   |
| 4. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS   | 0                   | 42     | + 42     | 0  | 60                          | 27        | - 33     | 55 |                             |           |          |   |

**PROGRAM TITLE: VOTING RIGHTS AND ELECTIONS**

**11 01 04**

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**PART I - EXPENDITURES AND POSITIONS**

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

**PART II - MEASURES OF EFFECTIVENESS**

See Lowest Level Programs for additional information.

PROGRAM TITLE:

CAMPAIGN SPENDING COMMISSION

12/3/24

PROGRAM-ID:

AGS-871

PROGRAM STRUCTURE NO:

11010401

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 5.00                | 5.00   | + 0.00   | 0  | 5.00                        | 5.00   | + 0.00   | 0  | 5.00                        | 5.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 1,663               | 603    | - 1,060  | 64 | 665                         | 184    | - 481    | 72 | 1,021                       | 957       | - 64     | 6 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 5.00                | 5.00   | + 0.00   | 0  | 5.00                        | 5.00   | + 0.00   | 0  | 5.00                        | 5.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 1,663               | 603    | - 1,060  | 64 | 665                         | 184    | - 481    | 72 | 1,021                       | 957       | - 64     | 6 |

|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|--------|----------|----|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |    |                     |           |          |    |
| 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                  | 93     | + 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 | 50                  | 32     | - 18     | 36 | 150                 | 150       | + 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                | 20000               | 1500   | - 18500  | 93 | 200000              | 100000    | - 100000 | 50 |

|                                       |         |         |       |    |         |         |      |   |
|---------------------------------------|---------|---------|-------|----|---------|---------|------|---|
| <b>PART III: PROGRAM TARGET GROUP</b> |         |         |       |    |         |         |      |   |
| 1. CANDIDATE COMMITTEES               | 300     | 500     | + 200 | 67 | 425     | 450     | + 25 | 6 |
| 2. NON-CANDIDATE COMMITTEES           | 300     | 300     | + 0   | 0  | 300     | 300     | + 0  | 0 |
| 3. STATE OF HAWAII RESIDENTS          | 1460000 | 1460000 | + 0   | 0  | 1460000 | 1460000 | + 0  | 0 |

|   |       |       |         |     |        |        |      |    |
|---|-------|-------|---------|-----|--------|--------|------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                      |       |       |         |     |        |        |      |    |
| 1. NO. OF STATUTORILY REQUIRED REPORTS REVIEWED       | 1500  | 1635  | + 135   | 9   | 4500   | 4500   | + 0  | 0  |
| 2. NO. OF COMMUNICATION OUTREACH TO COMM/RESIDENS     | 50000 | 50000 | + 0     | 0   | 100000 | 100000 | + 0  | 0  |
| 3. NO. OF EDUC/TRG/ASSIST PROV TO COMM/RESIDENTS      | 75000 | 75000 | + 0     | 0   | 125000 | 125000 | + 0  | 0  |
| 4. NO. OF ADVISORY OPINIONS RENDERED                  | 3     | 0     | - 3     | 100 | 2      | 3      | + 1  | 50 |
| 5. NO. OF ENFORCEMENT ACTIONS TAKEN                   | 50    | 32    | - 18    | 36  | 160    | 160    | + 0  | 0  |
| 6. NO. OF CANDIDATES WHO QUALIFD & REC PUBLIC FUNDING | 5     | 1     | - 4     | 80  | 30     | 15     | - 15 | 50 |
| 7. NO. OF \$3 HAWAII INCOME TAX CHECK-OFFS            | 65000 | 30602 | - 34398 | 53  | 57000  | 57000  | + 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     | 2     | + 1     | 100 | 1      | 1      | + 0  | 0  |



**PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION**

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**PART I - EXPENDITURES AND POSITIONS**

FY 24: There were five budgeted positions; however, the actual number of positions for the first quarter was four due to a vacancy that was filled in November of the second quarter. Furthermore, the budgeted amount of expenditures for FY 24 was \$1,663,000; however, the actual expenditures was \$603,000. The variance is due to the vacancy in the first quarter, 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.

FY 25 1st quarter: There was less public funding disbursed than anticipated, but since FY 25 is an election year, it was important to have access to the trust fund.

**PART II - MEASURES OF EFFECTIVENESS**

Item 5 (FY 24): The number of enforcement actions taken to achieve compliance for FY 24 was estimated at 50; however, the actual number of enforcement actions taken was 32. The variance is due to the decreased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 24 was not an election year. Non-election years typically see a decreased amount of campaign spending activity and violations.

Item 7 (FY 24): The amount of public financing provided for FY 24 was estimated at \$200,000; however, the actual amount of public financing provided was \$1,500. The variance is due to the overestimation of the public fund distributions. The number of public fund applicants and the distribution amounts are unpredictable and can differ every year.

Item 7 (FY 25): The amount of public financing planned for FY 25 was at \$200,000; however, the estimated amount of public financing provided is \$100,000. The variance is due to a smaller number of expected candidates to apply for public funding than initially anticipated. 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 24): The number of candidate committees for FY 24 was estimated at 300; however, the actual number of candidate committees registered with the Commission during FY 24 was 500. The variance is due to the underestimation of candidate committees to register 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.

**PART IV - PROGRAM ACTIVITIES**

Item 4 (FY 24): The number of advisory opinions estimated for FY 24 was three; 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.

Item 4 (FY 25): The number of advisory opinions planned for FY 25 was two; however, the expected number of advisory opinions will be three. The variance is due to the underestimation of advisory opinions being requested by the public which we have no control over.

Item 5 (FY 24): The number of enforcement actions taken for FY 24 was estimated at 50; however, the actual number of enforcement actions taken was 32. The variance is due to the decreased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 24 was a non-election year. Non-election years typically see a decreased amount of campaign spending activity and violations.

Item 6 (FY 24): The number of candidates who may qualify and receive public funding for FY 24 was estimated at five; however, the actual number of candidates who qualified and received public funding was one. The variance is due to the overestimation of candidates who applied and qualified for public funding. The number of public fund applicants and the distribution amounts are unpredictable and can differ every year.

**PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION**

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Item 6 (FY 25): The number of candidates who would qualify and receive public funding for FY 25 was estimated to be 30; however, the expected number of candidates to qualify and receive public funding is 15. The variance is due to the overestimation of candidates who would apply and qualify for public funding. The number of public fund applicants and the distribution amounts are unpredictable and can differ every year.

Item 7 (FY 24): The number of \$3 Hawaii Income Tax Check-Offs for FY 23 was estimated at 65,000; however, the actual number of \$3 Hawaii Income Tax Check-Offs was 30,602. The variance is due to the overestimation of the number of \$3 Hawaii Income Tax Check-Offs.

Item 9 (FY 24): The number of campaign spending related bills that were introduced and passed for FY 24 was estimated at one; however, the actual number of bills passed was two. The variance is due to the underestimation of bills passed during the legislative session.

PROGRAM TITLE: OFFICE OF ELECTIONS

12/3/24

PROGRAM-ID: AGS-879

PROGRAM STRUCTURE NO: 11010402

|   | FISCAL YEAR 2023-24 |         |          |      | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |       |   |      |   |
|---|---------------------|---------|----------|------|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|-------|---|------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | %    | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %     |   |      |   |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>         |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| RESEARCH & DEVELOPMENT COSTS                        |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| POSITIONS   |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| EXPENDITURES (\$1,000's)                            |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| OPERATING COSTS                                     |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| POSITIONS   | 17.00               | 10.00   | -        | 7.00 | 41                          | 17.00     | 10.00    | - | 7.00                        | 41        | 17.00    | 17.00 | + | 0.00 | 0 |
| EXPENDITURES (\$1000's)                             | 6,269               | 5,910   | -        | 359  | 6                           | 543       | 395      | - | 148                         | 27        | 2,027    | 1,928 | - | 99   | 5 |
| TOTAL COSTS   |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| POSITIONS   | 17.00               | 10.00   | -        | 7.00 | 41                          | 17.00     | 10.00    | - | 7.00                        | 41        | 17.00    | 17.00 | + | 0.00 | 0 |
| EXPENDITURES (\$1000's)                             | 6,269               | 5,910   | -        | 359  | 6                           | 543       | 395      | - | 148                         | 27        | 2,027    | 1,928 | - | 99   | 5 |
|   | FISCAL YEAR 2023-24 |         |          |      | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |       |   |      |   |
|   | 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        | 84       | + | 1                           | 1         |          |       |   |      |   |
| 2. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS  | 0                   | 42      | +        | 42   | 0                           | 60        | 27       | - | 33                          | 55        |          |       |   |      |   |
| 3. % OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS | 0                   | NO DATA | +        | 0    | 0                           | 100       | NO DATA  | - | 100                         | 100       |          |       |   |      |   |
| 4. # COMPLAINTS & CHALLENGES TO ELECTION SYSTEM     | 0                   | NO DATA | +        | 0    | 0                           | 0         | NO DATA  | + | 0                           | 0         |          |       |   |      |   |
| 5. # COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD  | 100                 | NO DATA | -        | 100  | 100                         | 100       | NO DATA  | - | 100                         | 100       |          |       |   |      |   |
| PART III: PROGRAM TARGET GROUP                      |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| 1. RESIDENTS ELIGIBLE TO VOTE (THOUSANDS)           | 895                 | 862     | -        | 33   | 4                           | 895       | 840      | - | 55                          | 6         |          |       |   |      |   |
| PART IV: PROGRAM ACTIVITY                           |                     |         |          |      |                             |           |          |   |                             |           |          |       |   |      |   |
| 1. PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)     | 845                 | 862     | +        | 17   | 2                           | 845       | 840      | - | 5                           | 1         |          |       |   |      |   |
| 2. PROVIDE VOTER EDUCATION SERVICES (000'S)         | 845                 | 862     | +        | 17   | 2                           | 845       | 840      | - | 5                           | 1         |          |       |   |      |   |
| 3. PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S) | 12                  | NO DATA | -        | 12   | 100                         | 12        | NO DATA  | - | 12                          | 100       |          |       |   |      |   |

**PROGRAM TITLE: OFFICE OF ELECTIONS**

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**PART I - EXPENDITURES AND POSITIONS**

The variance in FY 24 positions is due to a limited applicant pool and challenges in retaining staff. Currently, the Office of Elections (OE) is requesting the 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 2024 General Election; OE is unable to complete as the 2024 General Election is being held on November 5, 2024.

Items 3, 4, and 5: No data is available as complaints and challenges are handled by an appointed U.S. Attorney working with the U.S. Department of Justice.

**PART III - PROGRAM TARGET GROUPS**

Item 1: The 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**

Item 3: Voter registration applications are now sent over to the U.S. Citizen and Immigration Services, which is handed out to naturalized citizens and once completed, the applications are forwarded to their county office.



**PROGRAM TITLE: FISCAL MANAGEMENT**

**11 02**

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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 2023-24 |        |          |        | THREE MONTHS ENDED 09-30-24 |           |          |      | NINE MONTHS ENDING 06-30-25 |           |          |    |
|--|---------------------|--------|----------|--------|-----------------------------|-----------|----------|------|-----------------------------|-----------|----------|----|
|  | BUDGETED            | ACTUAL | ± CHANGE | %      | BUDGETED                    | ACTUAL    | ± CHANGE | %    | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>      |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                     |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| POSITIONS  |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| EXPENDITURES (\$1,000's)                         |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| OPERATING COSTS                                  |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| POSITIONS  | 412.00              | 305.00 | - 107.00 | 26     | 415.00                      | 303.00    | - 112.00 | 27   | 415.00                      | 361.00    | - 54.00  | 13 |
| EXPENDITURES (\$1000's)                          | 44,993              | 35,754 | - 9,239  | 21     | 8,706                       | 5,473     | - 3,233  | 37   | 33,866                      | 33,866    | + 0      | 0  |
| TOTAL COSTS                                      |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| POSITIONS  | 412.00              | 305.00 | - 107.00 | 26     | 415.00                      | 303.00    | - 112.00 | 27   | 415.00                      | 361.00    | - 54.00  | 13 |
| EXPENDITURES (\$1000's)                          | 44,993              | 35,754 | - 9,239  | 21     | 8,706                       | 5,473     | - 3,233  | 37   | 33,866                      | 33,866    | + 0      | 0  |
|  | FISCAL YEAR 2023-24 |        |          |        | FISCAL YEAR 2024-25         |           |          |      |                             |           |          |    |
|  | PLANNED             | ACTUAL | ± CHANGE | %      | PLANNED                     | ESTIMATED | ± CHANGE | %    |                             |           |          |    |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>        |                     |        |          |        |                             |           |          |      |                             |           |          |    |
| 1. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS |                     | 58     | 87.7     | + 29.7 | 51                          | 58        | 88       | + 30 | 52                          |           |          |    |

**PROGRAM TITLE: REVENUE COLLECTION**

**11 02 01**

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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: COMPLIANCE

PROGRAM-ID: TAX-100

12/3/24

PROGRAM STRUCTURE NO: 11020101

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| OPERATING COSTS                                       |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 145.00              | 101.00 | - 44.00  | 30 | 148.00                      | 101.00    | - 47.00  | 32 | 148.00                      | 125.00    | - 23.00  | 16 |
| EXPENDITURES (\$1000's)                               | 9,695               | 7,000  | - 2,695  | 28 | 2,334                       | 1,653     | - 681    | 29 | 8,211                       | 8,211     | + 0      | 0  |
| TOTAL COSTS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 145.00              | 101.00 | - 44.00  | 30 | 148.00                      | 101.00    | - 47.00  | 32 | 148.00                      | 125.00    | - 23.00  | 16 |
| EXPENDITURES (\$1000's)                               | 9,695               | 7,000  | - 2,695  | 28 | 2,334                       | 1,653     | - 681    | 29 | 8,211                       | 8,211     | + 0      | 0  |
|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|   | 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                         | 2.1       | - 0.7    | 25 |                             |           |          |    |
| 2. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS      | 58                  | 87.7   | + 29.7   | 51 | 58                          | 88        | + 30     | 52 |                             |           |          |    |
| 3. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING  | NO DATA             | 8      | + 8      | 0  | NO DATA                     | NO DATA   | + 0      | 0  |                             |           |          |    |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. NO. OF ACTIVE BUSINESS LICENSES DURING FISCAL YEAR | 350000              | 494881 | + 144881 | 41 | 350000                      | 494881    | + 144881 | 41 |                             |           |          |    |
| 2. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY   | NO DATA             | 127.2  | + 127.2  | 0  | NO DATA                     | 127.2     | + 127.2  | 0  |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. NUMBER OF RETURNS AUDITED                          | 28000               | 21292  | - 6708   | 24 | 28000                       | 26436     | - 1564   | 6  |                             |           |          |    |
| 2. NUMBER OF ASSESSMENTS MADE                         | 23000               | 18676  | - 4324   | 19 | 23000                       | 23232     | + 232    | 1  |                             |           |          |    |
| 3. TOTAL AMOUNT OF COLLECTION MADE WITH ASSESSMENTS   | 73                  | 79     | + 6      | 8  | 73                          | 79        | + 6      | 8  |                             |           |          |    |
| 4. AMOUNT OF DELINQUENT TAXES COLLECTED               | NO DATA             | 63     | + 63     | 0  | NO DATA                     | 63        | + 63     | 0  |                             |           |          |    |
| 5. NUMBER OF TAX LIENS FILED                          | NO DATA             | 4519   | + 4519   | 0  | NO DATA                     | 4519      | + 4519   | 0  |                             |           |          |    |
| 6. NUMBER OF LEVIES PROCESSED                         | NO DATA             | 20811  | + 20811  | 0  | NO DATA                     | 20811     | + 20811  | 0  |                             |           |          |    |

**PROGRAM TITLE: COMPLIANCE**

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**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 variances in FY 24 and FY 25 are due to vacancies; please see above.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: For FY 24 and FY 25, the decreases are due to increased complexity of audits, an increase in returns filed, and continuing staffing challenges. Although the percent of returns audited as the percent of returns filed decreased, the assessed amounts for FY 24 increased, excluding an outlier assessment in FY 23.

Item 2: For FY 24 and FY 25, the increased percentage is attributed to the utilization of the tax system data matching in audit selection processing.

**PART III - PROGRAM TARGET GROUPS**

Item 1: "Planned" number was based on estimates made during the COVID period and business license numbers have since recovered.

**PART IV - PROGRAM ACTIVITIES**

Item 1: For FY 24 and FY 25, the decrease is due to increased complexity of audits, an increase in returns filed, and continuing staffing challenges. Although the percent of returns audited as the percent of returns filed decreased, the assessed amounts for FY 24 increased, excluding an outlier assessment in FY 23.

Item 2: For FY 24 and FY 25, the decrease is due to increased complexity of audits, an increase in returns filed, and continuing staffing challenges. Although the percent of returns audited as the percent of returns filed decreased, the assessed amounts for FY 24 increased, excluding an outlier assessment in FY 23.

Note: In FY 23, TAX 103 was part of TAX 100 until TAX 103 separated into its own program in FY 24. Therefore, Collection "planned" figures were not available.

PROGRAM TITLE:

TAX COLLECTION SERVICES OFFICE

12/3/24

PROGRAM-ID:

TAX-103

PROGRAM STRUCTURE NO:

11020102

|  | FISCAL YEAR 2023-24 |         |          |       | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |       |   |      |    |
|--|---------------------|---------|----------|-------|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|-------|---|------|----|
|  | BUDGETED            | ACTUAL  | ± CHANGE | %     | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %     |   |      |    |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| RESEARCH & DEVELOPMENT COSTS                         |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS  |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| EXPENDITURES (\$1,000's)                             |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| OPERATING COSTS                                      |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS  | 47.00               | 29.00   | -        | 18.00 | 38                          | 47.00     | 28.00    | - | 19.00                       | 40        | 47.00    | 38.00 | - | 9.00 | 19 |
| EXPENDITURES (\$1000's)                              | 2,836               | 2,332   | -        | 504   | 18                          | 659       | 510      | - | 149                         | 23        | 2,759    | 2,759 | + | 0    | 0  |
| TOTAL COSTS  |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS  | 47.00               | 29.00   | -        | 18.00 | 38                          | 47.00     | 28.00    | - | 19.00                       | 40        | 47.00    | 38.00 | - | 9.00 | 19 |
| EXPENDITURES (\$1000's)                              | 2,836               | 2,332   | -        | 504   | 18                          | 659       | 510      | - | 149                         | 23        | 2,759    | 2,759 | + | 0    | 0  |
|  | FISCAL YEAR 2023-24 |         |          |       | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |       |   |      |    |
|  | PLANNED             | ACTUAL  | ± CHANGE | %     | PLANNED                     | ESTIMATED | ± CHANGE | % |                             |           |          |       |   |      |    |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| 1. NEW PROGRAM ESTABLISHED THROUGH A.D. 19-02        | NO DATA             | NO DATA | +        | 0     | 0                           | NO DATA   | NO DATA  | + | 0                           | 0         |          |       |   |      |    |
| 2. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING | 3.1                 | 0.1     | -        | 3     | 97                          | 3.1       | 3.2      | + | 0.1                         | 3         |          |       |   |      |    |
| PART III: PROGRAM TARGET GROUP                       |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| 1. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY  | 552                 | 559.2   | +        | 7.2   | 1                           | 552       | 583.8    | + | 31.8                        | 6         |          |       |   |      |    |
| PART IV: PROGRAM ACTIVITY                            |                     |         |          |       |                             |           |          |   |                             |           |          |       |   |      |    |
| 1. AMOUNT OF DELINQUENT TAXES COLLECTED              | 231                 | 231     | +        | 0     | 0                           | 231       | 250      | + | 19                          | 8         |          |       |   |      |    |
| 2. NUMBER OF TAX LIENS FILED                         | 3200                | 8090    | +        | 4890  | 153                         | 3200      | 9000     | + | 5800                        | 181       |          |       |   |      |    |
| 3. NUMBER OF LEVIES PROCESSED                        | 18000               | 13738   | -        | 4262  | 24                          | 18000     | 19000    | + | 1000                        | 6         |          |       |   |      |    |

**PROGRAM TITLE: TAX COLLECTION SERVICES OFFICE**

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**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 variances in FY 24 and FY 25 are due to vacancies; please see above.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: The amount of delinquent taxes outstanding decreased by 0.1% from the prior year. It is due to increased collection efforts.

**PART III - PROGRAM TARGET GROUPS**

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

**PART IV - PROGRAM ACTIVITIES**

Item 2: The 153% increase is attributed to prioritization of tax liens and staff training.

Item 3: The 24% decrease is attributed to prioritization of tax liens and retirement and transfers of some staff.

