



GOVERNMENT WIDE SUPPORT

	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	2,131.78	1,736.78	- 395.00	19	2,147.78	1,760.78	- 387.00	18	2,147.78	2,055.78	- 92.00	4
EXPENDITURES (\$1000's)	3,189,179	2,859,529	- 329,650	10	784,413	663,806	- 120,607	15	2,381,365	2,489,017	+ 107,652	5
TOTAL COSTS												
POSITIONS	2,131.78	1,736.78	- 395.00	19	2,147.78	1,760.78	- 387.00	18	2,147.78	2,055.78	- 92.00	4
EXPENDITURES (\$1000's)	3,189,179	2,859,529	- 329,650	10	784,413	663,806	- 120,607	15	2,381,365	2,489,017	+ 107,652	5
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS					3	4.36	+ 1.36	45	3	3.25	+ 0.25	8
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE					100	101	+ 1	1	100	100	+ 0	0
3. % OF NETWORK INFRASTRUCTURE UPTIME					99.9	99.9	+ 0	0	99.9	99.9	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT

11

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.

	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	179.50	160.50	- 19.00	11	174.50	155.50	- 19.00	11	174.50	174.50	+ 0.00	0
EXPENDITURES (\$1000's)	583,362	485,615	- 97,747	17	119,722	120,684	+ 962	1	364,034	361,924	- 2,110	1
TOTAL COSTS												
POSITIONS	179.50	160.50	- 19.00	11	174.50	155.50	- 19.00	11	174.50	174.50	+ 0.00	0
EXPENDITURES (\$1000's)	583,362	485,615	- 97,747	17	119,722	120,684	+ 962	1	364,034	361,924	- 2,110	1

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: EXEC DIRECTN, COORD, & POLICY DEVELOPMENT

11 01

PART I - EXPENDITURES AND POSITIONS

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

PART II - MEASURES OF EFFECTIVENESS

See Lowest Level Programs for additional information.

VARIANCE REPORT

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26					
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%	
	30.00	30.00	+	0.00	0	24.00	24.00	+	0.00	0	24.00	24.00	+	0.00	0	
	5,427	5,982	+	555	10	1,239	1,314	+	75	6	3,313	3,118	-	195	6	
	30.00	30.00	+	0.00	0	24.00	24.00	+	0.00	0	24.00	24.00	+	0.00	0	
	5,427	5,982	+	555	10	1,239	1,314	+	75	6	3,313	3,118	-	195	6	
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26					
						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

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 01
GOV 100

PROGRAM TITLE: OFFICE OF THE GOVERNOR

PART I - EXPENDITURES AND POSITIONS

The variance in FY 25 expenditures is due to the temporary hazard payments.

PART II - MEASURES OF EFFECTIVENESS

Not applicable.

PART III - PROGRAM TARGET GROUPS

Not applicable.

PART IV - PROGRAM ACTIVITIES

Not applicable.

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	17.00	16.00	-	1.00	6	17.00	17.00	+	0.00	0	17.00	17.00	+	0.00	0
EXPENDITURES (\$1000's)	2,677	1,854	-	823	31	817	468	-	349	43	1,747	1,946	+	199	11
TOTAL COSTS															
POSITIONS	17.00	16.00	-	1.00	6	17.00	17.00	+	0.00	0	17.00	17.00	+	0.00	0
EXPENDITURES (\$1000's)	2,677	1,854	-	823	31	817	468	-	349	43	1,747	1,946	+	199	11
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % OF APOSTILLES/CERTS PROCESSED WITHIN 7 DAYS						90	97	+	7	8	90	90	+	0	0
2. % OF APOSTILLES/CERTS PROCESSED WITHIN 14 DAYS						100	99	-	1	1	100	100	+	0	0
3. AVG NO OF DAYS TO PROCESS APOSTILLES/CERTS						5	2	-	3	60	5	5	+	0	0
4. % OF NAME CHANGES COMPLETED WITHIN 60 DAYS						80	89	+	9	11	80	80	+	0	0
5. % OF NAME CHANGES COMPLETED WITHIN 90 DAYS						100	98	-	2	2	100	100	+	0	0
6. AVG NO OF DAYS TO ISSUE NAME CHANGE NOTICE						14	6	-	8	57	14	14	+	0	0
PART III: PROGRAM TARGET GROUP															
1. TOTAL DE FACTO POPULATION (THOUSANDS)						1619	1581	-	38	2	1631	1600	-	31	2
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF APPLICATIONS FOR NAME CHANGE						1500	1517	+	17	1	1500	1500	+	0	0
2. NUMBER OF DISTRIBUTED HRS, SESS LAWS, SUPPLEMENTS						1300	2330	+	1030	79	1300	1300	+	0	0
3. NUMBER OF COMPLETED APOSTILLE/CERTIFICATION						9500	9850	+	350	4	9500	9500	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 02
LTG 100

PROGRAM TITLE: OFFICE OF THE LIEUTENANT GOVERNOR

PART I - EXPENDITURES AND POSITIONS

Operating Costs: The FY25 expenditure variance is due to personal services actual being less than budgeted.

PART II - MEASURES OF EFFECTIVENESS

Item 3. The variance is due to efficiently processing apostilles and certifications, resulting in a lower average number of days to process than planned.

Item 4. The variance is due to efficiently processing name changes, resulting in a lower percentage of name changes completed within 60 days than planned.

Item 6. The variance is due to efficiently processing name change notices, resulting in a lower average number of days to issue name change notices than planned.

PART III - PROGRAM TARGET GROUPS

No significant variance.

PART IV - PROGRAM ACTIVITIES

Item 2. The variance is due to an increase in the number of requests for publications.

	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	110.50	96.50	- 14.00	13	109.50	96.50	- 13.00	12	109.50	109.50	+ 0.00	0
EXPENDITURES (\$1000's)	571,002	474,506	- 96,496	17	115,588	118,036	+ 2,448	2	350,699	347,711	- 2,988	1
TOTAL COSTS												
POSITIONS	110.50	96.50	- 14.00	13	109.50	96.50	- 13.00	12	109.50	109.50	+ 0.00	0
EXPENDITURES (\$1000's)	571,002	474,506	- 96,496	17	115,588	118,036	+ 2,448	2	350,699	347,711	- 2,988	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					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

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: POLICY DEVELOPMENT & COORDINATION

11 01 03

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

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	31.00	25.00	- 6.00	19	30.00	25.00	- 5.00	17	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,024	7,167	- 857	11	1,531	1,754	+ 223	15	7,091	7,583	+ 492	7
TOTAL COSTS												
POSITIONS	31.00	25.00	- 6.00	19	30.00	25.00	- 5.00	17	30.00	30.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,024	7,167	- 857	11	1,531	1,754	+ 223	15	7,091	7,583	+ 492	7
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # OF PROJ 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	7	- 1	13	8	7	- 1	13
4. # OF PUBLIC PRESENTATIONS ON SUSTAIN & CLIMATE					30	32	+ 2	7	30	30	+ 0	0
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. UTILIZATION OF STATE'S GEOSPATIAL DATA (IN MIL)					125	136	+ 11	9	140	140	+ 0	0
8. # OF PUBLIC TESTIMONIES RECEIVED AND PROCESSED					150	0	- 150	100	150	0	- 150	100
PART III: PROGRAM TARGET GROUP												
1. # OF FED, STATE AND COUNTY AGCY CONSUL ON HRS 343					25	26	+ 1	4	25	26	+ 1	4
2. # OF LANDOWNER/DEVELPR, ENVIRNMT, CIVIC STKHLDRS					15	16	+ 1	7	15	16	+ 1	7
3. # OF ENGMT WITH PRIVATE SECT AND NGO ON SUS & CLIM					93	90	- 3	3	93	85	- 8	9
4. # OF PERSONS AND ENT ON ELEC AND PAPER MAIL LIST					596	0	- 596	100	0	0	+ 0	0
5. # OF ENGMT WITH FED/STATE/COUNTY ON SUSTAIN & CLIM					117	120	+ 3	3	117	110	- 7	6
PART IV: PROGRAM ACTIVITY												
1. # SPECIAL PLANS/PLNNG REPORTS DEVELOPED/REVIEWED					2	4	+ 2	100	2	2	+ 0	0
2. # OF INITIATIVES ALIGN W/ THE HI 2050 SUSTAIN PLAN					32	31	- 1	3	32	31	- 1	3
3. # LU BOUNDARY AMDT PETITIONS, OTH LUC ITEMS REVW'D					10	7	- 3	30	10	10	+ 0	0
4. # EA/EIS REVIEWD					120	125	+ 5	4	120	125	+ 5	4
5. # OF FEDERAL CONSISTENCY REVIEWS					50	34	- 16	32	50	30	- 20	40
6. # PERMITS/APPROVALS MONITORED FOR CONSIST W SMA					8	1	- 7	88	8	4	- 4	50
7. # OF NEW AND UPDATED DATA LAYERS IN STATE GEODATAB					60	37	- 23	38	60	60	+ 0	0
8. # MAPPING, DATA, PUB INQ & SUPPORT REQ COMPLETED					200	182	- 18	9	200	200	+ 0	0
9. # OF TRANSIT-ORIENTED DEVELPMNT PROJECTS COORD					50	22	- 28	56	50	25	- 25	50

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 03 02
BED 144

PROGRAM TITLE: STATEWIDE PLANNING AND COORDINATION

PART I - EXPENDITURES AND POSITIONS

FY 25: 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 25: 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 26, 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 26, Q1 and nine months ending: Operating cost variance is due to other activities from non-appropriated accounts and extension of prior year appropriation.

PART II - MEASURES OF EFFECTIVENESS

Item 3. The difference is due to the Greenhouse Gas Sequestration Task Force being repealed.

Item 8. The difference is due to Land Use Commission (LUC) being reported on a separate report.

PART III - PROGRAM TARGET GROUPS

Item 4. The difference is due to LUC being reported on a separate report.

PART IV - PROGRAM ACTIVITIES

Item 1. The difference between planned and actual numbers is the result of additional value-added reports developed in connection with the Special Plans Branch's (SPB) initiatives.

Item 3. The difference between planned and actual numbers is due to the reduced number of petitions filed with the land use commission and the reduced number of hearings scheduled this past fiscal year.

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 national and State economic constraints. Accordingly, the estimated number of federal consistency reviews for FY 26 remains at 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 Makai area of Kakaako and Kalaeloa Makai areas due to land use policy restrictions and economic constraints after the COVID-19 pandemic and other factors. Accordingly, the number of planned SMA permits approved by OPSD for FY 26 is maintained up to four.

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

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 a TOD planning grant to the project, or member of a project advisory or implementation group, to project and update FY 26 accordingly.

	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												
EXPENDITURES (\$1000's)												
TOTAL COSTS												
POSITIONS												
EXPENDITURES (\$1000's)												

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. # OF PETITIONS, MOTIONS AND REQUESTS FILED	38	35	- 3	8	38	35	- 3	8
2. # OF PAGES OF APPLICATIONS PROCESSED	1500	1366	- 134	9	1500	1366	- 134	9
3. # OF POSTINGS TO WEBSITE	825	751	- 74	9	825	751	- 74	9
4. # OF PUBLIC TESTIMONIES RECEIVED AND PROCESSEED	250	227	- 23	9	250	227	- 23	9
5. # OF PAGES OF DOCUMENTS DIGITIZED AND POSTED	1500	1382	- 118	8	1500	1382	- 118	8
6. # OF WEB BASED PUBLIC INQUIRIES ON OUR WEBSITE	395	359	- 36	9	395	359	- 36	9
7. # OF BOUNDARY INTERPRETATION INQUIRIES	275	249	- 26	9	275	249	- 26	9
8. # OF REQ FOR COMMENTS FROM OTHER GOVT AGCY PROC	52	48	- 4	8	52	48	- 4	8
PART III: PROGRAM TARGET GROUP								
1. # OF PERS AND ENTY ON ELEC AND PAPER MAIL LIST	596	627	+ 31	5	596	627	+ 31	5
PART IV: PROGRAM ACTIVITY								
1. # OF MATTERS HEARD	21	20	- 1	5	21	20	- 1	5
2. DAYS OF HEARINGS HELD	36	33	- 3	8	36	33	- 3	8
3. # OF STAFF REPORTS GENERATED	15	14	- 1	7	15	14	- 1	7

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 03 03
BED 103

PROGRAM TITLE: STATE LAND USE COMMISSION (EXEC)

PART I - EXPENDITURES AND POSITIONS

The budget request to establish BED103 as a separate attached agency was not approved during the 2025 Legislative session and so Land Use Commission will remain in BED144.

Expenditures and positions are being reported in BED144.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

There is no significant variance.

PART IV - PROGRAM ACTIVITIES

There are no significant 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		%
	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0
	6,599	6,358	-	241	4	1,293	551	-	742	57	5,316	4,803	-	513	10
	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0	26.50	26.50	+	0.00	0
	6,599	6,358	-	241	4	1,293	551	-	742	57	5,316	4,803	-	513	10
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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. PAGES VIEWS TO PROG WEBSITE (AVE PER MO IN THOUS)						28	24	-	4	14	28	24	-	4	14
PART IV: PROGRAM ACTIVITY															
1. DATA SERIES MAINTAINED ON-LINE (X 100)						60	60	+	0	0	62	60	-	2	3
2. # OF OTHER ECONOMIC AND STATISTICAL REPORTS ISSUED						47	20	-	27	57	48	20	-	28	58

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 03 04
BED 130

PROGRAM TITLE: ECONOMIC PLANNING & RESEARCH

PART I - EXPENDITURES AND POSITIONS

Positions: Permanent positions for FY 25 and FY 26, respectively, remained the same at 26.50.

Expenditures: FY 26 first quarter variance between budgeted and actual is due to pending contract encumbrances to be processed in the second quarter. Also, a portion of the variance is the 10% restrictions in general funds.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

Item 1. The planned amount was unrealistic and did not reflect the reality of the Research and Economic Analysis Division (READ) operations. We need to reset the base metrics to have a realistic assessment of performance.

PART IV - PROGRAM ACTIVITIES

Item 2. The planned amount was unrealistic and did not reflect reality of READ operations. We need to reset the base metrics to have a realistic assessment of performance.

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	53.00	45.00	- 8.00	15	53.00	45.00	- 8.00	15	53.00	53.00	+ 0.00	0
EXPENDITURES (\$1000's)	546,679	451,281	- 95,398	17	110,339	114,489	+ 4,150	4	331,017	326,867	- 4,150	1
TOTAL COSTS												
POSITIONS	53.00	45.00	- 8.00	15	53.00	45.00	- 8.00	15	53.00	53.00	+ 0.00	0
EXPENDITURES (\$1000's)	546,679	451,281	- 95,398	17	110,339	114,489	+ 4,150	4	331,017	326,867	- 4,150	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF VENDOR PAYMENTS MADE WITHIN 30 DAYS					95	95	+ 0	0	95	100	+ 5	5
2. % OF PAYROLL RELATED HRMS TRANSACTION COMPLETED					100	95	- 5	5	100	100	+ 0	0
3. % OF USER IT ISSUES-TIER 1 SPT WITHIN 1 WORKDAY-IT					100	95	- 5	5	100	100	+ 0	0
4. % OF LAN ISSUES-TIER 1 SPT WITHIN 1 WORK DAY-IT					100	95	- 5	5	100	100	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. GOVERNOR AND EXECUTIVE AGENCIES					21	21	+ 0	0	21	21	+ 0	0
2. # OF DEPARTMENTAL DIVISIONS AND ATTACHED AGENCY					7	7	+ 0	0	7	7	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. # OF CIP ALLOTMENT REQUESTS REVIEWED BY BPPM					460	437	- 23	5	460	460	+ 0	0
2. # OF REFERRALS PROCESSED BY BPPM					430	533	+ 103	24	430	530	+ 100	23
3. # OF BILLS PASSED REVIEWED BY BPPM FOR GOV					345	316	- 29	8	345	345	+ 0	0
4. AVG # OF DELEGATED CLASSIFICATION ACTIONS					56	52	- 4	7	56	56	+ 0	0
5. # OF NON-ROUTINE HR CONSULTATIVE SERVICES					400	375	- 25	6	400	400	+ 0	0
6. # OF POSITIONS PROVIDING HR SUPPORT					4	3	- 1	25	4	4	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 03 05
BUF 101

PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV

PART I - EXPENDITURES AND POSITIONS

In FY 2025, the variance in positions was due to employee turnover and difficulty in recruiting qualified applicants. Current vacancies in positions are anticipated to be filled before the fiscal year end.

In FY 2026, current vacancies in positions are anticipated to be filled by the end of the fiscal year.

In FY 2025, the variance in expenditures is largely due to the following: \$93 million was authorized as an MOF (P) appropriation in FY 2025 for the Broadband, Equity, Access and Deployment (BEAD) program, and was not allotted because the necessary non-appropriated account was already in place from the prior fiscal year. The appropriation of \$93 million will remain open until the lapse date of June 30, 2026.

In FY 2026, The variance in 1st quarter expenditures is the result of higher than budgeted payments for the MTSF. The budgeted amount includes a strict quarterly division of the MTSF appropriation, but actual expenditures are not always perfectly in line on a quarterly schedule.

In FY 2026, the expenditures for the second through fourth quarters will be impacted by a ten percent general fund restriction, pursuant to Executive Memo No. 25-04.

PART II - MEASURES OF EFFECTIVENESS

No significant variances.

