



CULTURE AND RECREATION

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	460.00	325.50	- 134.50	29	438.00	312.00	- 126.00	29	438.00	430.00	- 8.00	2
EXPENDITURES (\$1000's)	144,143	116,220	- 27,923	19	29,810	19,712	- 10,098	34	105,850	115,504	+ 9,654	9
TOTAL COSTS												
POSITIONS	460.00	325.50	- 134.50	29	438.00	312.00	- 126.00	29	438.00	430.00	- 8.00	2
EXPENDITURES (\$1000's)	144,143	116,220	- 27,923	19	29,810	19,712	- 10,098	34	105,850	115,504	+ 9,654	9
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NUMBER OF CAMPING AND CABIN USERS					53786	152504	+ 98718	184	53786	152504	+ 98718	184
2. # OF PROJ BENEFIT NI, RURAL & UNDERSERV RESIDENTS					102	102	+ 0	0	104	104	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: CULTURE AND RECREATION

08

PART I - EXPENDITURES AND POSITIONS

The variance in the Culture and Recreation program position count is generally due to vacancies because of budget constraints, personnel turnovers and recruitment difficulties. The variance in expenditures is the net effect of position vacancies, collective bargaining augmentation and authorized federal fund increases. Details of the position and expenditure variances are best examined at the lowest program level.

PART II - MEASURES OF EFFECTIVENESS

Additional details are provided at the lowest level program narratives.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	93.00	57.00	-	36.00	39	71.50	41.50	-	30.00	42	71.50	63.50	-	8.00	11
	32,282	26,818	-	5,464	17	2,987	2,233	-	754	25	22,936	23,246	+	310	1
	93.00	57.00	-	36.00	39	71.50	41.50	-	30.00	42	71.50	63.50	-	8.00	11
32,282	26,818	-	5,464	17	2,987	2,233	-	754	25	22,936	23,246	+	310	1	
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. # OF PROJ BENEFIT NI, RURAL & UNDERSERV RESIDENTS						102	102	+	0	0	104	104	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: CULTURAL ACTIVITIES

08 01

PART I - EXPENDITURES AND POSITIONS

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

PART II - MEASURES OF EFFECTIVENESS

Additional details are provided at the lowest level program narratives.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	16.00	6.00	-	10.00	63	16.00	5.00	-	11.00	69	16.00	8.00	-	8.00	50
	5,429	4,059	-	1,370	25	1,156	1,156	+	0	0	4,278	4,312	+	34	1
	16.00	6.00	-	10.00	63	16.00	5.00	-	11.00	69	16.00	8.00	-	8.00	50
	5,429	4,059	-	1,370	25	1,156	1,156	+	0	0	4,278	4,312	+	34	1
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. ATTENDANCE WHERE FEES ARE CHARGED (THOUSANDS)						200	202	+	2	1	210	179	-	31	15
2. ATTENDANCE BY ORGANIZED SCHOOL GROUPS (THOUSANDS)						8	6	-	2	25	9	7	-	2	22
3. RATING BY ATTENDEES (SCALE 1-10)						9	8	-	1	11	9	8	-	1	11
PART III: PROGRAM TARGET GROUP															
1. AQUARIUM VISITORS (THOUSANDS)						225	226	+	1	0	230	201	-	29	13
PART IV: PROGRAM ACTIVITY															
1. AQUARIUM VISITORS - TOTAL (THOUSANDS)						225	226	+	1	0	230	201	-	29	13
2. ADULTS (THOUSANDS)						166	167	+	1	1	168	146	-	22	13
3. CHILDREN - FREE (THOUSANDS)						20	18	-	2	10	21	15	-	6	29

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 01 01
UOH 881

PROGRAM TITLE: AQUARIA

PART I - EXPENDITURES AND POSITIONS

The variances in positions are due to general fund employees retiring and non-general fund positions being held vacant. Aquaria is currently recruiting to fill the vacant general-funded positions.

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

PART II - MEASURES OF EFFECTIVENESS

Item 1. Regarding the FY 26 variance, the decrease in attendance is driven by ongoing construction projects, which will continue through the end of FY 26, and the decrease in visitors to Oahu, which has been between -4% to -6%, compared to the prior year since June.

