

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: LBR
 Program ID(s): LBR 171 / LA
 Name of Fund: Unemployment Insurance Administration
 Legal Authority: Social Security Act, As Amended

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number: S-XX-211-L
S-15-211, S-16-211, S-17-211,
S-18-211, S-19-211, S-20-211,
S-21-211, S-22-211

Intended Purpose To administer the statewide Unemployment Insurance Program.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Payment of administrative costs to administer the Unemployment Insurance Program.

Variances: Increase in revenue and expenditures in FY 2020 & FY 2021 due to increase in grant funds received and expenditures incurred due to COVID-19. Expenditures and revenues are projected to increase in FY2023 as funds received for automation expenditures are expended.

| Financial Data | | | | | | | |
|---|------------|------------|------------|--------------|------------|-------------|-------------|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| | (actual) | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) |
| Appropriation Ceiling | 15,000,000 | 15,000,000 | 13,500,000 | 14,000,000 | 20,000,000 | 20,000,000 | 20,000,000 |
| Beginning Cash Balance | 2,702,428 | 2,723,659 | 4,720,835 | 4,749,530 | 3,639,955 | 3,621,932 | 3,621,932 |
| Revenues | 13,149,641 | 15,664,525 | 18,824,968 | 24,613,694 | 14,912,785 | 19,000,000 | 12,000,000 |
| Expenditures | 13,642,648 | 12,700,047 | 18,544,453 | 12,818,073 | 14,930,808 | 19,000,000 | 12,000,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Transfers to S-227 | (430,994) | (316,186) | (326,133) | (1,257,883) | | | |
| Transfers to S-245 | | (24,298) | (475,687) | | | | |
| Transfers to S-269 | | | | (3,939,342) | | | |
| Transfers to S-272 | | | | (6,661,657) | | | |
| Transfers to S-281 | | | | 771,277 | | | |
| Other transfers | 945,232 | (626,818) | 550,000 | (1,817,591) | | | |
| Net Total Transfers | 514,238 | (967,302) | (251,820) | (12,905,196) | 0 | 0 | 0 |
| Ending Cash Balance | 2,723,659 | 4,720,835 | 4,749,530 | 3,639,955 | 3,621,932 | 3,621,932 | 3,621,932 |
| Encumbrances | 1,203,568 | 1,031,563 | 601,518 | 1,051,422 | 990,858 | 1,000,000 | 1,000,000 |
| Unencumbered Cash Balance | 1,520,091 | 3,689,272 | 4,148,012 | 2,588,533 | 2,631,074 | 2,621,932 | 2,621,932 |

10,800,000
 8,900,000
 19,700,000

Additional Information:

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| Amount Requested by Bond Covenants | | | | | | | |
| Amount from Bond Proceeds | | | | | | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments | | | | | | | |

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: Labor & Industrial Relations**

Name of Fund: Unemployment Insurance Administration
 Appropriation Account Number: S-XX-211-L
 Fund Type (MOF): N
 Legal Authority: Social Security Act, As Amended

Statement of Objectives

To provide temporary payments to workers who have become unemployed through no fault of their own and meet all requirements of the law.

| Fund Measures of Effectiveness | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1. No. insured employees as % of total labor force | 94 | 94 | 94 | 94 | 94 | 94 |
| 2. No. prompt payments made as % of total no. payments | 85 | 85 | 85 | 85 | 85 | 85 |
| 3. No. acceptable nonmon. det. as % of total nonmon. det. | 84 | 84 | 84 | 84 | 84 | 84 |
| 4. No. acceptable appeals dec. as % total decisions | 95 | 95 | 95 | 95 | 95 | 95 |
| 5. No. prompt status det. as % of total status det. | 85 | 85 | 85 | 85 | 85 | 85 |
| 6. No. audits performed as % of total employers | 2 | 2 | 2 | 2 | 2 | 2 |
| 7. No. employers delinquent for taxes as % of total employers | 9 | 9 | 9 | 9 | 9 | 9 |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |

| Program Size Indicators | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1. No. of insured unemployed individuals (weekly average) | 15100 | 15100 | 15100 | 15100 | 15100 | 15100 | 15100 |
| 2. No. of subject employers | 30660 | 30660 | 30660 | 30660 | 30660 | 30660 | 30660 |
| 3. No. of self-financed non-profit organization | 264 | 264 | 264 | 264 | 264 | 264 | 264 |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | | | | | | |

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: Labor & Industrial Relations**

Name of Fund: Unemployment Insurance Administration
 Appropriation Account Number: S-XX-211-L
 Fund Type (MOF): N
 Legal Authority: Social Security Act, As Amended

| Fund Activities Encompassed | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 1. Initial or new claims (all programs) | 136300 | 136300 | 136300 | 136300 | 136300 | 136300 |
| 2. Continued claims (all programs) (1000's) | 1257 | 1257 | 1257 | 1257 | 1257 | 1257 |
| 3. Claims adjudication - all programs (non-monetary det) | 44500 | 44500 | 44500 | 44500 | 44500 | 44500 |
| 4. Status determinations | 7700 | 7700 | 7700 | 7700 | 7700 | 7700 |
| 5. Employer audits | 640 | 640 | 640 | 640 | 640 | 640 |
| 6. Tax payment processing | 121600 | 121600 | 121600 | 121600 | 121600 | 121600 |
| 7. Wage records (1000s) | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 |
| 8. Insured unemployment rate | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| 9. Total unemployment rate | 6 | 6 | 6 | 6 | 6 | 6 |
| 10. | | | | | | |

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Labor & Industrial Relations
 Name of Fund: Unemployment Insurance Administration
 Legal Authority: Social Security Act, As Amended
 Fund Type (MOF): N
 Appropriation Account Number: S-XX-211-L

| | FY 2022-23 Estimated | FY 2023-24 Estimated | FY 2024-25 Estimated | FY 2025-26 Estimated | FY 2026-27 Estimated | FY 2027-28 Estimated |
|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| A. Personal Services | 9,600,000 | 10,000,000 | 10,400,000 | 10,800,000 | 11,000,000 | 11,000,000 |
| | | | | | | |
| B. Other Current Expenses | 8,400,000 | 1,500,000 | 1,600,000 | 1,700,000 | 2,000,000 | 2,000,000 |
| | | | | | | |
| C. Equipment | 500,000 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| M. Motor Vehicles | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| L. Leases | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| | | | | | | |
| TOTAL | 19,000,000 | 12,000,000 | 12,500,000 | 13,000,000 | 13,500,000 | 13,500,000 |