PART III - PROGRAM TARGET GROUPS

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.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	9,700	9,700	+ 0	0	2,425	1,242	- 1,183	49	7,275	8,458	+ 1,183	16
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	2,425	1,242	- 1,183	49	7,275	8,458	+ 1,183	16
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART III: PROGRAM TARGET GROUP												
1. STATE EXECUTIVE BRANCH AGENCIES					21	21	+ 0	0	21	21	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 03 08
BUF 103

PROGRAM TITLE: VACATION PAYOUT - STATEWIDE

PART I - EXPENDITURES AND POSITIONS

No variances.

PART II - MEASURES OF EFFECTIVENESS

Measures of effectiveness are not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

No variances.

PART IV - PROGRAM ACTIVITIES

Program activities are not applicable for this Program ID.

	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		%
	22.00	18.00	-	4.00	18	24.00	18.00	-	6.00	25	24.00	24.00	+	0.00	0
	4,256	3,273	-	983	23	2,078	866	-	1,212	58	8,275	9,149	+	874	11
	22.00	18.00	-	4.00	18	24.00	18.00	-	6.00	25	24.00	24.00	+	0.00	0
4,256	3,273	-	983	23	2,078	866	-	1,212	58	8,275	9,149	+	874	11	
						FISCAL YEAR 2024-25				FISCAL YEAR 2025-26					
						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	92	+	0	0	92	92	+	0	0
3. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE						83	86	+	3	4	83	86	+	3	4
4. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS						60	52	-	8	13	0	60	+	60	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: VOTING RIGHTS AND ELECTIONS

11 01 04

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

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	5.00	5.00	+	0.00	0	7.00	5.00	-	2.00	29	7.00	7.00	+	0.00	0
EXPENDITURES (\$1000's)	1,686	743	-	943	56	658	596	-	62	9	3,143	2,867	-	276	9
TOTAL COSTS															
POSITIONS	5.00	5.00	+	0.00	0	7.00	5.00	-	2.00	29	7.00	7.00	+	0.00	0
EXPENDITURES (\$1000's)	1,686	743	-	943	56	658	596	-	62	9	3,143	2,867	-	276	9
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % OF WORK PRODUCT ALIGNED WITH STRATEGIC PLAN						95	95	+	0	0	95	95	+	0	0
2. % OF COMM FILING FINANCIAL DISCLOSURE RPTS TIMELY						92	92	+	0	0	92	92	+	0	0
3. % OF ALL STAT REQ RPTS FILED BY COMM REVIEWED						100	100	+	0	0	100	100	+	0	0
4. NO. OF STRATEGIES/MECHANISMS TO EDUCATE COMM/RES						12	12	+	0	0	12	12	+	0	0
5. NO. OF ENFORCMT ACTION TAKEN TO ACHIEVE COMPLIANCE						150	196	+	46	31	50	50	+	0	0
6. NO. OF STRATEGIES/PRGMS EMPLOYD TO INCR TRANSPARCY						12	12	+	0	0	12	12	+	0	0
7. AMOUNT OF PUBLIC FINANCING PROVIDED						200000	50883	-	149117	75	20000	20000	+	0	0
PART III: PROGRAM TARGET GROUP															
1. CANDIDATE COMMITTEES						425	431	+	6	1	300	525	+	225	75
2. NON-CANDIDATE COMMITTEES						300	252	-	48	16	300	275	-	25	8
3. STATE OF HAWAII RESIDENTS						1460000	1450900	-	9100	1	1460000	1456000	-	4000	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF STATUTORILY REQUIRED REPORTS REVIEWED						4500	3287	-	1213	27	1500	1500	+	0	0
2. NO. OF COMMUNICATION OUTREACH TO COMM/RESIDENS						100000	100000	+	0	0	50000	50000	+	0	0
3. NO. OF EDUC/TRG/ASSIST PROV TO COMM/RESIDENTS						125000	125000	+	0	0	75000	75000	+	0	0
4. NO. OF ADVISORY OPINIONS RENDERED						2	2	+	0	0	3	3	+	0	0
5. NO. OF ENFORCEMENT ACTIONS TAKEN						160	196	+	36	23	50	50	+	0	0
6. NO. OF CANDIDATES WHO QUALIFD & REC PUBLIC FUNDING						30	11	-	19	63	5	5	+	0	0
7. NO. OF \$3 HAWAII INCOME TAX CHECK-OFFS						57000	27504	-	29496	52	65000	50000	-	15000	23
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

VARIANCE REPORT NARRATIVE

FY 2025 AND FY 2026

11 01 04 01
AGS 871

PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION

PART I - EXPENDITURES AND POSITIONS

FY 25: There were five budgeted positions; however, the actual number of positions for part of the third and fourth quarter was four due to a vacancy that was filled in June 2025. Furthermore, the budgeted amount of expenditures for FY 25 was \$1,686,000; however, the actual expenditures was \$743,000. The variance is due to the vacancy in the third and fourth quarters, 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 26 1st quarter: There were two vacancies in the first quarter because they are new positions that still need to be established, and funding is not available until the third quarter of FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 5 (FY 25): The number of enforcement actions taken to achieve compliance for FY 25 was estimated at 150; however, the actual number of enforcement actions taken was 196. The variance is due to the increased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 25 was an election year. Election years typically see an increased amount of campaign spending activity and violations.

Item 7 (FY 25): The amount of public financing provided for FY 25 was estimated at \$200,000; however, the actual amount of public financing provided was \$50,883. 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.

PART III - PROGRAM TARGET GROUPS

Item 1 (FY 26): The number of candidate committees for FY 26 was estimated at 300; however, based on the current count, the new estimate of candidate committees registered with the Commission at the end of FY 26 would be 525. 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.

Item 2 (FY 25): The number of noncandidate committees for FY 25 was estimated at 300; however, the actual number of noncandidate committees registered with the Commission at the end of FY 25 was 252. The variance is due to the overestimation of noncandidate committees to register with the Commission. The number of noncandidate committees that decide to make a contribution in an election or decide to remain registered with the Commission is unpredictable and can differ every year.

PART IV - PROGRAM ACTIVITIES

Item 1 (FY 25): The number of statutorily required reports reviewed estimated for FY 25 was 4,500; however, the actual number of reports reviewed was 3,287. The variance is due to the over estimation 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.

Item 5 (FY 25): The number of enforcement actions taken to achieve compliance for FY 25 was estimated at 160; however, the actual number of enforcement actions taken was 196. The variance is due to the increased number of complaints, conciliation agreements, late or unfiled reports, and other violations since FY 25 was an election year. Election years typically see an increased amount of campaign spending activity and violations.

Item 6 (FY 25): The number of candidates who may qualify and receive public funding for FY 25 was estimated at 30; however, the actual number of candidates who qualified and received public funding was 11. 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.

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 04 01
AGS 871

PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION

Item 7 (FY 25): The number of \$3 Hawaii Income Tax Check-Offs for FY 25 was estimated at 57,000; however, the actual number of \$3 Hawaii Income Tax Check-Offs was 27,504. The variance is due to the overestimation of the number of \$3 Hawaii Income Tax Check-Offs.

Item 7 (FY 26): The number of \$3 Hawaii Income Tax Check-Offs for FY 26 was estimated at 65,000; however, based on the number from FY 25, the updated estimate of \$3 Hawaii Income Tax Check-Offs would be 50,000. The variance is due to the overestimation of the number of \$3 Hawaii Income Tax Check-Offs.

Item 9 (FY 25): The number of campaign spending related bills that were introduced and passed for FY 25 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.

	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		%
	17.00	13.00	-	4.00	24	17.00	13.00	-	4.00	24	17.00	17.00	+	0.00	0
	2,570	2,530	-	40	2	1,420	270	-	1,150	81	5,132	6,282	+	1,150	22
	17.00	13.00	-	4.00	24	17.00	13.00	-	4.00	24	17.00	17.00	+	0.00	0
	2,570	2,530	-	40	2	1,420	270	-	1,150	81	5,132	6,282	+	1,150	22
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE						83	86	+	3	4	83	86	+	3	4
2. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS						60	52	-	8	13	0	60	+	60	0
3. % OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS						100	NO DATA	-	100	100	0	NO DATA	+	0	0
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	860	-	35	4	895	860	-	35	4
PART IV: PROGRAM ACTIVITY															
1. PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)						845	840	-	5	1	845	860	+	15	2
2. PROVIDE VOTER EDUCATION SERVICES (000'S)						845	840	-	5	1	845	860	+	15	2
3. PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)						12	NO DATA	-	12	100	12	100	+	88	733

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 01 04 02
AGS 879

PROGRAM TITLE: OFFICE OF ELECTIONS

PART I - EXPENDITURES AND POSITIONS

The variance in FY 25 and FY 26 positions is due to limited applicant pool and challenges in retaining staff. Currently, the Office of Elections (OE) is holding interviews for current vacant positions.

The variance in expenditures for the first quarter of FY 26 is due to funds being encumbered in FY 25.

The variance in expenditures for the nine months ending June 30, 2026, is due to funds not being used in the first quarter of FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The variance in FY 25 is due to the number of turnouts from the 2024 General Election; OE is unable to complete planned/estimated numbers as the 2026 General Election is being held on November 3, 2026.

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 State of Hawaii Data Book 2022 under Section 8 tables for 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.

	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	493.00	373.00	- 120.00	24	494.00	377.00	- 117.00	24	494.00	407.00	- 87.00	18
EXPENDITURES (\$1000's)	726,884	547,155	- 179,729	25	183,535	106,826	- 76,709	42	561,967	633,463	+ 71,496	13
TOTAL COSTS												
POSITIONS	493.00	373.00	- 120.00	24	494.00	377.00	- 117.00	24	494.00	407.00	- 87.00	18
EXPENDITURES (\$1000's)	726,884	547,155	- 179,729	25	183,535	106,826	- 76,709	42	561,967	633,463	+ 71,496	13
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS					3	4.36	+ 1.36	45	3	3.25	+ 0.25	8
2. AV # OF YRS BETWEEN AUDITS					6	6	+ 0	0	6	6	+ 0	0
3. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY					5	5	+ 0	0	5	5	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: FISCAL MANAGEMENT

11 02

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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		%
	415.00	320.00	-	95.00	23	407.00	320.00	-	87.00	21	407.00	320.00	-	87.00	21
	42,572	38,886	-	3,686	9	10,810	6,033	-	4,777	44	32,430	32,430	+	0	0
	415.00	320.00	-	95.00	23	407.00	320.00	-	87.00	21	407.00	320.00	-	87.00	21
42,572	38,886	-	3,686	9	10,810	6,033	-	4,777	44	32,430	32,430	+	0	0	
						FISCAL YEAR 2024-25				FISCAL YEAR 2025-26					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS						58	81	+	23	40	58	88	+	30	52

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: REVENUE COLLECTION

11 02 01

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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	148.00	106.00	- 42.00	28	149.00	112.00	- 37.00	25	149.00	112.00	- 37.00	25
EXPENDITURES (\$1000's)	10,545	9,398	- 1,147	11	2,653	1,842	- 811	31	7,961	7,961	+ 0	0
TOTAL COSTS												
POSITIONS	148.00	106.00	- 42.00	28	149.00	112.00	- 37.00	25	149.00	112.00	- 37.00	25
EXPENDITURES (\$1000's)	10,545	9,398	- 1,147	11	2,653	1,842	- 811	31	7,961	7,961	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF RETURNS AUDITED AS % OF RETURNS FILED					1.8	2.3	+ 0.5	28	1.8	2.4	+ 0.6	33
2. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS					90	81	- 9	10	90	88	- 2	2
3. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING					3.1	6	+ 2.9	94	3.1	5	+ 1.9	61
PART III: PROGRAM TARGET GROUP												
1. NO. OF ACTIVE BUSINESS LICENSES DURING FISCAL YEAR					475000	516230	+ 41230	9	475000	516230	+ 41230	9
2. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY					258	134.2	- 123.8	48	258	134.2	- 123.8	48
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF RETURNS AUDITED					20500	28284	+ 7784	38	20500	29388	+ 8888	43
2. NUMBER OF ASSESSMENTS MADE					18000	22889	+ 4889	27	18000	25878	+ 7878	44
3. TOTAL AMOUNT OF COLLECTION MADE WITH ASSESSMENTS					50	51	+ 1	2	50	51	+ 1	2
4. AMOUNT OF DELINQUENT TAXES COLLECTED					60	74	+ 14	23	60	78	+ 18	30
5. NUMBER OF TAX LIENS FILED					4400	3261	- 1139	26	4400	4488	+ 88	2
6. NUMBER OF LEVIES PROCESSED					20000	17740	- 2260	11	20000	19728	- 272	1

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 01 01
TAX 100

PROGRAM TITLE: COMPLIANCE

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. Vacancies are still a challenge, but we have made progress, overall.

Expenditures: The variances in FY 25 and FY 26 are due to vacancies; please see above.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For FY 25 and FY 26, the variance is due to new staff gaining experience, resulting in more audits being conducted in a shorter amount of time.

Item 2: For FY 25, the variance is due to the increasing complexity and scope of audits, which results in a lower percentage of audited returns being identified as needing adjustments.

Item 3: For FY 25 and FY 26, the percentage increase in total delinquent taxes is attributed to a prolonged staffing shortage.

PART III - PROGRAM TARGET GROUPS

Item 2: For FY 25, although less than planned, the total outstanding delinquent taxes increased due new hires still undergoing training and a reduction in the number of cases put on payment plans for collection.

PART IV - PROGRAM ACTIVITIES

Item 1: For FY 25 and FY 26, the increase in the number of returns audited is due to new staff gaining experience, resulting in better productivity.

Item 2: For FY 25, the increase in the number of assessments made is

due to new staff gaining experience, resulting in better productivity.

Item 4: For FY 25 and FY 26, the high positive variance in the percentage of delinquent taxes collected are due to increased collection efforts on higher balance accounts.

Item 5: For FY 25, higher than anticipated tax collections resulted in fewer liens being filed.

Item 6: For FY 25, higher than anticipated tax collections resulted in fewer levies being filed.

	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		%
	47.00	29.00	-	18.00	38	43.00	31.00	-	12.00	28	43.00	31.00	-	12.00	28
	3,418	3,008	-	410	12	857	493	-	364	42	2,570	2,570	+	0	0
	47.00	29.00	-	18.00	38	43.00	31.00	-	12.00	28	43.00	31.00	-	12.00	28
	3,418	3,008	-	410	12	857	493	-	364	42	2,570	2,570	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS 1. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING						3.1	11	+	7.9	255	3.1	11.6	+	8.5	274
PART III: PROGRAM TARGET GROUP 1. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY						552	620.9	+	68.9	12	552	651.9	+	99.9	18
PART IV: PROGRAM ACTIVITY 1. AMOUNT OF DELINQUENT TAXES COLLECTED						231	209	-	22	10	231	207	-	24	10
2. NUMBER OF TAX LIENS FILED						3200	3564	+	364	11	3200	3200	+	0	0
3. NUMBER OF LEVIES PROCESSED						18000	6267	-	11733	65	18000	10100	-	7900	44

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

**11 02 01 02
TAX 103**

PROGRAM TITLE: TAX COLLECTION SERVICES OFFICE

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. Vacancies are still a challenge, but we have made progress, overall.

Expenditures: The variances in FY 25 and FY 26 are due to vacancies; please see above.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For FY 25 and FY 26, the increase in total delinquent taxes is attributed to the loss of several collectors and supervisors, with vacancies remaining unfilled. In addition, all collectors have been focusing more on customer service by answering the collection hotline, which has shifted some attention away from direct collection efforts.

PART III - PROGRAM TARGET GROUPS

Item 1: For FY 25 and FY 26, the increase in delinquent taxes outstanding is due to prolonged staffing shortages.

PART IV - PROGRAM ACTIVITIES

Item 1: For FY 25 and 26, the negative variance is due to overestimation of the planned amount, which is difficult to predict given year-to-year fluctuations. Key factors include staffing shortages, loss of experienced personnel leading to prolonged vacancies, and shifting priorities such as dedicating more time to customer service via the collection hotline, which reduced focus on direct collection activities.

Item 2: For FY 25, the positive variance is attributed to the prioritization of tax lien processing and staff becoming more proficient with the system following training and onboarding.

Item 3: For FY 25 and FY 26, the high negative variance is due to overestimation of the planned amount, which is difficult to predict given year-to-year fluctuations. Contributing factors include staffing shortages, shifting priorities (e.g., focus on tax liens), and the loss of experienced collectors and supervisors, leading to prolonged vacancies.