Item 2. The school group attendance can be partially attributed to the lack of school buses available to bring students to the Aquarium. We expect school group attendance to increase slightly in FY 26.

Item 3. Most of the critical comments focused on the renovation, lack of outdoor exhibits, and inconsistent quality of the signage. The monk seal is back in his habitat, which has been made more presentable with repaired railings and new signs; this should alleviate some of the comments regarding the lack of exhibits. Starting with the monk seal habitat, we are gradually working on updating our exhibits and signs throughout the Aquarium. Despite these improvements, we expect the rating to stay consistent due to the continued construction through FY 26.

PART III - PROGRAM TARGET GROUPS

Item 1. See Part II, Measures of Effectiveness, Item No. 1, above.

PART IV - PROGRAM ACTIVITIES

Items 1 and 2. See Part II, Measures of Effectiveness, Item No. 1, above.

Item 3. There was a significant decline in both Children under 3 and Junior (4-12) admissions; from FY 24 to FY 25, their attendances were -17% and -12%, respectively. This greatly outpaced the decline of Adult, Senior, and Kamaaina admissions from FY 24 to FY 25, which were only -4%, -5%, and -10%, respectively. We have not determined the cause of this trend; however, with a new education employee onboard, we hope to increase our educational program offerings for children and increase attendance.

VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	23.00	17.00	- 6.00	26	1.50	1.50	+ 0.00	0	1.50	1.50	+ 0.00	0
EXPENDITURES (\$1000's)	20,780	18,465	- 2,315	11	814	336	- 478	59	13,480	13,480	+ 0	0
TOTAL COSTS												
POSITIONS	23.00	17.00	- 6.00	26	1.50	1.50	+ 0.00	0	1.50	1.50	+ 0.00	0
EXPENDITURES (\$1000's)	20,780	18,465	- 2,315	11	814	336	- 478	59	13,480	13,480	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NUMBER OF GRANTS AWARDED					201	201	+ 0	0	203	203	+ 0	0
2. NO. PERSONS IMPACTED BY SFCA BIENNIUM GRANTS PROGR					400000	400000	+ 0	0	400000	400000	+ 0	0
3. NUMBER OF PROJ BENEFIT NI, RUR & UNSRV RES					102	102	+ 0	0	104	104	+ 0	0
4. NUMBER OF VISITORS TO HAWAII STATE ART MUSEUM					40705	40705	+ 0	0	42333	42333	+ 0	0
5. NO. OF WORKS OF ART ON DISPLAY					4560	4560	+ 0	0	4562	4562	+ 0	0
6. NO. OF STUDENTS IMPACTED					118976	118976	+ 0	0	123735	123735	+ 0	0
7. % OF CELEB EVTS OV 75% NATIVE HAWN CULT-GOAL 100%					100	100	+ 0	0	100	100	+ 0	0
8. % OF AT LST 1 EVENT ON EA MAJOR HAWN ISL-GOAL 100%					100	100	+ 0	0	100	100	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. RESIDENTS OF HAWAII AND VISITORS (THOUSANDS)					1661	1661	+ 0	0	1727	1727	+ 0	0
2. RUR & UNSRV POP OF HAWAII (THOUSANDS)					536	536	+ 0	0	557	557	+ 0	0
3. SCHOOL POPULATION OF HAWAII (THOUSANDS)					284	284	+ 0	0	294	294	+ 0	0
4. CULTURAL AND ARTS ORGANIZATIONS					300	300	+ 0	0	300	300	+ 0	0
5. INDIVIDUAL ARTISTS (HUNDREDS)					180	180	+ 0	0	190	190	+ 0	0
6. STATE FACILITY USERS (THOUSANDS)					65000	65000	+ 0	0	65000	65000	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. ARTS IN EDUCATION (NO. OF PROJECTS FUNDED)					125	125	+ 0	0	127	127	+ 0	0
2. COMMUNITY ARTS (NO. OF PROJECTS FUNDED)					11	11	+ 0	0	13	13	+ 0	0
3. FOLK & TRADITIONAL ARTS (NO. OF PROJECTS FUNDED)					14	14	+ 0	0	16	16	+ 0	0
4. ART IN PUBLIC PLACES (NO. OF NEW ARTWORKS ACQ)					77	77	+ 0	0	80	80	+ 0	0
5. HAWAII STATE ART MUSEUM (NO. OF SCHOOLS SERVED)					24	24	+ 0	0	26	26	+ 0	0
6. ARTS RESIDENCIES (NO. OF SCHOOLS SERVED)					112	112	+ 0	0	112	112	+ 0	0
7. BIENNIUM GRANTS					35	35	+ 0	0	35	35	+ 0	0
8. NUMBER OF KING KAMEHAMEHA I DAY CEREMONIES					3	3	+ 0	0	3	3	+ 0	0
9. EDUC WORKSHOPS ON KAMEHAMEHA'S LIFE (NO. FUNDED)					2	2	+ 0	0	2	2	+ 0	0
10. CULTURAL WORKSHOPS (NO. FUNDED)					5	5	+ 0	0	5	5	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 01 03
AGS 881