PROGRAM TITLE:

TAX SERVICES AND PROCESSING

12/3/24

PROGRAM-ID:

TAX-105

PROGRAM STRUCTURE NO:

11020103

|  | FISCAL YEAR 2023-24 |         |          |         | THREE MONTHS ENDED 09-30-24 |        |          |         | NINE MONTHS ENDING 06-30-25 |           |          |         |         |         |     |
|--|---------------------|---------|----------|---------|-----------------------------|--------|----------|---------|-----------------------------|-----------|----------|---------|---------|---------|-----|
|  | BUDGETED            | ACTUAL  | ± CHANGE | %       | BUDGETED                    | ACTUAL | ± CHANGE | %       | BUDGETED                    | ESTIMATED | ± CHANGE | %       |         |         |     |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| RESEARCH & DEVELOPMENT COSTS                           |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| POSITIONS  |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| EXPENDITURES (\$1,000's)                               |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| <b>OPERATING COSTS</b>                                 |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| POSITIONS  | 133.00              | 107.00  | - 26.00  | 20      | 133.00                      | 106.00 | - 27.00  | 20      | 133.00                      | 120.00    | - 13.00  | 10      |         |         |     |
| EXPENDITURES (\$1000's)                                | 6,763               | 5,242   | - 1,521  | 22      | 1,580                       | 1,384  | - 196    | 12      | 5,594                       | 5,594     | + 0      | 0       |         |         |     |
| <b>TOTAL COSTS</b>                                     |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| POSITIONS  | 133.00              | 107.00  | - 26.00  | 20      | 133.00                      | 106.00 | - 27.00  | 20      | 133.00                      | 120.00    | - 13.00  | 10      |         |         |     |
| EXPENDITURES (\$1000's)                                | 6,763               | 5,242   | - 1,521  | 22      | 1,580                       | 1,384  | - 196    | 12      | 5,594                       | 5,594     | + 0      | 0       |         |         |     |
|  |                     |         |          |         | FISCAL YEAR 2023-24         |        |          |         | FISCAL YEAR 2024-25         |           |          |         |         |         |     |
|  |                     |         |          |         | PLANNED                     | ACTUAL | ± CHANGE | %       | PLANNED                     | ESTIMATED | ± CHANGE | %       |         |         |     |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>              |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| 1. AVE BUSINESS DAYS TO DEPOSIT CHECKS FROM TAXPAYERS  |                     | 7       | 7        | + 0     | 0                           |        | 7        | 7       | + 0                         | 0         |          | 7       | 7       | + 0     | 0   |
| 2. % NON-WORKLISTED REFUNDS COMPLETED IN 45 BUS DAYS   |                     | 90      | 91       | + 1     | 1                           |        | 90       | 90      | + 0                         | 0         |          | 90      | 90      | + 0     | 0   |
| 3. AVERAGE CALL ANSWER RATE                            |                     | 90      | 60       | - 30    | 33                          |        | 90       | 90      | + 0                         | 0         |          | 90      | 90      | + 0     | 0   |
| 4. AVE CAL DAYS TO RESPOND TO PAPR/ELEC CORRESPONDENCE |                     | 10      | 12       | + 2     | 20                          |        | 10       | 15      | + 5                         | 50        |          | 10      | 15      | + 5     | 50  |
| 5. % INC/DEC ELECTRONIC FILINGS OVER PRIOR FISCAL YR   |                     | 10      | 0        | - 10    | 100                         |        | 10       | 0       | - 10                        | 100       |          | 10      | 0       | - 10    | 100 |
| <b>PART III: PROGRAM TARGET GROUP</b>                  |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| 1. NUMBER OF TAXPAYERS FILING SELECTED KEY RETURNS     |                     | 1100000 | 1081558  | - 18442 | 2                           |        | 1100000  | 1100000 | + 0                         | 0         |          | 1100000 | 1100000 | + 0     | 0   |
| 2. NUMBER OF CALLERS REQUESTING PERSONAL ASSISTANCE    |                     | 125000  | 85426    | - 39574 | 32                          |        | 125000   | 100000  | - 25000                     | 20        |          | 125000  | 100000  | - 25000 | 20  |
| 3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED   |                     | 30000   | 32134    | + 2134  | 7                           |        | 30000    | 30000   | + 0                         | 0         |          | 30000   | 30000   | + 0     | 0   |
| <b>PART IV: PROGRAM ACTIVITY</b>                       |                     |         |          |         |                             |        |          |         |                             |           |          |         |         |         |     |
| 1. NUMBER OF TAX RETURNS FILED                         |                     | 1000000 | 1079344  | + 79344 | 8                           |        | 1000000  | 1000000 | + 0                         | 0         |          | 1000000 | 1000000 | + 0     | 0   |
| 2. NO. TELEPHONE CALLS SERVICED BY CUSTOMER SVC REP    |                     | 125000  | 85426    | - 39574 | 32                          |        | 125000   | 100000  | - 25000                     | 20        |          | 125000  | 100000  | - 25000 | 20  |
| 3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED   |                     | 30000   | 32134    | + 2134  | 7                           |        | 30000    | 30000   | + 0                         | 0         |          | 30000   | 30000   | + 0     | 0   |

**PROGRAM TITLE: TAX SERVICES AND PROCESSING**

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**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 variances in FY 24 and FY 25 are due to vacancies; please see above.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: The average business days to deposit checks from taxpayers are consistent year to year.

Item 3: The call answer rate declined due to staffing challenges, in spite of ongoing efforts to increase recruitment.

Item 4: The number of correspondence response days for requests received by TAX in either electronic or paper form increased due to employee vacancies.

Item 5: E-filing lessened compared to large increases in prior years. No additional e-filing mandates are imposed for this fiscal year.

**PART III - PROGRAM TARGET GROUPS**

Item 1: The number of taxpayers returns filed are consistent.

Item 2: The number of telephone calls serviced by TAX's customer service representatives are lower than estimated due to low staff levels.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The number of returns filed are consistent for the two fiscal years.

Item 2: The number of telephone calls serviced by TAX' customer service representatives are lower than estimated due to low staff levels.

PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTION

PROGRAM-ID: TAX-107

PROGRAM STRUCTURE NO: 11020104

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| OPERATING COSTS                                       |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 87.00               | 68.00  | - 19.00  | 22 | 87.00                       | 68.00     | - 19.00  | 22 | 87.00                       | 78.00     | - 9.00   | 10 |
| EXPENDITURES (\$1000's)                               | 25,699              | 21,180 | - 4,519  | 18 | 4,133                       | 1,926     | - 2,207  | 53 | 17,302                      | 17,302    | + 0      | 0  |
| TOTAL COSTS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 87.00               | 68.00  | - 19.00  | 22 | 87.00                       | 68.00     | - 19.00  | 22 | 87.00                       | 78.00     | - 9.00   | 10 |
| EXPENDITURES (\$1000's)                               | 25,699              | 21,180 | - 4,519  | 18 | 4,133                       | 1,926     | - 2,207  | 53 | 17,302                      | 17,302    | + 0      | 0  |
|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|   | 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                   | 4      | + 1      | 33 | 3                           | 4         | + 1      | 33 |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. NUMBER OF TAX LAW CHANGES                          | 15                  | 13     | - 2      | 13 | 15                          | 13        | - 2      | 13 |                             |           |          |    |

**PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTION**

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**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 variances in FY 24 and FY 25 are due to vacancies; please see above.

**PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances to report for measures of effectiveness.

**PART III - PROGRAM TARGET GROUPS**

Item 1: In FY 24, the number of tax programs increased from three to four due to the establishment of a new Program ID, TAX 103.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The variance reflects the actual number of tax-related bills passed by the Legislature.



# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| OPERATING COSTS                                       |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 54.00               | 26.00  | - 28.00  | 52 | 54.00                       | 35.00     | - 19.00  | 35 | 54.00                       | 54.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                               | 6,168               | 4,770  | - 1,398  | 23 | 729                         | 678       | - 51     | 7  | 6,853                       | 6,145     | - 708    | 10 |
| TOTAL COSTS   |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS   | 54.00               | 26.00  | - 28.00  | 52 | 54.00                       | 35.00     | - 19.00  | 35 | 54.00                       | 54.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                               | 6,168               | 4,770  | - 1,398  | 23 | 729                         | 678       | - 51     | 7  | 6,853                       | 6,145     | - 708    | 10 |
|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|   | 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. AV # OF YEARS BETWEEN AUDITS                       | 6                   | 6      | + 0      | 0  | 6                           | 6         | + 0      | 0  | 6                           | 6         | + 0      | 0  |

**PROGRAM TITLE: FISCAL PROCEDURES AND CONTROL**

**11 02 02**

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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: ACCOUNTING SYSTEM DEVELOPMENT & MAINTENANCE

PROGRAM-ID: AGS-101

PROGRAM STRUCTURE NO: 11020201

|   | FISCAL YEAR 2023-24 |        |          |       | THREE MONTHS ENDED 09-30-24 |        |          |      | NINE MONTHS ENDING 06-30-25 |           |          |       |      |      |    |
|---|---------------------|--------|----------|-------|-----------------------------|--------|----------|------|-----------------------------|-----------|----------|-------|------|------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %     | BUDGETED                    | ACTUAL | ± CHANGE | %    | BUDGETED                    | ESTIMATED | ± CHANGE | %     |      |      |    |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| POSITIONS   |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| OPERATING COSTS                                       |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| POSITIONS   | 16.00               | 3.00   | -        | 13.00 | 81                          | 16.00  | 7.00     | -    | 9.00                        | 56        | 16.00    | 16.00 | +    | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 2,384               | 1,542  | -        | 842   | 35                          | 175    | 158      | -    | 17                          | 10        | 3,382    | 3,043 | -    | 339  | 10 |
| TOTAL COSTS   |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| POSITIONS   | 16.00               | 3.00   | -        | 13.00 | 81                          | 16.00  | 7.00     | -    | 9.00                        | 56        | 16.00    | 16.00 | +    | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 2,384               | 1,542  | -        | 842   | 35                          | 175    | 158      | -    | 17                          | 10        | 3,382    | 3,043 | -    | 339  | 10 |
|   |                     |        |          |       | FISCAL YEAR 2023-24         |        |          |      | FISCAL YEAR 2024-25         |           |          |       |      |      |    |
|   |                     |        |          |       | PLANNED                     | ACTUAL | ± CHANGE | %    | PLANNED                     | ESTIMATED | ± CHANGE | %     |      |      |    |
| PART II: MEASURES OF EFFECTIVENESS                    |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| 1. % PROJECTS COMPL FOR NEW SYSTEMS/ENHANCE-GOAL 75%  |                     |        |          |       | 75                          | 0      | -        | 75   | 100                         | 75        | 0        | -     | 75   | 100  |    |
| 2. % PROJECTS COMPL FOR ACCTG MANUALS/FORMS-GOAL 80%  |                     |        |          |       | 80                          | 100    | +        | 20   | 25                          | 80        | 100      | +     | 20   | 25   |    |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| 1. NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING |                     |        |          |       | 30                          | 2      | -        | 28   | 93                          | 30        | 2        | -     | 28   | 93   |    |
| 2. NO. REQUESTS NEW/CHANGES TO ACCOUNTNG MANUALS/FORM |                     |        |          |       | 8                           | 3      | -        | 5    | 63                          | 8         | 3        | -     | 5    | 63   |    |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |       |                             |        |          |      |                             |           |          |       |      |      |    |
| 1. NO. OF HOURS - DEV OF NEW SYTEMS/MODIFY EXISTING   |                     |        |          |       | 9152                        | 2000   | -        | 7152 | 78                          | 9152      | 15000    | +     | 5848 | 64   |    |
| 2. NO. OF HOURS - MAINT/MGMT ACCOUNTING MANUALS/FORMS |                     |        |          |       | 360                         | 20     | -        | 340  | 94                          | 360       | 20       | -     | 340  | 94   |    |

**PROGRAM TITLE: ACCOUNTING SYSTEM DEVELOPMENT & MAINTENANCE**

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**PART I - EXPENDITURES AND POSITIONS**

The position variances for FY 24 and the first quarter of FY 25 are due to nine vacant positions, seven of which are newly established as of May 2024. Two of the nine have been filled and the remaining seven are in active recruitment and are expected to be filled soon.

The expenditure variances for FY 24 are the result of the vacant positions and the delay in establishing the newer seven positions.

**PART II - MEASURES OF EFFECTIVENESS**

Items 1 and 2: The variances in the measures are due to the Administration's priority for the Enterprise Financial System (EFS) Project. EFS is expected to replace the aging current financial system known as the Financial Accounting and Management Information System (FAMIS). Major updates and enhancements for current existing systems have been suspended and are being re-evaluated. Updates pertaining to the Accounting Manual and forms have been suspended due to the replacement of many processes due to the expected replacement of FAMIS.

**PART III - PROGRAM TARGET GROUPS**

Items 1 and 2: Please see Part II, Measures of Effectiveness, Items 1 and 2, above for an explanation of the variances.

**PART IV - PROGRAM ACTIVITIES**

Items 1 and 2: The variances in the measures are due to the Administration's priority for the EFS Project. EFS is expected to replace the aging current financial system known as FAMIS. Major updates and enhancements for current existing systems have been suspended and are being re-evaluated. Updates pertaining to the Accounting Manual and forms have been suspended due to the replacement of many processes due to the expected replacement of FAMIS. There is an expectation that hours dedicated to the EFS Project will significantly increase.

PROGRAM TITLE:

EXPENDITURE EXAMINATION

12/3/24

PROGRAM-ID:

AGS-102

PROGRAM STRUCTURE NO:

11020202

|   | FISCAL YEAR 2023-24 |        |          |      | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |       |   |      |    |
|---|---------------------|--------|----------|------|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|-------|---|------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %    | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %     |   |      |    |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| OPERATING COSTS                                       |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   | 18.00               | 10.00  | -        | 8.00 | 44                          | 18.00     | 14.00    | - | 4.00                        | 22        | 18.00    | 18.00 | + | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 1,591               | 1,396  | -        | 195  | 12                          | 218       | 194      | - | 24                          | 11        | 1,406    | 1,268 | - | 138  | 10 |
| TOTAL COSTS   |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   | 18.00               | 10.00  | -        | 8.00 | 44                          | 18.00     | 14.00    | - | 4.00                        | 22        | 18.00    | 18.00 | + | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 1,591               | 1,396  | -        | 195  | 12                          | 218       | 194      | - | 24                          | 11        | 1,406    | 1,268 | - | 138  | 10 |
|   | FISCAL YEAR 2023-24 |        |          |      | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |       |   |      |    |
|   | 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               | 6                   | 9      | +        | 3    | 50                          | 6         | 6        | + | 0                           | 0         | 6        | 6     | + | 0    | 0  |
| 3. % OF PAYMT VOUCHER PROCESSED W/ NO ERRORS-GOAL 90% | 99                  | 96     | -        | 3    | 3                           | 99        | 99       | + | 0                           | 0         | 99       | 99    | + | 0    | 0  |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| 1. NO. OF PAYMENT VOUCHERS PROCESSED (IN THOUSANDS)   | 70                  | 73     | +        | 3    | 4                           | 70        | 70       | + | 0                           | 0         | 70       | 70    | + | 0    | 0  |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| 1. NO. OF CONTRACTS EXAMINED                          | 1000                | 1000   | +        | 0    | 0                           | 1000      | 1000     | + | 0                           | 0         | 1000     | 1000  | + | 0    | 0  |
| 2. NO. OF PAYCHECKS ISSUED (IN THOUSANDS)             | 75                  | 75     | +        | 0    | 0                           | 75        | 125      | + | 50                          | 67        | 75       | 125   | + | 50   | 67 |
| 3. NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)  | 392                 | 412    | +        | 20   | 5                           | 392       | 400      | + | 8                           | 2         | 392      | 400   | + | 8    | 2  |
| 4. NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS) | 3000                | 3000   | +        | 0    | 0                           | 3000      | 3000     | + | 0                           | 0         | 3000     | 3000  | + | 0    | 0  |

**PROGRAM TITLE: EXPENDITURE EXAMINATION**

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**PART I - EXPENDITURES AND POSITIONS**

For FY 24, the variance in position counts is the result of eight vacancies as a result of unsuccessful recruitment efforts due to applicants declining interviews, not showing up 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 24 and four vacant positions at the end of the three months ending September 30, 2024. The variance in expenditures is the result of funding restrictions in FY 25.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: For FY 24, the percentage of late payments increased due to an increase in the number of vouchers received for processing that were returned to the departments to correct and resubmit for payment, incurring additional time to process and resulting in the payment of interest for late payments.

**PART III - PROGRAM TARGET GROUPS**

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

**PART IV - PROGRAM ACTIVITIES**

Item 2: For FY 25, we expect an increase in the number of paychecks processed as a result of the collective bargaining units' Temporary Hazard Payment settlement agreements.

PROGRAM TITLE:

RECORDING AND REPORTING

12/3/24

PROGRAM-ID:

AGS-103

PROGRAM STRUCTURE NO:

11020203

|   | FISCAL YEAR 2023-24 |        |          |      | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |       |   |      |    |
|---|---------------------|--------|----------|------|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|-------|---|------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %    | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %     |   |      |    |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| OPERATING COSTS                                       |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   | 13.00               | 8.00   | -        | 5.00 | 38                          | 13.00     | 10.00    | - | 3.00                        | 23        | 13.00    | 13.00 | + | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 1,200               | 1,073  | -        | 127  | 11                          | 182       | 172      | - | 10                          | 5         | 1,201    | 1,072 | - | 129  | 11 |
| TOTAL COSTS   |                     |        |          |      |                             |           |          |   |                             |           |          |       |   |      |    |
| POSITIONS   | 13.00               | 8.00   | -        | 5.00 | 38                          | 13.00     | 10.00    | - | 3.00                        | 23        | 13.00    | 13.00 | + | 0.00 | 0  |
| EXPENDITURES (\$1000's)                               | 1,200               | 1,073  | -        | 127  | 11                          | 182       | 172      | - | 10                          | 5         | 1,201    | 1,072 | - | 129  | 11 |
|   | FISCAL YEAR 2023-24 |        |          |      | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |       |   |      |    |
|   | 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                | 4070   | -        | 930  | 19                          | 5000      | 5000     | + | 0                           | 0         | 5000     | 5000  | + | 0    | 0  |

**PROGRAM TITLE: RECORDING AND REPORTING**

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**PART I - EXPENDITURES AND POSITIONS**

The position variance for FY 24 is due to five vacant positions. One of the five vacant positions has been filled and the other four are in active recruitment and expected to be filled soon.

The expenditure variances in both FY 24 and FY 25 are due to funding restrictions.

**PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances to report for measures of effectiveness.

**PART III - PROGRAM TARGET GROUPS**

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

**PART IV - PROGRAM ACTIVITIES**

Item 1: The variance for the number of allotment documents processed during FY 24 was due to less than anticipated Form A-15s (Allotment Advice) and Form A-19s (Request for Allotment).



PROGRAM TITLE: INTERNAL POST AUDIT

PROGRAM-ID: AGS-104

PROGRAM STRUCTURE NO: 11020204

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>              |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                             |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                                 |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| OPERATING COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  | 7.00                | 5.00   | - 2.00   | 29 | 7.00                        | 4.00      | - 3.00   | 43 | 7.00                        | 7.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                  | 993                 | 759    | - 234    | 24 | 154                         | 154       | + 0      | 0  | 864                         | 762       | - 102    | 12 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  | 7.00                | 5.00   | - 2.00   | 29 | 7.00                        | 4.00      | - 3.00   | 43 | 7.00                        | 7.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                  | 993                 | 759    | - 234    | 24 | 154                         | 154       | + 0      | 0  | 864                         | 762       | - 102    | 12 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|  | 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  |                             |           |          |    |
| 2. NO. OF FIN AUDIT RPTS REV AS % TOTAL BY OFFICE OF AUD | 100                 | 100    | + 0      | 0  | 100                         | 100       | + 0      | 0  |                             |           |          |    |
| 3. AV NUMBER OF YEARS BETWEEN AUDITS                     | 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 |                             |           |          |    |
| 2. NO. OF EXEC DEPTS SUB TO COMPTROLLER ACCT POLICIES    | 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 |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                                |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. MONITOR IC & ACCTG SYS THROUGH STATUTORY REQ AUDIT    | 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 |                             |           |          |    |

**PROGRAM TITLE: INTERNAL POST AUDIT**

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**PART I - EXPENDITURES AND POSITIONS**

There were three vacant positions for FY 24. Two vacant positions were carried over from FY 23 and one vacant position was carried over from FY 24. The Internal Vacancy Announcement was published, and 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 25.

The expenditure variance in FY 25 is due to funding restrictions.

**PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances to report for measures of effectiveness.

**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 3: No. of Financial Audits Planned by Office of the Auditor: The number of planned financial audits conducted by the 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 9 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 2023-24        |               |                 |          | THREE MONTHS ENDED 09-30-24 |                  |                 |          | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|----------------------------|---------------|-----------------|----------|-----------------------------|------------------|-----------------|----------|-----------------------------|-----------|----------|----|
|   | BUDGETED                   | ACTUAL        | ± CHANGE        | %        | BUDGETED                    | ACTUAL           | ± CHANGE        | %        | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>         |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>             |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>POSITIONS</b>                                    |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>EXPENDITURES (\$1,000's)</b>                     |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>OPERATING COSTS</b>                              |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>POSITIONS</b>                                    | 24.00                      | 16.00         | - 8.00          | 33       | 24.00                       | 16.00            | - 8.00          | 33       | 24.00                       | 19.00     | - 5.00   | 21 |
| <b>EXPENDITURES (\$1000's)</b>                      | 622,156                    | 594,867       | - 27,289        | 4        | 108,343                     | 107,945          | - 398           | 0        | 568,387                     | 568,387   | + 0      | 0  |
| <b>TOTAL COSTS</b>                                  |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| <b>POSITIONS</b>                                    | 24.00                      | 16.00         | - 8.00          | 33       | 24.00                       | 16.00            | - 8.00          | 33       | 24.00                       | 19.00     | - 5.00   | 21 |
| <b>EXPENDITURES (\$1000's)</b>                      | 622,156                    | 594,867       | - 27,289        | 4        | 108,343                     | 107,945          | - 398           | 0        | 568,387                     | 568,387   | + 0      | 0  |
|   | <b>FISCAL YEAR 2023-24</b> |               |                 |          | <b>FISCAL YEAR 2024-25</b>  |                  |                 |          |                             |           |          |    |
|   | <b>PLANNED</b>             | <b>ACTUAL</b> | <b>± CHANGE</b> | <b>%</b> | <b>PLANNED</b>              | <b>ESTIMATED</b> | <b>± CHANGE</b> | <b>%</b> |                             |           |          |    |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>           |                            |               |                 |          |                             |                  |                 |          |                             |           |          |    |
| 1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS  | 2.5                        | 5.26          | + 2.76          | 110      | 3                           | 3.5              | + 0.5           | 17       |                             |           |          |    |
| 2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS | 20                         | 89            | + 69            | 345      | 10                          | 80               | + 70            | 700      |                             |           |          |    |

**PROGRAM TITLE: FINANCIAL ADMINISTRATION**

**11 02 03**

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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:

FINANCIAL ADMINISTRATION

12/3/24

PROGRAM-ID:

BUF-115

PROGRAM STRUCTURE NO:

11020301

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   | 24.00               | 16.00  | - 8.00   | 33 | 24.00                       | 16.00  | - 8.00   | 33 | 24.00                       | 19.00     | - 5.00   | 21 |
| EXPENDITURES (\$1000's)                     | 17,328              | 18,909 | + 1,581  | 9  | 4,599                       | 4,201  | - 398    | 9  | 13,797                      | 13,797    | + 0      | 0  |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   | 24.00               | 16.00  | - 8.00   | 33 | 24.00                       | 16.00  | - 8.00   | 33 | 24.00                       | 19.00     | - 5.00   | 21 |
| EXPENDITURES (\$1000's)                     | 17,328              | 18,909 | + 1,581  | 9  | 4,599                       | 4,201  | - 398    | 9  | 13,797                      | 13,797    | + 0      | 0  |

|   | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25 |           |          |     |
|---|---------------------|--------|----------|-----|---------------------|-----------|----------|-----|
|   | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED             | ESTIMATED | ± CHANGE | %   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |     |                     |           |          |     |
| 1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS    | 2.5                 | 5.26   | + 2.76   | 110 | 3                   | 3.5       | + 0.5    | 17  |
| 2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS   | 20                  | 89     | + 69     | 345 | 10                  | 80        | + 70     | 700 |
| 3. % INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED    | 10                  | -15    | - 25     | 250 | 5                   | 3         | - 2      | 40  |
| 4. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED      | 1                   | 5      | + 4      | 400 | 1                   | 3         | + 2      | 200 |
| 5. % INC IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS | 5                   | -4     | - 9      | 180 | 5                   | 5         | + 0      | 0   |

|  |         |         |          |    |         |         |          |    |
|--|---------|---------|----------|----|---------|---------|----------|----|
| <b>PART III: PROGRAM TARGET GROUP</b>        |         |         |          |    |         |         |          |    |
| 1. STATE DEPARTMENTS                         | 21      | 21      | + 0      | 0  | 21      | 21      | + 0      | 0  |
| 2. STATE INVESTMENT ACCOUNTS                 | 10      | 9       | - 1      | 10 | 10      | 12      | + 2      | 20 |
| 3. STATE FUND INVESTMENTS (\$ MILLIONS)      | 9000    | 11824   | + 2824   | 31 | 9500    | 12000   | + 2500   | 26 |
| 4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS | 13      | 12      | - 1      | 8  | 13      | 15      | + 2      | 15 |
| 5. UNCLAIMED PROPERTY HOLDERS                | 21000   | 23900   | + 2900   | 14 | 21500   | 24400   | + 2900   | 13 |
| 6. OWNERS OF UNCLAIMED PROPERTY              | 2100000 | 2296940 | + 196940 | 9  | 2150000 | 2396940 | + 246940 | 11 |

|   |       |       |        |    |       |       |        |    |
|---|-------|-------|--------|----|-------|-------|--------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                    |       |       |        |    |       |       |        |    |
| 1. NO. OF STATE BOND ISSUES UNDERTAKEN              | 10    | 9     | - 1    | 10 | 10    | 11    | + 1    | 10 |
| 2. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)      | 9500  | 13240 | + 3740 | 39 | 10000 | 13000 | + 3000 | 30 |
| 3. NO. OF STATE AGENCY ACCOUNTS SERVICED            | 380   | 390   | + 10   | 3  | 390   | 390   | + 0    | 0  |
| 4. NO. OF UNCLAIMED PROPERTY CLAIMS PAID            | 15000 | 13701 | - 1299 | 9  | 13500 | 14000 | + 500  | 4  |
| 5. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID (000'S) | 15000 | 16834 | + 1834 | 12 | 11000 | 16000 | + 5000 | 45 |

**PROGRAM TITLE: FINANCIAL ADMINISTRATION**

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**PART I - EXPENDITURES AND POSITIONS**

The difference between budgeted and actual operating expenditures for the positions is due to personnel turnover.

**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. The pandemic and Federal Open Market Committee response to inflation significantly affected the economy and markets.

Item 2. Increase primarily due to significant number of Department of Labor and Industrial Relations' (DLIR) Unemployment Trust Fund transactions not recorded in the Hawaii Financial Accounting and Management Information System; the Uniform Accounting and Reporting Branch is resolving the issue with DLIR.

Item 3. The variance is due to a decrease in the number of holder reports filed; however, the total amount reported has increased.

Item 4. The variance is the result of increased holder compliance and large dollar value properties being reported.

Item 5. The variance is the result of a significant number of returns of unclaimed property after the close of the fiscal year. An increase of claims filed by owners prior to our law change impacted the claims processing.

**PART III - PROGRAM TARGET GROUPS**

Item 2. Increase due to planning to add two more investment broker accounts. The Planned is an estimate from over two years ago.

Item 3. Increase due primarily to increase in State revenues and remaining federal pandemic relief funds. The planned is an estimate from over two years ago.

Item 4. The variance is due to planning to add three more broker/dealer firms in FY 25.

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 that is a result of increased holder compliance.

**PART IV - PROGRAM ACTIVITIES**

Item 1. State bond issues are undertaken on an as needed basis and may also be dependent upon the bond market conditions, government approvals, and private activity bond cap (i.e., Multi-Family Housing and Single-Family Bond Issuances). Planned sales were based on historical experience and agency projections. Actual sales in FY 24 resulted in one bond sale less than projected. For FY 25, the variance is due to an adjustment as we are halfway through FY 25 and bonds that were projected to close in FY 24 have fallen behind schedule and are now projected to close in FY 25.

Item 2. Increase due primarily to tax collection increases due to economic growth, tourism industry rebound, and the significant increase in investment yields. The planned is an estimate from over two years ago.

Items 4-5. The variance is due to an increase in claims filed by owners which accounted for the increase in the expenditure ceiling. The Unclaimed Property program has no direct control over the number of claims submitted on an annual basis.

PROGRAM TITLE:

DEBT SERVICE PAYMENTS - STATE

12/3/24

PROGRAM-ID:

BUF-721

PROGRAM STRUCTURE NO:

11020303

|   | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |         |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|---------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL  | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| 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)                     | 604,828             | 575,958 | - 28,870 | 5 | 103,744                     | 103,744 | + 0      | 0 | 554,590                     | 554,590   | + 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)                     | 604,828             | 575,958 | - 28,870 | 5 | 103,744                     | 103,744 | + 0      | 0 | 554,590                     | 554,590   | + 0      | 0 |

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

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**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 2023-24 |           |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|-----------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>         |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                        |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                            |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                     |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 1,433.28            | 1,185.28  | - 248.00 | 17 | 1,459.28                    | 1,200.28  | - 259.00 | 18 | 1,459.28                    | 1,450.28  | - 9.00   | 1 |
| EXPENDITURES (\$1000's)                             | 1,802,003           | 1,725,860 | - 76,143 | 4  | 343,334                     | 319,423   | - 23,911 | 7  | 1,535,599                   | 1,548,123 | + 12,524 | 1 |
| TOTAL COSTS   |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 1,433.28            | 1,185.28  | - 248.00 | 17 | 1,459.28                    | 1,200.28  | - 259.00 | 18 | 1,459.28                    | 1,450.28  | - 9.00   | 1 |
| EXPENDITURES (\$1000's)                             | 1,802,003           | 1,725,860 | - 76,143 | 4  | 343,334                     | 319,423   | - 23,911 | 7  | 1,535,599                   | 1,548,123 | + 12,524 | 1 |
|   | FISCAL YEAR 2023-24 |           |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | PLANNED             | ACTUAL    | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                  |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| 1. NO. OF APPROVED RECORDS RETENTION SCHEDULES      | 5440                | 5551      | + 111    | 2  | 5455                        | 5571      | + 116    | 2  |                             |           |          |   |
| 2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE | 100                 | 112       | + 12     | 12 | 100                         | 100       | + 0      | 0  |                             |           |          |   |
| 3. PERCENTAGE UTILIZATION OF PARKING SPACES         | 105                 | 96        | - 9      | 9  | 105                         | 105       | + 0      | 0  |                             |           |          |   |
| 4. COST SAVINGS OF HI ELECT PROC AWARDS (1000)      | 2000                | 2054      | + 54     | 3  | 2000                        | 2000      | + 0      | 0  |                             |           |          |   |
| 5. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ      | 15                  | 14        | - 1      | 7  | 15                          | 15        | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: GENERAL SERVICES**

**11 03**

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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:

LEGAL SERVICES

PROGRAM-ID:

ATG-100

PROGRAM STRUCTURE NO:

110301

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   | 480.28              | 419.28 | - 61.00  | 13 | 485.28                      | 414.28 | - 71.00  | 15 | 485.28                      | 485.28    | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                     | 87,889              | 81,547 | - 6,342  | 7  | 22,541                      | 15,805 | - 6,736  | 30 | 67,622                      | 74,358    | + 6,736  | 10 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| POSITIONS                                   | 480.28              | 419.28 | - 61.00  | 13 | 485.28                      | 414.28 | - 71.00  | 15 | 485.28                      | 485.28    | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                     | 87,889              | 81,547 | - 6,342  | 7  | 22,541                      | 15,805 | - 6,736  | 30 | 67,622                      | 74,358    | + 6,736  | 10 |

|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|--------|----------|----|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |    |                     |           |          |    |
| 1. # OF CASES SETTLED, TRIED OR DECIDED               | 15000               | 13948  | - 1052   | 7  | 15000               | 14469     | - 531    | 4  |
| 2. # OF INVESTIGATIONS COMPLETED                      | 6000                | 4497   | - 1503   | 25 | 6000                | 4249      | - 1751   | 29 |
| 3. # LEGAL OPINIONS & ADVICE ISSUED                   | 48000               | 38970  | - 9030   | 19 | 48000               | 40411     | - 7589   | 16 |
| 4. #CONTRACTS, RULES REVIEWED AND/OR APPROVED         | 6500                | 4803   | - 1697   | 26 | 6500                | 5366      | - 1134   | 17 |
| 5. # OF LEGISLATIVE BILLS REVIEWED                    | 8600                | 10787  | + 2187   | 25 | 8600                | 7140      | - 1460   | 17 |
| 6. \$ AMOUNT OF JUDGMENTS COLLECTED FOR THE STATE     | 40                  | 63     | + 23     | 58 | 40                  | 57        | + 17     | 43 |
| 7. CIV RECOVERIES DIV EFF RATNG:COLL OVER EXPENSE (%) | 12                  | 7      | - 5      | 42 | 12                  | 8         | - 4      | 33 |
| <b>PART III: PROGRAM TARGET GROUP</b>                 |                     |        |          |    |                     |           |          |    |
| 1. EMPLOYEES AND OFFICERS OF STATE GOVERNMENT         | 7300                | 7300   | + 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  |
| <b>PART IV: PROGRAM ACTIVITY</b>                      |                     |        |          |    |                     |           |          |    |
| 1. # HOURS-PREP/APPR FOR ADMIN HRG, PUB MTG, CT APP   | 60000               | 33396  | - 26604  | 44 | 60000               | 60000     | + 0      | 0  |
| 2. # HOURS - LEGAL RESEARCH, FACT GATHERING/DISCOVERY | 70000               | 66302  | - 3698   | 5  | 70000               | 70000     | + 0      | 0  |
| 3. # HOURS-LEGAL OPINIONS, ADVICE ISSUED              | 31000               | 26901  | - 4099   | 13 | 31000               | 31000     | + 0      | 0  |
| 4. # HOURS-REVIEW, APPROVAL OF RULES                  | 16000               | 13243  | - 2757   | 17 | 16000               | 16000     | + 0      | 0  |
| 5. # HOURS-MATTERS RELATING TO CONTRACTS              | 12000               | 4414   | - 7586   | 63 | 12000               | 12000     | + 0      | 0  |
| 6. # HOURS-MATTERS RELATING TO LEGISLATION            | 12000               | 7068   | - 4932   | 41 | 12000               | 12000     | + 0      | 0  |

**PROGRAM TITLE: LEGAL SERVICES**

**PART I - EXPENDITURES AND POSITIONS**

FY 24 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 25 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 25 first quarter expenditures: The variance is 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 2: The variance is due to the decrease in investigations completed as a result of 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 3: The variance is due to the increase in the number of hours spent for legal opinions and advice on the complexity of cases.

Item 4: The variance is due to the slight decrease in the number of contracts and rules reviewed and/or approved for FY 24. The decrease is a result of the reduced submittal of administrative rules from Executive departments to AG for review and approval.

Item 5: The number of legislative bills increased due to the 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 6: The variance rate can be contributed to the increased amount of high dollar cases settled on behalf of the State.

Item 7: The variance rate decreased from the prior year from 58% to 42%. For FY 24, the Civil Recoveries Division collected over \$100,000 more in litigation deposits than the previous year.

**PART III - PROGRAM TARGET GROUPS**

No significant variance.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The variance is due to the number of hours were less than estimated for preparation and appropriation for administrative hearings, public meetings, and court appearances.

Item 3: The variance can be attributed to the increased number of hours spent on legal advice, as more time is spent on the complexity of cases.

Item 4: The variance corresponds to the variance in Part II, Item 4. Due to the decrease in the Executive department's submittal of administrative rules, there was a decrease in the number of hours spent for such rules.

Item 5: The variance corresponds to the variance in Part II, Item 4. Due to the decrease in the number of contracts submitted to be reviewed, less hours were spent on matters relating to contracts.

Item 6: The variance corresponds to the variance in Part II, Item 5. The variance is attributed to the AG direction of reviewing legislative proposals prior to the legislative session. With this direction, more time was spent towards the complexity of each bill in their final stages of review.

PROGRAM TITLE:

ENTERPRISE TECHNOLOGY SERVICES

12/3/24

PROGRAM-ID:

AGS-131

PROGRAM STRUCTURE NO:

110302

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 178.00              | 142.00 | - 36.00  | 20 | 188.00                      | 142.00 | - 46.00  | 24 | 188.00                      | 188.00    | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 54,098              | 48,864 | - 5,234  | 10 | 12,794                      | 12,456 | - 338    | 3  | 41,422                      | 41,422    | + 0      | 0 |
| <b>TOTAL COSTS</b>                          |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 178.00              | 142.00 | - 36.00  | 20 | 188.00                      | 142.00 | - 46.00  | 24 | 188.00                      | 188.00    | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 54,098              | 48,864 | - 5,234  | 10 | 12,794                      | 12,456 | - 338    | 3  | 41,422                      | 41,422    | + 0      | 0 |

|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|--------|----------|----|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |    |                     |           |          |    |
| 1. REQ FOR IP SVCS CMP WITHIN TIMEFRAME AS %TTL CMP   | 83                  | 87     | + 4      | 5  | 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                 | .11    | - 0.01   | 8  | .12                 | .11       | - 0.01   | 8  |
| 5. # TROUBLE CALLS RESOLVED AS % CALLS RECD           | 98                  | 98     | + 0      | 0  | 98                  | 98        | + 0      | 0  |
| 6. % OF NETWORK INFRASTRUCTURE UPTIME                 | 99.9                | 98     | - 1.9    | 2  | 99.9                | 99.9      | + 0      | 0  |
| 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)  | 71.2                | 62.2   | - 9      | 13 | 77.5                | 68.4      | - 9.1    | 12 |
| 9. # OF DOCUMENTS ELECTRONICALLY SIGNED (THOUSANDS)   | 500                 | 532    | + 32     | 6  | 550                 | 558       | + 8      | 1  |
| 10. # OF CRITICAL BUSINESS PROCESSES SUPPORTED        | 500                 | 650    | + 150    | 30 | 600                 | 750       | + 150    | 25 |

|   |         |         |     |    |         |         |     |    |
|---|---------|---------|-----|----|---------|---------|-----|----|
| <b>PART III: PROGRAM TARGET GROUP</b>                 |         |         |     |    |         |         |     |    |
| 1. # OF UNIQUE VISITORS TO STATE WEBSITES (MILLIONS)  | 12      | 14      | + 2 | 17 | 12      | 15      | + 3 | 25 |
| 2. EXECUTIVE BRANCH DEPARTMENTS AND ATTACHED AGENCIES | 30      | 30      | + 0 | 0  | 30      | 30      | + 0 | 0  |
| 3. BENEFICIARIES OF STATE OF HAWAII GOVT SERVICES     | NO DATA | NO DATA | + 0 | 0  | NO DATA | NO DATA | + 0 | 0  |

|  |       |       |        |    |       |       |        |    |
|--|-------|-------|--------|----|-------|-------|--------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                       |       |       |        |    |       |       |        |    |
| 1. # OF DEVICES AT STATE'S CENTRAL COMPUTER FACILITY   | 650   | 211   | - 439  | 68 | 650   | 211   | - 439  | 68 |
| 2. TOTAL # OF APPLICATIONS MAINTAINED                  | 72    | 69    | - 3    | 4  | 72    | 69    | - 3    | 4  |
| 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     | 202   | 204   | + 2    | 1  | 222   | 198   | - 24   | 11 |
| 6. TOTAL NUMBER OF EXEC BR E-MAIL ACCOUNTS ADMINSTRD   | 13491 | 15987 | + 2496 | 19 | 13760 | 16307 | + 2547 | 19 |
| 7. % OF ESCALATED MALWARE INCIDENTS HANDLED            | 5     | 5     | + 0    | 0  | 5     | 5     | + 0    | 0  |
| 8. TOTAL NUMBER OF WEBSITES SUPPORTED                  | 519   | 580   | + 61   | 12 | 524   | 585   | + 61   | 12 |
| 9. TOTAL NUMBER OF HELP DESK TICKETS RECEIVED          | 4930  | 5171  | + 241  | 5  | 5423  | 5947  | + 524  | 10 |
| 10. # OF VIRTUAL MACHINES HOSTED IN GOVT PRIVATE CLOUD | 700   | 473   | - 227  | 32 | 680   | 425   | - 255  | 38 |

**PROGRAM TITLE: ENTERPRISE TECHNOLOGY SERVICES**

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**PART I - EXPENDITURES AND POSITIONS**

The variance in position counts for FY 24 and the first quarter of FY 25 is a result of employee turnover due to retirement and promotional opportunities. In addition, ten new positions and six new positions were authorized in FY 24 and FY 25, respectively. The Office of Enterprise Technology Services (ETS) is currently working on obtaining approvals to fill all vacant positions.

The variance in expenditures for FY 24 was a result of the delay in contract encumbrances.

**PART II - MEASURES OF EFFECTIVENESS**

Item 8: The number of page views on State websites has decreased since the COVID-19 pandemic and is returning closer to the baselines. ETS' web team is also refactoring the tooling used to collect website statistics, which contributed to the information collected.

Item 10: The number of department applications and systems cataloged in the State's application portfolio system has grown significantly due to increased awareness and communication between ETS and departments.

**PART III - PROGRAM TARGET GROUPS**

Item 1: The number of unique visitors to State websites increased since the COVID-19 pandemic and is returning closer to the baselines. ETS' web team is also refactoring the tooling used to collect website statistics, which contributed to the information collected.

**PART IV - PROGRAM ACTIVITIES**

Item 1: A reduction of equipment in the data center was due to the decommissioning of ETS-owned devices, the moving of ETS and agencies devices to co-location sites, and the agency removing devices back to their own locations.

Item 5: The decrease in data backed up is due to less data needing to be

archived.

Item 6: The increase in e-mail accounts administered is due to the newly included population of front-line workers licensed across the State, who were enabled to access the Department of Human Resources Development's statewide learning management and training platform. These front-line workers are considered "blue collar" and previously did not have access to Office365 (O365) services.

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. Additionally, Governor Green's new Administration requested several new sites to support their priorities, and the establishment of the new Department of Law Enforcement website was also developed.

Item 9: The increase in the number of help desk tickets received was a result of the implementation of a new service desk ticketing system which has captured all requests received from the agencies.

Item 10: The number of virtual machines in the private cloud has decreased due to the continued decommissioning of outdated servers and applications no longer needed by the customer. Some servers were decommissioned and moved out of the Hawaii Government Private Cloud or GPC by the agencies into their own commercial cloud solutions.