	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	133.00	112.00	- 21.00	16	129.00	108.00	- 21.00	16	129.00	108.00	- 21.00	16
EXPENDITURES (\$1000's)	7,174	7,416	+ 242	3	1,779	1,498	- 281	16	5,337	5,337	+ 0	0
TOTAL COSTS												
POSITIONS	133.00	112.00	- 21.00	16	129.00	108.00	- 21.00	16	129.00	108.00	- 21.00	16
EXPENDITURES (\$1000's)	7,174	7,416	+ 242	3	1,779	1,498	- 281	16	5,337	5,337	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AVE BUSINESS DAYS TO DEPOSIT CHECKS FROM TAXPAYERS					7	7	+ 0	0	7	7	+ 0	0
2. % NON-WORKLISTED REFUNDS COMPLETED IN 45 BUS DAYS					90	91	+ 1	1	90	90	+ 0	0
3. AVERAGE CALL ANSWER RATE					90	75	- 15	17	90	90	+ 0	0
4. AVE CAL DAYS TO RESPOND TO PAPR/ELEC CORRESPNDNCE					10	10	+ 0	0	10	10	+ 0	0
5. % INC/DEC ELECTRONIC FILINGS OVER PRIOR FISCAL YR					10	2	- 8	80	10	0	- 10	100
PART III: PROGRAM TARGET GROUP												
1. NUMBER OF TAXPAYERS FILING SELECTED KEY RETURNS					1100000	1001025	- 98975	9	1100000	1100000	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF TAX RETURNS FILED					1000000	1207150	+ 207150	21	1000000	1200000	+ 200000	20
2. NO. TELEPHONE CALLS SERVICED BY CUSTOMER SVC REP					125000	104594	- 20406	16	125000	100000	- 25000	20
3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED					30000	40184	+ 10184	34	30000	30000	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 01 03
TAX 105

PROGRAM TITLE: TAX SERVICES AND PROCESSING

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. Vacancies are still a challenge, but we have made progress, overall.

Expenditures: The variances in FY 25 and FY 26 are due to vacancies; please see above.

PART II - MEASURES OF EFFECTIVENESS

Item 3: Although average answer rate improved by nearly 20% in FY 25, it did not hit the goal of 90% due to the difficulty in hiring and training new employees.

Item 5: The e-filing adoption is near the maximum for Hawaii taxpayers. There may be a slight marginal increase in adoption each FY, but the increase will be far less than in the past five FYs.

PART III - PROGRAM TARGET GROUPS

None.

PART IV - PROGRAM ACTIVITIES

Item 1: The positive variance is due to enhanced public awareness of income tax credits increasing the volume of income returns. Increased compliance measures particularly resulted in slightly higher numbers of transient accommodation and general excise returns.

Item 2: The negative variance is due to increased information on TAX' website, Hawaii Tax Online, which has reduced overall calls by allowing taxpayers to instantly receive both general information and account-specific information.

Item 3: The positive variance in the number of paper and electronic correspondence received has increased due to increased utilization of web messaging; in FY 25, web messages received increased to 18,069.

	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		%
	87.00	73.00	-	14.00	16	86.00	69.00	-	17.00	20	86.00	69.00	-	17.00	20
	21,435	19,064	-	2,371	11	5,521	2,200	-	3,321	60	16,562	16,562	+	0	0
	87.00	73.00	-	14.00	16	86.00	69.00	-	17.00	20	86.00	69.00	-	17.00	20
	21,435	19,064	-	2,371	11	5,521	2,200	-	3,321	60	16,562	16,562	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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
2. MEAN VACANCY RATE						25	18	-	7	28	25	22	-	3	12
3. MEAN ATTRITION RATE						15	16	+	1	7	15	19	+	4	27
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	10	-	5	33	15	13	-	2	13

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 01 04
TAX 107

PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTION

PART I - EXPENDITURES AND POSITIONS

Positions: The Department of Taxation (TAX) continues to face staffing challenges due to resignations, transfers, retirements, and promotions. Almost every new hire that TAX makes is quickly offset by a new separation. Further complicating matters is the ongoing pro-applicant job market, which has made it difficult to compete for qualified candidates. Vacancies are still a challenge, but we have made progress, overall.

Expenditures: The variances in FY 25 and FY 26 are due to vacancies; please see above.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The variances for both FY 25 and FY 26 in the mean vacancy rate is due to the abolishment of unfunded positions in Act 250, SLH 2025.

PART III - PROGRAM TARGET GROUPS

Item 1: In FB 23-25, 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; TAX does not have control over the actual number of changes passed and enacted each FY.

	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	36.00	-	18.00	33	60.00	40.00	-	20.00	33	60.00	60.00	+	0.00	0				
	7,582	4,729	-	2,853	38	930	914	-	16	2	14,074	13,654	-	420	3				
					54.00	36.00	-	18.00	33	60.00	40.00	-	20.00	33	60.00	60.00	+	0.00	0
					7,582	4,729	-	2,853	38	930	914	-	16	2	14,074	13,654	-	420	3
										FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
										PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS																			
1. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY										5	5	+	0	0	5	5	+	0	0
2. AV # OF YEARS BETWEEN AUDITS										6	6	+	0	0	6	6	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: FISCAL PROCEDURES AND CONTROL

11 02 02

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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	13.00	-	3.00	19	22.00	13.00	-	9.00	41	22.00	22.00	+	0.00	0
	3,557	1,335	-	2,222	62	281	338	+	57	20	10,683	10,626	-	57	1
	16.00	13.00	-	3.00	19	22.00	13.00	-	9.00	41	22.00	22.00	+	0.00	0
	3,557	1,335	-	2,222	62	281	338	+	57	20	10,683	10,626	-	57	1
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. % SYSTEM DEVELOPMENT AND IMPLEMENTATION 90%						80	80	+	0	0	80	80	+	0	0
2. % REQUESTS FOR SYSTEM TRAINING COMPLETED-GOAL 90%						90	90	+	0	0	90	90	+	0	0
3. % PROJECT COMPL FOR SYSTEM MAINT/ISSUE/EN-GOAL 90%						90	70	-	20	22	90	90	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NO. OF CASE ISSUES RECEIVED						400	421	+	21	5	400	400	+	0	0
2. NO. OF TRAINING REQUESTS RECEIVED						80	75	-	5	6	80	75	-	5	6
3. NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING						20	20	+	0	0	20	20	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF HOURS - SYSTEM ISSUES						3000	2850	-	150	5	3000	3000	+	0	0
2. NO. OF HOURS - TRAINING/SYSTEM ADVISORY						1000	950	-	50	5	1000	1000	+	0	0
3. NO. OF HOURS - DEV OF NEW SYSTEM (EFS)						3000	2850	-	150	5	3000	3000	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 02 01
AGS 101

PROGRAM TITLE: ACCOUNTING SYSTEM DEVELOPMENT & MAINTENANCE

PART I - EXPENDITURES AND POSITIONS

The position variances for FY 25 and the first quarter of FY 26 are due to ten vacant positions, six of which were newly established in May 2025. The remaining four positions are in active recruitment and expected to be filled soon.

The expenditure variances for FY 25 and the first quarter of FY 26 are primarily due to these vacancies and, currently, we are in the process of establishing the six new positions.

The difference in expenditures are due to the first quarter being underbudgeted and adjusted after the operational expenditure plan was submitted, encumbered amount was already \$82,000.

PART II - MEASURES OF EFFECTIVENESS

Item 3: The variance is due to the branch not creating new major system modification projects or updating any legacy systems supported due to the ongoing Enterprise Financial System (EFS) Project.

PART III - PROGRAM TARGET GROUPS

The program target groups are: financial users of the Financial Accounting and Management Information System or FAMIS; DataMart; users of the Hawaii Information Portal or HIP time and attendance system; and stakeholders of EFS.

PART IV - PROGRAM ACTIVITIES

There are no significant variances to report for program activities.

	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		%
	18.00	12.00	-	6.00	33	18.00	13.00	-	5.00	28	18.00	18.00	+	0.00	0
	1,624	1,239	-	385	24	270	217	-	53	20	1,359	1,359	+	0	0
	18.00	12.00	-	6.00	33	18.00	13.00	-	5.00	28	18.00	18.00	+	0.00	0
	1,624	1,239	-	385	24	270	217	-	53	20	1,359	1,359	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAY						5	5	+	0	0	5	5	+	0	0
2. % OF LATE PAYMENTS-GOAL 5% STATEWIDE						6	9	+	3	50	6	9	+	3	50
3. % OF PAYMT VOUCHER PROCESSED W/ NO ERRORS-GOAL 90%						99	98	-	1	1	99	95	-	4	4
PART III: PROGRAM TARGET GROUP															
1. NO. OF PAYMENT VOUCHERS PROCESSED (IN THOUSANDS)						70	77	+	7	10	70	75	+	5	7
PART IV: PROGRAM ACTIVITY															
1. NO. OF CONTRACTS EXAMINED						1000	958	-	42	4	1000	1000	+	0	0
2. NO. OF PAYCHECKS ISSUED (IN THOUSANDS)						75	139	+	64	85	75	120	+	45	60
3. NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)						392	398	+	6	2	392	395	+	3	1
4. NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS)						3000	3517	+	517	17	3000	3400	+	400	13

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 02 02
AGS 102

PROGRAM TITLE: EXPENDITURE EXAMINATION

PART I - EXPENDITURES AND POSITIONS

For FY 25, the variance in position counts is due to six vacancies as a result of unsuccessful recruitment efforts due to applicants declining interviews, not showing up for them, or interviewed applicants accepting another job position 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 due to six vacant positions at the end of FY 25 and five vacant positions at the end of the three months ending September 30, 2025. The variance in expenditures is due to funding restrictions in FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 2: For FY 25, 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. The FY 26 estimate was bumped up to reflect the trend.

PART III - PROGRAM TARGET GROUPS

Item 1: For FY 25, the number of Summary Warrant Vouchers (SWV) processed increased due to departments submitting SWVs containing a single payment for the same vendor rather than consolidating them into one SWV. The branch communicates with identified departments and advises them to consolidate their payments into a smaller number of SWVs.

PART IV - PROGRAM ACTIVITIES

Item 2: For FY 25, there was an increase in the number of paychecks processed due to the collective bargaining units' Temporary Hazard Payment (THP) settlement agreements. For FY 26, we still expect an increased number of paychecks to be processed as there are still departments/agencies that are expected to issue THP payments.

Item 4: For FY 25 and FY 26, electronic payments include payroll automatic deposits. Therefore, the increases in FY 25 and expected in FY 26, respectively, are correlated to the explanation regarding THP payments in Item No. 2 above.

	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		%
	13.00	7.00	-	6.00	46	13.00	10.00	-	3.00	23	13.00	13.00	+	0.00	0
	1,383	1,438	+	55	4	222	199	-	23	10	1,165	1,069	-	96	8
	13.00	7.00	-	6.00	46	13.00	10.00	-	3.00	23	13.00	13.00	+	0.00	0
	1,383	1,438	+	55	4	222	199	-	23	10	1,165	1,069	-	96	8
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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
2. AV TIME TO ISSUANCE OF QTRLY FIN RPTS-GOAL 4 WEEKS						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
PART III: PROGRAM TARGET GROUP															
1. NO. OF DEPTS/AGENCIES RECEIVING FINANCIAL REPORTS						36	36	+	0	0	36	36	+	0	0
2. NO. OF FINANCIAL REPORTS DISTRIBUTED TO DEPTS						11	11	+	0	0	11	11	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF ALLOTMENT DOCUMENTS PROCESSED						5000	5400	+	400	8	5000	5000	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 02 03
AGS 103

PROGRAM TITLE: RECORDING AND REPORTING

PART I - EXPENDITURES AND POSITIONS

For FY 25, the actual expenditure is more than the allotment because of the Temporary Hazard Pay.

The position variance for the first quarter of FY 26 is due to three vacant positions. Two of the three positions were filled on October 1, 2026, and the remaining vacant position is in active recruitment and expected to be filled soon.

The expenditure variance in the first quarter of FY 26 is due to unfilled positions.

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

The variance for the number of allotment documents processed during FY 25 was due to more than anticipated Form A-15s (Allotment Advice) and A-19s (Request for Allotment).

	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		%
	7.00	4.00	-	3.00	43	7.00	4.00	-	3.00	43	7.00	7.00	+	0.00	0
	1,018	717	-	301	30	157	160	+	3	2	867	600	-	267	31
	7.00	4.00	-	3.00	43	7.00	4.00	-	3.00	43	7.00	7.00	+	0.00	0
	1,018	717	-	301	30	157	160	+	3	2	867	600	-	267	31
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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. 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						28	28	+	0	0	28	28	+	0	0
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						20	20	+	0	0	20	20	+	0	0
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						20	20	+	0	0	20	20	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 02 04
AGS 104

PROGRAM TITLE: INTERNAL POST AUDIT

PART I - EXPENDITURES AND POSITIONS

There were three vacant positions for FY 25. Two vacant positions were carried over from FY 23, and one vacant position was carried over from FY 24. One vacant position that was carried over from FY 23 was filled on October 16, 2025. The Internal Vacancy Announcement was published, and we are waiting for the qualified list of applicants to fill the other two positions. The plan is to fill the positions by the end of FY 26.

The expenditure variance in FY 25 is due to vacant positions and funding restrictions. The expenditure variance for the three months ended September 30, 2026, is due to vacant positions.

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 group.

PART IV - PROGRAM ACTIVITIES

There are no significant variances to report for program activities.

	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	24.00	17.00	- 7.00	29	27.00	17.00	- 10.00	37	27.00	27.00	+ 0.00	0
EXPENDITURES (\$1000's)	676,730	503,540	- 173,190	26	171,795	99,879	- 71,916	42	515,463	587,379	+ 71,916	14
TOTAL COSTS												
POSITIONS	24.00	17.00	- 7.00	29	27.00	17.00	- 10.00	37	27.00	27.00	+ 0.00	0
EXPENDITURES (\$1000's)	676,730	503,540	- 173,190	26	171,795	99,879	- 71,916	42	515,463	587,379	+ 71,916	14
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS					3	4.36	+ 1.36	45	3	3.25	+ 0.25	8
2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS					10	75	+ 65	650	10	65	+ 55	550

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: FINANCIAL ADMINISTRATION

11 02 03

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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		%
	24.00	17.00	-	7.00	29	27.00	17.00	-	10.00	37	27.00	27.00	+	0.00	0
	18,396	19,889	+	1,493	8	4,688	4,182	-	506	11	14,140	14,646	+	506	4
24.00	17.00	-	7.00	29	27.00	17.00	-	10.00	37	27.00	27.00	+	0.00	0	
18,396	19,889	+	1,493	8	4,688	4,182	-	506	11	14,140	14,646	+	506	4	
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS						4.7	4.36	-	0.34	7	4.7	3.25	-	1.45	31
2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS						10	75	+	65	650	20	65	+	45	225
3. % INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED						5	13	+	8	160	3	10	+	7	233
4. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED						1	16	+	15	1500	3	5	+	2	67
5. % INC IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS						5	47	+	42	840	3	10	+	7	233
PART III: PROGRAM TARGET GROUP															
1. STATE DEPARTMENTS						21	21	+	0	0	21	21	+	0	0
2. STATE INVESTMENT ACCOUNTS						10	12	+	2	20	10	12	+	2	20
3. STATE FUND INVESTMENTS (\$ MILLIONS)						9500	13700	+	4200	44	12000	13300	+	1300	11
4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS						13	15	+	2	15	15	15	+	0	0
5. UNCLAIMED PROPERTY HOLDERS						21500	25000	+	3500	16	21700	25200	+	3500	16
6. OWNERS OF UNCLAIMED PROPERTY						2150000	1475700	-	674300	31	165000	1450000	+	1285000	779
PART IV: PROGRAM ACTIVITY															
1. NO. OF STATE BOND ISSUES UNDERTAKEN						10	11	+	1	10	10	6	-	4	40
2. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)						10000	15200	+	5200	52	14000	14700	+	700	5
3. NO. OF STATE AGENCY ACCOUNTS SERVICED						390	377	-	13	3	400	377	-	23	6
4. NO. OF UNCLAIMED PROPERTY CLAIMS PAID						13500	20105	+	6605	49	13500	15000	+	1500	11
5. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID (000'S)						11000	16924	+	5924	54	15000	16000	+	1000	7

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 03 01
BUF 115

PROGRAM TITLE: FINANCIAL ADMINISTRATION

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to personnel turnover and difficulty recruiting. The variance between budgeted and actual operating expenditures is due to personnel turnover/vacancies and an increase in the trust fund ceiling for the Unclaimed Property division of \$3 million in the fourth quarter of FY 25.

PART II - MEASURES OF EFFECTIVENESS

Item 1. Investment yields result from current market conditions, which cannot be accurately predicted. The budgeted figure is an estimate from two years ago, in which the COVID-19 Pandemic and the Federal Open Market Committee's response to inflation significantly affected the economy and markets.

Item 2. This increase is primarily due to a significant number of the 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, while 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 due to an increase in claims filed by owners prior to the annual ten-year time limitation escheat law (HRS 523A-19 (c)), which resulted in a significant increase in returns of unclaimed property to owners.

PART III - PROGRAM TARGET GROUPS

Item 2. The variance is due to the addition of two investment broker accounts. The planned figure is an estimate from two years ago.

Item 3. The variance is due to increase in state revenues and remaining Federal pandemic relief funds.

Item 4. The variance is due to adding 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 the result of HRS 523A-19 (c). Owners of unclaimed property less than \$100 in value and held by the State for 10 years have a 10-year time limitation to file a claim otherwise property will be escheat to the State. This law has reduced the number of unclaimed property and unclaimed property owners significantly.

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. Planned sales were based on historical experience and agency projections.

Item 2. The variance is due primarily to tax collection increases due to economic growth, tourism industry rebound, and an increase in investment yields.

Item 4. The variance is due to an increase in claims filed by owners which accounted for the request to increase the expenditure ceiling. Increased public awareness of unclaimed property and HRS 523A-19 (c) have resulted in an increase in claims filing.