PROGRAM TITLE: STATE FOUNDATION ON CULTURE & ARTS

PART I - EXPENDITURES AND POSITIONS

FY 25: The variance were due to staff turnover, delays in vendor contracting, compliance certification and service, and decreased capacity of accounting staff due to turnover and hiring process duration.

FY26: No Variance. All positions are filled.

PART II - MEASURES OF EFFECTIVENESS

No significant variances to report.

PART III - PROGRAM TARGET GROUPS

No significant variances to report.

PART IV - PROGRAM ACTIVITIES

No significant variances to report.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	54.00	34.00	-	20.00	37	54.00	35.00	-	19.00	35	54.00	54.00	+	0.00	0
	6,073	4,294	-	1,779	29	1,017	741	-	276	27	5,178	5,454	+	276	5
	54.00	34.00	-	20.00	37	54.00	35.00	-	19.00	35	54.00	54.00	+	0.00	0
	6,073	4,294	-	1,779	29	1,017	741	-	276	27	5,178	5,454	+	276	5
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % PROJ RECVD/REVWD W/IN LEGALLY MANDATD TIMEFRAMS						85	70	-	15	18	85	75	-	10	12
2. % BURIALS RESPND TO W/IN LEGALLY MANDATD TIMEFRAMS						60	77	+	17	28	65	80	+	15	23
3. % SITES W/KNOWN SITE NO. RECORDED IN DIVISN'S GIS						60	64	+	4	7	65	65	+	0	0
4. NO. OF NOMINATIONS MADE TO HAWAII STATE REGISTER						35	24	-	11	31	35	35	+	0	0
5. NO. OF NOMINATIONS MADE TO NATIONAL REGISTER						5	3	-	2	40	5	5	+	0	0
PART III: PROGRAM TARGET GROUP															
1. RESIDENT POPULATION OF HAWAII AND ITS VISITORS						NO DATA	NO DATA	+	0	0	NO DATA	NO DATA	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF PROJECTS REVIEWED						900	921	+	21	2	1000	1000	+	0	0
2. NUMBER OF BURIAL SITES RECORDED						750	140	-	610	81	750	200	-	550	73
3. NUMBER OF ISLAND BURIAL COUNCIL MEETINGS HELD						25	38	+	13	52	35	40	+	5	14
4. NUMBER OF SITES ADDED TO HISTORIC SITES INVENTORY						4700	603	-	4097	87	4750	700	-	4050	85

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 01 05
LNR 802

PROGRAM TITLE: HISTORIC PRESERVATION

PART I - EXPENDITURES AND POSITIONS

FY 25 and FY 26: The position variance reflects the addition of 14 new positions as authorized by Act 248, SLH 2022, along with positions that have recently been vacated due to employee resignation or retirement. All 14 new positions have been approved to be filled and are in the process of being posted and filled. The State Historic Preservation Division (SHPD) is in the process of finalizing position descriptions and/or routing them for posting.