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 21.00               | 16.00  | - 5.00   | 24 | 21.00                       | 18.00  | - 3.00   | 14 | 21.00                       | 20.00     | - 1.00   | 5 |
| EXPENDITURES (\$1000's)                     | 1,981               | 1,803  | - 178    | 9  | 486                         | 469    | - 17     | 3  | 1,608                       | 1,468     | - 140    | 9 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 21.00               | 16.00  | - 5.00   | 24 | 21.00                       | 18.00  | - 3.00   | 14 | 21.00                       | 20.00     | - 1.00   | 5 |
| EXPENDITURES (\$1000's)                     | 1,981               | 1,803  | - 178    | 9  | 486                         | 469    | - 17     | 3  | 1,608                       | 1,468     | - 140    | 9 |

|   | FISCAL YEAR 2023-24 |         |          |    | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|---------|----------|----|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL  | ± CHANGE | %  | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |         |          |    |                     |           |          |    |
| 1. NO. OF APPROVED RECORDS RETENTION SCHEDULES        | 5440                | 5551    | + 111    | 2  | 5455                | 5571      | + 116    | 2  |
| 2. % OF STORAGE CAPACITY FILLED AT RECORDS CENTER     | 80                  | 64      | - 16     | 20 | 80                  | 70        | - 10     | 13 |
| 3. % REC DESTROYED AT REC CTR % TOT REC ELIG FOR DEST | 80                  | 72      | - 8      | 10 | 80                  | 72        | - 8      | 10 |
| 4. NO. OF RECORDS IN ARCHIVES (CUBIC FEET)            | 12800               | 12713   | - 87     | 1  | 13000               | 12600     | - 400    | 3  |
| 5. NO. OF RECORDS AVAILABLE ONLINE FOR RESEARCH       | 4000000             | 3561767 | - 438233 | 11 | 4500000             | 4000000   | - 500000 | 11 |

|  |        |        |         |    |        |         |          |     |
|--|--------|--------|---------|----|--------|---------|----------|-----|
| <b>PART III: PROGRAM TARGET GROUP</b>                |        |        |         |    |        |         |          |     |
| 1. STATE USER AGENCIES                               | 125    | 125    | + 0     | 0  | 125    | 125     | + 0      | 0   |
| 2. # OF CUSTOMERS SERVICED AT HISTORICAL REC BR      | 7300   | 3692   | - 3608  | 49 | 7200   | 5000    | - 2200   | 31  |
| 3. # OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY  | 3000   | 3467   | + 467   | 16 | 3000   | 3000    | + 0      | 0   |
| 4. # ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE | 500000 | 560965 | + 60965 | 12 | 500000 | 1000000 | + 500000 | 100 |

|   |        |        |         |     |        |        |        |     |
|---|--------|--------|---------|-----|--------|--------|--------|-----|
| <b>PART IV: PROGRAM ACTIVITY</b>                      |        |        |         |     |        |        |        |     |
| 1. NUMBER OF CUBIC FEET OF RECORDS STORED             | 46000  | 35196  | - 10804 | 23  | 46000  | 38000  | - 8000 | 17  |
| 2. NUMBER OF RECORDS SERIES SCHEDULED/REVISED         | 15     | 7      | - 8     | 53  | 15     | 50     | + 35   | 233 |
| 3. NUMBER OF RECORDS REQ RETRIEVED BY RECORDS CENTER  | 1100   | 1347   | + 247   | 22  | 1100   | 1100   | + 0    | 0   |
| 4. NUMBER OF CU FT OF RECORDS DISPOSED BY REC CENTER  | 2400   | 5645   | + 3245  | 135 | 2400   | 3396   | + 996  | 42  |
| 5. SVC CUSTMRS AT HIST REC BR (# OF RETRIEVALS,ET AL) | 25000  | 19271  | - 5729  | 23  | 25000  | 25000  | + 0    | 0   |
| 6. PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG    | 25     | 0      | - 25    | 100 | 25     | 200    | + 175  | 700 |
| 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            | 40     | 310    | + 270   | 675 | 40     | 250    | + 210  | 525 |
| 9. # RECORDS SCANNED FOR ONLINE ACCESS DURING THE YR  | 50000  | 50796  | + 796   | 2   | 50000  | 50000  | + 0    | 0   |
| 10. NUMBER OF REC UPLOADED TO INTERNET FOR ONLINE ACC | 200000 | 138815 | - 61185 | 31  | 225000 | 220000 | - 5000 | 2   |

**PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT**

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**PART I - EXPENDITURES AND POSITIONS**

Archives has been approved for a reorganization to incorporate two new positions that currently have pseudo numbers, and to upgrade the Library Technician IV position that we have been unsuccessful in recruiting a candidate. We anticipate that most of the positions to be filled by the end of the fiscal year.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: The Records Center continues to educate agencies that space is available. Adoption has been slow, but we have been noticing more interest in utilizing these services. We anticipate utilization will continue to increase in upcoming years.

Item 3: Delays in obtaining sign-off from agency of creation for destruction of eligible boxes negatively impacted the ability to destroy boxes. No destruction occurs without consent of the creating agency to ensure there are no outside legal/fiscal needs for those records.

Item 5: The Digital Archives continues catch up to the backlog of materials from both in-house produced records. As we continue processing, we are noticing significant delays in the workflow for certain types of records. A considerable amount of effort has been spent to address this workflow to increase the throughput. We anticipate that next fiscal will have a more efficient and effective pipeline.

**PART III - PROGRAM TARGET GROUPS**

Item 2: As more records go online, the need for researchers to be serviced at Archives continues to decrease. But we are noticing that the need for certifications is not decreasing proportionally, in some cases, it has increased as the public is more aware as to what is available.

Item 3: There is a slight increase in the number of boxes eligible for destruction due to our shredding contract limitations.

Item 4: As more archival records are placed online, Archives is seeing a

shift from walk-in researchers to online researchers for some of the core archival records (land, genealogy or photographs). We see this trend continuing for the foreseeable future.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The State Records Center (SRC) continues to educate agencies about the services offered, including pickup and delivery, and SRC is starting to see an increase in utilization. Limitations in staff is suppressing the uptake.

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. We are awaiting the filling of the two new positions at SRC so that they can focus on updating schedules.

Item 3: Requests for retrievals is difficult to predicate, as running averages does not address agency needs at any given time.

Item 4: The backlog of records awaiting destruction was addressed, pushing a higher running average as that backlog is eliminated.

Item 5: As Archives places more records online, patrons are increasingly accessing their need for records through our Digital Archives rather than coming into Archives in person. As a result, we are continuing to see fewer in-person patron requests.

Items 6 and 7: 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 Archives and the budgeted numbers are best case scenarios. We had vacancies in two critical positions that have now been filled and will free up internal staff who were covering to work through the backlog.



**PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT**

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Item 8: Archives continues to receive positive "word of mouth" and media exposure, resulting in donations continuing to be given to Archives.

Item 10: Records digitized in-house, by our partners, and backlog materials continue to be uploaded into the Digital Archives. As Archives refines 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 2023-24 |         |          |     | THREE MONTHS ENDED 09-30-24 |           |          |     | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|---------|----------|-----|-----------------------------|-----------|----------|-----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL  | ± CHANGE | %   | BUDGETED                    | ACTUAL    | ± CHANGE | %   | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>             |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                            |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| POSITIONS   |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| EXPENDITURES (\$1,000's)                                |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| OPERATING COSTS   |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| POSITIONS   | 0.00                | 0.00    | + 0.00   | 0   | 2.00                        | 2.00      | + 0.00   | 0   | 2.00                        | 2.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                 | 11,014              | 10,867  | - 147    | 1   | 2,750                       | 272       | - 2,478  | 90  | 8,272                       | 10,750    | + 2,478  | 30 |
| TOTAL COSTS   |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| POSITIONS   | 0.00                | 0.00    | + 0.00   | 0   | 2.00                        | 2.00      | + 0.00   | 0   | 2.00                        | 2.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                 | 11,014              | 10,867  | - 147    | 1   | 2,750                       | 272       | - 2,478  | 90  | 8,272                       | 10,750    | + 2,478  | 30 |
|   | FISCAL YEAR 2023-24 |         |          |     | FISCAL YEAR 2024-25         |           |          |     |                             |           |          |    |
|   | PLANNED             | ACTUAL  | ± CHANGE | %   | PLANNED                     | ESTIMATED | ± CHANGE | %   |                             |           |          |    |
| PART II: MEASURES OF EFFECTIVENESS                      |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| 1. NO. OF WIRLES/VOIP/WIRELINE 911 CALLS COUNTY PSAP    | 1550100             | 1446895 | - 103205 | 7   | 1550100                     | 1500000   | - 50100  | 3   |                             |           |          |    |
| 2. NO. OF EDUCATIONAL OUTREACH PROGRAMS DURING THE FY   | 0                   | 0       | + 0      | 0   | 1                           | 1         | + 0      | 0   |                             |           |          |    |
| 3. % OF E911 FUNDS DISBURSED FOR NEW TECHLGY FOR PSAP   | 53                  | 80      | + 27     | 51  | 53                          | 80        | + 27     | 51  |                             |           |          |    |
| 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                  | 120     | + 65     | 118 | 55                          | 130       | + 75     | 136 |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                               |                     |         |          |     |                             |           |          |     |                             |           |          |    |
| 1. TTL \$ AMT OF SURCHGE COLLECTED FISC YR (IN THOUS)   | 10900               | 12325   | + 1425   | 13  | 10900                       | 12000     | + 1100   | 10  |                             |           |          |    |
| 2. TTL \$ AMT DISBURSED TO PSAPS IN FISC YR (IN THOUS)  | 9000                | 9757    | + 757    | 8   | 9000                        | 9710      | + 710    | 8   |                             |           |          |    |
| 3. TTL \$ AMT DISBUR TO WSAPS 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)  | 1069                | 1110    | + 41     | 4   | 1077                        | 1300      | + 223    | 21  |                             |           |          |    |

**PROGRAM TITLE: ENHANCED 911 BOARD**

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**PART I - EXPENDITURES AND POSITIONS**

FY 25 (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.

FY 25 (Three Quarters): Delayed disbursements will be caught up in the last quarter.

**PART II - MEASURES OF EFFECTIVENESS**

Item 3 (FY 24 and FY 25): Percent of 911 Funds disbursed to Public Safety Answering Points (PSAPs) has increased due to the transition of Next Generation 9-1-1. However, percent of funds disbursed stated in the previous fiscal year was not updated and understated.

**PART III - PROGRAM TARGET GROUPS**

Item 2 (FY 24 and FY 25): The number of Wireless/Voice over Internet Protocol (VoIP) Providers has slightly increased; however, it appears the number of providers stated in the previous fiscal year was not updated and understated.

**PART IV - PROGRAM ACTIVITIES**

Item 1 (FY 24): The amount of surcharge collected increased due to a transition to Central Pacific Bank. The transferring of Wholesale Lockbox addresses caused a delay in collection of surcharges which caused a slight increase.

Item 1 (FY 25): The amount of surcharge collected slightly increased; however, the amount stated in the previous fiscal year was not updated and understated.

Item 3 (FY 24 and FY 25): The Wireless Service Providers (WSP) Cost Recovery did not occur in 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.

Item 4 (FY 25): The amount disbursed to Board administrative matters slightly increased due to an increase in disbursements and budgeted amounts to be paid for the Department of Budget and Finance, Administrative and Revenue Assessments. However, numbers stated in the previous fiscal year was not updated and understated.

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                               |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 96.00               | 79.00  | - 17.00  | 18 | 102.00                      | 77.00     | - 25.00  | 25 | 102.00                      | 102.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 34,143              | 25,969 | - 8,174  | 24 | 6,846                       | 4,251     | - 2,595  | 38 | 26,530                      | 28,446    | + 1,916  | 7 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 96.00               | 79.00  | - 17.00  | 18 | 102.00                      | 77.00     | - 25.00  | 25 | 102.00                      | 102.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 34,143              | 25,969 | - 8,174  | 24 | 6,846                       | 4,251     | - 2,595  | 38 | 26,530                      | 28,446    | + 1,916  | 7 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. # GRIEV PER 1,000 EMPLOYEES IN BU'S UNDR DHRD JURIS | 18                  | 14     | - 4      | 22 | 18                          | 16        | - 2      | 11 |                             |           |          |   |
| 2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST   | 70                  | 58     | - 12     | 17 | 70                          | 70        | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: PERSONNEL SERVICES**

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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: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

PROGRAM-ID: HRD-102

PROGRAM STRUCTURE NO: 11030501

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 83.00               | 69.00  | - 14.00  | 17 | 91.00                       | 68.00  | - 23.00  | 25 | 91.00                       | 91.00     | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 29,356              | 22,354 | - 7,002  | 24 | 6,436                       | 3,918  | - 2,518  | 39 | 25,139                      | 26,978    | + 1,839  | 7 |
| <b>TOTAL COSTS</b>                          |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 83.00               | 69.00  | - 14.00  | 17 | 91.00                       | 68.00  | - 23.00  | 25 | 91.00                       | 91.00     | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 29,356              | 22,354 | - 7,002  | 24 | 6,436                       | 3,918  | - 2,518  | 39 | 25,139                      | 26,978    | + 1,839  | 7 |

|  | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25 |           |          |    |
|--|---------------------|--------|----------|-----|---------------------|-----------|----------|----|
|  | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>              |                     |        |          |     |                     |           |          |    |
| 1. % CERTIF ISSUD W/IN 5 CALNDR DAYS WHERE LIST EXIST  | 94                  | 63     | - 31     | 33  | 94                  | 94        | + 0      | 0  |
| 2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST   | 70                  | 58     | - 12     | 17  | 70                  | 70        | + 0      | 0  |
| 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                  | 90     | + 0      | 0   | 90                  | 90        | + 0      | 0  |
| 5. % OF CLASSF ACTNS FOR NEW & VAC PSNS COMPL IN 3 MO  | 90                  | 90     | + 0      | 0   | 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         | 60                  | 72     | + 12     | 20  | 60                  | 65        | + 5      | 8  |
| 8. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASSTNC  | 90                  | 94     | + 4      | 4   | 90                  | 90        | + 0      | 0  |
| 9. # GRIEV PER 1,000 EMPLYEES IN BU'S UNDR DHRD JURIS  | 18                  | 14     | - 4      | 22  | 18                  | 16        | - 2      | 11 |
| 10. RATIO OF WRKRS COMP OPEN VS CLOSED CLAIMS DURNG FY | 1                   | 1      | + 0      | 0   | 1                   | 1         | + 0      | 0  |

|  |       |       |        |     |       |       |        |    |
|--|-------|-------|--------|-----|-------|-------|--------|----|
| <b>PART III: PROGRAM TARGET GROUP</b>            |       |       |        |     |       |       |        |    |
| 1. VACANCIES TO BE FILLED BY ELIGIBLES           | 1100  | 969   | - 131  | 12  | 1100  | 1100  | + 0    | 0  |
| 2. NUMBER OF CIVIL SERVICE POSITIONS             | 17000 | 17569 | + 569  | 3   | 17000 | 17000 | + 0    | 0  |
| 3. NUMBER OF NEW CIVIL SERVICE POSITIONS         | 170   | 365   | + 195  | 115 | 200   | 200   | + 0    | 0  |
| 4. EMPLOYEES IN THE CENTRALIZED MANAGEMENT GROUP | 19693 | 19693 | + 0    | 0   | 19693 | 19693 | + 0    | 0  |
| 5. NUMBER OF CIVIL SERVICE CLASSES               | 1450  | 1472  | + 22   | 2   | 1450  | 1450  | + 0    | 0  |
| 6. CIVIL SERVICE EMPLOYEES                       | 14100 | 12968 | - 1132 | 8   | 14100 | 13000 | - 1100 | 8  |
| 7. EXEMPT SERVICE EMPLOYEES                      | 1800  | 2315  | + 515  | 29  | 1800  | 2350  | + 550  | 31 |
| 8. MIDDLE MANAGEMENT EMPLOYEES                   | 380   | 387   | + 7    | 2   | 380   | 380   | + 0    | 0  |
| 9. FIRST-LINE SUPERVISORY EMPLOYEES              | 1350  | 1336  | - 14   | 1   | 1350  | 1350  | + 0    | 0  |
| 10. NON-MANAGEMENT EMPLOYEES                     | 14170 | 13596 | - 574  | 4   | 14170 | 13500 | - 670  | 5  |

|   |       |       |         |     |       |       |      |    |
|---|-------|-------|---------|-----|-------|-------|------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                      |       |       |         |     |       |       |      |    |
| 1. NUMBER OF APPLICATIONS RECEIVED                    | 22000 | 30131 | + 8131  | 37  | 22000 | 22000 | + 0  | 0  |
| 2. NUMBER OF APPLICATIONS EXAMINED                    | 19000 | 25217 | + 6217  | 33  | 19000 | 19000 | + 0  | 0  |
| 3. # QUAL APPS REFRRD FOR PLACEMENT(ELIGBLS REFERRED) | 25000 | 52370 | + 27370 | 109 | 25000 | 25000 | + 0  | 0  |
| 4. NUMBER OF POSITION CLASSIFICATION ACTIONS TAKEN    | 2000  | 2581  | + 581   | 29  | 2000  | 2000  | + 0  | 0  |
| 5. NUMBER OF CLASSIFICATION SPECIFICATIONS COMPLETED  | 70    | 43    | - 27    | 39  | 80    | 40    | - 40 | 50 |
| 6. NO. OF EXEMPT POSITION REQUESTS ANALYZED/REVIEWED  | 1500  | 1426  | - 74    | 5   | 1500  | 1500  | + 0  | 0  |
| 7. PRICE/REPRICE DETERMINATIONS (NO. CLASSES REVIEWD) | 65    | 363   | + 298   | 458 | 65    | 65    | + 0  | 0  |
| 8. NUMBER OF PERSONNEL ACTIONS PROCESSED              | 90000 | 90000 | + 0     | 0   | 90000 | 90000 | + 0  | 0  |
| 9. NUMBER OF TRAINING PROGRAMS OFFERED/COORDINATED    | 700   | 766   | + 66    | 9   | 700   | 700   | + 0  | 0  |
| 10. NUMBER OF FORMAL GRIEVANCES REVIEWED              | 235   | 188   | - 47    | 20  | 235   | 175   | - 60 | 26 |

**PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES**

**PART I - EXPENDITURES AND POSITIONS**

The position and expenditure variances in FY 24 reflect: a) a significant increase in filled positions from FY 23 (59.0 FTEs (HRD102)) to FY 24 (69.0 FTEs (HRD102)) despite staff turnover and continuation of a difficult labor market for filling vacant positions; and b) lower workers compensation and unemployment benefits expenditures for employees in non-general fund positions.

The variance in FY 25 is due to the restriction of funds. The variance for reporting periods within FY 25 can be attributed to the timing of expenditures.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1. The variance is primarily due to an increased volume of requests to fill positions, compounded by staffing challenges, including shortages and the training of new team members.

Item 2. The variance is attributed to several factors: an increase in departmental requests requiring unique or selective certifications for which no pre-existing candidate list was available, necessitating new recruitments; a shortage of qualified applicants; and staffing challenges, including staff shortages and the need for new staff training.

Item 3. The decrease in the percentage of selection actions modified by appeal is due to the absence of appeals in FY 24.

Item 7. The percentage of employees trained exceeded the planned target due to two main factors: 1) the addition of a new compliance program in January, which introduced an additional mandatory training for all employees; and 2) the removal of prior access barriers, enabling all employees to utilize the Adobe Learning Manager platform.

Item 9. The decrease in the number of grievances was primarily due to a reduction in grievances filed by unions. This variance may be attributed to proactive departmental collaboration with unions to resolve complaints before formal grievances are filed, as well as potential administrative changes within both the employer and union organizations.

**PART III - PROGRAM TARGET GROUPS**

Item 1. The variance is attributed to an increase in department-initiated cancellations of requests to fill positions, along with an overestimated projection of 1,100 vacancies expected to be filled.

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 1. The variance in the number of applications received is due to new and expanded recruiting efforts, including job fairs, advertising, and social media platforms (Facebook, LinkedIn, and Instagram). Additionally, web-based recruitment has extended our reach, attracting applicants nationwide and internationally.

Item 2. The variance in the number of applications examined is partly due to an increase in staff, including additional trained employees transferred from other departments and newly hired staff currently in training. Our team expanded from 8 experienced examiners to 14 staff members (8 seasoned examiners and 6 new hires in training), along with the implementation of targeted on-site interview job fairs.

**PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES**

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Item 3. The variance in the number of applicants referred for placement is due to continuous opening and re-opening of recruitments, resulting in an increased pool of qualified applicants being referred for placement.

Item 4. The variance in the number of position classification actions taken is due to operating departments initiating more classification actions than initially estimated, driven in part by a higher-than-expected number of new civil service positions.

Item 5. The variance in the number of classification specifications completed is due to underestimating the volume of class specifications and minimum qualification requirements that would need updates to align with recruitment announcements and selective certification criteria for certain positions. Additionally, staff turnover impacted our ability to meet the original projections.

Item 7. The number of classes reviewed related to pricing and repricing was underestimated at the time initial projections were prepared. It is difficult to project the number of civil service classes that will be established, reviewed, and amended by other jurisdictions. Tracking of this information starting in FY 24 included details of individual classes compared to the previous method of tracking by class series.

Item 10. The variance is due to a decrease in grievances filed by unions, potentially attributed to departments collaborating with unions to resolve complaints proactively rather than through the grievance process. This decrease may also be influenced by recent administrative changes within both the employer and union organizations.



PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV

PROGRAM-ID: HRD-191

PROGRAM STRUCTURE NO: 11030502

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |     | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|-----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %   | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| POSITIONS  | 13.00               | 10.00  | - 3.00   | 23 | 11.00                       | 9.00      | - 2.00   | 18  | 11.00                       | 11.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 4,787               | 3,615  | - 1,172  | 24 | 410                         | 333       | - 77     | 19  | 1,391                       | 1,468     | + 77     | 6 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| POSITIONS  | 13.00               | 10.00  | - 3.00   | 23 | 11.00                       | 9.00      | - 2.00   | 18  | 11.00                       | 11.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 4,787               | 3,615  | - 1,172  | 24 | 410                         | 333       | - 77     | 19  | 1,391                       | 1,468     | + 77     | 6 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |     |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %   |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |    |                             |           |          |     |                             |           |          |   |
| 1. TTL NO. OF CIV SERV & EXEMT SERVICE PERSONNEL     | 15900               | 15900  | + 0      | 0  | 15900                       | 15900     | + 0      | 0   |                             |           |          |   |
| 2. NUMBER OF ELECTED & APPOINTED OFFICIALS           | 95                  | 95     | + 0      | 0  | 95                          | 95        | + 0      | 0   |                             |           |          |   |
| 3. EMPLOYEES OF DHRD                                 | 90                  | 90     | + 0      | 0  | 90                          | 113       | + 23     | 26  |                             |           |          |   |
| 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                | 1200   | + 0      | 0  | 1200                        | 1200      | + 0      | 0   |                             |           |          |   |
| 3. DIRECT AND COORDINATE DHRD PROG (WKHR)            | 2000                | 2000   | + 0      | 0  | 2000                        | 2000      | + 0      | 0   |                             |           |          |   |
| 4. PARTICIPATE IN COLL BARGAINING PROCESS (WKHR)     | 875                 | 927    | + 52     | 6  | 875                         | 2500      | + 1625   | 186 |                             |           |          |   |

**PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV**

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**PART I - EXPENDITURES AND POSITIONS**

The position and expenditure variances in FY 24 reflect:

1. Four new positions authorized by the Legislature for FY 24. Funding for two of the positions was vetoed and one of the remaining two positions was filled. The Department of Human Resources Development (DHRD) is currently working to fill the fourth position. Vacancy savings and the timing of filling positions contributed \$300,000 to the variance.

2. \$300,000 was transferred relating to the State's response to the 2023 Wildfires and DHRD was \$565,000 under budget for its information technology infrastructure projects.

The variance for reporting periods within FY 25 is due to the timing of expenditures.

**PART II - MEASURES OF EFFECTIVENESS**

The Department of Budget and Finance has approved DHRD's new Measures of Effectiveness for the next reporting period.

**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. In FY 25, 102.0 positions are authorized through the legislative process and an additional 11.0 positions are administratively established through federal American Rescue Plan Act funds. The Legislature authorized 8.0 new positions and DHRD continues to place the filling of vacancies as a top priority.

**PART IV - PROGRAM ACTIVITIES**

Item 4. The variance was due to completing negotiations for 1 collective bargaining (CB) unit which resulted in a new CB agreement. In addition, the variance included reopener negotiations for 14 bargaining units (BU), as well as other mid-term negotiations during this period.

The variance for reporting periods within FY 25 is due to the negotiations of 14 BUs whose contracts expire on June 30, 2025.

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |           |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|-----------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                          |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                              |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                       |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 178.00              | 144.00    | - 34.00  | 19 | 178.00                      | 148.00    | - 30.00  | 17 | 178.00                      | 178.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 1,449,590           | 1,434,919 | - 14,671 | 1  | 274,187                     | 269,938   | - 4,249  | 2  | 1,249,020                   | 1,249,020 | + 0      | 0 |
| TOTAL COSTS   |                     |           |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 178.00              | 144.00    | - 34.00  | 19 | 178.00                      | 148.00    | - 30.00  | 17 | 178.00                      | 178.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 1,449,590           | 1,434,919 | - 14,671 | 1  | 274,187                     | 269,938   | - 4,249  | 2  | 1,249,020                   | 1,249,020 | + 0      | 0 |
|   | FISCAL YEAR 2023-24 |           |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | 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                  | 15        | + 0      | 0  | 15                          | 15        | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: EMPLOYEE FRINGE BENEFIT ADMINISTRATION**

**11 03 06**

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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:

EMPLOYEES' RETIREMENT SYSTEM

12/3/24

PROGRAM-ID:

BUF-141

PROGRAM STRUCTURE NO:

11030601

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                              |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                       |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 116.00              | 87.00  | - 29.00  | 25 | 116.00                      | 91.00     | - 25.00  | 22 | 116.00                      | 116.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 20,678              | 19,920 | - 758    | 4  | 5,304                       | 3,602     | - 1,702  | 32 | 15,912                      | 15,912    | + 0      | 0 |
| TOTAL COSTS   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 116.00              | 87.00  | - 29.00  | 25 | 116.00                      | 91.00     | - 25.00  | 22 | 116.00                      | 116.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 20,678              | 19,920 | - 758    | 4  | 5,304                       | 3,602     | - 1,702  | 32 | 15,912                      | 15,912    | + 0      | 0 |
|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | 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               | 65337  | - 663    | 1  | 66000                       | 66000     | + 0      | 0  |                             |           |          |   |
| 2. RETIRED MEMBERS                                    | 57000               | 55820  | - 1180   | 2  | 58500                       | 57000     | - 1500   | 3  |                             |           |          |   |
| 3. INACTIVE VESTED MEMBERS                            | 9200                | 8847   | - 353    | 4  | 9200                        | 8800      | - 400    | 4  |                             |           |          |   |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. ANNUAL NUMBER OF NEW MEMBERS                       | 4000                | 3957   | - 43     | 1  | 4000                        | 4000      | + 0      | 0  |                             |           |          |   |
| 2. ANNUAL NUMBER OF MEMBERS COUNSELED                 | 45000               | 41000  | - 4000   | 9  | 45000                       | 45000     | + 0      | 0  |                             |           |          |   |
| 3. ANNUAL NUMBER OF RETIREMENT BENEFIT COMPUTATIONS   | 4250                | 2188   | - 2062   | 49 | 4250                        | 4250      | + 0      | 0  |                             |           |          |   |
| 4. ANNUAL NUMBER OF NEW RETIREES                      | 2100                | 2127   | + 27     | 1  | 2100                        | 2200      | + 100    | 5  |                             |           |          |   |
| 5. ANNUAL RETIREMNT BENEFIT PAYMNT AMOUNTS (MILLIONS) | 1939                | 1879   | - 60     | 3  | 2035                        | 2027      | - 8      | 0  |                             |           |          |   |
| 6. ANNUAL NUMBER OF DECEASED MEMBER CLAIMS            | 800                 | 674    | - 126    | 16 | 800                         | 750       | - 50     | 6  |                             |           |          |   |
| 7. ANNUAL NUMBER OF REFUND PAYMENTS                   | 1000                | 1105   | + 105    | 11 | 1000                        | 1000      | + 0      | 0  |                             |           |          |   |
| 8. ASSETS (BILLIONS OF DOLLARS)                       | 24                  | 24     | + 0      | 0  | 25                          | 25        | + 0      | 0  |                             |           |          |   |
| 9. ANNUAL NET INVESTMENT INCOME (MILLIONS)            | 1600                | 1456   | - 144    | 9  | 1692                        | 1600      | - 92     | 5  |                             |           |          |   |
| 10. ANNUAL RETURN ON INVESTMENTS                      | 7                   | 7      | + 0      | 0  | 7                           | 7         | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM**

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**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 significantly higher returns in FY 21 (26%) than normal; this will be included in this measurement through FY 25. Past performance of investment returns is not a guarantee of future investment earnings. As a long-term investor, ERS expects to earn an average of 7% annually.

**PART III - PROGRAM TARGET GROUPS**

There are no significant variances.

**PART IV - PROGRAM ACTIVITIES**

Item 3. The lower number of retirement benefit computations is impacted by 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 our website since members may see the results of various scenarios specific to their situation. This helps ERS focus on providing retirement estimates for members that are seriously considering retiring within the next 6-12 months.

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.

Item 7. The actual number of refunds paid to terminated members is dependent on an individual's personal decision.

Item 9. FY 24 reflects ERS earning its benchmark investment return of 7% during the fiscal year.

PROGRAM TITLE:

HAWAII EMPLOYER-UNION TRUST FUND

12/3/24

PROGRAM-ID:

BUF-143

PROGRAM STRUCTURE NO:

11030603

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |     | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|-----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %   | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| POSITIONS                                   |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| POSITIONS                                   | 62.00               | 57.00  | - 5.00   | 8  | 62.00                       | 57.00  | - 5.00   | 8   | 62.00                       | 62.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 9,643               | 8,554  | - 1,089  | 11 | 2,547                       | 0      | - 2,547  | 100 | 7,642                       | 7,642     | + 0      | 0 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |     |                             |           |          |   |
| POSITIONS                                   | 62.00               | 57.00  | - 5.00   | 8  | 62.00                       | 57.00  | - 5.00   | 8   | 62.00                       | 62.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 9,643               | 8,554  | - 1,089  | 11 | 2,547                       | 0      | - 2,547  | 100 | 7,642                       | 7,642     | + 0      | 0 |

|   | FISCAL YEAR 2023-24 |        |          |        | FISCAL YEAR 2024-25 |           |          |    |
|---|---------------------|--------|----------|--------|---------------------|-----------|----------|----|
|   | PLANNED             | ACTUAL | ± CHANGE | %      | PLANNED             | ESTIMATED | ± CHANGE | %  |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |        |                     |           |          |    |
| 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                  | 15     | + 0      | 0      | 15                  | 15        | + 0      | 0  |
| 3. PERCENTAGE OF ABANDONED CALLS                      | 5                   | 14.23  | + 9.23   | 185    | 5                   | 5         | + 0      | 0  |
| 4. PERCENTAGE OF CALLS ANSWERED WITH 30 SECONDS       | 65                  | 46.4   | - 18.6   | 29     | 65                  | 65        | + 0      | 0  |
| 5. AMOUNT OF REFUNDS OUTSTANDING GREATER THAN 60 DAYS | 13500               | 13500  | + 0      | 0      | 13500               | 13500     | + 0      | 0  |
| 6. AMT OF MEDICARE PART B PREMIUM OVERPAYMENTS OS YE  | 180                 | 354392 | + 354212 | 196784 | 180                 | 100       | - 80     | 44 |
| 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                   | 5      | + 2      | 67     | 3                   | 3         | + 0      | 0  |

|   |       |       |        |   |       |       |        |   |
|---|-------|-------|--------|---|-------|-------|--------|---|
| <b>PART III: PROGRAM TARGET GROUP</b>                 |       |       |        |   |       |       |        |   |
| 1. TOTAL EMPLOYEES - (ACTIVES) FULL-TIME (STATE/CNTY) | 65000 | 63439 | - 1561 | 2 | 65000 | 64000 | - 1000 | 2 |
| 2. TOTAL EMPLOYEES - RETIRED                          | 51000 | 53732 | + 2732 | 5 | 51000 | 54000 | + 3000 | 6 |
| 3. TOTAL DEPENDENT BENEFICIARIES                      | 81000 | 78216 | - 2784 | 3 | 81000 | 79000 | - 2000 | 2 |
| 4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS          | 55000 | 58768 | + 3768 | 7 | 55000 | 59000 | + 4000 | 7 |

|  |       |       |        |    |       |       |        |    |
|--|-------|-------|--------|----|-------|-------|--------|----|
| <b>PART IV: PROGRAM ACTIVITY</b>                       |       |       |        |    |       |       |        |    |
| 1. NEW ENROLLMENTS (ADDITIONS)                         | 9300  | 13023 | + 3723 | 40 | 9300  | 13000 | + 3700 | 40 |
| 2. TERMINATIONS (DELETIONS, CANCELLATIONS)             | 11000 | 12344 | + 1344 | 12 | 11000 | 12000 | + 1000 | 9  |
| 3. ENROLLMNT DATA CHGS (INS PLAN, NAME, ADDRESS, ETC.) | 30000 | 27065 | - 2935 | 10 | 30000 | 30000 | + 0    | 0  |
| 4. COBRA ENROLLMENTS                                   | 1127  | 947   | - 180  | 16 | 1127  | 950   | - 177  | 16 |
| 5. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED   | 200   | 154   | - 46   | 23 | 200   | 200   | + 0    | 0  |

**PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND**

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**PART I - EXPENDITURES AND POSITIONS**

FY 24 Expenditures. The variance reflects budgeted funds related to the vacant positions, and previously encumbered funds for the maintenance and operating costs for the new Benefits Administration System (BAS).

FY 25 Expenditures. Actual expenditures for three months ended 09-30-24 were not available at the time of report preparation.

**PART II - MEASURES OF EFFECTIVENESS**

Items 3 and 4. Ongoing implementation of the new BAS have increased the number of calls to the Member Services Branch. Calls answered and abandoned call rates have steadily returned to normal levels. The Planned and Estimated figures need to be updated for the upcoming years to better reflect the actual performance.

Item 5. Staff continue to focus on processing refunds and reducing the backlog. The Planned and Estimated figures need to be updated for the upcoming years to better reflect the amount of refunds.

Item 6. The Planned figure for Medicare Part B premium overpayments was understated. The Planned and Estimated figures need to be updated for the upcoming years to better reflect the actual amount of overpayments.

Item 8. There were five minor Health Insurance Portability and Accountability Act violations. In each case, violations were addressed, and remediation was conducted with adjustments made to internal procedures to lessen the chances of violations occurring.

**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. The Planned and Estimated figures need to be updated for the upcoming years to better reflect the actual count of new enrollments.

Item 2. The Planned figures for terminations were overestimated. The Planned and Estimated figures need to be updated for the upcoming years to better reflect the actual counts.

Item 4. The variance is due to less employees, retirees and/or dependents enrolling into the Consolidated Omnibus Budget Reconciliation Act (COBRA). The Planned and Estimated figures need to be updated to better reflect the actual count of COBRA enrollments.

Item 5. The Employer-Union Health Benefits Trust Fund decreased the number of sessions due to lower attendance per session. Although less sessions were offered, the attendance rate increased to 4,057 attendees in FY 24 from 3,696 attendees in FY 23.



PROGRAM TITLE:

RETIREMENT BENEFITS - STATE

12/3/24

PROGRAM-ID:

BUF-741

PROGRAM STRUCTURE NO:

11030605

|   | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |        |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| 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)                     | 466,529             | 443,560 | - 22,969 | 5 | 89,935                      | 89,935 | + 0      | 0 | 407,889                     | 407,889   | + 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)                     | 466,529             | 443,560 | - 22,969 | 5 | 89,935                      | 89,935 | + 0      | 0 | 407,889                     | 407,889   | + 0      | 0 |

**PROGRAM TITLE: RETIREMENT BENEFITS - STATE**

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**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.

PROGRAM TITLE:

HEALTH PREMIUM PAYMENTS - STATE

12/3/24

PROGRAM-ID:

BUF-761

PROGRAM STRUCTURE NO:

11030607

|   | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |        |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 130,756             | 140,901 | + 10,145 | 8 | 38,034                      | 38,034 | + 0      | 0 | 88,751                      | 88,751    | + 0      | 0 |
| <b>TOTAL COSTS</b>                          |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 130,756             | 140,901 | + 10,145 | 8 | 38,034                      | 38,034 | + 0      | 0 | 88,751                      | 88,751    | + 0      | 0 |

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

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**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.

PROGRAM TITLE:

HEALTH PREMIUM PAYMENTS FOR ARC

12/3/24

PROGRAM-ID:

BUF-762

PROGRAM STRUCTURE NO:

11030609

|   | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |         |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|---------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL  | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00    | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 821,984             | 821,984 | + 0      | 0 | 138,367                     | 138,367 | + 0      | 0 | 728,826                     | 728,826   | + 0      | 0 |
| <b>TOTAL COSTS</b>                          |                     |         |          |   |                             |         |          |   |                             |           |          |   |
| <b>POSITIONS</b>                            | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00    | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 821,984             | 821,984 | + 0      | 0 | 138,367                     | 138,367 | + 0      | 0 | 728,826                     | 728,826   | + 0      | 0 |

**PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC**

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**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.

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>        |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                       |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                    |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 88.00               | 66.00  | - 22.00  | 25 | 88.00                       | 67.00     | - 21.00  | 24 | 88.00                       | 80.00     | - 8.00   | 9 |
| EXPENDITURES (\$1000's)                            | 96,156              | 70,174 | - 25,982 | 27 | 11,294                      | 4,717     | - 6,577  | 58 | 86,723                      | 91,236    | + 4,513  | 5 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 88.00               | 66.00  | - 22.00  | 25 | 88.00                       | 67.00     | - 21.00  | 24 | 88.00                       | 80.00     | - 8.00   | 9 |
| EXPENDITURES (\$1000's)                            | 96,156              | 70,174 | - 25,982 | 27 | 11,294                      | 4,717     | - 6,577  | 58 | 86,723                      | 91,236    | + 4,513  | 5 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                 |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ     | 15                  | 14     | - 1      | 7  | 15                          | 15        | + 0      | 0  |                             |           |          |   |
| 2. AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT | 5                   | 8      | + 3      | 60 | 5                           | 5         | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: PROPERTY MANAGEMENT**

**11 03 07**

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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:

PUBLIC LANDS MANAGEMENT

12/3/24

PROGRAM-ID:

LNR-101

PROGRAM STRUCTURE NO:

11030701

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>OPERATING COSTS</b>                      |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            | 63.00               | 47.00  | - 16.00  | 25 | 63.00                       | 47.00  | - 16.00  | 25 | 63.00                       | 63.00     | + 0.00   | 0  |
| <b>EXPENDITURES (\$1000's)</b>              | 22,325              | 15,342 | - 6,983  | 31 | 4,760                       | 2,457  | - 2,303  | 48 | 19,276                      | 21,579    | + 2,303  | 12 |
| <b>TOTAL COSTS</b>                          |                     |        |          |    |                             |        |          |    |                             |           |          |    |
| <b>POSITIONS</b>                            | 63.00               | 47.00  | - 16.00  | 25 | 63.00                       | 47.00  | - 16.00  | 25 | 63.00                       | 63.00     | + 0.00   | 0  |
| <b>EXPENDITURES (\$1000's)</b>              | 22,325              | 15,342 | - 6,983  | 31 | 4,760                       | 2,457  | - 2,303  | 48 | 19,276                      | 21,579    | + 2,303  | 12 |

|  | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25 |           |          |     |
|--|---------------------|--------|----------|-----|---------------------|-----------|----------|-----|
|  | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED             | ESTIMATED | ± CHANGE | %   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>              |                     |        |          |     |                     |           |          |     |
| 1. NO. OF APPLICATIONS PROCESSED FOR SHORELINE CERT    | 115                 | 108    | - 7      | 6   | 115                 | 115       | + 0      | 0   |
| 2. NUMBER OF SHORELINE DISPOSITIONS PROCESSED          | 18                  | 57     | + 39     | 217 | 18                  | 50        | + 32     | 178 |
| 3. NUMBER OF ACRES ON LEASE OR EASEMENT (THOUSANDS)    | 129                 | 127    | - 2      | 2   | 129                 | 126       | - 3      | 2   |
| 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                | 7.51   | + 2.9    | 63  | 4.61                | 7.5       | + 2.89   | 63  |
| 6. \$ AMOUNT OF GEOTHERMAL REVENUES COLLECTED (000S)   | 1900                | 1500   | - 400    | 21  | 1900                | 1500      | - 400    | 21  |
| 7. \$ AMT OF REVS GENERATED/DEPOSITD INTO SLDF (000'S) | 19000               | 28987  | + 9987   | 53  | 19000               | 23000     | + 4000   | 21  |
| 8. AMOUNT OF TOTAL REVENUES GENERATED (THOUSANDS)      | 22300               | 22300  | + 0      | 0   | 22300               | 27000     | + 4700   | 21  |

|   |      |      |       |    |      |      |       |    |
|---|------|------|-------|----|------|------|-------|----|
| <b>PART III: PROGRAM TARGET GROUP</b>                 |      |      |       |    |      |      |       |    |
| 1. NO. ACRES SET ASIDE BY EXEC ORDERS FOR GOV'T PURP  | 420  | 426  | + 6   | 1  | 420  | 427  | + 7   | 2  |
| 2. DOLLAR AMOUNT OF REVENUES TRANSFERRED TO OHA (000) | 2305 | 2713 | + 408 | 18 | 2305 | 2713 | + 408 | 18 |

|   |     |     |       |     |     |     |       |     |
|---|-----|-----|-------|-----|-----|-----|-------|-----|
| <b>PART IV: PROGRAM ACTIVITY</b>                      |     |     |       |     |     |     |       |     |
| 1. NUMBER OF APPLICATIONS FOR A SHORELINE CERTIFICATN | 115 | 108 | - 7   | 6   | 115 | 115 | + 0   | 0   |
| 2. NUMBER OF SHORELINE DISPOSITIONS PROCESSED         | 18  | 57  | + 39  | 217 | 18  | 50  | + 32  | 178 |
| 3. NUMBER OF GENERAL LEASES ISSUED                    | 1   | 1   | + 0   | 0   | 1   | 1   | + 0   | 0   |
| 4. NUMBER OF REVOCABLE PERMITS ISSUED                 | 7   | 6   | - 1   | 14  | 7   | 7   | + 0   | 0   |
| 5. NUMBER OF EXECUTIVE ORDERS ISSUED                  | 15  | 21  | + 6   | 40  | 15  | 20  | + 5   | 33  |
| 6. NO. ACQUISTNS PRIVTE LND PUBLIC OR CONSERVTN PURPS | 1   | 1   | + 0   | 0   | 1   | 1   | + 0   | 0   |
| 7. NUMBER OF INSPECTIONS OF PUBLIC LANDS MADE         | 95  | 112 | + 17  | 18  | 95  | 150 | + 55  | 58  |
| 8. NUMBER OF EASEMENTS GRANTED                        | 5   | 15  | + 10  | 200 | 5   | 5   | + 0   | 0   |
| 9. DOLLAR AMOUNT OF DELINQUENT RECEIVABLS (THOUSANDS) | 470 | 844 | + 374 | 80  | 470 | 845 | + 375 | 80  |

**PROGRAM TITLE: PUBLIC LANDS MANAGEMENT**

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**PART I - EXPENDITURES AND POSITIONS**

Land Division: Eight new positions were added in FY 23. The Land 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 division.

