

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Labor and Industrial Relations
 Program ID(s): LBR 183/DA
 Name of Fund: Special Compensation Fund (SCF)
 Legal Authority: Chapter 386-151, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B), Trust (T)
 Appropriation Account Number S-302-L, T-907-L

Intended Purpose: To pay benefits to injured workers for second injuries, uninsured and insolvent employers, benefit adjustment, attendant services and concurrent employment.

Source of Revenues: Special assessment on the gross premiums of employers' workers' compensation (WC) insurance, interest earned on investments, fines, forfeits, and penalties.

Current Program Activities/Allowable Expenses: Payment of WC benefits, WC claims facilitator branch, litigation costs, audit fees, and legal services through the Department of Attorney General.

Purpose of Proposed Ceiling Increase (if applicable): None

Variations: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,002,622	24,002,622	24,050,965	24,050,965	24,115,992	24,150,515	24,150,515
Beginning Cash Balance	14,352,503	12,936,517	12,197,978	11,044,273	12,703,962	12,700,000	12,700,000
Revenues	14,171,499	14,511,161	14,917,274	16,278,012	16,000,000	16,000,000	16,000,000
Expenditures	15,571,564	15,232,859	16,070,979	14,618,323	16,003,962	16,000,000	16,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	12,952,438	12,214,819	11,044,273	12,703,962	12,700,000	12,700,000	12,700,000
Encumbrances	15,921	16,841	0	0	0	0	0
Unencumbered Cash Balance	12,936,517	12,197,978	11,044,273	12,703,962	12,700,000	12,700,000	12,700,000

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 2024 Legislature
Department of: Labor and Industrial Relations**

Name of fund: Special Compensation Fund
 Apprn. Account. No.: T-907-L
 Fund Type (MOF): Trust (T)
 Legal Authority: Chapter 386-151, HRS

Statement of Objectives

Ensure workers' compensation benefits are provided.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. % of non-compliant employers	25	25	25	25	25	25
2. % Workers' Comp Decision w/in 60 days of hearing	85	85	85	85	85	85
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4.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Subject employers	40000	40000	40000	40000	40000	40000	40000
2. Covered workers	585400	585400	585400	585400	585400	585400	585400
3. Workers requiring services	40000	40000	40000	40000	40000	40000	40000
4.							
5.							
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10.							

**Non-General Fund Program Measures Report
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Investigations	99,000	99,000	99,000	99,000	99,000	99,000
2. Audits	330	330	330	330	330	330
3. Total new claims	18,000	18,000	18,000	18,000	18,000	18,000
4. Decisions	54,000	54,000	54,000	54,000	54,000	54,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Labor and Industrial Relations
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 Fund Type (MOF): Trust (T)
 Apprn. Account. No.: T-907-L

	FY 2023-24 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,090,332	1,124,855	1,124,855	1,124,855	1,124,855	1,124,855
B. Other Current Expenses	23,025,660	23,025,660	23,025,660	23,025,660	23,025,660	23,025,660
C. Equipment		-	-	-	-	-
M. Motor Vehicles		-	-	-	-	-
L. Leases		-	-	-	-	-
TOTAL	24,115,992	24,150,515	24,150,515	24,150,515	24,150,515	24,150,515