Additionally, the sizable variance in expenditures reflects the 20 vacant positions totaling approximately \$1 million in payroll funding that was allotted but remained unexpended as the positions were in various stages of being filled. Recently, SHPD has made offers for two vacant positions, is finalizing interviews for an additional three vacant positions, and plans to have 12 of the remaining positions posted before the end of the calendar year. Two positions cannot be posted because they are federally funded, and there are not enough funds to support them.

PART II - MEASURES OF EFFECTIVENESS

Item 1 and 2. Due to internal vacancies (both from newly created and vacated positions), a high volume of projects from West Maui Wildfire Emergency Response and Recovery efforts, and a significant number of incomplete project submittals that require additional information and assistance to submit to SHPD, it has been unable to meet the timeframe for all reviews. Although all timeframes have not been met, SHPD continues to complete all reviews submitted.

Item 4. The number of decreased nominations to the Hawaii State Register is a combination of interest in property tax reductions for listed historic resources, as well as a neighborhood of townhouse units in Honolulu that were submitted, more people having more knowledge about the program, and a newly filled Architectural Historian position.

Item 5. The decrease in nominations to the national register is due to a lack of interest from the public in listing their properties to both the State

and national registers, as well as the National Park Service's scrutiny and enforcement of standards for acceptable nominations. The Department of Land and Natural Resources is focusing on outreach and education to increase the nominations that meet federal standards, as well as share information about tax incentives and grants available for listed properties.

PART III - PROGRAM TARGET GROUPS

There are no significant variances to report and/or no data is available for program target groups.

PART IV - PROGRAM ACTIVITIES

Item 2. SHPD responds to all discoveries of iwi kupuna. There are, however, times when complications in gaining access or scheduling a site visit to respond to a discovery limit SHPD's ability to respond within legally mandated timeframes.

Item 3. The increase in the number of island burial meetings in FY 25 is in large part due to filling vacancies on Island Burial Councils (IBCs) and maintaining quorum at monthly IBC meetings. All IBCs except the Molokai Island Burial Council is able to meet quorum.

Item 4. There has been a decrease in the number of sites added to the historic sites inventory, as predicted last year. SHPD continues to focus efforts to identify resources within Transit-Oriented Development zones, areas planned for affordable housing, and highly sensitive areas.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	367.00	268.50	- 98.50	27	366.50	270.50	- 96.00	26	366.50	366.50	+ 0.00	0
EXPENDITURES (\$1000's)	111,861	89,402	- 22,459	20	26,823	17,479	- 9,344	35	82,914	92,258	+ 9,344	11
TOTAL COSTS												
POSITIONS	367.00	268.50	- 98.50	27	366.50	270.50	- 96.00	26	366.50	366.50	+ 0.00	0
EXPENDITURES (\$1000's)	111,861	89,402	- 22,459	20	26,823	17,479	- 9,344	35	82,914	92,258	+ 9,344	11
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NUMBER OF CAMPING AND CABIN USERS					53786	152504	+ 98718	184	53786	152504	+ 98718	184

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: RECREATIONAL ACTIVITIES

08 02

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 the lowest programs for explanation of variances.