Two positions became vacant due to promotional offers the Land Division was unable to match, and also due to retirement and attrition. Position vacancies will continue in FY 25 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 24 and FY 25 were overstated. Also, the issuance of shoreline dispositions involves multiple procedures, including the approval from both the Legislature and Governor. The division has seen a growing number of negative views and attitudes 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 Land 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 24 and FY 25 were overstated. Also, the issuance of shoreline dispositions involves multiple procedures, including the approval from both the Legislature and Governor. As noted above, the division has seen a growing number of negative views and attitudes 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 24 was overstated and appropriate adjustments have been made to the FY 25 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 7: The division has made a conscious effort to complete more inspections.

Item 8: The planned figure for FY 24 was understated.

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

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>     |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>OPERATING COSTS</b>                      |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 5.00                | 4.00   | - 1.00   | 20 | 5.00                        | 4.00   | - 1.00   | 20 | 5.00                        | 5.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 52,659              | 39,537 | - 13,122 | 25 | 2,017                       | 774    | - 1,243  | 62 | 50,668                      | 50,668    | + 0      | 0 |
| <b>TOTAL COSTS</b>                          |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| <b>POSITIONS</b>                            | 5.00                | 4.00   | - 1.00   | 20 | 5.00                        | 4.00   | - 1.00   | 20 | 5.00                        | 5.00      | + 0.00   | 0 |
| <b>EXPENDITURES (\$1000's)</b>              | 52,659              | 39,537 | - 13,122 | 25 | 2,017                       | 774    | - 1,243  | 62 | 50,668                      | 50,668    | + 0      | 0 |

|   | FISCAL YEAR 2023-24 |        |          |   | FISCAL YEAR 2024-25 |           |          |   |
|---|---------------------|--------|----------|---|---------------------|-----------|----------|---|
|   | PLANNED             | ACTUAL | ± CHANGE | % | PLANNED             | ESTIMATED | ± CHANGE | % |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |   |                     |           |          |   |
| 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                  | 14     | - 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                  | 87     | - 3      | 3 | 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                  | 92     | + 2      | 2 | 90                  | 90        | + 0      | 0 |

|  |       |       |        |    |       |       |     |   |
|--|-------|-------|--------|----|-------|-------|-----|---|
| <b>PART III: PROGRAM TARGET GROUP</b>                  |       |       |        |    |       |       |     |   |
| 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   | 79    | - 21   | 21 | 100   | 100   | + 0 | 0 |
| 3. TOTAL LIABILITY CLAIMS PROCESSED - EXCL. POTHOLE    | 500   | 395   | - 105  | 21 | 500   | 500   | + 0 | 0 |
| 4. TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED     | 150   | 86    | - 64   | 43 | 150   | 150   | + 0 | 0 |
| 5. TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED    | 400   | 271   | - 129  | 32 | 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 | 24000 | + 0    | 0  | 24000 | 24000 | + 0 | 0 |
| 8. NUMBER OF STATE VEHICLES                            | 6000  | 6594  | + 594  | 10 | 6000  | 6000  | + 0 | 0 |

|   |     |     |       |    |     |     |     |   |
|---|-----|-----|-------|----|-----|-----|-----|---|
| <b>PART IV: PROGRAM ACTIVITY</b>                    |     |     |       |    |     |     |     |   |
| 1. TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES     | 4   | 4   | + 0   | 0  | 4   | 4   | + 0 | 0 |
| 2. TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED    | 80  | 79  | - 1   | 1  | 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 | 357 | - 293 | 45 | 650 | 650 | + 0 | 0 |
| 5. TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED       | 375 | 271 | - 104 | 28 | 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 | 581 | + 81  | 16 | 500 | 500 | + 0 | 0 |

**PROGRAM TITLE: STATE RISK MANAGEMENT & INSURANCE ADMIN**

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**PART I - EXPENDITURES AND POSITIONS**

The expenditure variance for FY 25 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 25 are due to the lower-than-expected payments for self-insured losses/payments.

The position variance in FY 24 and the first quarter of FY 25 is due to the administrative process to establish and hire the budgeted position.

**PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances to report for measures of effectiveness.

**PART III - PROGRAM TARGET GROUPS**

Item 2: The total number of property loss claims processed for the fiscal year was less than anticipated.

Item 3: The number of liability claims processed for the fiscal year was less than anticipated.

Item 4: The number of liability pothole claims processed during the fiscal year increased due to more claims filed than anticipated.

Item 5: The amount of automobile loss claims to process decreased due to a lower number of claims filed during the fiscal year.

Item 8: The number of State vehicles for operations increased.

**PART IV - PROGRAM ACTIVITIES**

Item 4: The number of liability loss claims received for the fiscal year was less than expected.

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

expected for the fiscal year.

Item 9: The number of Statements of Self Insurance issued by the program increased during the fiscal year.

PROGRAM TITLE: LAND SURVEY

PROGRAM-ID: AGS-211

PROGRAM STRUCTURE NO: 11030703

|   | FISCAL YEAR 2023-24 |        |          |     | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|-----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | %   | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |     |                             |           |          |    |                             |           |          |    |
| 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)                               | 1,153               | 819    | - 334    | 29  | 227                         | 177       | - 50     | 22 | 964                         | 750       | - 214    | 22 |
| 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)                               | 1,153               | 819    | - 334    | 29  | 227                         | 177       | - 50     | 22 | 964                         | 750       | - 214    | 22 |
|   | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|   | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |    |
| PART II: MEASURES OF EFFECTIVENESS                    |                     |        |          |     |                             |           |          |    |                             |           |          |    |
| 1. AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT    | 5                   | 8      | + 3      | 60  | 5                           | 5         | + 0      | 0  |                             |           |          |    |
| 2. COMPLETED DESCRIPTION OF LANDS AS % OF REQUESTS    | 85                  | 95     | + 10     | 12  | 85                          | 85        | + 0      | 0  |                             |           |          |    |
| 3. AVE NO. OF DAYS TO PROCESS LC & FP MAPS            | 40                  | 98     | + 58     | 145 | 40                          | 40        | + 0      | 0  |                             |           |          |    |
| 4. AV NO. OF DAYS TO PRODUCE A DESCRIPTION OF LANDS   | 30                  | 30     | + 0      | 0   | 30                          | 30        | + 0      | 0  |                             |           |          |    |
| 5. AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION  | 40                  | 92     | + 52     | 130 | 40                          | 40        | + 0      | 0  |                             |           |          |    |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |     |                             |           |          |    |                             |           |          |    |
| 1. NO. REQUESTS FOR QUIET TITLE REPORTS               | 10                  | 5      | - 5      | 50  | 10                          | 10        | + 0      | 0  |                             |           |          |    |
| 2. NO. REQUESTS FOR DESCRIPTIONS - STATE-OWNED LANDS  | 60                  | 42     | - 18     | 30  | 60                          | 60        | + 0      | 0  |                             |           |          |    |
| 3. OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)   | 90                  | 51     | - 39     | 43  | 90                          | 90        | + 0      | 0  |                             |           |          |    |
| 4. OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD) | 100                 | 109    | + 9      | 9   | 100                         | 100       | + 0      | 0  |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                             |                     |        |          |     |                             |           |          |    |                             |           |          |    |
| 1. NO. OF REQUESTS FOR QUIET TITLE REPORTS COMPLETED  | 10                  | 5      | - 5      | 50  | 10                          | 10        | + 0      | 0  |                             |           |          |    |
| 2. NO OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED  | 60                  | 42     | - 18     | 30  | 60                          | 60        | + 0      | 0  |                             |           |          |    |
| 3. NO. OF LAND COURT AND FILE PLAN MAPS COMPLETED     | 90                  | 51     | - 39     | 43  | 90                          | 90        | + 0      | 0  |                             |           |          |    |
| 4. NO. OF SHORELINE CERTIFICATIONS COMPLETED          | 100                 | 109    | + 9      | 9   | 100                         | 100       | + 0      | 0  |                             |           |          |    |

**PROGRAM TITLE: LAND SURVEY**

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**PART I - EXPENDITURES AND POSITIONS**

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

For FY 25, the variances in expenditures are due to no contracts for licensed surveyors and vacant Office Assistant (OA) III and Administrative Assistant III positions.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: The variance is due to complex requests and the vacant 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 5: The variance is due to a greater percentage of delays due to shoreline encroachments, 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: The variance is due to a decrease in requests from private landowners.

Items 4: The variance is due to an increase 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.

Item 4: The variance is due to an increase in requests from private landowners.

PROGRAM TITLE: OFFICE LEASING

PROGRAM-ID: AGS-223

PROGRAM STRUCTURE NO: 11030704

|  | FISCAL YEAR 2023-24 |        |          |       | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |       |   |      |     |
|--|---------------------|--------|----------|-------|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|-------|---|------|-----|
|  | BUDGETED            | ACTUAL | ± CHANGE | %     | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %     |   |      |     |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| POSITIONS  |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| EXPENDITURES (\$1,000's)                             |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| OPERATING COSTS                                      |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| POSITIONS  | 8.00                | 3.00   | -        | 5.00  | 63                          | 8.00      | 4.00     | - | 4.00                        | 50        | 8.00     | 0.00  | - | 8.00 | 100 |
| EXPENDITURES (\$1000's)                              | 11,061              | 7,386  | -        | 3,675 | 33                          | 2,048     | 1,238    | - | 810                         | 40        | 9,025    | 9,278 | + | 253  | 3   |
| TOTAL COSTS  |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| POSITIONS  | 8.00                | 3.00   | -        | 5.00  | 63                          | 8.00      | 4.00     | - | 4.00                        | 50        | 8.00     | 0.00  | - | 8.00 | 100 |
| EXPENDITURES (\$1000's)                              | 11,061              | 7,386  | -        | 3,675 | 33                          | 2,048     | 1,238    | - | 810                         | 40        | 9,025    | 9,278 | + | 253  | 3   |
|  | FISCAL YEAR 2023-24 |        |          |       | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |       |   |      |     |
|  | PLANNED             | ACTUAL | ± CHANGE | %     | PLANNED                     | ESTIMATED | ± CHANGE | % |                             |           |          |       |   |      |     |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| 1. # OF LEASING SVCS REQUESTS PROC AS % REQ RECEIVED | 98                  | 98     | +        | 0     | 0                           | 98        | 98       | + | 0                           | 0         |          |       |   |      |     |
| 2. AV NO. OF DAYS FROM REQUEST TO EXECUTED LEASE     | 270                 | 220    | -        | 50    | 19                          | 270       | 220      | - | 50                          | 19        |          |       |   |      |     |
| 3. # LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE | 1442                | 1344   | -        | 98    | 7                           | 1442      | 1344     | - | 98                          | 7         |          |       |   |      |     |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| 1. TOTAL NUMBER OF STATE DEPARTMENTS AND AGENCIES    | 13                  | 16     | +        | 3     | 23                          | 13        | 16       | + | 3                           | 23        |          |       |   |      |     |
| 2. NUMBER OF EMPLOYEES                               | 2880                | 3500   | +        | 620   | 22                          | 2880      | 3500     | + | 620                         | 22        |          |       |   |      |     |
| PART IV: PROGRAM ACTIVITY                            |                     |        |          |       |                             |           |          |   |                             |           |          |       |   |      |     |
| 1. NO. OF REQUESTS FOR OFFICE LEASING SERVICES       | 25                  | 23     | -        | 2     | 8                           | 25        | 23       | - | 2                           | 8         |          |       |   |      |     |
| 2. NO. OF OFFICE LEASES CONSUMMATED                  | 25                  | 28     | +        | 3     | 12                          | 25        | 28       | + | 3                           | 12        |          |       |   |      |     |
| 3. NO. OF OFFICE LEASE PAYMENTS COMPLETED            | 1442                | 1344   | -        | 98    | 7                           | 1442      | 1344     | - | 98                          | 7         |          |       |   |      |     |

**PROGRAM TITLE: OFFICE LEASING**

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**PART I - EXPENDITURES AND POSITIONS**

The variance in general funds is attributable to the following factors: application of a 10% restriction; 50% staff vacancy (four out of eight vacant positions) for the majority of the fiscal year; and funds that were not expended for Certificates of Participation.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: The time required to execute a lease will continue to improve as processes are updated and improved. However, the average time will not be reflective of until the existing backlog is processed.

**PART III - PROGRAM TARGET GROUPS**

Item 1: As shown in the list below, there are currently 16 agencies under Leasing Branch's jurisdiction. The former Department of Public Safety has been replaced by the Department of Corrections and Rehabilitation and Department of Law Enforcement, respectively.

List of Departments:

1. Accounting and General Services
2. Agriculture
3. Attorney General
4. Budget and Finance
5. Business, Economic Development and Tourism
6. Commerce and Consumer Affairs
7. Corrections and Rehabilitation
8. Defense
9. Education
10. Office of the Governor
11. Hawaiian Home Lands
12. Human Services
13. Labor and Industrial Relations
14. Land and Natural Resources
15. Law Enforcement
16. Transportation

Item 2: An increase in the number of programs being serviced and the corresponding increase in staffing levels resulted in the change.

**PART IV - PROGRAM ACTIVITIES**

Item 2: Improvements in staffing and lease procedures has helped to increase productivity.



PROGRAM TITLE:

LEGACY LAND CONSERVATION PROGRAM

12/3/24

PROGRAM-ID:

LNR-102

PROGRAM STRUCTURE NO:

11030705

|  | FISCAL YEAR 2023-24 |         |           |      | THREE MONTHS ENDED 09-30-24 |           |          |     | NINE MONTHS ENDING 06-30-25 |           |          |    |
|--|---------------------|---------|-----------|------|-----------------------------|-----------|----------|-----|-----------------------------|-----------|----------|----|
|  | BUDGETED            | ACTUAL  | ± CHANGE  | %    | BUDGETED                    | ACTUAL    | ± CHANGE | %   | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |         |           |      |                             |           |          |     |                             |           |          |    |
| 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   | 2.00                        | 2.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                | 8,958               | 7,090   | - 1,868   | 21   | 2,242                       | 71        | - 2,171  | 97  | 6,790                       | 8,961     | + 2,171  | 32 |
| TOTAL COSTS  |                     |         |           |      |                             |           |          |     |                             |           |          |    |
| POSITIONS  | 2.00                | 2.00    | + 0.00    | 0    | 2.00                        | 2.00      | + 0.00   | 0   | 2.00                        | 2.00      | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                | 8,958               | 7,090   | - 1,868   | 21   | 2,242                       | 71        | - 2,171  | 97  | 6,790                       | 8,961     | + 2,171  | 32 |
|  | FISCAL YEAR 2023-24 |         |           |      | FISCAL YEAR 2024-25         |           |          |     |                             |           |          |    |
|  | PLANNED             | ACTUAL  | ± CHANGE  | %    | PLANNED                     | ESTIMATED | ± CHANGE | %   |                             |           |          |    |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |         |           |      |                             |           |          |     |                             |           |          |    |
| 1. NO. OF PROPERTIES CONSERVED THRU LCF INVESTMENTS    | 3                   | 5       | + 2       | 67   | 3                           | 3         | + 0      | 0   |                             |           |          |    |
| 2. NO. OF \$ IN MATCHING FUNDS SECURED FOR EACH \$ INV | .5                  | 7.16    | + 6.66    | 1332 | .5                          | .05       | - 0.45   | 90  |                             |           |          |    |
| PART III: PROGRAM TARGET GROUP                         |                     |         |           |      |                             |           |          |     |                             |           |          |    |
| 1. NO. OF ST AGEN (DEPT LEV) ELIG TO REC LND AC GRANT  | 11                  | 11      | + 0       | 0    | 11                          | 11        | + 0      | 0   |                             |           |          |    |
| 2. NO. OF COUNTIES ELIGIBLE TO RECEIVE LAND ACQ GRANT  | 4                   | 4       | + 0       | 0    | 4                           | 4         | + 0      | 0   |                             |           |          |    |
| 3. NO. OF FINAL APPLICATIONS RECV FOR LAND ACQ GRANTS  | 8                   | 8       | + 0       | 0    | 8                           | 20        | + 12     | 150 |                             |           |          |    |
| 4. NO. OF PROP ELIGIBLE TO REC GRANT FOR LAND OP/MNGT  | 46                  | 48      | + 2       | 4    | 49                          | 49        | + 0      | 0   |                             |           |          |    |
| PART IV: PROGRAM ACTIVITY                              |                     |         |           |      |                             |           |          |     |                             |           |          |    |
| 1. NO. OF APPLICATION CYCLES COMPLETED FOR GRANTS      | 2                   | 2       | + 0       | 0    | 2                           | 2         | + 0      | 0   |                             |           |          |    |
| 2. AMOUNT OF FUNDS (\$) AWARDED FOR GRANTS             | 7700000             | 4855238 | - 2844762 | 37   | 7700000                     | 6955000   | - 745000 | 10  |                             |           |          |    |
| 3. AMT OF FUNDS EXP FOR PAYMT OF DEBT SER ON ST FIN    | 1500000             | 1500000 | + 0       | 0    | 1500000                     | 1500000   | + 0      | 0   |                             |           |          |    |
| 4. NUMBER OF PUBLIC MEETINGS HELD, LLCC                | 4                   | 4       | + 0       | 0    | 4                           | 4         | + 0      | 0   |                             |           |          |    |
| 5. NO. OF SELF-REPORTS RECVD FOR PROPERTIES CONSERVED  | 9                   | 9       | + 0       | 0    | 11                          | 11        | + 0      | 0   |                             |           |          |    |
| 6. NO. OF SITE VISITS COMPLTD FOR PROPERTIES CONSERVD  | 8                   | 7       | - 1       | 13   | 9                           | 9         | + 0      | 0   |                             |           |          |    |

**PROGRAM TITLE: LEGACY LAND CONSERVATION PROGRAM**

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**PART I - EXPENDITURES AND POSITIONS**

FY 24 Expenditures: The reduced amount is due to less than anticipated grant funds that were awarded.

FY 25 Expenditures: Grant funds are planned to be awarded in the later portion of FY 25.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: The increased number of properties conserved is attributed to enhanced efficiency of the transactional process by grant recipients and partners.

Item 2: The increase in matching funds secured (also known as "match ratio") is attributed to enhanced fundraising effectiveness of grant recipients, which ranged from \$1.46 to \$11.42 of matching funds secured for each dollar invested and averaged \$5.64 for the five properties conserved through Land Conservation Fund investments.

**PART III - PROGRAM TARGET GROUPS**

Item 3: For FY 25, the Legacy Land Conservation Program received 24 preliminary applications that are eligible to be completed as final applications. Two of these preliminary applications withdrew from the grant competition, and at least two more are expected to withdraw or miss the deadline for submitting a final application.

**PART IV - PROGRAM ACTIVITIES**

Item 2: The "Planned" amounts (\$7,700,000) for FY 24 and FY 25 are incorrect. Total program appropriations of about \$9,000,000 per year cover expenditures for payroll and administrative costs that were not subtracted from the \$7,700,00 "planned" amount shown in the columns for grant awards.

FY 24: The reduced amount for "Actual" funds awarded is attributed to the withdrawal of three final applications received before the grant

decision-making and award process is completed. If one or more of these final applications received had not withdrawn before the awarding of grants, then the unspent grant funds could have been utilized more fully.

FY25: The "Estimated" amount is derived from the subtractions for payroll and administrative costs as explained above. It includes \$6,700,000 for land acquisition grants and \$255,000 for operation, maintenance, and management grants.

Item 6: The FY 24 variance is attributed to various challenges associated with scheduling a site visit with a landowner and arranging travel and access to remote locations with limited flight availability (e.g., Molokai and Hana, Maui) and rugged terrain that can be rendered unsafe/impassable under extreme weather conditions.