Item 5. The variance is due to an increase in claims filed by owners which accounted for the request to increase the expenditure ceiling. Increased public awareness of unclaimed property and HRS 523A-19 (c) have resulted in an increase in claims filing.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	658,334	483,651	- 174,683	27	167,107	95,697	- 71,410	43	501,323	572,733	+ 71,410	14
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)	658,334	483,651	- 174,683	27	167,107	95,697	- 71,410	43	501,323	572,733	+ 71,410	14

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 02 03 03
BUF 721

PROGRAM TITLE: DEBT SERVICE PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

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

PART II - MEASURES OF EFFECTIVENESS

Not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

Not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Not applicable for this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	1,459.28	1,203.28	- 256.00	18	1,479.28	1,228.28	- 251.00	17	1,479.28	1,474.28	- 5.00	0
EXPENDITURES (\$1000's)	1,878,933	1,826,759	- 52,174	3	481,156	436,296	- 44,860	9	1,455,364	1,493,630	+ 38,266	3
TOTAL COSTS												
POSITIONS	1,459.28	1,203.28	- 256.00	18	1,479.28	1,228.28	- 251.00	17	1,479.28	1,474.28	- 5.00	0
EXPENDITURES (\$1000's)	1,878,933	1,826,759	- 52,174	3	481,156	436,296	- 44,860	9	1,455,364	1,493,630	+ 38,266	3
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO. OF APPROVED RECORDS RETENTION SCHEDULES					5455	5536	+ 81	1	5460	5560	+ 100	2
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE					100	101	+ 1	1	100	100	+ 0	0
3. PERCENTAGE UTILIZATION OF PARKING SPACES					105	105	+ 0	0	105	105	+ 0	0
4. COST SAVINGS OF HI ELECT PROC AWARDS (1000)					2000	3810	+ 1810	91	2000	3500	+ 1500	75
5. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ					15	16	+ 1	7	15	15	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: GENERAL SERVICES

11 03

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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	485.28	415.28	- 70.00	14	494.28	424.28	- 70.00	14	494.28	494.28	+ 0.00	0
EXPENDITURES (\$1000's)	90,163	89,280	- 883	1	24,900	15,239	- 9,661	39	74,699	84,360	+ 9,661	13
TOTAL COSTS												
POSITIONS	485.28	415.28	- 70.00	14	494.28	424.28	- 70.00	14	494.28	494.28	+ 0.00	0
EXPENDITURES (\$1000's)	90,163	89,280	- 883	1	24,900	15,239	- 9,661	39	74,699	84,360	+ 9,661	13

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. # OF CASES SETTLED, TRIED OR DECIDED	15000	14409	- 591	4	15000	15704	+ 704	5
2. # OF INVESTIGATIONS COMPLETED	6000	3633	- 2367	39	5000	3729	- 1271	25
3. # LEGAL OPINIONS & ADVICE ISSUED	48000	44393	- 3607	8	45000	44488	- 512	1
4. #CONTRACTS, RULES REVIEWED AND/OR APPROVED	6500	3808	- 2692	41	6500	4442	- 2058	32
5. # OF LEGISLATIVE BILLS REVIEWED	8600	7858	- 742	9	8600	10699	+ 2099	24
6. \$ AMOUNT OF JUDGMENTS COLLECTED FOR THE STATE	40	69	+ 29	73	40	56	+ 16	40
7. CIV RECOVERIES DIV EFF RATNG:COLL OVER EXPENSE (%)	12	15	+ 3	25	12	14	+ 2	17
PART III: PROGRAM TARGET GROUP								
1. EMPLOYEES AND OFFICERS OF STATE GOVERNMENT	7300	7300	+ 0	0	7300	7300	+ 0	0
2. PEOPLE OF HAWAII (MILLIONS)	1.3	1.3	+ 0	0	1.4	1.4	+ 0	0
PART IV: PROGRAM ACTIVITY								
1. # HOURS-PREP/APPR FOR ADMIN HRG, PUB MTG, CT APP	60000	28703	- 31297	52	50000	50000	+ 0	0
2. # HOURS - LEGAL RESEARCH, FACT GATHERING/DISCOVERY	70000	57832	- 12168	17	70000	70000	+ 0	0
3. # HOURS-LEGAL OPINIONS, ADVICE ISSUED	31000	28270	- 2730	9	30000	30000	+ 0	0
4. # HOURS-REVIEW, APPROVAL OF RULES	16000	13349	- 2651	17	15000	15000	+ 0	0
5. # HOURS-MATTERS RELATING TO CONTRACTS	12000	4821	- 7179	60	10000	10000	+ 0	0
6. # HOURS-MATTERS RELATING TO LEGISLATION	12000	7516	- 4484	37	10000	10000	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 01
ATG 100

PROGRAM TITLE: LEGAL SERVICES

PART I - EXPENDITURES AND POSITIONS

FY 25 and FY 26 position variances are due to a combination of positions filled by 89-day hires, the pending establishment and/or recruitment of new positions not yet filled, and a shortage of qualified applicants for civil service positions.

FY 26 expenditure variance is due to anticipated grant funds that were/are not received. 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: 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: Variance is due to the increase in the number of hours spent for legal opinions and advice on the complexity of cases.

Item 4: Variance is due to the slight decrease in the number of contracts and rules reviewed and/or approved for FY 25. The decrease is a result of the reduced submittal of administrative rules from Executive departments to AG for review and approval.

Item 5: Number of legislative bills increased due to the Maui wildfires and other anticipated legislation. AG counts the number of bills reviewed to include, but not limited to, multiple reviews of: legislative proposals; bills introduced; various House and Senate bill drafts; 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: Variance rate can be contributed to the increased amount of high dollar cases settled on behalf of the State.

Item 7: Variance rate increased from the prior year from -42% to 25%.

PART III - PROGRAM TARGET GROUPS

No significant variance.

PART IV - PROGRAM ACTIVITIES

Item 1: Variance is due to outdated assumptions and tracking methods. AG is reevaluating and standardizing its tracking of hours spent on preparation and appearances across divisions and will revise estimated amounts for the next biennial budget.

Item 2: Variance is due to the timing of resolution of various cases during the FY. Hours in FY 26 may increase as recently initiated cases require greater research and discovery.

Item 3: 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: 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: 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: Variance corresponds to the variance in Part II, Item 5. 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.

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	188.00	134.00	- 54.00	29	183.00	134.00	- 49.00	27	183.00	183.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,216	53,144	- 1,072	2	15,863	8,305	- 7,558	48	43,767	43,767	+ 0	0
TOTAL COSTS												
POSITIONS	188.00	134.00	- 54.00	29	183.00	134.00	- 49.00	27	183.00	183.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,216	53,144	- 1,072	2	15,863	8,305	- 7,558	48	43,767	43,767	+ 0	0

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. REQ FOR IP SVCS CMP WITHIN TIMEFRAME AS %TTL CMP	83	89	+ 6	7	83	89	+ 6	7
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	99.9	+ 0	0	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)	77.5	70.5	- 7	9	82.5	77.5	- 5	6
9. # OF DOCUMENTS ELECTRONICALLY SIGNED (THOUSANDS)	550	606	+ 56	10	600	636	+ 36	6
10. # OF CRITICAL BUSINESS PROCESSES SUPPORTED	600	600	+ 0	0	600	600	+ 0	0

PART III: PROGRAM TARGET GROUP								
1. # OF UNIQUE VISITORS TO STATE WEBSITES (MILLIONS)	12	30.5	+ 18.5	154	12	30.5	+ 18.5	154
2. EXECUTIVE BRANCH DEPARTMENTS AND ATTACHED AGENCIES	30	30	+ 0	0	30	30	+ 0	0
3. TOTAL NO. CITIZEN ACCTS IN CITIZEN IDENT PLATFORM	NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

PART IV: PROGRAM ACTIVITY								
1. # OF DEVICES AT STATE'S CENTRAL COMPUTER FACILITY	650	221	- 429	66	650	221	- 429	66
2. TOTAL # OF APPLICATIONS MAINTAINED	72	72	+ 0	0	72	72	+ 0	0
3. AVERAGE MO CALL VOLUME REC'D BY ASSISTANCE CNTR	600	100	- 500	83	600	100	- 500	83
4. # MICROWAVE RADIO LINKS & SITES ADDED OR UPGRADED	5	5	+ 0	0	5	5	+ 0	0
5. TOTAL NUMBER OF EXEC BR E-MAIL ACCOUNTS ADMINSTRD	13760	15622	+ 1862	14	13860	15934	+ 2074	15
6. % OF ESCALATED MALWARE INCIDENTS HANDLED	5	5	+ 0	0	5	5	+ 0	0
7. TOTAL NUMBER OF WEBSITES SUPPORTED	524	591	+ 67	13	529	596	+ 67	13
8. TOTAL NUMBER OF HELP DESK TICKETS RECEIVED	5423	7081	+ 1658	31	5500	7435	+ 1935	35
9. # OF VIRTUAL MACHINES HOSTED IN GOVT PRIVATE CLOUD	680	412	- 268	39	600	300	- 300	50

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 02
AGS 131

PROGRAM TITLE: ENTERPRISE TECHNOLOGY SERVICES

PART I - EXPENDITURES AND POSITIONS

The variance in position counts for FY 25 and the first quarter of FY 26 is the result of employee turnover due to retirement and promotional opportunities as well as the delay in establishment of new positions. In addition, six new positions and five new positions were authorized in FY 25 and FY 26, 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 26 was a result of the delay in claims encumbrances.

PART II - MEASURES OF EFFECTIVENESS

Item 9: The number of documents electronically signed increased as a result of the integration of new applications that utilize the eSign service to support workflow-based signature processes.

PART III - PROGRAM TARGET GROUPS

Item 1: The number of unique visitors to State websites increased by the addition of 14,000 new users to the health.hawaii.gov/nt/events calendar.

Item 3: ETS changed the program target group Beneficiaries of Hawaii Government Services, which represents the number of people in Hawaii who receive or benefit from services provided by the state government, i.e. population. During the period we were not able to gather the value in lieu of the NO DATA designation.

PART IV - PROGRAM ACTIVITIES

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

Item 3: The average monthly call volume reduced in the Assistance Center as tickets are being submitted through the service desk.

Item 5: 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 7: 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 as ETS made available a new website theme and template.

Item 8: The increase in the number of help desk tickets received was a result of the service catalog to provide users with a structured way to request information technology services.

Item 9: 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 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	21.00	16.00	-	5.00	24	22.00	16.00	-	6.00	27	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	2,094	2,188	+	94	4	577	489	-	88	15	4,327	4,327	+	0	0
TOTAL COSTS															
POSITIONS	21.00	16.00	-	5.00	24	22.00	16.00	-	6.00	27	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	2,094	2,188	+	94	4	577	489	-	88	15	4,327	4,327	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NO. OF APPROVED RECORDS RETENTION SCHEDULES						5455	5536	+	81	1	5460	5560	+	100	2
2. % OF STORAGE CAPACITY FILLED AT RECORDS CENTER						80	63	-	17	21	80	70	-	10	13
3. % REC DESTROYED AT REC CTR % TOT REC ELIG FOR DEST						80	86	+	6	8	80	80	+	0	0
4. NO. OF RECORDS IN ARCHIVES (CUBIC FEET)						13000	13000	+	0	0	13200	13200	+	0	0
5. NO. OF RECORDS AVAILABLE ONLINE FOR RESEARCH						4500000	4753000	+	253000	6	5000000	5000000	+	0	0
PART III: PROGRAM TARGET GROUP															
1. STATE USER AGENCIES						125	195	+	70	56	125	125	+	0	0
2. # OF CUSTOMERS SERVICED AT HISTORICAL REC BR						7200	8128	+	928	13	7100	7100	+	0	0
3. # OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY						3000	6381	+	3381	113	3000	3000	+	0	0
4. # ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE						500000	512000	+	12000	2	500000	500000	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF CUBIC FEET OF RECORDS STORED						46000	34685	-	11315	25	46000	46000	+	0	0
2. NUMBER OF RECORDS SERIES SCHEDULED/REVISED						15	42	+	27	180	15	15	+	0	0
3. NUMBER OF RECORDS REQ RETRIEVED BY RECORDS CENTER						1100	1131	+	31	3	1100	1100	+	0	0
4. NUMBER OF CU FT OF RECORDS DISPOSED BY REC CENTER						2400	5460	+	3060	128	2400	5000	+	2600	108
5. SVC CUSTMRS AT HIST REC BR (# OF RETRIEVALS,ET AL)						25000	8610	-	16390	66	25000	10000	-	15000	60
6. PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG						25	17	-	8	32	25	25	+	0	0
7. PROVIDE ACCESS TO REC THRU DESC FINDING AIDS						65	73	+	8	12	65	100	+	35	54
8. COLLECT/PRES PERM/HIST REC OF STATE GOV						40	125	+	85	213	40	200	+	160	400
9. # RECORDS SCANNED FOR ONLINE ACCESS DURING THE YR						50000	46398	-	3602	7	50000	50000	+	0	0
10. NUMBER OF REC UPLOADED TO INTERNET FOR ONLINE ACC						225000	211046	-	13954	6	250000	250000	+	0	0

VARIANCE REPORT NARRATIVE

FY 2025 AND FY 2026

11 03 03
AGS 111

PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT

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 all of the positions to be filled by the end of the fiscal year.

Expenditures in FY 25 exceeded the restricted budget allocation due to the payouts of the Temporary Hazard Pay (THP) settlement which exceeded personal services allotment.

Expenditures in the first quarter of FY 26 was under budget due to the need to ramp up the new Boards and Commissions project slated to start in the third quarter FY 26. We are acquiring technology and professional services late in the second and third quarters in support of the project, which will increase rate of expenditure.

PART II - MEASURES OF EFFECTIVENESS

Item 2: The Records Center (RC) 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.

PART III - PROGRAM TARGET GROUPS

Item 1: The State Records Center (SRC) rolled out a new records center management application that provides direct, online access to an agency's records. As a result of this greater viability/ownership paradigm, more agency users have requested access to the system, resulting in an increase in the number of individuals interacting with the SRC.

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: SRC's capital improvement program project request included an industrial shredder. We are working with the Public Works Division of the Department of Accounting and General Services to determine the installation timeline to determine if it is in the best interests of the State to hold off on paying a vendor extraordinary fees currently being charged (\$8/box), or wait for six to nine months to be able to conduct the shredding in-house at minimum cost. As a result, a backlog of boxes eligible for destruction are accruing.

PART IV - PROGRAM ACTIVITIES

Item 1: SRC continues to educate agencies about the services offered, including pickup and delivery, and SRC is starting to see an increase in utilization, but that has not yet reached our anticipated utilization goals. Limitations in staff are suppressing the uptake.

Item 2: There has been an emphasis on updating older retention schedules this year, done in coordination with bringing agencies into the new record center management software system. This process is simplifying the scheduling process for agencies, which should result in greater utilization of RC.

Item 4: There was a backlog from the previous fiscal year that was pushed through the vendor contract, contributing to a higher number of disposals this past fiscal year.

Item 5: As the 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.

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 03
AGS 111

PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT

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

	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		%
	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0
	11,022	10,301	-	721	7	3,511	431	-	3,080	88	10,524	13,604	+	3,080	29
	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0
	11,022	10,301	-	721	7	3,511	431	-	3,080	88	10,524	13,604	+	3,080	29
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS						1500000	1333343	-	166657	11	1500000	1400000	-	100000	7
1. NO. OF WIRLES/VOIP/WIRELINE 911 CALLS COUNTY PSAP						1	1	+	0	0	1	1	+	0	0
2. NO. OF EDUCATIONAL OUTREACH PROGRAMS DURING THE FY						80	80	+	0	0	80	80	+	0	0
3. % OF 911 FUNDS DISBURSED FOR NEW TECHLGY FOR PSAP															
PART III: PROGRAM TARGET GROUP						9	9	+	0	0	9	9	+	0	0
1. NO. OF PUBLIC SAFETY ANSWERING POINTS						130	140	+	10	8	130	145	+	15	12
2. NO. OF WIRELESS/VOIP/WIRELINE PROVIDERS															
PART IV: PROGRAM ACTIVITY						12000	12409	+	409	3	12400	12600	+	200	2
1. TTL \$ AMT OF SURCHGE COLLECTED FISC YR (IN THOUS)						9710	9040	-	670	7	11997	12415	+	418	3
2. TTL \$ AMT DISBURSED TO PSAPS IN FISC YR (IN THOUS)						0	0	+	0	0	0	0	+	0	0
3. TTL \$ AMT DISBUR TO WSPPS IN THE FISC YR (IN THOUS)						1312	1261	-	51	4	1308	1619	+	311	24
4. TTL \$ AMT DISB TO BD ADMIN MATTERS IN FY (IN THOU)															

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 04
AGS 891

PROGRAM TITLE: ENHANCED 911 BOARD

PART I - EXPENDITURES AND POSITIONS

The variance in the first quarter of FY 26 is due to the delay in the timing of the first quarter disbursements, which is historically low during this period. The funds remaining in the first quarter will be allotted in the subsequent three quarters.

Delayed disbursements will be caught up in the next three quarters ending June 30, 2026.

PART II - MEASURES OF EFFECTIVENESS

Item 1 (FY 25 and FY 26): The amount of Wireless/Voice over Internet Protocol (VoIP)/Wireline 911 calls slightly decreased. Historically, call volumes fluctuate from year to year.

PART III - PROGRAM TARGET GROUPS

Item 2 (FY 25 and FY 26): The amount of Wireless/VoIP Providers has slightly increased; however, it appears the number of providers stated in the previous fiscal year was not updated and therefore understated.