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	62.50	43.50	-	19.00	30	62.50	44.50	-	18.00	29	62.50	62.50	+	0.00	0
	11,980	9,177	-	2,803	23	1,788	1,386	-	402	22	10,252	10,654	+	402	4
	62.50	43.50	-	19.00	30	62.50	44.50	-	18.00	29	62.50	62.50	+	0.00	0
	11,980	9,177	-	2,803	23	1,788	1,386	-	402	22	10,252	10,654	+	402	4
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NUMBER OF PERMITTED CAMPING TRIPS						120	568	+	448	373	120	550	+	430	358
2. NO. OF PERMITTED COMMERCIAL TRAIL TOURS						7000	7531	+	531	8	7000	7531	+	531	8
3. AREAS OF PUBLIC ACCESS PROTECTD THRU DOCMTN/ACQSTN						1	1	+	0	0	1	1	+	0	0
4. NO. OF GAME BIRDS HARVESTED STATEWIDE						6100	5600	-	500	8	6100	6100	+	0	0
5. NUMBER OF GAME MAMMALS HARVESTED STATEWIDE						6100	5600	-	500	8	6100	6100	+	0	0
6. NUMBER OF HUNTER TRIPS STATEWIDE						26000	26000	+	0	0	26000	26000	+	0	0
7. ACRES OF PUBLIC HUNTING AREAS						120000	120000	+	0	0	120000	120000	+	0	0
PART III: PROGRAM TARGET GROUP															
1. FOREST/OUTDOOR RECREATN PARTICIPANTS - NON-HUNTING						130	130	+	0	0	130	130	+	0	0
2. LICENSED PUBLIC HUNTERS						15000	14000	-	1000	7	15000	15000	+	0	0
3. COMMERCIAL TRAIL TOUR OPERATORS						100	24	-	76	76	100	24	-	76	76
PART IV: PROGRAM ACTIVITY															
1. RECREATIONAL TRAILS AND ROADS MANAGED						1300	1300	+	0	0	1300	1300	+	0	0
2. PUBLIC HUNTING AREAS MANAGED						381	89	-	292	77	381	90	-	291	76
3. RECREATIONAL FACILITIES MANAGED OR MAINTAINED						100	100	+	0	0	100	100	+	0	0
4. COMMERCIAL TRAIL TOUR PERMITS						20	1056	+	1036	5180	20	1056	+	1036	5180

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 02 01
LNR 804

PROGRAM TITLE: FOREST AND OUTDOOR RECREATION

PART I - EXPENDITURES AND POSITIONS

The number of positions filled was less than the budgeted amount for FY 25 and the first quarter of FY 26 due to vacancies attributed to staff promotions, retirements, and resignations.

The actual expenditures in FY 25 were less than the budgeted amount due to outstanding encumbrances not yet expended during the fiscal year.

Funds expended in the first quarter of FY 26 were less than budgeted due to delays in encumbering some program contracts and other contractor agreements, which are now anticipated to be encumbered in the second quarter of FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 1. The previously planned number was miscalculated. FY 25 Actual and FY 26 Estimated reflect the corrected data of effectiveness.

PART III - PROGRAM TARGET GROUPS

Item 3. The Commercial Trail Tour industry never rebounded to pre-COVID-19 levels.

PART IV - PROGRAM ACTIVITIES

Item 2. The planned numbers were overestimated.

Item 4. The previously planned number was miscalculated. FY 25 Actual and FY 26 Estimated reflect corrected data.

VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	155.00	121.00	- 34.00	22	155.00	121.00	- 34.00	22	155.00	155.00	+ 0.00	0
EXPENDITURES (\$1000's)	45,945	35,044	- 10,901	24	11,953	4,735	- 7,218	60	32,028	39,246	+ 7,218	23
TOTAL COSTS												
POSITIONS	155.00	121.00	- 34.00	22	155.00	121.00	- 34.00	22	155.00	155.00	+ 0.00	0
EXPENDITURES (\$1000's)	45,945	35,044	- 10,901	24	11,953	4,735	- 7,218	60	32,028	39,246	+ 7,218	23
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NUMBER OF PARKS ACTIVELY MANAGED & SERVICED					53	53	+ 0	0	53	56	+ 3	6
2. NUMBER OF CAMPING AND CABIN PERMITS					19000	23699	+ 4699	25	19000	25000	+ 6000	32
3. NUMBER OF PUBLIC SPECIAL USE PERMITS					11165	11165	+ 0	0	11165	12191	+ 1026	9
4. NUMBER OF COMMERCIAL USE PERMITS					102	102	+ 0	0	102	102	+ 0	0
5. NUMBER OF NEW LEASES EXECUTED					24	24	+ 0	0	24	24	+ 0	0
6. REVENUE GENERATED BY COMMERCL PERMTS/FEES & LEASES					2198	2198	+ 0	0	2198	2200	+ 2	0
7. REPAIR & MAINTENANCE PROJECTS IMPLMNTD (THOUSANDS)					10500	5145	- 5355	51	10500	6000	- 4500	43
8. CIP PROJECTS IMPLEMENTED (THOUSANDS \$)					3000	2900	- 100	3	25000	5300	- 19700	79
9. NUMBER OF VOLUNTEER STEWARDSHIP AGREEMENTS					75	75	+ 0	0	75	75	+ 0	0
10. # OF INTERPRETIVE SIGNS & DEVICES INSTALLD & MNTND					30	30	+ 0	0	30	30	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. NUMBER OF RESIDENTS (THOUSANDS)					1442	1446	+ 4	0	1442	1446	+ 4	0
2. NUMBER OF VISITORS TO HAWAII (THOUSANDS)					7000	9660	+ 2660	38	7000	9690	+ 2690	38
3. NO. OF OUT OF STATE VISITRS PAYNG PARKNG/ENTRY FEE					2700	2880	+ 180	7	2700	2880	+ 180	7
4. NUMBER OF CAMPING & CABIN USERS					53786	152504	+ 98718	184	53786	152504	+ 98718	184
5. NUMBER OF PUBLIC SPECIAL USE PERMITTEES					11165	11165	+ 0	0	11165	12191	+ 1026	9
6. NUMBER OF COMMERCIAL TOUR PROVIDERS					31	31	+ 0	0	31	31	+ 0	0
7. NUMBER OF VOLUNTEER GROUPS					33	40	+ 7	21	33	42	+ 9	27
PART IV: PROGRAM ACTIVITY												
1. MANAGE, MAINTAIN AND REPAIR PARK GROUNDS AND INFR					53	53	+ 0	0	53	56	+ 3	6
2. ISSUE CAMPING & CABIN PERMITS					5400	4739	- 661	12	5400	5762	+ 362	7
3. ISSUE COMMERCIAL & NON-COMMERCIAL USE PERMITS					54	54	+ 0	0	54	51	- 3	6
4. ADMINISTER LEASES					146	146	+ 0	0	146	146	+ 0	0
5. GENERATE REVENUE FOR PARK MANAGEMENT (THOUSANDS)					18847	20849	+ 2002	11	18847	20849	+ 2002	11
6. ADMINISTER CIP PROJECTS					2	2	+ 0	0	15	13	- 2	13
7. INSTALL, MANAGE & MAINTAIN WARNING SIGNS					75	75	+ 0	0	75	75	+ 0	0
8. INSTALL, MANAGE & MAINTAIN INTERPRTV SIGNS & DEVCS					30	30	+ 0	0	30	30	+ 0	0
9. ADMINISTER LWCF GRANTS					10	10	+ 0	0	10	10	+ 0	0
10. ISSUE & MANAGE VOLUNTEER AGREEMENTS					30	40	+ 10	33	30	42	+ 12	40

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 02 03
LNR 806

PROGRAM TITLE: PARKS ADMINISTRATION AND OPERATIONS

PART I - EXPENDITURES AND POSITIONS

The Division of State Parks ended FY 25 and carried into FY 26 vacancies that have been difficult to recruit despite getting two to three lists of potential candidates, the positions range from general laborers to an account clerk, administrative assistant and park superintendent.

Expenditures in the first quarter of FY 26 are lower than expected due to delays with projects in getting approval on plans/designs for permits and Americans with Disabilities Act (ADA) compliance, some of these projects are now expected to be encumbered in the second quarter of FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 2. The number of camping and cabin permits in total increased due to park openings and increased visitors.

Item 7. The FY 25 actual project implemented did not meet expectations due to permitting and ADA issues that needed to be resolved. The change in FY 26 projects is that operating funds were diverted to assist in completing capital improvement program (CIP) related projects that were short on funding.

Item 8. FY 26 estimated projects implemented are down due to: FY 25 projects already being implemented; the release of funds process; and focus on completing projects versus initiation.

PART III - PROGRAM TARGET GROUPS

Item 2. The number of visitors increases in part due to the international travelers.

Item 4. The number of camping and cabin users increased due to park openings such as Sand Island State Recreation Area.

Item 7. The number of Volunteer Agreements increases is due to outreach by the Interpretive Program to work with community groups.