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 280.00              | 228.00 | - 52.00  | 19 | 281.00                      | 238.00 | - 43.00  | 15 | 281.00                      | 281.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 50,442              | 38,475 | - 11,967 | 24 | 9,391                       | 8,666  | - 725    | 8  | 35,143                      | 32,282    | - 2,861  | 8 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 280.00              | 228.00 | - 52.00  | 19 | 281.00                      | 238.00 | - 43.00  | 15 | 281.00                      | 281.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 50,442              | 38,475 | - 11,967 | 24 | 9,391                       | 8,666  | - 725    | 8  | 35,143                      | 32,282    | - 2,861  | 8 |

|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25 |           |          |   |
|---|---------------------|--------|----------|----|---------------------|-----------|----------|---|
|   | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED             | ESTIMATED | ± CHANGE | % |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |        |          |    |                     |           |          |   |
| 1. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE   | 100                 | 112    | + 12     | 12 | 100                 | 100       | + 0      | 0 |
| 2. AV VAR BTW EST CMPL DATE & ACTUAL CONST CMPL DATE  | 3                   | 1      | - 2      | 67 | 3                   | 3         | + 0      | 0 |
| 3. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST    | 3                   | 1      | - 2      | 67 | 3                   | 3         | + 0      | 0 |
| 4. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES   | 75                  | 75     | + 0      | 0  | 75                  | 75        | + 0      | 0 |
| 5. % PROGRAM PROJS COMPELETD W/IN SCHEDULED TIMETABLE | 95                  | 90     | - 5      | 5  | 95                  | 90        | - 5      | 5 |
| 6. % EMERG REPRS & ALTRTNS REQST RESP TO W/IN 48 HRS  | 100                 | 100    | + 0      | 0  | 100                 | 100       | + 0      | 0 |

**PROGRAM TITLE: FACILITIES CONSTRUCTION AND MAINTENANCE**

**11 03 08**

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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: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION

PROGRAM-ID: AGS-221

PROGRAM STRUCTURE NO: 11030801

|  | FISCAL YEAR 2023-24 |        |          |     | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|-----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %   | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                           |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                               |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS  |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 91.00               | 71.00  | - 20.00  | 22  | 91.00                       | 76.00     | - 15.00  | 16 | 91.00                       | 91.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 18,331              | 8,863  | - 9,468  | 52  | 2,185                       | 1,768     | - 417    | 19 | 9,898                       | 9,547     | - 351    | 4 |
| TOTAL COSTS  |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 91.00               | 71.00  | - 20.00  | 22  | 91.00                       | 76.00     | - 15.00  | 16 | 91.00                       | 91.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 18,331              | 8,863  | - 9,468  | 52  | 2,185                       | 1,768     | - 417    | 19 | 9,898                       | 9,547     | - 351    | 4 |
|  | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| 1. AV VARIANCE BETWEEN EST & ACTUAL BID OPENING DATES  | 3                   | 3.5    | + 0.5    | 17  | 3                           | 3         | + 0      | 0  |                             |           |          |   |
| 2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE    | 100                 | 112    | + 12     | 12  | 100                         | 100       | + 0      | 0  |                             |           |          |   |
| 3. AV VAR BTWN EST & ACTUAL CONSTR COMPLETIN DATES     | 3                   | 1      | - 2      | 67  | 3                           | 3         | + 0      | 0  |                             |           |          |   |
| 4. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST     | 3                   | 1      | - 2      | 67  | 3                           | 3         | + 0      | 0  |                             |           |          |   |
| 5. FOR TTL CIP REQUIRED, % OF FUNDS ACTUALLY APPROP    | 100                 | 220    | + 120    | 120 | 100                         | 175       | + 75     | 75 |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                         |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| 1. CAPITAL IMPROV APPROPRIATIONS (IN \$100,000)        | 733                 | 549    | - 184    | 25  | 733                         | 427       | - 306    | 42 |                             |           |          |   |
| 2. PUBLIC BUILDINGS, REPAIRS & ALTERATIONS (\$100,000) | 132                 | 1015   | + 883    | 669 | 132                         | 150       | + 18     | 14 |                             |           |          |   |
| PART IV: PROGRAM ACTIVITY                              |                     |        |          |     |                             |           |          |    |                             |           |          |   |
| 1. TOTAL COSTS OF FAC OR PROJECT UNDER DESIGN (\$MILL) | 400                 | 400    | + 0      | 0   | 400                         | 400       | + 0      | 0  |                             |           |          |   |
| 2. PROJ UNDER CONSTRUCTION DURING FY (EST COST \$MILL) | 500                 | 365    | - 135    | 27  | 500                         | 500       | + 0      | 0  |                             |           |          |   |

**PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION**

**PART I - EXPENDITURES AND POSITIONS**

The budget for both FY 24 and FY 25 includes the general fund allocation for payroll and related expenses, as well as three revolving funds (accrued vacation and sick leave, automotive and related costs, and supplies).

The variances in the general fund are due to several factors:

- A 10% budget restriction applied in both FY 24 and FY 25.
- 20.00 vacant positions in FY 24 and 15.00 in the first quarter of FY 25.
- Lower shortage differential payouts in FY 24 compared to budgeted amounts, with higher payouts in the first quarter of FY 25.
- Stricter control of overtime and related costs in both fiscal years.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: For FY 24, the variance between the estimated and actual bid dates (targeting three months, with an actual of 3.5 months) can be attributed to several factors. These include the complexity of multiple projects, unforeseen challenges and, during the lapse year, a shortage of engineers who were overwhelmed with managing multiple priorities and working to push several projects out for bid.

Item 2: For FY 24, the positive variance in average pre-bid construction estimates as a percentage of average bid prices reflects market fluctuations, including rising costs of materials, labor shortages, and complexity of projects.

Item 3: In FY 24, the time to complete construction projects improved due to efficient project management, quick resolution of issues as well as strong communication among all stakeholders.

Item 4: The variance for FY 24 is due to the improved planning and design of the team as well as favorable market conditions, reducing the need for change orders, and allowing projects to stay closer to their original timelines.

Item 5: Capital Improvement Project (CIP) funding appropriations made to the Department of Accounting and General Services (DAGS) in FY 24 and FY 25 exceeded expectations as additional funds were provided for Public Buildings - Repair and Alterations; the Enterprise Financial System; and other priority projects. This follows the previous three years of reduced CIP appropriations due to the State revenue impacts of the COVID-19 pandemic.

**PART III - PROGRAM TARGET GROUPS**

Item 1: CIP appropriations for FY 24 and FY 25 fell short of the planned amounts, as the Administration and Legislature focused on other budget priorities.

Item 2: Repairs and alterations appropriations for FY 24 and FY 25 exceeded the planned amounts, as the Administration and the Legislature focused on addressing some of the State's backlog of repair and alteration needs with additional CIP funding.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The total cost of projects under design in FY 24 was flat to plan and the value for FY 25 is expected to perform on target.

It should be noted that the figures reported reflect only design of construction projects to be procured under Chapter 103D, Hawaii Revised Statutes (HRS), and do not include the value of design contracts related to the preparation and administration of Requests For Proposals involving other procurement methods, e.g., for the New Aloha Stadium Entertainment District (involving approximately \$350 million in State funds for construction, being procured as a Design-Build-Operate-Maintain project using a Progressive Public-Private Partnership procurement) and the project to relocate the Oahu Community Correctional Center (with estimated construction costs of approximately \$1 billion, which is likely to be procured as a Design-Build-Finance-Maintain project under the provisions of Chapter 37D, HRS).

**PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION**

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Item 2: The variance for FY 24 is due to the program and State agencies encountering challenges in obtaining sufficient construction funding and allocation of lump sum funding. The program anticipates the construction amounts to increase once the designs for projects of large construction values noted in Part IV, Item No. 1, above currently in the pipeline, are completed and the projects are awarded for the construction phase. The value for FY 25 is expected to perform similarly on target.

PROGRAM TITLE:

CENTRAL SERVICES - CUSTODIAL SERVICES

12/3/24

PROGRAM-ID:

AGS-231

PROGRAM STRUCTURE NO:

11030802

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                              |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                       |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 125.00              | 101.00 | - 24.00  | 19 | 125.00                      | 105.00    | - 20.00  | 16 | 125.00                      | 125.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 25,791              | 24,273 | - 1,518  | 6  | 5,832                       | 5,553     | - 279    | 5  | 20,220                      | 18,408    | - 1,812  | 9 |
| TOTAL COSTS   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS   | 125.00              | 101.00 | - 24.00  | 19 | 125.00                      | 105.00    | - 20.00  | 16 | 125.00                      | 125.00    | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                               | 25,791              | 24,273 | - 1,518  | 6  | 5,832                       | 5,553     | - 279    | 5  | 20,220                      | 18,408    | - 1,812  | 9 |
|   | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|   | 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  |                             |           |          |   |
| 2. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES % | 75                  | 75     | + 0      | 0  | 75                          | 75        | + 0      | 0  |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. TOTAL ASSIGNED BUILDINGS                           | 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  |                             |           |          |   |
| 2. NUMBER OF SQUARE FEET SERVICED (MILLIONS)          | 2.7                 | 2.7    | + 0      | 0  | 2.7                         | 2.7       | + 0      | 0  |                             |           |          |   |



**PROGRAM TITLE: CENTRAL SERVICES - CUSTODIAL SERVICES**

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**PART I - EXPENDITURES AND POSITIONS**

The expenditure variance of \$1,518,606 for FY 24 is primarily due to program restrictions of \$1,448,248, leaving a net variance of \$70,358, which is less than 1% and is insignificant.

For FY 25, the first quarter variance of \$279,077 is due to budgeted reimbursements of \$424,771 not processed timely, offset with vacancy savings of \$61,794. The expected expenditure variance for the remaining nine months of FY 25 of \$1,812,107 is primarily due to program restrictions of \$2,091,184, offset with reimbursements processed from the 1st quarter.

For FY 24, there were 24.00 vacant positions. Selections have been made for the following 7.00 positions: Janitor (Jan.) II (Position Nos. (PNs) 1337, 1355, 11881, 22560, 125279, and 122528) and Office Assistant (OA) III (PN 21368). Interviews are scheduled/concluded for the following 4.00 positions: Jan. II (PNs 18991, 30217, and 124691) and Jan. III (PN 2521). Internal Vacancy Announcements (IVA) results are pending for 6.00 positions: Jan. II (PNs 7333 and 24788); Jan. III (PNs 8068, 11879, and 18980); and Central Services Manager (PN 6163). A request has been made for a Department of Human Resources Development (DHRD) list for the following 6.00 positions: Jan. II (PNs 258, 124687, and 124688); Jan. III (PNs 18979 and 41621); and Procurement Specialist III (PN 17061). The Jan. II (PN 1344) incumbent resigned on June 18, 2024, and is awaiting a personnel action.

For the first quarter of FY 25, there were 20.00 vacant positions. A selection has been made for one position, Central Services Manager (PN 6163). Interviews were conducted and we are awaiting results of the review for the following 9.00 positions: Jan. II (PNs 258, 7333, 18991, 22554, 124687, 124688, 124690, and 124691) and Jan. III (PN 2521). Interviews are pending for 3.00 positions: Jan. II (PNs 24788 and 35254) and Jan. III (PN 18979). Pending IVA results for 3.00 positions: Jan. II (PN 12619) and Jan. III (PNs 8068 and 11879). A DHRD list has been requested for 3.00 positions: Procurement and Supply Specialist III (PN 17061); Jan. II (PN 125279); and Jan. III (PN 18980). The Jan. II (PN

1344) incumbent resigned on June 18, 2024, and is awaiting a personnel action request for approval to fill from the Comptroller.

For the remaining nine months of FY 25, 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 to report for measures of effectiveness.

**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: CENTRAL SERVICES - GROUNDS MAINTENANCE

12/3/24

PROGRAM-ID: AGS-232

PROGRAM STRUCTURE NO: 11030803

|   | FISCAL YEAR 2023-24 |        |          |   | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |    |
|---|---------------------|--------|----------|---|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|----|
|   | BUDGETED            | ACTUAL | ± CHANGE | % | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                          |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| POSITIONS   |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| EXPENDITURES (\$1,000's)                              |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| OPERATING COSTS                                       |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| POSITIONS   | 31.00               | 29.00  | - 2.00   | 6 | 32.00                       | 29.00     | - 3.00   | 9 | 32.00                       | 32.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                               | 2,728               | 2,490  | - 238    | 9 | 560                         | 526       | - 34     | 6 | 2,152                       | 1,833     | - 319    | 15 |
| TOTAL COSTS   |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| POSITIONS   | 31.00               | 29.00  | - 2.00   | 6 | 32.00                       | 29.00     | - 3.00   | 9 | 32.00                       | 32.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                               | 2,728               | 2,490  | - 238    | 9 | 560                         | 526       | - 34     | 6 | 2,152                       | 1,833     | - 319    | 15 |
|   | FISCAL YEAR 2023-24 |        |          |   | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |    |
|   | 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 |                             |           |          |    |
| 2. ANNUAL FACILITY ASSESSMENT SCORES %                | 85                  | 85     | + 0      | 0 | 85                          | 85        | + 0      | 0 |                             |           |          |    |
| PART III: PROGRAM TARGET GROUP                        |                     |        |          |   |                             |           |          |   |                             |           |          |    |
| 1. TOTAL NUMBER OF FACILITIES                         | 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 |                             |           |          |    |
| 2. TOTAL ACREAGE SERVICED                             | 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 |                             |           |          |    |

**PROGRAM TITLE: CENTRAL SERVICES - GROUNDS MAINTENANCE**

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**PART I - EXPENDITURES AND POSITIONS**

For FY 24, the variance in expenditures of \$238,501 is primarily due to program restrictions of \$202,848, leaving a difference of \$35,723 which is insignificant.

For FY 25, the first quarter variance of \$33,786 is due to vacancy savings. The expected expenditure variance for the remaining nine months of FY 25 of \$318,427 is due to program restrictions of \$352,213.

For FY 24, there were two vacant positions. The program has requested a Department of Human Resources Development list for the Power Mower Operator (PMO), Position No. (PN) 6021, while the Landscape Architect (LA) V, PN 124948, is pending a redescription of the position.

For the first quarter of FY 25, there were five vacant positions. A DHRD list has been requested for three positions: PMO (PN 6021) and Groundskeeper I (PNs 18925 and 26729). The LA V (PN 124948) is pending a redescription of the position. A personnel action for request to fill a Groundskeeper I (PN 125244) is still pending Comptroller's approval.

For the remaining nine months of FY 25, 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 to report for measures of effectiveness.

**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: CENTRAL SERVICES - BUILDING REPAIRS & ALT**

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**PART I - EXPENDITURES AND POSITIONS**

For FY 24, the expenditure variance of \$742,285 is primarily due to the program restrictions of \$704,544, leaving a variance of \$37,741.

The expenditure variance of \$4,897 in the first quarter of FY 25 is due to payroll allotment adjustment. The expected expenditure variance for the remaining nine months of FY 25 of \$378,544 is due to program restrictions of \$373,647.

For FY 24, there were six vacant positions. Three positions are awaiting results of the Department of Accounting and General Services' Internal Vacancy Announcements results: Building Maintenance (BM) Worker II, Position No. (PN) 334; BM District Supervisor, PN 9972; and Electrician II, PN 21617. Interviews are scheduled for two positions, Administrative Services Assistant (ASA), PN 16930, and Electrician I, PN 124946. A selection has been made for an Engineer V, PN 125126.

For the first quarter of FY 25, there were five vacant positions. An interview is scheduled for the BM Worker II (PN 334). A Department of Human Resources Development list has been requested for three positions: ASA (PN 16930); Electrician II (PN 21617); and Electrician I (PN 124946). The BM District Supervisor (PN 9972) is awaiting results of the IVA.

For the remaining nine months of FY 25, the filling of vacant positions and future vacancies will go through existing and future approval processes to fill.

**PART II - MEASURES OF EFFECTIVENESS**

Item 3: The estimated variance in the measures of effectiveness for survey results for FY 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. This is evidenced by costs for non-contractual elevator and air conditioning repairs increasing significantly

recently.

**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:

PROCUREMENT, INVENTORY & SURPLUS PROP MGT

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110309

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                               |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 30.00               | 20.00  | - 10.00  | 33 | 30.00                       | 18.00     | - 12.00  | 40 | 30.00                       | 30.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 4,203               | 1,844  | - 2,359  | 56 | 464                         | 446       | - 18     | 4  | 3,784                       | 3,570     | - 214    | 6 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 30.00               | 20.00  | - 10.00  | 33 | 30.00                       | 18.00     | - 12.00  | 40 | 30.00                       | 30.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 4,203               | 1,844  | - 2,359  | 56 | 464                         | 446       | - 18     | 4  | 3,784                       | 3,570     | - 214    | 6 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. EST COST SAVINGS BY JURISIC UTLIZ SPO PL/VL(\$1000) | 40000               | 34882  | - 5118   | 13 | 40000                       | 50000     | + 10000  | 25 |                             |           |          |   |
| 2. COST SAVINGS OF HI ELECT PROC AWARDS (1000)         | 2000                | 2054   | + 54     | 3  | 2000                        | 2000      | + 0      | 0  |                             |           |          |   |
| 3. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)     | 3000                | 5236   | + 2236   | 75 | 3000                        | 5000      | + 2000   | 67 |                             |           |          |   |

**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 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |    |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|----|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | %  |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| RESEARCH & DEVELOPMENT COSTS                           |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| EXPENDITURES (\$1,000's)                               |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| OPERATING COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  | 25.00               | 15.00  | - 10.00  | 40 | 25.00                       | 14.00     | - 11.00  | 44 | 25.00                       | 25.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                | 2,287               | 1,358  | - 929    | 41 | 309                         | 292       | - 17     | 6  | 2,004                       | 1,790     | - 214    | 11 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| POSITIONS  | 25.00               | 15.00  | - 10.00  | 40 | 25.00                       | 14.00     | - 11.00  | 44 | 25.00                       | 25.00     | + 0.00   | 0  |
| EXPENDITURES (\$1000's)                                | 2,287               | 1,358  | - 929    | 41 | 309                         | 292       | - 17     | 6  | 2,004                       | 1,790     | - 214    | 11 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |    |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |    |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |        |          |    |                             |           |          |    |                             |           |          |    |
| 1. EST COST SAVINGS BY JURISIC UTLIZ SPO PL/VL(\$1000) | 40000               | 34882  | - 5118   | 13 | 40000                       | 50000     | + 10000  | 25 |                             |           |          |    |
| 2. PROPERTY TRANSFERRED BETWEEN AGENCIES (\$1000)      | 5000                | 4362   | - 638    | 13 | 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                | 2054   | + 54     | 3  | 2000                        | 2000      | + 0      | 0  |                             |           |          |    |
| 5. REBATES REC FR PCARD FOR PARTICIPATNG (THOU DOLLR)  | 1000                | 1893   | + 893    | 89 | 1000                        | 1800      | + 800    | 80 |                             |           |          |    |
| 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                        | 1000      | - 10     | 1  |                             |           |          |    |
| 3. NO. AGENCIES ISSUING HLTH & HUMN SVS SOLICITATIONS  | 30                  | 27     | - 3      | 10 | 30                          | 27        | - 3      | 10 |                             |           |          |    |
| 4. NO. OF PCARD HOLDERS FOR ALL PARTICIPATING JURISDI  | 2500                | 2964   | + 464    | 19 | 2500                        | 3100      | + 600    | 24 |                             |           |          |    |
| 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                | 1451   | + 451    | 45 | 1000                        | 1200      | + 200    | 20 |                             |           |          |    |
| 3. NO. OF PROCURMT TRAINING WORKSHOP ATTENDEES         | 8000                | 11340  | + 3340   | 42 | 8000                        | 11000     | + 3000   | 38 |                             |           |          |    |
| 4. RATIO PCARD TRANS/PO TRANS OBJ CODE EX DOE,UH,HHSC  | 14                  | 24     | + 10     | 71 | 14                          | 24        | + 10     | 71 |                             |           |          |    |
| 5. NUMBER OF ITEMS TRANSFERRED BETWEEN AGENCIES        | 1500                | 1005   | - 495    | 33 | 1500                        | 1000      | - 500    | 33 |                             |           |          |    |
| 6. NO. OF INVENTORY TRANSACTIONS AUDITED & PROCESSED   | 25000               | 23648  | - 1352   | 5  | 25000                       | 25000     | + 0      | 0  |                             |           |          |    |
| 7. TOTAL VALUE OF PROP ADDED TO INVENTORY (\$1000)     | 555000              | 467969 | - 87031  | 16 | 555000                      | 500000    | - 55000  | 10 |                             |           |          |    |
| 8. NO. OF COMP/RESTRICT HLTH & HMN SVC SOLICITATIONS   | 70                  | 65     | - 5      | 7  | 70                          | 69        | - 1      | 1  |                             |           |          |    |
| 9. NO. OF AWARDS NOTICES POSTED IN HANDS               | 2000                | 2830   | + 830    | 42 | 2000                        | 2400      | + 400    | 20 |                             |           |          |    |
| 10. NO. OF VENDORS REGISTERED IN HCE                   | 17500               | 19227  | + 1727   | 10 | 17500                       | 18500     | + 1000   | 6  |                             |           |          |    |



**PROGRAM TITLE: STATE PROCUREMENT**

**PART I - EXPENDITURES AND POSITIONS**

Of the 11.00 full-time equivalent (FTE) vacant positions, 5.00 FTEs are pending establishment and approval of a delegated reorganization, 6.00 FTEs 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's 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 career opportunities elsewhere.

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

43% of our unspent funds were allocated to positions that are in active recruitment or pending establishment. Another 20% of the unspent funds were allocated to expenses intended to upgrade our work area and computers to accommodate the positions that are pending establishment.

**PART II - MEASURES OF EFFECTIVENESS**

Item 1: We are transitioning to a new platform to capture sales data. We may not have been able to gather all of the data as we make the transition. Moving forward, we should be able to get a more accurate capture once we fully establish our new eMarketplace and eProcurement system.

Item 2: Our estimate in last year's report was 4,800; however, it was not

reflected in the planned total for this report. Our estimate would have been about a -9% difference. This puts SPO within the 10% threshold.

Item 5: We continue to see an increase in the pCard (purchasing card) spending, greater than what we estimated. We have increased our estimate for FY 25.

**PART III - PROGRAM TARGET GROUPS**

Item 1: Our estimate in last year's report was 22; however, it was not reflected in the planned total for this report. Our estimate was the exact number of the total.

Item 3: Our estimate in last year's report was 27; however, it was not reflected in the planned total for this report. Our estimate was the exact number of the total.

Item 4: Our estimate in last year's report was 3,000; however, it was not reflected in the planned total for this report. Our estimate would have been about a -1% difference.

**PART IV - PROGRAM ACTIVITIES**

Item 1: Our estimate in last year's report was 42; however, it was not reflected in the planned total for this report. Our estimate was the exact number of the total.

Item 2: We underestimated the number of planned HANDS (Hawaii Awards and Notices Data System) solicitations. We will reflect a slight increase in future estimates.

Item 3: Now that training is on-demand or virtual, it is difficult to accurately track the number of people in attendance of the training sessions. We underestimated the procurement training enrollments post pandemic; the number seems to reflect a stable enrollment rate compared to the previous year. We will increase our future estimates accordingly.

**PROGRAM TITLE: STATE PROCUREMENT**

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Item 4: Our estimate in last year's report was 22; however, it was not reflected in the planned total for this report. Our estimate would have been about a -9% difference. This number does continue to increase, and we have adjusted our future estimate accordingly.