PART IV - PROGRAM ACTIVITIES

Item 4 (FY 25 and FY 26): The amount disbursed for Board administrative matters increased due to an overall increase in disbursements and budgeted amounts, which was paid out to the Department of Budget and Finance through a Journal Voucher for administrative expense assessment fees.

	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	102.00	85.00	- 17.00	17	103.00	85.00	- 18.00	17	103.00	103.00	+ 0.00	0
EXPENDITURES (\$1000's)	33,376	26,870	- 6,506	19	19,731	4,179	- 15,552	79	17,321	31,875	+ 14,554	84
TOTAL COSTS												
POSITIONS	102.00	85.00	- 17.00	17	103.00	85.00	- 18.00	17	103.00	103.00	+ 0.00	0
EXPENDITURES (\$1000's)	33,376	26,870	- 6,506	19	19,731	4,179	- 15,552	79	17,321	31,875	+ 14,554	84
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # GRIEV PER 1,000 EMPLYEES IN BU'S UNDR DHRD JURIS					18	13	- 5	28	18	18	+ 0	0
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST					70	64	- 6	9	70	70	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: PERSONNEL SERVICES

11 03 05

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

PROGRAM TITLE:

WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

12/2/25

PROGRAM-ID:

HRD-102

PROGRAM STRUCTURE NO:

11030501

	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	91.00	76.00	- 15.00	16	91.00	74.00	- 17.00	19	91.00	91.00	+ 0.00	0
EXPENDITURES (\$1000's)	31,575	25,175	- 6,400	20	19,218	3,870	- 15,348	80	14,937	29,287	+ 14,350	96
TOTAL COSTS												
POSITIONS	91.00	76.00	- 15.00	16	91.00	74.00	- 17.00	19	91.00	91.00	+ 0.00	0
EXPENDITURES (\$1000's)	31,575	25,175	- 6,400	20	19,218	3,870	- 15,348	80	14,937	29,287	+ 14,350	96

	FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. % CERTIF ISSUD W/IN 5 CALNDR DAYS WHERE LIST EXIST	94	91	- 3	3	94	94	+ 0	0
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST	70	64	- 6	9	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	95	+ 5	6	90	90	+ 0	0
5. % OF CLASSF ACTNS FOR NEW & VAC PSNS COMPL IN 3 MO	90	88	- 2	2	90	90	+ 0	0
6. NO. OF COURSE COMPL OF ALL NON-MANDATORY TRAININGS	24000	49911	+ 25911	108	25000	50000	+ 25000	100
7. % OF EES COMPLETING ALL MANDATORY TRAININGS	60	74	+ 14	23	60	70	+ 10	17
8. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASSTNC	90	93	+ 3	3	90	90	+ 0	0
9. # GRIEV PER 1,000 EMPLOYEES IN BU'S UNDR DHRD JURIS	18	13	- 5	28	18	18	+ 0	0
10. RATIO OF WRKRS COMP OPEN VS CLOSED CLAIMS DURNG FY	1	1	+ 0	0	1	1	+ 0	0

PART III: PROGRAM TARGET GROUP								
1. VACANCIES TO BE FILLED BY ELIGIBLES	1100	1070	- 30	3	1300	1300	+ 0	0
2. NUMBER OF CIVIL SERVICE POSITIONS	17000	17631	+ 631	4	17400	17600	+ 200	1
3. NUMBER OF NEW CIVIL SERVICE POSITIONS	200	162	- 38	19	200	160	- 40	20
4. EMPLOYEES IN THE CENTRALIZED MANAGEMENT GROUP	19693	18725	- 968	5	19693	19919	+ 226	1
5. NUMBER OF CIVIL SERVICE CLASSES	1450	1470	+ 20	1	1450	1470	+ 20	1
6. CIVIL SERVICE EMPLOYEES	14100	13182	- 918	7	14100	14100	+ 0	0
7. EXEMPT SERVICE EMPLOYEES	1800	2370	+ 570	32	1800	2400	+ 600	33
8. MIDDLE MANAGEMENT EMPLOYEES	380	387	+ 7	2	380	380	+ 0	0
9. FIRST-LINE SUPERVISORY EMPLOYEES	1350	1369	+ 19	1	1350	1350	+ 0	0
10. NON-MANAGEMENT EMPLOYEES	14170	13606	- 564	4	14170	13700	- 470	3

PART IV: PROGRAM ACTIVITY								
1. NUMBER OF APPLICATIONS RECEIVED	22000	41570	+ 19570	89	29000	29000	+ 0	0
2. NUMBER OF APPLICATIONS EXAMINED	19000	36454	+ 17454	92	27000	27000	+ 0	0
3. # QUAL APPS REFRRD FOR PLACEMENT(ELIGBLS REFERRED)	25000	53837	+ 28837	115	30000	30000	+ 0	0
4. NUMBER OF POSITION CLASSIFICATION ACTIONS TAKEN	2000	2558	+ 558	28	2000	2500	+ 500	25
5. NUMBER OF CLASSIFICATION SPECIFICATIONS COMPLETED	80	75	- 5	6	90	90	+ 0	0
6. NO. OF EXEMPT POSITION REQUESTS ANALYZED/REVIEWED	1500	1463	- 37	2	1250	1500	+ 250	20
7. PRICE/REPRICE DETERMINATIONS (NO. CLASSES REVIEWD)	65	58	- 7	11	65	65	+ 0	0
8. NUMBER OF PERSONNEL ACTIONS PROCESSED	90000	122623	+ 32623	36	90000	103500	+ 13500	15
9. NUMBER OF TRAINING PROGRAMS OFFERED/COORDINATED	700	1000	+ 300	43	700	1000	+ 300	43
10. NUMBER OF FORMAL GRIEVANCES REVIEWED	235	166	- 69	29	235	235	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 05 01
HRD 102

PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

PART I - EXPENDITURES AND POSITIONS

The position and expenditure variances in FY 25 reflect: 1) a significant increase in filled positions from FY 24 (64.00 HRD102 full-time equivalents (FTE)) to FY 25 (76.00 HRD102 FTEs) despite staff turnover and the continuation of a difficult labor market for filling vacant positions that addresses the FY 25 variance from budget; 2) the restriction of funds; and 3) lower workers' compensation and unemployment benefits expenditures for employees in non-general fund positions.

The overall variance of expenditures in FY 26 is due to the restriction of funds. The position variance in FY 26 (through September 2025) reflects the continuation of a difficult labor market for filling vacant positions. The variance for reporting periods within FY 26 can be attributed to the timing of expenditures, particularly for workers' compensation.

PART II - MEASURES OF EFFECTIVENESS

Item 3: Variance is due to the absence of appeals in FY 25.

Item 6: Performed better than expected because of the utilization of learning paths more effectively and efficiently than anticipated. We assigned learning paths that made it easier for learners to access courses related to training initiatives rather than the users finding the related courses on their own. This led to higher utilization/completion rates across the board.

Item 7: The use of automated email reminders to both learners and managers influenced the better-than-expected results as they served as a reminder of up-coming as well as past-due deadlines.

Item 9: Variance was an unexpected decrease of -28% variance for FY 25, primarily due to a reduction in grievances filed by unions. This may be attributed to proactive departmental collaboration with unions to resolve complaints before formal grievances are filed.

PART III - PROGRAM TARGET GROUPS

Item 3: Variance is due to the establishment of new positions by legislative action and operating departments at a lower rate than was anticipated when estimates were prepared.

Item 7: Variance 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: Variance is due to the new and innovative way we are recruiting via Operation Hire Hawaii, conducting more job fairs, and outreach which increased the number of applications received.

Item 2: Variance is due to the increase in staff by having junior examiners screen the easier and more voluminous recruitments, leaving the senior examiners to concentrate on the more difficult recruitments.

Item 3: Variance is due to the ongoing opening and re-opening of recruitments as well as the influx of applicants from our various recruitment efforts, which increased the number of qualified applicants being referred for placement.

Item 4: Variance 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 6: Due to the actual number of exempt position requests analyzed/reviewed in FY 25, the estimated number for such requests is expected to increase in FY 26 compared to the planned number when estimates were prepared.

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 05 01
HRD 102

PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECTIVENES

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

Item 8: Variance is attributable to a settlement agreement with the unions for the payout of Hazard Pay for eligible employees across bargaining units.

Item 9: Variance is due to successful efforts in partnering with other departments and due to the increase in on-demand courses over the amount originally projected.

Item 10: 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.

	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	11.00	9.00	- 2.00	18	12.00	11.00	- 1.00	8	12.00	12.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,801	1,695	- 106	6	513	309	- 204	40	2,384	2,588	+ 204	9
TOTAL COSTS												
POSITIONS	11.00	9.00	- 2.00	18	12.00	11.00	- 1.00	8	12.00	12.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,801	1,695	- 106	6	513	309	- 204	40	2,384	2,588	+ 204	9
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. PERCENTAGE OF EES RETAINED AT DHRD FOR 3 YRS					NO DATA	44	+ 44	0	NO DATA	44	+ 44	0
2. DHRD EMPLOYEE TURNOVER RATE					NO DATA	12	+ 12	0	NO DATA	12	+ 12	0
PART III: PROGRAM TARGET GROUP												
1. TTL NO. OF CIV SERV & EXEMT SERVICE PERSONNEL					15900	15552	- 348	2	15900	15750	- 150	1
2. NUMBER OF ELECTED & APPOINTED OFFICIALS					95	95	+ 0	0	95	95	+ 0	0
3. EMPLOYEES OF DHRD					90	96	+ 6	7	90	110	+ 20	22
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	2700	+ 1825	209	875	950	+ 75	9

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 05 02
HRD 191

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV

PART I - EXPENDITURES AND POSITIONS

The position and expenditure variances in FY 25 are primarily attributed to vacancy savings and the timing of filling positions.

The variance for reporting periods within FY 26 is due to the timing of expenditures.

PART II - MEASURES OF EFFECTIVENESS

Item 1: Percent of employees retained at the Department of Human Resources Development (DHRD) for three years is a new measure of effectiveness approved by the Department of Budget and Finance (B&F). There is no planning number, resulting in the variance.

Item 2: DHRD employee turnover rate is a new measure of effectiveness approved by B&F. There is no planning number, resulting in the variance.

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 26, 103.00 positions are authorized through legislative process and an additional 11.00 positions are administratively established through federal American Rescue Plan Act funds. The Legislature authorized 1.00 new position effective FY 26. DHRD continues to place the filling of vacancies as a top priority.

PART IV - PROGRAM ACTIVITIES

Item 4: Variance was due to completing negotiations for 11 bargaining units which resulted in a new collective bargaining agreement and 1 reopener negotiation. In addition, the variance includes mutual agreement negotiations.

	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	178.00	152.00	- 26.00	15	180.00	154.00	- 26.00	14	180.00	180.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,523,207	1,512,978	- 10,229	1	387,511	381,717	- 5,794	1	1,167,895	1,170,891	+ 2,996	0
TOTAL COSTS												
POSITIONS	178.00	152.00	- 26.00	15	180.00	154.00	- 26.00	14	180.00	180.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,523,207	1,512,978	- 10,229	1	387,511	381,717	- 5,794	1	1,167,895	1,170,891	+ 2,996	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPLYS (WKS)					7	8	+ 1	14	7	8	+ 1	14
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS					15 NO DATA		- 15	100	15 NO DATA		- 15	100

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: EMPLOYEE FRINGE BENEFIT ADMINISTRATION

11 03 06

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

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	116.00	97.00	- 19.00	16	117.00	98.00	- 19.00	16	117.00	117.00	+ 0.00	0
EXPENDITURES (\$1000's)	21,216	21,396	+ 180	1	6,352	6,088	- 264	4	24,421	24,685	+ 264	1
TOTAL COSTS												
POSITIONS	116.00	97.00	- 19.00	16	117.00	98.00	- 19.00	16	117.00	117.00	+ 0.00	0
EXPENDITURES (\$1000's)	21,216	21,396	+ 180	1	6,352	6,088	- 264	4	24,421	24,685	+ 264	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					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	9	+ 2	29	7	9	+ 2	29
PART III: PROGRAM TARGET GROUP												
1. ACTIVE MEMBERS					66000	66826	+ 826	1	66000	66000	+ 0	0
2. RETIRED MEMBERS					58500	56675	- 1825	3	60000	59000	- 1000	2
3. INACTIVE VESTED MEMBERS					9200	8692	- 508	6	9200	8800	- 400	4
PART IV: PROGRAM ACTIVITY												
1. ANNUAL NUMBER OF NEW MEMBERS					4000	4811	+ 811	20	4000	4000	+ 0	0
2. ANNUAL NUMBER OF MEMBERS COUNSELED					45000	46000	+ 1000	2	45000	45000	+ 0	0
3. ANNUAL NUMBER OF RETIREMENT BENEFIT COMPUTATIONS					4250	2726	- 1524	36	4250	4250	+ 0	0
4. ANNUAL NUMBER OF NEW RETIREES					2100	2354	+ 254	12	2100	2100	+ 0	0
5. ANNUAL RETIREMNT BENEFIT PAYMNT AMOUNTS (MILLIONS)					2035	1978	- 57	3	2132	2120	- 12	1
6. ANNUAL NUMBER OF DECEASED MEMBER CLAIMS					800	735	- 65	8	800	750	- 50	6
7. ANNUAL NUMBER OF REFUND PAYMENTS					1000	1078	+ 78	8	1000	1000	+ 0	0
8. ASSETS (BILLIONS OF DOLLARS)					25	25	+ 0	0	26	26	+ 0	0
9. ANNUAL NET INVESTMENT INCOME (MILLIONS)					1692	1199	- 493	29	1776	1680	- 96	5
10. ANNUAL RETURN ON INVESTMENTS					7	6	- 1	14	7	7	+ 0	0

VARIANCE REPORT NARRATIVE

FY 2025 AND FY 2026

11 03 06 01
BUF 141

PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to regular staff turnover and the establishment of new positions.

In FY 25, the variance between budgeted and actual expenditures is primarily attributed to the additional allotment of Temporary Hazard Pay (THP) that the Employees' Retirement System (ERS) received in FY 25, combined with the number of vacant positions that the ERS had during FY 25.

PART II - MEASURES OF EFFECTIVENESS

Item 1. 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 is later 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, with FY 25 being the last year these superior returns are included in this measurement. 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

Item 2. The variance is due to a higher number of deaths for retirees and beneficiaries than projected over several years. ERS historically has a net increase in the number of retired members of about 1,400-1,500 per year (new retirants less deaths).

PART IV - PROGRAM ACTIVITIES

Item 1. The number of new employees hired by the State, and eligible for ERS membership, was larger than estimated.

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 who are seriously considering retiring within the next 6-12 months.

Item 4. The actual number of new retirees is dependent on an individual's personal decision. There are over 11,000 active members eligible to retire.

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.

Items 9 and 10. FY 25 reflects ERS earning less than its benchmark investment return of 7% during the fiscal year.

	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		%
	62.00	55.00	-	7.00	11	63.00	56.00	-	7.00	11	63.00	63.00	+	0.00	0
	10,189	9,879	-	310	3	2,798	0	-	2,798	100	8,395	8,395	+	0	0
	62.00	55.00	-	7.00	11	63.00	56.00	-	7.00	11	63.00	63.00	+	0.00	0
	10,189	9,879	-	310	3	2,798	0	-	2,798	100	8,395	8,395	+	0	0
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS						90 NO DATA		-	90	100	90 NO DATA		-	90	100
1. PERCENTAGE OF DOCUMENTS PROCESSED WITHIN 60 DAYS						15 NO DATA		-	15	100	15 NO DATA		-	15	100
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS						5 8.93		+	3.93	79	5 NO DATA		-	5	100
3. PERCENTAGE OF ABANDONED CALLS						65 43.54		-	21.46	33	65 65		+	0	0
4. PERCENTAGE OF CALLS ANSWERED WITH 30 SECONDS						13500 NO DATA		-	13500	100	13500 NO DATA		-	13500	100
5. AMOUNT OF REFUNDS OUTSTANDING GREATER THAN 60 DAYS						180 252		+	72	40	180 100		-	80	44
6. AMT OF MEDICARE PART B PREMIUM OVERPAYMENTS OS YE						99 99		+	0	0	99 99		+	0	0
7. % OF TIME COMPUTER SYSTEM IS AVAILABLE DURING 1 YR						3 8		+	5	167	3 3		+	0	0
8. NO. OF MINOR & MAJOR HIPAA VIOLATIONS PER YEAR															
PART III: PROGRAM TARGET GROUP						65000 64602		-	398	1	65000 65000		+	0	0
1. TOTAL EMPLOYEES - (ACTIVES) FULL-TIME (STATE/CNTY)						51000 54302		+	3302	6	54500 54500		+	0	0
2. TOTAL EMPLOYEES - RETIRED						81000 77659		-	3341	4	79000 78000		-	1000	1
3. TOTAL DEPENDENT BENEFICIARIES						55000 59626		+	4626	8	59000 60000		+	1000	2
4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS															
PART IV: PROGRAM ACTIVITY						9300 14151		+	4851	52	13000 14000		+	1000	8
1. NEW ENROLLMENTS (ADDITIONS)						11000 12464		+	1464	13	12000 12000		+	0	0
2. TERMINATIONS (DELETIONS, CANCELLATIONS)						30000 26730		-	3270	11	30000 24000		-	6000	20
3. ENRLLMNT DATA CHGS (INS PLAN, NAME, ADDRESS, ETC.)						1127 978		-	149	13	950 950		+	0	0
4. COBRA ENROLLMENTS						200 173		-	27	14	200 175		-	25	13
5. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED															

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 06 03
BUF 143

PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND

PART I - EXPENDITURES AND POSITIONS

FY2024-25: At fiscal year-end, there were 7 vacant positions. These positions are expected to be filled in FY26. Also, the variance for expenditures reflects budgeted funds related to previously encumbered funds for the maintenance and operating costs for the Benefits Administration System (BAS).