PART IV - PROGRAM ACTIVITIES

Item 2. The number of camping/cabin permits issued in FY 25 decreased due to the closure of parks for health and safety reasons.

Item 5. Revenue increase is due to: an increase in visitors; and an increase in park units with parking and entry fees.

Item 6. Administration of CIP projects increased with CIP projects allotted in Act 230 (SLH 2024), which are in progress for release, plans/design, and construction.

Item 10. The number of Volunteer Agreements to be executed and managed for FY 25-26 increased due to outreach by the Interpretive Program to work with community groups.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	131.00	90.00	- 41.00	31	131.00	91.00	- 40.00	31	131.00	131.00	+ 0.00	0
EXPENDITURES (\$1000's)	45,135	39,181	- 5,954	13	10,889	9,898	- 991	9	34,055	35,046	+ 991	3
TOTAL COSTS												
POSITIONS	131.00	90.00	- 41.00	31	131.00	91.00	- 40.00	31	131.00	131.00	+ 0.00	0
EXPENDITURES (\$1000's)	45,135	39,181	- 5,954	13	10,889	9,898	- 991	9	34,055	35,046	+ 991	3

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. TOTAL NO. OF RAMP LANES PER 1000 DRY STORED BOATS	5	5	+ 0	0	5	5	+ 0	0
2. TOTAL NUMBER OF USABLE BERTHS	2200	2200	+ 0	0	2200	2200	+ 0	0
3. NUMBER OF REPORTED BOATING ACCIDENTS	4	10	+ 6	150	4	12	+ 8	200
4. CAPITAL IMPROVEMENT PROJECTS STARTED	8	10	+ 2	25	8	8	+ 0	0
5. CAPITAL IMPROVEMENT PROJECTS COMPLETED	8	7	- 1	13	8	8	+ 0	0
PART III: PROGRAM TARGET GROUP								
1. NUMBER OF REGISTERED VESSELS	14000	13917	- 83	1	14000	14000	+ 0	0
2. NUMBER OF BOATS STORED ON LAND	10000	12055	+ 2055	21	10000	12000	+ 2000	20
3. NUMBER OF COMMERCIAL USE PERMIT (OCEAN ONLY)	850	784	- 66	8	850	850	+ 0	0
PART IV: PROGRAM ACTIVITY								
1. NUMBER OF BERTHS	2200	2200	+ 0	0	2200	2200	+ 0	0
2. NUMBER OF OTHER MOORINGS	710	710	+ 0	0	710	710	+ 0	0
3. NUMBER OF OFFSHORE MOORINGS	160	160	+ 0	0	160	160	+ 0	0
4. NUMBER OF LAUNCHING RAMPS	54	54	+ 0	0	54	54	+ 0	0
5. NUMBER OF REGISTERED VESSELS	14000	13917	- 83	1	14000	14000	+ 0	0
6. NUMBER OF BOATING ACCIDENTS	4	10	+ 6	150	4	12	+ 8	200
7. NUMBER OF BOATING ACCIDENT FATALITIES	0	2	+ 2	0	0	3	+ 3	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 02 04
LNR 801

PROGRAM TITLE: OCEAN-BASED RECREATION

PART I - EXPENDITURES AND POSITIONS

The Division of Boating and Ocean Recreation (DOBOR) continues to see a lack of interest in State employment, which makes filling of positions very difficult. Due to the amount of time it takes to receive lists of qualified candidates, DOBOR is unable to fill positions in a timely manner. Due to the amount of time needed for the hiring process, DOBOR has lost suitable candidates to other employers.

PART II - MEASURES OF EFFECTIVENESS

Item 3. The number of boating accidents were more than anticipated. DOBOR is committed to maintaining zero fatalities; however, unpredictable ocean conditions and unsafe behaviors on the water present challenges beyond our control.

Items 4 and 5. The number of Capital Improvement Projects (CIP) started was more than planned because permits had been received. The number of CIP projects completed was less than planned because of the delay in obtaining the necessary permits required to start construction. Both metrics varied due to delays in obtaining project permits.