Item 5: Our estimate in last year's report was 1,000; however, it was not reflected in the planned total for this report. Our estimate would have been about a 0.5% difference.

Item 7: The FY 24 actual was lower than estimated due to agencies retaining their inventory longer and decreasing the amount/value of land, land improvements, building, and infrastructure additions to the inventory. We will adjust future estimates.

Item 9: We underestimated the number of awards being posted in HANDS; it will be adjusted for future projections moving forward.

Item 10: Our estimate in last year's report was 18,500; however, it was not reflected in the planned total for this report. Our estimate would have been about a +4% difference.

PROGRAM TITLE:

SURPLUS PROPERTY MANAGEMENT

12/3/24

PROGRAM-ID:

AGS-244

PROGRAM STRUCTURE NO:

11030902

|  | FISCAL YEAR 2023-24 |        |          |     | THREE MONTHS ENDED 09-30-24 |           |          |     | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|-----|-----------------------------|-----------|----------|-----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %   | BUDGETED                    | ACTUAL    | ± CHANGE | %   | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| POSITIONS  |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| POSITIONS  | 5.00                | 5.00   | + 0.00   | 0   | 5.00                        | 4.00      | - 1.00   | 20  | 5.00                        | 5.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 1,916               | 486    | - 1,430  | 75  | 155                         | 154       | - 1      | 1   | 1,780                       | 1,780     | + 0      | 0 |
| TOTAL COSTS  |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| POSITIONS  | 5.00                | 5.00   | + 0.00   | 0   | 5.00                        | 4.00      | - 1.00   | 20  | 5.00                        | 5.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 1,916               | 486    | - 1,430  | 75  | 155                         | 154       | - 1      | 1   | 1,780                       | 1,780     | + 0      | 0 |
|  | FISCAL YEAR 2023-24 |        |          |     | FISCAL YEAR 2024-25         |           |          |     |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %   | PLANNED                     | ESTIMATED | ± CHANGE | %   |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| 1. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)   | 3000                | 5236   | + 2236   | 75  | 3000                        | 5000      | + 2000   | 67  |                             |           |          |   |
| 2. RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)    | 20                  | 6      | - 14     | 70  | 20                          | 13        | - 7      | 35  |                             |           |          |   |
| 3. ACTUAL DONEES AS % OF ELIGIBLE DONEES             | 64                  | 73     | + 9      | 14  | 64                          | 71        | + 7      | 11  |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| 1. NON-PROFIT TAX-EXMPT EDUC & PUBLIC HTH INSTUTNS   | 20                  | 16     | - 4      | 20  | 20                          | 18        | - 2      | 10  |                             |           |          |   |
| 2. PUBLIC AGENCY THAT SERVES OR PROMOTES PUB PURPOSE | 60                  | 96     | + 36     | 60  | 60                          | 92        | + 32     | 53  |                             |           |          |   |
| 3. 8(A) BUSINESS DEV/SMALL DISADVANTAGED BUSINESSES  | 25                  | 32     | + 7      | 28  | 25                          | 30        | + 5      | 20  |                             |           |          |   |
| PART IV: PROGRAM ACTIVITY                            |                     |        |          |     |                             |           |          |     |                             |           |          |   |
| 1. FED PERSONAL PROP RECEIVED (LINE ITEMS)           | 300                 | 182    | - 118    | 39  | 300                         | 240       | - 60     | 20  |                             |           |          |   |
| 2. FED PROP DONATED (LINE ITEMS)                     | 300                 | 356    | + 56     | 19  | 300                         | 335       | + 35     | 12  |                             |           |          |   |
| 3. ACQ OF STATE PROP FOR UTIL/SALE (LINE ITEMS)      | 300                 | 430    | + 130    | 43  | 300                         | 380       | + 80     | 27  |                             |           |          |   |
| 4. DIST OF STATE PROP FOR REUTIL (LINE ITEMS)        | 223                 | 141    | - 82     | 37  | 223                         | 190       | - 33     | 15  |                             |           |          |   |
| 5. STATE PROP DISP OF BY PUBLIC SALE (LINE ITEMS)    | 80                  | 250    | + 170    | 213 | 80                          | 160       | + 80     | 100 |                             |           |          |   |

**PROGRAM TITLE: SURPLUS PROPERTY MANAGEMENT**

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**PART I - EXPENDITURES AND POSITIONS**

The FY 25 first quarter variance in personnel is due to a resignation at the end of the quarter. We are actively working on filling the position.

The variance in the operating expenditure for FY 24 was due to lower-than-expected vehicle purchases.

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 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 decrease in the ratio is due to poor equipment quality turned in by the federal government.

Item 3: The increase is due to more eligible donees participating and taking advantage of this program.

**PART III - PROGRAM TARGET GROUPS**

Item 1: The number of non-profit organizations decreased due to a lack of desirable items from the federal government.

Item 2: The increase is due to more government agencies (State and county) searching for used and affordable items from Surplus.

Item 3: The difference is due to an increased interest from 8(A) small businesses in acquiring federal surplus.

**PART IV - PROGRAM ACTIVITIES**

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

Item 2: The increased line items of federal property donated are due to previous years' property accumulation.

Item 3: The increase in acquisitions of State property is due to increased turn-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, fewer State Agencies offer surplus property to the Surplus Property Office.

Item 5: The increase in disposals by Public Sale is due to the new employee posting more line items online.

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| POSITIONS  | 40.00               | 35.00  | - 5.00   | 13 | 40.00                       | 37.00     | - 3.00   | 8 | 40.00                       | 40.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 7,903               | 7,586  | - 317    | 4  | 1,743                       | 1,613     | - 130    | 7 | 6,355                       | 6,485     | + 130    | 2 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| POSITIONS  | 40.00               | 35.00  | - 5.00   | 13 | 40.00                       | 37.00     | - 3.00   | 8 | 40.00                       | 40.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 7,903               | 7,586  | - 317    | 4  | 1,743                       | 1,613     | - 130    | 7 | 6,355                       | 6,485     | + 130    | 2 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | % |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |    |                             |           |          |   |                             |           |          |   |
| 1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE | 3870                | 3850   | - 20     | 1  | 3870                        | 3870      | + 0      | 0 |                             |           |          |   |
| 2. PERCENTAGE UTILIZATION OF PARKING SPACES          | 105                 | 96     | - 9      | 9  | 105                         | 105       | + 0      | 0 |                             |           |          |   |

**PROGRAM TITLE: AUTOMOTIVE MANAGEMENT**

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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:

AUTOMOTIVE MANAGEMENT - MOTOR POOL

12/3/24

PROGRAM-ID:

AGS-251

PROGRAM STRUCTURE NO:

11031001

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>          |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                         |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                             |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS                                      |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 13.00               | 11.00  | - 2.00   | 15 | 13.00                       | 12.00     | - 1.00   | 8  | 13.00                       | 13.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 3,456               | 3,350  | - 106    | 3  | 706                         | 601       | - 105    | 15 | 2,832                       | 2,937     | + 105    | 4 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 13.00               | 11.00  | - 2.00   | 15 | 13.00                       | 12.00     | - 1.00   | 8  | 13.00                       | 13.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                              | 3,456               | 3,350  | - 106    | 3  | 706                         | 601       | - 105    | 15 | 2,832                       | 2,937     | + 105    | 4 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                   |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE | 3870                | 3850   | - 20     | 1  | 3870                        | 3870      | + 0      | 0  |                             |           |          |   |
| 2. PERCENTAGE OF REVENUES OVER EXPENDITURES          | 96                  | 125    | + 29     | 30 | 96                          | 96        | + 0      | 0  |                             |           |          |   |
| PART III: PROGRAM TARGET GROUP                       |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH  | 21                  | 21     | + 0      | 0  | 21                          | 21        | + 0      | 0  |                             |           |          |   |
| PART IV: PROGRAM ACTIVITY                            |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. MOTOR POOL FLEET RENTAL REVENUES                  | 1980                | 2653   | + 673    | 34 | 1980                        | 2653      | + 673    | 34 |                             |           |          |   |
| 2. OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES     | 185                 | 342    | + 157    | 85 | 185                         | 342       | + 157    | 85 |                             |           |          |   |

**PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - MOTOR POOL**

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**PART I - EXPENDITURES AND POSITIONS**

For FY 24, the position variance is due to two vacant Automotive Technicians and an Automotive Mechanic Helper. The expenditure variance is due to the Department of Accounting and General Services' Motor Pool purchasing less fleet cars than projected.

For FY 25, the variance is due to the filling of the Automotive Technician position, continuation of fleet replacement vehicles acquisitions, as well as upgrading of electrical infrastructure to parking facilities to accommodate electric vehicle charging, which will be expended in the remaining three quarters of the fiscal year.

**PART II - MEASURES OF EFFECTIVENESS**

Item 2: For FY 24, the variance is due to the rental and repair rates increase. For FY 25, we anticipate and plan to utilize revenues to purchase fleet replacement to electric vehicles by 2030 and upgrade electrical infrastructure at various parking facilities.

**PART III - PROGRAM TARGET GROUPS**

Item 1: For FY 24, only one State agency returned rental vehicles and is also 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 25.

**PART IV - PROGRAM ACTIVITIES**

Item 1: For FY 24, the variance is due to an increase in motor vehicle rental fees and motor pool repair rates.

Item 2: For FY 24, the variance is due to both an increase in non-motor pool vehicle service rates and motor pool repair rate.



PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL

PROGRAM-ID: AGS-252

PROGRAM STRUCTURE NO: 11031002

|  | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |           |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|--|---------------------|--------|----------|----|-----------------------------|-----------|----------|----|-----------------------------|-----------|----------|---|
|  | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL    | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>            |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                           |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                               |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| OPERATING COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 27.00               | 24.00  | - 3.00   | 11 | 27.00                       | 25.00     | - 2.00   | 7  | 27.00                       | 27.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 4,447               | 4,236  | - 211    | 5  | 1,037                       | 1,012     | - 25     | 2  | 3,523                       | 3,548     | + 25     | 1 |
| TOTAL COSTS  |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| POSITIONS  | 27.00               | 24.00  | - 3.00   | 11 | 27.00                       | 25.00     | - 2.00   | 7  | 27.00                       | 27.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                                | 4,447               | 4,236  | - 211    | 5  | 1,037                       | 1,012     | - 25     | 2  | 3,523                       | 3,548     | + 25     | 1 |
|  | FISCAL YEAR 2023-24 |        |          |    | FISCAL YEAR 2024-25         |           |          |    |                             |           |          |   |
|  | PLANNED             | ACTUAL | ± CHANGE | %  | PLANNED                     | ESTIMATED | ± CHANGE | %  |                             |           |          |   |
| PART II: MEASURES OF EFFECTIVENESS                     |                     |        |          |    |                             |           |          |    |                             |           |          |   |
| 1. PERCENTAGE UTILIZATION OF PARKING SPACES            | 105                 | 96     | - 9      | 9  | 105                         | 105       | + 0      | 0  |                             |           |          |   |
| 2. PERCENTAGE OF REVENUES OVER EXPENDITURES            | 121                 | 130    | + 9      | 7  | 121                         | 130       | + 9      | 7  |                             |           |          |   |
| 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                | 6500   | - 869    | 12 | 7369                        | 6500      | - 869    | 12 |                             |           |          |   |
| 2. NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)   | 965                 | 570    | - 395    | 41 | 965                         | 570       | - 395    | 41 |                             |           |          |   |
| 3. EMPLOYEE PARKING & PUBLIC PARKING REVENUES          | 3000                | 4259   | + 1259   | 42 | 3000                        | 3159      | + 159    | 5  |                             |           |          |   |

**PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL**

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**PART I - EXPENDITURES AND POSITIONS**

For FY 24, the position variance is due to three 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 the COVID-19 pandemic.

For FY 25, the variance 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 back to the office from teleworking and State offices opening up to the public which limited Parking Control's ability to oversell temporary parking at various lots.

Item 2: Many public workers ended teleworking 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 to report for program target groups.

**PART IV - PROGRAM ACTIVITIES**

Item 1: In previous reports, there were a few parking facilities that were included in the stall count for both the 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 the recent reopening of

State offices to the public (in-person contact).

Item 3: For FY 24, the increase in revenue is due to an increase in the use of public parking and public workers ending teleworking and returning back to the office. For FY 25, 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

12/3/24

PROGRAM-ID:

AGS-901

PROGRAM STRUCTURE NO:

110313

|   | FISCAL YEAR 2023-24 |        |          |    | THREE MONTHS ENDED 09-30-24 |        |          |    | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|--------|----------|----|-----------------------------|--------|----------|----|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | %  | BUDGETED                    | ACTUAL | ± CHANGE | %  | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 42.00               | 36.00  | - 6.00   | 14 | 44.00                       | 39.00  | - 5.00   | 11 | 44.00                       | 44.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 4,584               | 3,812  | - 772    | 17 | 838                         | 790    | - 48     | 6  | 9,120                       | 9,086     | - 34     | 0 |
| TOTAL COSTS                                 |                     |        |          |    |                             |        |          |    |                             |           |          |   |
| POSITIONS                                   | 42.00               | 36.00  | - 6.00   | 14 | 44.00                       | 39.00  | - 5.00   | 11 | 44.00                       | 44.00     | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 4,584               | 3,812  | - 772    | 17 | 838                         | 790    | - 48     | 6  | 9,120                       | 9,086     | - 34     | 0 |

|   | FISCAL YEAR 2023-24 |         |          |     | FISCAL YEAR 2024-25 |           |          |     |
|---|---------------------|---------|----------|-----|---------------------|-----------|----------|-----|
|   | PLANNED             | ACTUAL  | ± CHANGE | %   | PLANNED             | ESTIMATED | ± CHANGE | %   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                     |         |          |     |                     |           |          |     |
| 1. % OF LATE (INTEREST) PAYMENTS TO TOTAL PAYMENTS    | .2                  | .4      | + 0.2    | 100 | .2                  | .4        | + 0.2    | 100 |
| 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                  | 110     | + 65     | 144 | 45                  | 80        | + 35     | 78  |
| 4. AV TIME FOR DELEGATED CLASSIFICATION ACTION        | 50                  | 30      | - 20     | 40  | 60                  | 40        | - 20     | 33  |
| 5. NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS     | 700                 | NO DATA | - 700    | 100 | 600                 | NO DATA   | - 600    | 100 |
| 6. PERCENTAGE OF DATA PROCESSING REQUESTS COMPLETED   | 80                  | 91      | + 11     | 14  | 80                  | 90        | + 10     | 13  |
| 7. % OF DP REQUESTS COMPLTD WHICH IMPROVED EFFICIENCY | 70                  | 72      | + 2      | 3   | 70                  | 70        | + 0      | 0   |
| 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 |

|   |      |      |       |     |      |      |       |     |
|---|------|------|-------|-----|------|------|-------|-----|
| <b>PART III: PROGRAM TARGET GROUP</b>                 |      |      |       |     |      |      |       |     |
| 1. NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN | 24   | 22   | - 2   | 8   | 24   | 22   | - 2   | 8   |
| 2. TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)    | 856  | 836  | - 20  | 2   | 856  | 842  | - 14  | 2   |
| 3. TOTAL NO. OF PAYMENT TRANSACTIONS PROCESSED (000)  | 27   | 21   | - 6   | 22  | 27   | 21   | - 6   | 22  |
| 4. NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR      | 300  | 322  | + 22  | 7   | 325  | 300  | - 25  | 8   |
| 5. TOTAL NO. OF DATA PROCESSING REQUESTS PROCESSED    | 430  | 575  | + 145 | 34  | 430  | 500  | + 70  | 16  |
| 6. NO. OF COMPUTER APPLICATION PROGRAMS ADMINSTERED   | 3500 | 3600 | + 100 | 3   | 3500 | 3600 | + 100 | 3   |
| 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  | 20   | 0    | - 20  | 100 | 20   | 0    | - 20  | 100 |

|   |      |      |       |     |      |      |       |     |
|---|------|------|-------|-----|------|------|-------|-----|
| <b>PART IV: PROGRAM ACTIVITY</b>                      |      |      |       |     |      |      |       |     |
| 1. NO. OF EMPLOYEES PROVIDING ADMIN/TECH/CLERICAL SUP | 35   | 38   | + 3   | 9   | 35   | 41   | + 6   | 17  |
| 2. NUMBER OF PURCHASING CARDS OUTSTANDING             | 160  | 139  | - 21  | 13  | 160  | 139  | - 21  | 13  |
| 3. NUMBER OF PAYROLL REGISTERS HANDLED                | 8    | 7    | - 1   | 13  | 8    | 7    | - 1   | 13  |
| 4. NUMBER OF EPARS PROCESSED                          | 2500 | 1558 | - 942 | 38  | 2500 | 2500 | + 0   | 0   |
| 5. NUMBER OF NON-EPAR ACTIONS PROCESSED               | 4000 | 3699 | - 301 | 8   | 4000 | 3500 | - 500 | 13  |
| 6. NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS   | 50   | 114  | + 64  | 128 | 50   | 80   | + 30  | 60  |
| 7. NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS | 140  | 162  | + 22  | 16  | 140  | 150  | + 10  | 7   |
| 8. NO. OF NEW COMPUTER APPLICATION SYSTEMS INSTALLED  | 2    | 3    | + 1   | 50  | 2    | 3    | + 1   | 50  |
| 9. NO. OF ADMIN RULES & REORG REQUESTS REVIEWED       | 4    | 7    | + 3   | 75  | 4    | 6    | + 2   | 50  |
| 10. NO. OF ENT FIN SYS (EFS) INTERFACES INSTALLED     | 2    | 0    | - 2   | 100 | 1    | 0    | - 1   | 100 |

**PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES**

**PART I - EXPENDITURES AND POSITIONS**

The variances in the number of positions filled as of June 30, 2024, and the three months ending September 30, 2024, are due to delays in recruitment and difficulty in finding qualified candidates. The vacancies as of September 30, 2024, include two new positions for the West Hawaii District that are currently being established.

The decrease in expenditures for FY 24 is primarily due to funding restrictions and vacancy savings.

**PART II - MEASURES OF EFFECTIVENESS**

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

Item 3: Non-competitive recruitment requests continue to remain double of the planned amount, which was similar to last fiscal year. Average time was much higher than last fiscal year partially due to candidates changing their minds and the use of compensation programs such as the salary matrix and flex hire that add more time to the process.

Item 4: The number of requests dropped from FY 23 and another staff member was trained to work on classification actions.

Item 5: We submitted a request to remove this count as it does not necessarily measure effectiveness.

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 24, there were no technical requests. EFS is not anticipated to be implemented in FY 25.

**PART III - PROGRAM TARGET GROUPS**

Item 3: For FY 24 and FY 25, 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 COVID-19 pandemic.

Item 5: The variance was due to an increase in the number of technical requests received and completed by the Systems and Procedures Office. With departmental offices using a wider range of technologies (hardware and software), they are requiring more technical assistance.

Item 9: Since EFS was not implemented during FY 24, there were no technical requests. EFS is not anticipated to be implemented in FY 25.

**PART IV - PROGRAM ACTIVITIES**

Item 1: The increase in the number of employees is due to the transfer of three positions from AGS-101 to AGS-901-AE in both fiscal years and the addition of three new positions in the Office of the Comptroller.

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

Item 3: The decrease in the number of payroll registers in FY 24 and FY 25 are due to the transfer of SA payroll to DBEDT.

Item 4: A combination of less actions that require an employee personnel action report (EPAR), two vacant positions that are responsible for entering transactions that generate EPARs; some transactions that generate EPARs may not have been logged (not a priority over entering actions); and less mass updates than previous year(s).

Item 5: Unsure what affected the actual count, perhaps there has been a decrease in address changes due to the Hawaii Information Portal/Employee Self-Service or HIP/ESS (employees can enter mailing

**PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES**

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address changes on their own); however, this was not a large number to begin with.

Item 6: The increase in requests is attributed to new positions, employee turnover, and a domino effect of promotional opportunities created by the separation of managerial staff.

Item 7: The increase in requests is attributed to new positions, redesignations from reorganizations, and the need to downgrade positions to lower levels for recruitment purposes.

Item 8: The variance increase is due to modernizing legacy computer applications to new systems.

Item 9: For both FY 24 and FY 25, programs within the Department of Accounting and General Services needed to place newly appropriated positions within their organizational charts.

Item 10: Since EFS was not implemented during FY 24, there were no interfaces installed. It is not anticipated to be implemented in FY 25.

# VARIANCE REPORT

|   | FISCAL YEAR 2023-24 |         |          |   | THREE MONTHS ENDED 09-30-24 |           |          |   | NINE MONTHS ENDING 06-30-25 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|-----------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL    | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>         |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| 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)                             | 0                   | 0       | + 0      | 0 | 0                           | 0         | + 0      | 0 | 0                           | 0         | + 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)                             | 0                   | 0       | + 0      | 0 | 0                           | 0         | + 0      | 0 | 0                           | 0         | + 0      | 0 |
|   | FISCAL YEAR 2023-24 |         |          |   | FISCAL YEAR 2024-25         |           |          |   |                             |           |          |   |
|   | PLANNED             | ACTUAL  | ± CHANGE | % | PLANNED                     | ESTIMATED | ± CHANGE | % |                             |           |          |   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>           |                     |         |          |   |                             |           |          |   |                             |           |          |   |
| 1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM | NO DATA             | NO DATA | + 0      | 0 | NO DATA                     | NO DATA   | + 0      | 0 | NO DATA                     | NO DATA   | + 0      | 0 |

**PROGRAM TITLE: GRANTS TO COUNTIES**

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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)