FY 2025-26: Actual expenditures for three months ended 09-30-25 were not available at the time of report preparation.

PART II - MEASURES OF EFFECTIVENESS

Item 3 and 4. New phone system installed which should improve efficiency. Call answered rates have steadily returned to normal levels.

Item 5. Staff continue to focus on processing refunds and reducing the backlog. The measure, including the planned and estimated figures, will be updated to align with the EUTF strategic plan.

Item 6. Staff continue to work on reducing Medicare Part B premium overpayments through collection or write-offs. The measure, including the planned and estimated figures, will be updated to align with the EUTF strategic plan.

Item 8. There were 8 minor Health Insurance Portability and Accountability Act (HIPAA) violations. In each case, violations were addressed, and remediation was conducted with those involved. 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 3. The planned figures for enrollment data changes were overestimated. The measure, including the planned and estimated figures, will be updated to align with the EUTF strategic plan.

Item 5. EUTF decreased the number of sessions due to lower attendance per session. Although less sessions were offered, the attendance rate increased to 5,223 attendees in FY25 from 4,057 attendees in FY 24 and 3,696 attendees in FY 23.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	497,824	494,305	- 3,519	1	129,180	123,663	- 5,517	4	387,539	393,056	+ 5,517	1
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	497,824	494,305	- 3,519	1	129,180	123,663	- 5,517	4	387,539	393,056	+ 5,517	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % RETIREMENT BENEFITS PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 06 05
BUF 741

PROGRAM TITLE: RETIREMENT BENEFITS - STATE

PART I - EXPENDITURES AND POSITIONS

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

PART II - MEASURES OF EFFECTIVENESS

No variances.

PART III - PROGRAM TARGET GROUPS

Not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Not applicable for this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	126,785	157,194	+ 30,409	24	39,554	42,339	+ 2,785	7	118,661	115,876	- 2,785	2
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)	126,785	157,194	+ 30,409	24	39,554	42,339	+ 2,785	7	118,661	115,876	- 2,785	2
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % HEALTH PREMIUM PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 06 07
BUF 761

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

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

An additional allotment of collective bargaining funds was distributed to cover a shortage in health premium payments during FY 25. The Health Premium Payments for State program received an adjustment in the amount of \$34.5 million. This led to both an increase in allotment above the budgeted amount and an increase in expenditures.

PART II - MEASURES OF EFFECTIVENESS

No variances.

PART III - PROGRAM TARGET GROUPS

Not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Not applicable for this Program ID.

	FISCAL YEAR 2024-25				THREE MONTHS ENDED 09-30-25				NINE MONTHS ENDING 06-30-26			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	867,193	830,204	- 36,989	4	209,627	209,627	+ 0	0	628,879	628,879	+ 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)	867,193	830,204	- 36,989	4	209,627	209,627	+ 0	0	628,879	628,879	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % HEALTH PREMIUM ARC PAYMENTS					100	100	+ 0	0	100	100	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 06 09
BUF 762

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC

PART I - EXPENDITURES AND POSITIONS

No significant variances.

PART II - MEASURES OF EFFECTIVENESS

No variance.

PART III - PROGRAM TARGET GROUPS

Not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Not applicable for this Program ID.

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	88.00	68.00	- 20.00	23	88.00	68.00	- 20.00	23	88.00	83.00	- 5.00	6
EXPENDITURES (\$1000's)	98,017	72,094	- 25,923	26	11,301	12,621	+ 1,320	12	88,961	93,582	+ 4,621	5
TOTAL COSTS												
POSITIONS	88.00	68.00	- 20.00	23	88.00	68.00	- 20.00	23	88.00	83.00	- 5.00	6
EXPENDITURES (\$1000's)	98,017	72,094	- 25,923	26	11,301	12,621	+ 1,320	12	88,961	93,582	+ 4,621	5
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ					15	16	+ 1	7	15	15	+ 0	0
2. AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT					5	8	+ 3	60	5	5	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: PROPERTY MANAGEMENT

11 03 07

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

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	63.00	47.00	-	16.00	25	63.00	47.00	-	16.00	25	63.00	63.00	+	0.00	0
EXPENDITURES (\$1000's)	24,036	15,796	-	8,240	34	4,567	1,990	-	2,577	56	20,094	22,671	+	2,577	13
TOTAL COSTS															
POSITIONS	63.00	47.00	-	16.00	25	63.00	47.00	-	16.00	25	63.00	63.00	+	0.00	0
EXPENDITURES (\$1000's)	24,036	15,796	-	8,240	34	4,567	1,990	-	2,577	56	20,094	22,671	+	2,577	13

					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26					
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS														
1.	NO. OF APPLICATIONS PROCESSED FOR SHORELINE CERT				115	82	-	33	29	115	85	-	30	26
2.	NUMBER OF SHORELINE DISPOSITIONS PROCESSED				50	46	-	4	8	50	46	-	4	8
3.	NUMBER OF ACRES ON LEASE OR EASEMENT (THOUSANDS)				126	127	+	1	1	126	127	+	1	1
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				7.5	7.72	+	0.22	3	7.5	7.5	+	0	0
6.	\$ AMOUNT OF GEOTHERMAL REVENUES COLLECTED (000S)				1500	1901	+	401	27	1500	1900	+	400	27
7.	\$ AMT OF REVS GENERATED/DEPOSITD INTO SLDF (000'S)				23000	17315	-	5685	25	23000	23000	+	0	0
8.	AMOUNT OF TOTAL REVENUES GENERATED (THOUSANDS)				27000	21149	-	5851	22	27000	27000	+	0	0

PART III: PROGRAM TARGET GROUP											
1.	NO. ACRES SET ASIDE BY EXEC ORDERS FOR GOV'T PURP	427	432	+	5	1	427	450	+	23	5
2.	DOLLAR AMOUNT OF REVENUES TRANSFERRED TO OHA (000)	2713	2752	+	39	1	2713	2800	+	87	3

PART IV: PROGRAM ACTIVITY											
1.	NUMBER OF APPLICATIONS FOR A SHORELINE CERTIFICATN	115	82	-	33	29	115	85	-	30	26
2.	NUMBER OF SHORELINE DISPOSITIONS PROCESSED	50	46	-	4	8	50	46	-	4	8
3.	NUMBER OF GENERAL LEASES ISSUED	1	1	+	0	0	1	1	+	0	0
4.	NUMBER OF REVOCABLE PERMITS ISSUED	7	10	+	3	43	7	10	+	3	43
5.	NUMBER OF EXECUTIVE ORDERS ISSUED	20	23	+	3	15	20	20	+	0	0
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	150	199	+	49	33	150	200	+	50	33
8.	NUMBER OF EASEMENTS GRANTED	5	0	-	5	100	5	5	+	0	0
9.	DOLLAR AMOUNT OF DELINQUENT RECEIVABLS (THOUSANDS)	845	1102	+	257	30	845	1100	+	255	30

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 07 01
LNR 101

PROGRAM TITLE: PUBLIC LANDS MANAGEMENT

PART I - EXPENDITURES AND POSITIONS

Eight new positions were added in FY 23. The Land Division (LD) worked diligently to establish the positions, but delayed recruitment due to a requirement to reorganize LD and the need for additional workspace in multiple district offices. Office renovations have been completed. Recruitment of seven new land agents is in process.

As to the other vacancies, two positions became vacant due to promotional offers LD was unable to match, and other positions became vacant due to retirement and attrition. Key staff resignations include the State Lands Administrator and Assistant Administrator. Most vacancies will continue into FY 26 due to increased workload on remaining staff, the time required to "reorganize" and create additional workstations.

The Office of Conservation and Coastal Lands (OCCL): OCCL has two vacancies that opened in September, and we are currently interviewing candidates.

PART II - MEASURES OF EFFECTIVENESS

Item 1. Prior year amounts were lower due to changes in county planning and permitting procedures. Also, applications were more intensively scrutinized and rejected for processing due to deficiencies, such as undocumented structures and encroachments. The same approach will be used in FY 26 when reviewing shoreline certification applications

Item 6. The planned figure for FY 25 was understated. The amount of geothermal revenues collected represents the State's share of total royalties and is dependent on power production.

Item 7. The actual revenue collected in FY 25 is lower than the planned numbers due to revenue that should have been deposited in FY 25 being deposited in FY 24.

Item 8. Same explanation for Item 7.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Item 1. Prior year amounts were lower due to changes in county planning and permitting procedures. Also, applications were more intensively scrutinized and rejected for processing due to deficiencies, such as undocumented structures and encroachments. The same approach will be used in FY 26 when reviewing shoreline certification applications

Item 4. The planned figure for FY 24-25 was understated.

Item 5. LD has experienced more agency requests for land dispositions for program needs.

Item 7. LD has made a conscious effort to complete more inspections.

Item 8. Staffing shortages posed challenges in completing dispositions.

Item 9. The stale economy with rising prices (double-digit inflation over the years) has contributed to a higher number of outstanding receivables.

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	5.00	4.00	- 1.00	20	5.00	4.00	- 1.00	20	5.00	0.00	- 5.00	100
EXPENDITURES (\$1000's)	52,685	38,920	- 13,765	26	1,837	8,067	+ 6,230	339	50,853	50,853	+ 0	0
TOTAL COSTS												
POSITIONS	5.00	4.00	- 1.00	20	5.00	4.00	- 1.00	20	5.00	0.00	- 5.00	100
EXPENDITURES (\$1000's)	52,685	38,920	- 13,765	26	1,837	8,067	+ 6,230	339	50,853	50,853	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO. INSUR POLICIES PROCURED BEFORE EXPIRATION DATE					4	4	+ 0	0	4	4	+ 0	0
2. AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ					15	16	+ 1	7	15	15	+ 0	0
3. AV # OF DAYS TO RECOVER INSURANCE PROCEEDS					60	65	+ 5	8	60	60	+ 0	0
4. AV # OF DAYS TO PROCESS LIABILITY LOSS CLAIMS					90	89	- 1	1	90	90	+ 0	0
5. AV # DAYS TO PROCESS LIABLITY LOSS POTHOLE CLAIMS					70	66	- 4	6	70	70	+ 0	0
6. AV # OF DAYS TO PROCESS AUTO LOSS CLAIMS					90	98	+ 8	9	90	90	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. TOTAL NO. OF STATEWIDE INSURANCE POLICIES PROCURED					4	4	+ 0	0	4	4	+ 0	0
2. TOTAL NO. OF PROPERTY LOSS CLAIMS PROCESSED					100	77	- 23	23	100	100	+ 0	0
3. TOTAL LIABILITY CLAIMS PROCESSED - EXCL. POTHOLE					500	294	- 206	41	500	500	+ 0	0
4. TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED					150	164	+ 14	9	150	150	+ 0	0
5. TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED					400	305	- 95	24	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	30700	+ 6700	28	24000	24000	+ 0	0
8. NUMBER OF STATE VEHICLES					6000	6154	+ 154	3	6000	6000	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES					4	4	+ 0	0	4	4	+ 0	0
2. TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED					80	77	- 3	4	80	80	+ 0	0
3. TOTAL NUMBER OF CRIME LOSS CLAIMS RECEIVED					1	0	- 1	100	1	1	+ 0	0
4. TOTAL NUMBER OF LIABILITY CLAIMS RECEIVED					650	458	- 192	30	650	650	+ 0	0
5. TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED					375	305	- 70	19	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	693	+ 193	39	500	500	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 07 02
AGS 203

PROGRAM TITLE: STATE RISK MANAGEMENT & INSURANCE ADMIN

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 higher expenditures in the first quarter of FY 26 are due to the higher-than-expected payments for self-insured losses/payments.

The position variance in FY 25 and the first quarter of FY 26 is due to delays in the hiring process of the budgeted position.

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.

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 (excluding potholes) processed for the fiscal year was less 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 7: The fair market values of State buildings was higher than anticipated due to valuation studies being done on more State buildings.

PART IV - PROGRAM ACTIVITIES

Item 3: The number of crime loss claims received for the fiscal year was less than expected.

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

PROGRAM TITLE:

LAND SURVEY

PROGRAM-ID:

AGS-211

PROGRAM STRUCTURE NO:

11030703

12/2/25

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)															
	10.00	10.00	+	0.00	0	10.00	10.00	+	0.00	0	10.00	10.00	+	0.00	0
	1,191	975	-	216	18	217	215	-	2	1	981	694	-	287	29
	10.00	10.00	+	0.00	0	10.00	10.00	+	0.00	0	10.00	10.00	+	0.00	0
	1,191	975	-	216	18	217	215	-	2	1	981	694	-	287	29
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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	75	-	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	61	+	31	103	30	30	+	0	0
5. AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION						40	56	+	16	40	40	40	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NO. REQUESTS FOR QUIET TITLE REPORTS						10	8	-	2	20	10	10	+	0	0
2. NO. REQUESTS FOR DESCRIPTIONS - STATE-OWNED LANDS						60	66	+	6	10	60	60	+	0	0
3. OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)						90	69	-	21	23	90	90	+	0	0
4. OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)						100	77	-	23	23	100	100	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NO. OF REQUESTS FOR QUIET TITLE REPORTS COMPLETED						10	8	-	2	20	10	10	+	0	0
2. NO OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED						60	49	-	11	18	60	60	+	0	0
3. NO. OF LAND COURT AND FILE PLAN MAPS COMPLETED						90	58	-	32	36	90	90	+	0	0
4. NO. OF SHORELINE CERTIFICATIONS COMPLETED						100	77	-	23	23	100	100	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 07 03
AGS 211

PROGRAM TITLE: LAND SURVEY

PART I - EXPENDITURES AND POSITIONS

For FY 25 and FY 26, the variance in expenditures is due to no contracts for licensed surveyors, in addition to a vacant Land Boundary Surveyor V position for FY 26.

vacant OA III and AA III positions.

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

PART II - MEASURES OF EFFECTIVENESS

Items 1, 2, and 4: The variances are due to greater numbers of complex requests from State agencies and the vacant Office Assistant (OA) III and Administrative Assistant (AA) III positions.

Item 4: The variances is due to a decrease in requests from private landowners for shoreline certification.

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

Item 5: The variance is due to a greater number of delays due to shoreline encroachments, private surveyors' delayed responses to requests for map corrections, and the vacant OA III and AA III positions.

PART III - PROGRAM TARGET GROUPS

Item 1: The variance is due to a decrease in the number of quiet title report requests from State agencies.

Item 2: The variance is due to an increase in the total number of requests for descriptions for State-owned lands from State agencies.

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

PART IV - PROGRAM ACTIVITIES

Item 1: The variance is due to a decrease in requests from State agencies.

Item 2: The variance is due to a greater number of complex requests, delayed responses to request for information from requesters, and the

	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	8.00	5.00	- 3.00	38	8.00	5.00	- 3.00	38	8.00	8.00	+ 0.00	0
EXPENDITURES (\$1000's)	11,073	7,528	- 3,545	32	2,421	2,271	- 150	6	10,257	10,407	+ 150	1
TOTAL COSTS												
POSITIONS	8.00	5.00	- 3.00	38	8.00	5.00	- 3.00	38	8.00	8.00	+ 0.00	0
EXPENDITURES (\$1000's)	11,073	7,528	- 3,545	32	2,421	2,271	- 150	6	10,257	10,407	+ 150	1
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					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	270	+ 0	0	270	270	+ 0	0
3. # LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE					1442	1416	- 26	2	1442	1416	- 26	2
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	1416	- 26	2	1442	1416	- 26	2

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 07 04
AGS 223

PROGRAM TITLE: OFFICE LEASING

PART I - EXPENDITURES AND POSITIONS

The variance in general funds for FY 25 and the first quarter of FY 26 are attributable to the following factors: application of a 10% restriction; 25% staff vacancy (two 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

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

PART III - PROGRAM TARGET GROUPS

Item 1: As shown in the list below, there are currently 16 agencies under Leasing Branch's jurisdiction.

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: A request to relocate the Department of Health from Kinau Hale and the corresponding increased workload to staff.

PART IV - PROGRAM ACTIVITIES

Item 2: Improvements in staffing and lease procedures has helped to increase productivity in the number of office leases completed.