PART III - PROGRAM TARGET GROUPS

Item 2. The number of boats stored on land increased due to unknown factors but likely due to unavailability of moorings/slips, higher costs of mooring a vessel compared to storing the vessel on land, and owners downsizing their vessel to a smaller vessel that can be stored on land.

PART IV - PROGRAM ACTIVITIES

Items 6 and 7. DOBOR is committed to maintaining zero fatalities and minimizing the number of accidents; however, unpredictable ocean conditions and unsafe behaviors on the water present challenges beyond DOBOR's control.

VARIANCE REPORT

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	18.50	14.00	- 4.50	24	18.00	14.00	- 4.00	22	18.00	18.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,801	6,000	- 2,801	32	2,193	1,460	- 733	33	6,579	7,312	+ 733	11
TOTAL COSTS												
POSITIONS	18.50	14.00	- 4.50	24	18.00	14.00	- 4.00	22	18.00	18.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,801	6,000	- 2,801	32	2,193	1,460	- 733	33	6,579	7,312	+ 733	11
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % CHANGE IN ANNUAL SWAP MEET REVENUE					1	1	+ 0	0	1	1	+ 0	0
2. EVENT DAYS AS A % OF TOTAL DAYS FACILITY IS AVAILA					57	57	+ 0	0	57	57	+ 0	0
3. REVENUE RECEIVED AS A % OF TOTAL OPERATING REQUIRE					100	100	+ 0	0	100	100	+ 0	0
4. % OF DAYS FACILITY IS UTILIZED					100	100	+ 0	0	100	100	+ 0	0
5. % OF REVENUES RECEIVED FROM PUBLIC EVENTS					95	95	+ 0	0	95	95	+ 0	0
6. % OF REVENUE RECEIVED FROM PRIVATE EVENTS					5	5	+ 0	0	5	5	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. RESIDENT POPULATION - STATE OF HAWAII (IN THOUS)					1436	1436	+ 0	0	1439	1439	+ 0	0
2. TOTAL VISITOR ARRIVALS TO THE STATE OF HAWAII					9782	9782	+ 0	0	10010	10010	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. # OF SWAP MEET DAYS OPEN ANNUALLY					158	158	+ 0	0	158	158	+ 0	0
2. # OF SWAP MEET SPECIAL EVENTS ANNUALLY					5	5	+ 0	0	6	6	+ 0	0
3. # OF CULTURAL AND OTHER EVENT AND SHOW DATES					207	207	+ 0	0	207	207	+ 0	0
4. # OF LICENSEES/TENANTS					33	33	+ 0	0	33	33	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

08 02 06
BED 180

PROGRAM TITLE: SPECTATOR EVENTS & SHOWS - ALOHA STADIUM

PART I - EXPENDITURES AND POSITIONS

FY 25 Operating Costs/Positions Variance: At the fiscal year-end, four positions remained vacant and were in various stages of recruitment or redescription.

FY 25 Operating Costs/Expenditures Variance: The expenditure variance in FY 25 is primarily attributed to salary savings from vacant positions and unencumbered contracts related to the Swap Meet and Marketplace relocation project, and the New Aloha Stadium Entertainment District (NASED) project.

FY 26 Operating Costs/Positions Variance (first quarter (Q1)): As of September 30, 2025, two positions remain vacant and are in various stages of recruitment. One position has completed the redescription process and is awaiting approval to recruit, while another is still undergoing redescription.

FY 26 Operating Costs/Expenditures Variance (Q1): The expenditure variance in the first quarter of FY 26 is primarily due to salary savings from vacant positions and ongoing procurement processes for the Swap Meet and Marketplace relocation project, as well as the NASED project. The remaining balance for Q1 is expected to be encumbered for contracts scheduled for execution in the remainder of FY 26.

FY 26 Operating Costs/Expenditures Variance (second quarter to fourth quarter): By the end of FY 26, the Stadium Authority anticipates filling four vacant positions and utilizing the remaining balance to support the NASED Project. As a result, staffing and operating expenses are projected to align with the budgeted level by fiscal year-end.

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.