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	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0	2.00	2.00	+	0.00	0
EXPENDITURES (\$1000's)	9,032	8,875	-	157	2	2,259	78	-	2,181	97	6,776	8,957	+	2,181	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)	9,032	8,875	-	157	2	2,259	78	-	2,181	97	6,776	8,957	+	2,181	32
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NO. OF PROPERTIES CONSERVED THRU LCF INVESTMENTS						3	0	-	3	100	3	5	+	2	67
2. NO. OF \$ IN MATCHING FUNDS SECURED FOR EACH \$ INV						.5	0	-	0.5	100	.5	.5	+	0	0
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						9	7	-	2	22	10	8	-	2	20
4. NO. OF PROP ELIGBLE TO REC GRANT FOR LAND OP/MNGT						49	49	+	0	0	52	51	-	1	2
PART IV: PROGRAM ACTIVITY															
1. NO. OF APPLICATION CYCLES COMPLETED FOR GRANTS						2	1	-	1	50	2	2	+	0	0
2. AMOUNT OF FUNDS (\$) AWARDED FOR GRANTS						7021791	7000000	-	21791	0	7397288	7000000	-	397288	5
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	7	-	2	22	11	9	-	2	18
6. NO. OF SITE VISITS COMPLTD FOR PROPERTIES CONSERVD						8	7	-	1	13	9	8	-	1	11

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 07 05
LNR 102

PROGRAM TITLE: LEGACY LAND CONSERVATION PROGRAM

PART I - EXPENDITURES AND POSITIONS

FY 26 Expenditures: The "Budgeted" amount shown for "Three Months Ending September 30, 2025" varies from "Actual" because of standard fiscal practice that evenly distributes expenditures across four quarters of a fiscal year. In practice, "Actual" expenditures vary considerably during a fiscal year as affected by approval, billing, invoicing, and payment timelines for land acquisition grants, land management grants, and procurement of programmatic goods and services. The "Actual" amount shown for "Three Months Ending September 30, 2025" appears to be accurate, and the "Estimated" amount shown for "Nine Months Ending June 30, 2026" indicates the difference between the total budgeted amount for FY 26 and the "Actual" amount shown for "Three Months Ending September 30, 2025".

PART II - MEASURES OF EFFECTIVENESS

Item 1. FY 25: The decreased number of properties conserved is attributed to uncertain assumptions about readiness and timelines for transactional and conveyance processes by grant recipients and partners.

FY 26: Two properties already conserved in FY 26, with up to three more successes now expected.

Item 2. FY 25: The decrease in matching funds secured (aka "match ratio") is tied to the decreased number of properties conserved (see Item 1 above).

PART III - PROGRAM TARGET GROUPS

Item 3. FY 25: The program received twenty-four preliminary applications that were eligible to be completed as final applications. Only seven of these applicants submitted a final application. FY 26: Thirty potential applicants registered for the current grant cycle. Only eight of these applicants submitted a full application, and each of these eight applicants is expected to submit a final application.

PART IV - PROGRAM ACTIVITIES

Item 1. FY 25: The program did not open an application cycle for management grants because total program funding was threatened by the legislative proposal to transfer \$4,063,258 from the Land Conservation Fund to the general fund (House Bill No. 1153 S.D. 2).

Item 2. FY 26: The "Planned" amount shown (\$7,397,288) appears to be inaccurate. Under our \$9,032,000 spending ceiling, \$1,500,000 goes to pay Turtle Bay debt service, and \$500,000 is budgeted for personnel (about \$280,000) and program administration (capped at \$255,000). The "Estimated" amount shown (\$7,000,000) is accurate and matches the "Actual" amount shown for FY 25.

Item 5. FY 25 and FY 26: Variances are attributed to challenges associated with the timely request and response for a landowner's self-report. Some landowners self-report on a self-imposed regular schedule, while others may take longer than expected to reply to program requests.

Item 6. FY 25 and FY 26: Variances are attributed to various challenges associated with scheduling a site visit with a landowner; arranging travel and access to remote locations with limited flight availability and lengthy travel times; rugged terrain that can be rendered unsafe/impassable under extreme weather conditions; and limitations on staff availability.

	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		%
	281.00	235.00	-	46.00	16	283.00	238.00	-	45.00	16	283.00	283.00	+	0.00	0
	44,534	40,874	-	3,660	8	13,968	10,095	-	3,873	28	33,082	36,804	+	3,722	11
	281.00	235.00	-	46.00	16	283.00	238.00	-	45.00	16	283.00	283.00	+	0.00	0
	44,534	40,874	-	3,660	8	13,968	10,095	-	3,873	28	33,082	36,804	+	3,722	11
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE						100	101	+	1	1	100	100	+	0	0
2. AV VAR BTW EST CMPL DATE & ACTUAL CONST CMPL DATE						3	1.5	-	1.5	50	3	3	+	0	0
3. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST						3	10	+	7	233	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

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: FACILITIES CONSTRUCTION AND MAINTENANCE

11 03 08

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	FISCAL YEAR 2024-25					THREE MONTHS ENDED 09-30-25					NINE MONTHS ENDING 06-30-26				
PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's) OPERATING COSTS POSITIONS EXPENDITURES (\$1000's) TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	91.00	66.00	-	25.00	27	91.00	69.00	-	22.00	24	91.00	91.00	+	0.00	0
	12,083	8,850	-	3,233	27	2,685	1,685	-	1,000	37	9,421	10,421	+	1,000	11
	91.00	66.00	-	25.00	27	91.00	69.00	-	22.00	24	91.00	91.00	+	0.00	0
	12,083	8,850	-	3,233	27	2,685	1,685	-	1,000	37	9,421	10,421	+	1,000	11
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AV VARIANCE BETWEEN EST & ACTUAL BID OPENING DATES						3	1.5	-	1.5	50	3	3	+	0	0
2. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE						100	101	+	1	1	100	100	+	0	0
3. AV VAR BTWN EST & ACTUAL CONSTR COMPLETIN DATES						3	1.5	-	1.5	50	3	3	+	0	0
4. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST						3	10	+	7	233	3	3	+	0	0
5. FOR TTL CIP REQUIRED, % OF FUNDS ACTUALLY APPROP						100	81	-	19	19	100	108	+	8	8
PART III: PROGRAM TARGET GROUP															
1. CAPITAL IMPROV APPROPRIATIONS (IN \$100,000)						733	117.14	-	615.86	84	733	515.04	-	217.96	30
2. PUBLIC BUILDINGS, REPAIRS & ALTERATIONS (\$100,000)						132	150	+	18	14	132	200	+	68	52
PART IV: PROGRAM ACTIVITY															
1. TOTAL COSTS OF FAC OR PROJECT UNDER DESIGN (\$MILL)						400	580	+	180	45	400	400	+	0	0
2. PROJ UNDER CONSTRUCTION DURING FY (EST COST \$MILL)						500	455	-	45	9	500	500	+	0	0

VARIANCE REPORT NARRATIVE

FY 2025 AND FY 2026

11 03 08 01
AGS 221

PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION

PART I - EXPENDITURES AND POSITIONS

The budget for both FY 25 and FY 26 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 25 and FY 26.
- Stricter control of overtime and related costs in both fiscal years.
- Positions: While the Public Works Division (PWD) has filled some key Engineer/Architect and Building Construction Inspector (BCI) positions, we still face challenges hiring experienced Engineers/Architects and BCIs. Despite the increased salary range and shortage differential, competition remains strong. We continue to conduct interviews and remain hopeful that more skilled professionals will join PWD.

The accrued vacation and sick leave revolving fund is no longer needed, which generates the variance in the revolving fund.

PART II - MEASURES OF EFFECTIVENESS

Item 1: For FY 25, the reduced variance between the estimated and actual bid dates (targeted at three months, with an actual of 1.50 months) can be attributed to improved coordination among internal branches and external partners, which likely minimized pre-bid delays and enabled projects to advance more efficiently.

Item 2: For FY 25, the increased variance in average pre-bid construction estimates as a percentage to average bid prices indicates a stabilizing construction market and increased competition among bidders, which may have contributed to lower bid amounts.

Item 3: In FY 25, 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: While higher than the perhaps artificially low target, the actual average value of change orders is below comparable national averages for the types of capital improvement program (CIP) projects in which the program is engaged, indicating that the program's practices regarding issuance of change orders incorporate effective cost control measures.

Item 5: Although CIP funding appropriations made to the Department of Accounting and General Services (DAGS) in FY 25 were only 81% of the expected amount, additional funding provided in FY 26 resulted in total funding for FY 2025-27 at 99% of the planned amount. Additional funds were provided for Public Buildings - Repair and Alterations; the Enterprise Financial System; and other priority projects. This follows reduced CIP appropriations in previous years due to the State revenue impacts of the COVID-19 pandemic.

PART III - PROGRAM TARGET GROUPS

Item 1: CIP appropriations for FY 25 and FY 26 fell short of the planned amounts, as the Administration and Legislature focused on other budget priorities.

Item 2: Repairs and alterations appropriations for FY 25 and FY 26 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 25 increased to planned amount due to the completion of large value projects ready for bid. In recent years, the program has become involved in two distinct project streams: traditional design-bid-build projects; and special projects involving non-traditional project delivery methods. The construction value

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

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AGS 221

PROGRAM TITLE: PUBLIC WORKS-PLANNING, DESIGN & CONSTRUCTION

of traditional projects actively under design in FY 25 is estimated to be approximately \$500 million. In addition, a single non-traditional project entered the pre-design and design stages in FY 25, with an estimated construction value of approximately \$1 billion.

Item 2: The variance for FY 25 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 projects, which are currently in the pipeline, are completed and the projects are awarded for the construction phase. The value for FY 26 is expected to perform similarly on target.

	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		%
	125.00	113.00	-	12.00	10	125.00	112.00	-	13.00	10	125.00	125.00	+	0.00	0
	26,052	25,962	-	90	0	9,208	6,491	-	2,717	30	18,284	21,001	+	2,717	15
	125.00	113.00	-	12.00	10	125.00	112.00	-	13.00	10	125.00	125.00	+	0.00	0
	26,052	25,962	-	90	0	9,208	6,491	-	2,717	30	18,284	21,001	+	2,717	15
PART II: MEASURES OF EFFECTIVENESS 1. 4 INTERNAL SVC INSPECTIONS/QTR & ACCEPBTLE SCORE % 2. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES %						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
						80	78	-	2	3	80	80	+	0	0
						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) 2. NUMBER OF SQUARE FEET SERVICED (MILLIONS)						78	78	+	0	0	78	78	+	0	0
						2.7	2.7	+	0	0	2.7	2.7	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

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AGS 231

PROGRAM TITLE: CENTRAL SERVICES - CUSTODIAL SERVICES

PART I - EXPENDITURES AND POSITIONS

For FY 25, there are no significant variances to report for expenditures.

In the first quarter of FY 26, there were less expenditures than budgeted; however, the full budgeted amount will be expended in the remainder of FY 26.

For FY 25, there were 12.00 vacant positions out of 125.00 total positions. In FY 24, there were 24.00 vacancies.

For the first quarter of FY 26, there were 13.00 vacant positions. Of the total vacancies, 2.00 positions were cleared to start in the second quarter. Interviews were scheduled for 6.00 positions, 3.00 are awaiting the Department of Human Resources Development's action, 1.00 is in the process of approval to fill, and 1.00 is awaiting closing of the Internal Vacancy Announcement.

For the remainder of FY 26, 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.

	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		%
	32.00	27.00	-	5.00	16	32.00	28.00	-	4.00	13	32.00	32.00	+	0.00	0
	2,712	2,616	-	96	4	809	757	-	52	6	1,861	1,913	+	52	3
	32.00	27.00	-	5.00	16	32.00	28.00	-	4.00	13	32.00	32.00	+	0.00	0
	2,712	2,616	-	96	4	809	757	-	52	6	1,861	1,913	+	52	3
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						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

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 08 03
AGS 232

PROGRAM TITLE: CENTRAL SERVICES - GROUNDS MAINTENANCE

PART I - EXPENDITURES AND POSITIONS

For FY 25, there are no significant variances to report for expenditures.

For FY 25, there were 5.00 vacant positions out of 32.00 positions.

For the first quarter of FY 26, there were 4.00 vacant positions. Of the total vacancies, 3.00 positions are awaiting the Department of Human Resources Development's action, and 1.00 is awaiting a redescription of the position.

For the remainder of FY 26, 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.

	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	33.00	29.00	- 4.00	12	33.00	29.00	- 4.00	12	33.00	33.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,687	3,446	- 241	7	1,115	1,162	+ 47	4	2,578	2,531	- 47	2
TOTAL COSTS												
POSITIONS	33.00	29.00	- 4.00	12	33.00	29.00	- 4.00	12	33.00	33.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,687	3,446	- 241	7	1,115	1,162	+ 47	4	2,578	2,531	- 47	2
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF PROGRAM PROJECTS COMPLETED WITHIN TIMETABLE					95	90	- 5	5	95	90	- 5	5
2. % EMERGENCY REP & ALTERATNS RESPNDED TO IN 48 HRS					100	100	+ 0	0	100	100	+ 0	0
3. % OF SATISFACTORY SURVEY EVALUATIONS OF R&A SVCS					90	90	+ 0	0	90	90	+ 0	0
4. % OF SATISFACTORY SURVEY EVAL OF SPECIAL PROJECTS					90	90	+ 0	0	90	90	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. TOTAL NUMBER OF ASSIGNED STATE BUILDINGS					164	164	+ 0	0	164	164	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. TTL NO. OF NORMAL REPAIRS & ALTERATIONS PROJECTS					3700	3800	+ 100	3	3700	3800	+ 100	3
2. TOTAL NUMBER OF EMERGENCY PROJECTS					1000	1000	+ 0	0	1000	1000	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 08 04
AGS 233

PROGRAM TITLE: CENTRAL SERVICES - BUILDING REPAIRS & ALT

PART I - EXPENDITURES AND POSITIONS

For FY 25, there were 4.00 vacant positions out of 33.00 positions and no significant variances to report for expenditures.

For the first quarter of FY 26, there were 4.00 vacant positions. Of the total vacancies, 3.00 completed interviews and 1.00 is in the process of updating the position description.

For the remainder of FY 26, 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.

	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					2.00	0.00	- 2.00	100	2.00	2.00	+ 0.00	0
EXPENDITURES (\$1000's)					151	0	- 151	100	938	938	+ 0	0
TOTAL COSTS												
POSITIONS					2.00	0.00	- 2.00	100	2.00	2.00	+ 0.00	0
EXPENDITURES (\$1000's)					151	0	- 151	100	938	938	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO MEASURES DEVELOPED FOR THIS PROGRAM.					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 08 06
AGS 234

PROGRAM TITLE: CENTRAL SERVICES - CEMETERY SERVICES

PART I - EXPENDITURES AND POSITIONS

As this is a newly established program within the Department of Accounting and General Services, Central Services Division, there are no significant variances to report for FY 25 positions and expenditures.

For the first quarter of FY 26, the variances are due to the program being established.

PART II - MEASURES OF EFFECTIVENESS

As this is a newly established program, no measures of effectiveness have been developed for this program for FY 25 and FY 26.

PART III - PROGRAM TARGET GROUPS

As this is a newly established program, no program target groups have been developed for this program for FY 25 and FY 26.

PART IV - PROGRAM ACTIVITIES

As this is a newly established program, no program activities have been developed for this program for FY 25 and FY 26.

	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		%		
	30.00	22.00	-	8.00	27	30.00	23.00	-	7.00	23	30.00	30.00	+	0.00	0		
	4,248	2,487	-	1,761	41	520	497	-	23	4	3,690	3,506	-	184	5		
	30.00	22.00	-	8.00	27	30.00	23.00	-	7.00	23	30.00	30.00	+	0.00	0		
4,248	2,487	-	1,761	41	520	497	-	23	4	3,690	3,506	-	184	5			
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26						
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%		
PART II: MEASURES OF EFFECTIVENESS						40000		38060	-	1940	5	40000		40000	+	0	0
1. EST COST SAVINGS BY JURISIC UTLIZ SPO PL/VL(\$1000)						2000		3810	+	1810	91	2000		3500	+	1500	75
2. COST SAVINGS OF HI ELECT PROC AWARDS (1000)						3000		4464	+	1464	49	3000		3200	+	200	7
3. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)																	

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: PROCUREMENT, INVENTORY & SURPLUS PROP MGT

11 03 09

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 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	25.00	18.00	- 7.00	28	25.00	18.00	- 7.00	28	25.00	25.00	+ 0.00	0
EXPENDITURES (\$1000's)	2,313	1,894	- 419	18	366	357	- 9	2	1,837	1,653	- 184	10
TOTAL COSTS												
POSITIONS	25.00	18.00	- 7.00	28	25.00	18.00	- 7.00	28	25.00	25.00	+ 0.00	0
EXPENDITURES (\$1000's)	2,313	1,894	- 419	18	366	357	- 9	2	1,837	1,653	- 184	10
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. EST COST SAVINGS BY JURISIC UTILIZ SPO PL/VL(\$1000)					40000	38060	- 1940	5	40000	40000	+ 0	0
2. PROPERTY TRANSFERRED BETWEEN AGENCIES (\$1000)					5000	9112	+ 4112	82	5000	5000	+ 0	0
3. COST SAVINGS OF HI ELECT PROC AWARDS (\$1000)					2000	3810	+ 1810	91	2000	3500	+ 1500	75
4. REBATES REC FR PCARD FOR PARTICIPATNG (\$1000)					1000	1946	+ 946	95	1000	2000	+ 1000	100
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	995	- 15	1	1010	1010	+ 0	0
3. NO. AGENCIES ISSUING HLTH & HUMN SVS SOLICITATIONS					30	25	- 5	17	30	25	- 5	17
4. NO. OF PCARD HOLDERS FOR ALL PARTICIPATING JURISDI					2500	3070	+ 570	23	2500	3500	+ 1000	40
PART IV: PROGRAM ACTIVITY												
1. NUMBER OF AWARDS FOR PRICE & VENDOR LIST CONTRACTS					30	39	+ 9	30	30	41	+ 11	37
2. NO. OF HANDS SOLICITATIONS					1000	3384	+ 2384	238	1000	3300	+ 2300	230
3. NUMBER OF ITEMS TRANSFERRED BETWEEN AGENCIES					1500	1204	- 296	20	1500	1300	- 200	13
4. NO. OF INVENTORY TRANSACTIONS AUDITED & PROCESSED					25000	22124	- 2876	12	25000	25000	+ 0	0
5. TOTAL VALUE OF PROP ADDED TO INVENTORY (\$1000)					555000	525227	- 29773	5	555000	555000	+ 0	0
6. NO. OF COMP/RESTRICT HLTH & HMN SVC SOLICITATIONS					70	76	+ 6	9	70	70	+ 0	0
7. NO. OF AWARDS NOTICES POSTED IN HANDS					2000	4897	+ 2897	145	2000	5000	+ 3000	150
8. NO. OF VENDORS REGISTERED IN HCE					17500	18448	+ 948	5	17500	17500	+ 0	0
9. NO. OF COMPLETED RESPONSES ON PAST PERF DATABASE					50	56	+ 6	12	100	100	+ 0	0
10. NO. OF CHIEF PROCUREMENT OFFCR REQUESTS PROCESSED					660	557	- 103	16	500	550	+ 50	10

VARIANCE REPORT NARRATIVE

FY 2025 AND FY 2026

11 03 09 01
AGS 240

PROGRAM TITLE: STATE PROCUREMENT

PART I - EXPENDITURES AND POSITIONS

Of the 7.00 full-time equivalent (FTE) vacant positions, 3.00 FTEs are pending establishment and approval of a delegated reorganization, 2.00 FTEs are in active recruitment, 2.00 FTEs will be filled later in the fiscal year. The State Procurement Office (SPO) has a vacancy rate of 28% due to pending establishments, 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.

75% of SPO's unspent personnel funds were allocated to 5.00 FTE positions that were in pending establishment. Two of the five positions have since been established, one has been filled in the first quarter of FY 26, and one will be filled later in FY 26.

PART II - MEASURES OF EFFECTIVENESS

Item 2: SPO has seen more vehicles and higher-valued equipment transferred in FY 25 than in previous years.

Item 3: SPO is transitioning to a new platform to capture sales data, and we may not have been able to gather all of the data during the ongoing transition. Moving forward, we should be able to get a more accurate capture once we fully establish our new eMarketplace and eProcurement

system.

Item 4: SPO continues to see an increase in the pCard (purchasing card) spending, greater than what we estimated; we have increased our estimate for FY 26.

PART III - PROGRAM TARGET GROUPS

Item 1: SPO's 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: During FY 25, 17% fewer government agencies in Hawaii (30 compared to 25) issued solicitations for health and human services, most likely due to the suspension of procurement procedures under the Governor's emergency proclamations relating to the Maui wildfires and homelessness, which allowed departments to purchase services without issuing solicitations.

Item 4: SPO's 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 2% difference.

PART IV - PROGRAM ACTIVITIES

Item 1: SPO's estimate in last year's report was 42; however, it was not reflected in the planned total for this report. Our estimate would have been about a -7% difference.

Item 2: This is a new category of data that SPO did not capture before so our initial estimate was incorrect. Furthermore, we have expanded our data tracking to include all jurisdictions, not just the Executive Branch.

Item 3: SPO's 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 20% difference. We found that there has been more items transferred than expected; will adjust our estimate for FY 26.

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 09 01
AGS 240

PROGRAM TITLE: STATE PROCUREMENT

Item 4: In FY 25, SPO discovered that agencies are keeping property longer than expected, leading to less disposals and therefore less transactions.

Item 7: SPO has expanded our data tracking to include all jurisdictions, not just the Executive Branch; our future projections will include this change.

Item 9: This was SPO's first time tracking data on this new program. We received more responses than anticipated; adjustments will be made moving forward.

Item 10: SPO's estimate was higher than actual based on a higher number of requests in the years prior to FY 25; will adjust projections accordingly.

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	5.00	4.00	- 1.00	20	5.00	5.00	+ 0.00	0	5.00	5.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,935	593	- 1,342	69	154	140	- 14	9	1,853	1,853	+ 0	0
TOTAL COSTS												
POSITIONS	5.00	4.00	- 1.00	20	5.00	5.00	+ 0.00	0	5.00	5.00	+ 0.00	0
EXPENDITURES (\$1000's)	1,935	593	- 1,342	69	154	140	- 14	9	1,853	1,853	+ 0	0
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)					3000	4464	+ 1464	49	3000	3200	+ 200	7
2. SURPLUS PROPERTY SERVICE AND HANDLING FEES (\$1000)					300	389	+ 89	30	300	328	+ 28	9
3. RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)					10	9	- 1	10	10	10	+ 0	0
4. ACTUAL DONEES AS % OF ELIGIBLE DONEES					64	61	- 3	5	64	62	- 2	3
5. STATE PROPERTY SOLD THROUGH PUBLIC AUCTION (\$1000)					11	38	+ 27	245	14	15	+ 1	7
6. ABANDONED PROP FROM TSA SOLD THRU PUB AUCT (\$1000)					19	52	+ 33	174	22	24	+ 2	9
PART III: PROGRAM TARGET GROUP												
1. NO. NON-PROFIT TAX-EXMPT EDUC & PUB HTH INSTUTNS					16	12	- 4	25	16	15	- 1	6
2. NO. PUB AGENCY THAT SERVES OR PROMOTES PUB PURPOSE					90	87	- 3	3	90	90	+ 0	0
3. NO. 8(A) BUS DEV/SMALL DISADVANTAGED BUSINESSES					20	17	- 3	15	20	19	- 1	5
4. NO. OF PARTICIPATING VETERAN SMALL BUSINESSES					11	8	- 3	27	11	10	- 1	9
5. NO. PARTICIPATING IN SERVICE EDUC ACTIVITIES					2	1	- 1	50	2	2	+ 0	0
6. NO. PARTICIPATING VETERANS ORGANIZATIONS					1	0	- 1	100	1	1	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. NO. OF UNIQUE FED PERSONAL PROP RECEIVED					300	384	+ 84	28	300	328	+ 28	9
2. NO. OF UNIQUE ITEMS OF FED PROP DONATED					300	314	+ 14	5	300	300	+ 0	0
3. NO. OF UNIQUE ACQ STATE PROP FOR UTIL/SALE					300	656	+ 356	119	300	328	+ 28	9
4. NO. OF UNIQUE STATE PROP DISTRIBUTED FOR REUTIL					223	119	- 104	47	223	204	- 19	9
5. NO. OF UNIQUE STATE PROP DISP OF BY PUBLIC AUCTION					80	239	+ 159	199	80	87	+ 7	9

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 09 02
AGS 244

PROGRAM TITLE: SURPLUS PROPERTY MANAGEMENT

PART I - EXPENDITURES AND POSITIONS

The FY 25 variance in positions was due to a vacancy in the first quarter; the position was filled in the beginning of FY 26.

The variance in the operating expenditures for FY 25 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 increasing costs of items.

Item 2: Service and handling fees increased due to the increase in acquisition costs.

Item 3: The ratio decreases because older items with a lower acquisition cost are being transferred.

Items 5 and 6: The increases are due to the effectiveness of the State Procurement Office's (SPO) Surplus Public Auction (SPA).

PART III - PROGRAM TARGET GROUPS

Item 1: The variance is due to a lack of desirable items available from the federal government.

Item 3: The variance is due to participating businesses graduating from the 8(A) program after nine years, and a decrease of 8(A) businesses interested in acquiring federal surplus property.

Item 4: Businesses are slowly learning how to verify their business through the U.S. Small Business Administration.

Item 5: The number of organizations has decreased because organization certifications have expired without renewal.

Item 6: The Veterans Organization has expired without a renewal.

PART IV - PROGRAM ACTIVITIES

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

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 an increase of State Agencies using the Excess Property website to transfer State property directly between State Agencies.

Item 5: The increase in disposals by Public Sale is due to the increased exposure of the SPO SPA.

	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	40.00	35.00	- 5.00	13	40.00	36.00	- 4.00	10	40.00	40.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,098	6,311	- 1,787	22	2,046	1,587	- 459	22	6,060	5,876	- 184	3
TOTAL COSTS												
POSITIONS	40.00	35.00	- 5.00	13	40.00	36.00	- 4.00	10	40.00	40.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,098	6,311	- 1,787	22	2,046	1,587	- 459	22	6,060	5,876	- 184	3
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE					3870	3870	+ 0	0	3870	3870	+ 0	0
2. PERCENTAGE UTILIZATION OF PARKING SPACES					105	105	+ 0	0	105	105	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT

11 03 10

PART I - EXPENDITURES AND POSITIONS

(See Lowest Level Programs for Explanation of Variances)

PART II - MEASURES OF EFFECTIVENESS

(See Lowest Level Programs for Explanation of Variances)

	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	13.00	12.00	- 1.00	8	13.00	12.00	- 1.00	8	13.00	13.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,538	2,335	- 1,203	34	893	727	- 166	19	2,649	2,418	- 231	9
TOTAL COSTS												
POSITIONS	13.00	12.00	- 1.00	8	13.00	12.00	- 1.00	8	13.00	13.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,538	2,335	- 1,203	34	893	727	- 166	19	2,649	2,418	- 231	9
					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE					3870	3870	+ 0	0	3870	3870	+ 0	0
2. PERCENTAGE OF REVENUES OVER EXPENDITURES					96	96	+ 0	0	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	1980	+ 0	0	1980	1980	+ 0	0
2. OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES					185	185	+ 0	0	185	185	+ 0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 10 01
AGS 251

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - MOTOR POOL

PART I - EXPENDITURES AND POSITIONS

The variance in budgeted to actual expenditures for both FY 25 and the first quarter of FY 26 is due to awarded solicitations experienced extended vehicle delivery timelines as a result of limited vehicle availability. The funds from position savings were allocated to electrification projects that experienced delays as a result of electrical product delays.

PART II - MEASURES OF EFFECTIVENESS

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

PART III - PROGRAM TARGET GROUPS

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

PART IV - PROGRAM ACTIVITIES

There are no significant variances to report for program activities.

	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		%
	27.00	23.00	-	4.00	15	27.00	24.00	-	3.00	11	27.00	27.00	+	0.00	0
	4,560	3,976	-	584	13	1,153	860	-	293	25	3,411	3,458	+	47	1
	27.00	23.00	-	4.00	15	27.00	24.00	-	3.00	11	27.00	27.00	+	0.00	0
	4,560	3,976	-	584	13	1,153	860	-	293	25	3,411	3,458	+	47	1
						FISCAL YEAR 2024-25					FISCAL YEAR 2025-26				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. PERCENTAGE UTILIZATION OF PARKING SPACES						105	105	+	0	0	105	105	+	0	0
2. PERCENTAGE OF REVENUES OVER EXPENDITURES						121	121	+	0	0	121	121	+	0	0
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	7369	+	0	0	7369	7369	+	0	0
2. NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)						965	965	+	0	0	965	965	+	0	0
3. EMPLOYEE PARKING & PUBLIC PARKING REVENUES						3000	3000	+	0	0	3000	3000	+	0	0

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 10 02
AGS 252

PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL

PART I - EXPENDITURES AND POSITIONS

The variance in positions for FY 25 is due to vacancies of three Parking Security Officers (PSO) and one Administrative Services Assistant (ASA). In the first three months ended September 30, 2025, the ASA position was filled. One vacant PSO position is currently being reclassified to a Procurement and Supply Specialist III, and one is being reclassified to an Automated Systems Equipment Technician II position. In addition, we have requested a list through our department's Personnel Office for the remaining vacant PSO position.

The variance in budgeted to actual positions and expenditures for both FY 25 and the first quarter of FY 26 funds from position savings were used for deferred parking garage maintenance projects. Project start delays were due to required permitting.

PART II - MEASURES OF EFFECTIVENESS

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

PART III - PROGRAM TARGET GROUPS

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

PART IV - PROGRAM ACTIVITIES

There are no significant variances to report for program activities.

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	44.00	39.00	-	5.00	11	54.00	48.00	-	6.00	11	54.00	54.00	+	0.00	0
EXPENDITURES (\$1000's)	9,958	10,232	+	274	3	1,228	1,136	-	92	7	5,038	5,038	+	0	0
TOTAL COSTS															
POSITIONS	44.00	39.00	-	5.00	11	54.00	48.00	-	6.00	11	54.00	54.00	+	0.00	0
EXPENDITURES (\$1000's)	9,958	10,232	+	274	3	1,228	1,136	-	92	7	5,038	5,038	+	0	0

					FISCAL YEAR 2024-25				FISCAL YEAR 2025-26					
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS														
1. % OF LATE (INTEREST) PAYMENTS TO TOTAL PAYMENTS					.2	.9	+	0.7	350	.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	72	+	27	60	45	80	+	35	78
4. AV TIME FOR DELEGATED CLASSIFICATION ACTION					60	47	-	13	22	50	50	+	0	0
5. NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS					600	NO DATA	-	600	100	500	NO DATA	-	500	100
6. PERCENTAGE OF DATA PROCESSING REQUESTS COMPLETED					80	80	+	0	0	80	80	+	0	0
7. % OF DP REQUESTS COMPLTD WHICH IMPROVED EFFICIENCY					70	70	+	0	0	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	NO DATA	-	80	100	80	NO DATA	-	80	100

PART III: PROGRAM TARGET GROUP										
1. NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN	24	24	+	0	0	24	24	+	0	0
2. TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)	856	842	-	14	2	856	839	-	17	2
3. TOTAL NO. OF PAYMENT TRANSACTIONS PROCESSED (000)	27	20	-	7	26	27	20	-	7	26
4. NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR	325	304	-	21	6	275	300	+	25	9
5. TOTAL NO. OF DATA PROCESSING REQUESTS PROCESSED	430	430	+	0	0	430	430	+	0	0
6. NO. OF COMPUTER APPLICATION PROGRAMS ADMINSTERED	3500	3500	+	0	0	3500	3500	+	0	0
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	NO DATA	-	20	100	20	NO DATA	-	20	100

PART IV: PROGRAM ACTIVITY										
1. NO. OF EMPLOYEES PROVIDING ADMIN/TECH/CLERICAL SUP	35	41	+	6	17	35	52	+	17	49
2. NUMBER OF PURCHASING CARDS OUTSTANDING	160	142	-	18	11	160	142	-	18	11
3. NUMBER OF PAYROLL REGISTERS HANDLED	8	7	-	1	13	8	7	-	1	13
4. NUMBER OF EPARS PROCESSED	2500	3967	+	1467	59	2500	2500	+	0	0
5. NUMBER OF NON-EPAR ACTIONS PROCESSED	4000	2862	-	1138	28	4000	3500	-	500	13
6. NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS	50	101	+	51	102	100	80	-	20	20
7. NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS	140	215	+	75	54	140	200	+	60	43
8. NO. OF NEW COMPUTER APPLICATION SYSTEMS INSTALLED	2	2	+	0	0	2	2	+	0	0
9. NO. OF ADMIN RULES & REORG REQUESTS REVIEWED	4	5	+	1	25	4	5	+	1	25
10. NO. OF ENT FIN SYS (EFS) INTERFACES INSTALLED	1	NO DATA	-	1	100	1	NO DATA	-	1	100

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 13
AGS 901

PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES

PART I - EXPENDITURES AND POSITIONS

The variances in the number of positions filled as of June 30, 2025, and the three months ended September 30, 2025, are due to delays in recruitment and difficulty in finding qualified candidates. The vacancies as of September 30, 2025, include four new positions for the Business Transformation Office that are currently being recruited.

The expenditures in FY25 exceed the budgeted amount due to Temporary Hazard Pay payments.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The increase in late interest payments is due to staff shortage and high turnover (50% is attributable to the State Foundation on the Culture and the Arts).

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 for delegated classification actions has dropped from FY 23, in addition to another staff member being trained to work on classification actions.

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

Item 10: Since the Statewide Enterprise Financial System (EFS) was not implemented during FY 25, there were no technical requests. EFS is not anticipated to be implemented in FY 26.

PART III - PROGRAM TARGET GROUPS

Item 3: For FY 25 and FY 26, the decrease in the number of payment transactions is due to less payment transactions, even though the level of

expenditure amounts remain fairly constant.

Item 9: See Part II, Measures of Effectiveness, Item No. 10, above.

PART IV - PROGRAM ACTIVITIES

Item 1: For FY 25, 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. For FY 26, there was an additional increase of 11 positions for the creation of the Business Transformation Office.

Item 2: The decrease was due to numerous pCard (purchasing card) accounts being closed due to vacancies.

Item 3: The decrease in the number of payroll registers in FY 25 and FY 26 are due to the transfer of the Stadium Authority's payroll to the Department of Business, Economic Development and Tourism.

Item 4: There was an increase in the number of actions that require an Employee Personnel Action Report (EPAR) to be generated, which included two Temporary Hazard Pay (THP) events for both the Hawaii Government Employees Association and the United Public Works job data records. An estimated total of 700 job data records per THP event resulted in EPARs being generated, totaling an additional 1,400 EPARs in FY 25.

Item 5: The Department of Accounting and General Services (DAGS) is 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 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.

VARIANCE REPORT NARRATIVE FY 2025 AND FY 2026

11 03 13
AGS 901

PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES

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

Item 9: For both FY 25 and FY 26, programs within DAGS were required to place newly appropriated positions within their organizational charts.

Item 10: Since EFS was not implemented during FY 25, there were no interfaces installed; it is not anticipated to be implemented in FY 26.