

**Report on Non-General Fund Information**  
for Submittal to the 2024 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-18-211, S-19-211, S-20-211,  
S-21-211, S-22-211, S-23-211

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 increased in FY2023 as funds received for automation expenses were expended.

Cash balance lapse to general fund? (Yes / No)      No

Statutory language:

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	13,500,000	14,000,000	20,000,000	14,200,000	14,200,000	16,000,000	16,000,000
Beginning Cash Balance	4,720,835	4,749,530	3,639,955	3,621,932	1,741,549	1,741,549	1,741,549
Revenues	18,824,968	24,613,694	14,912,785	21,268,606	15,000,000	15,000,000	15,500,000
Expenditures	18,544,453	12,818,073	14,930,808	23,148,989	15,000,000	15,000,000	15,500,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers to S-227	(326,133)	(1,257,883)					
Transfers to S-245	(475,687)						
Transfers to S-269		(3,939,342)					
Transfers to S-272		(6,661,657)					
Transfers to S-281		771,277					
Other transfers	550,000	(1,817,591)					
<b>Net Total Transfers</b>	<b>(251,820)</b>	<b>(12,905,196)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ending Cash Balance	4,749,530	3,639,955	3,621,932	1,741,549	1,741,549	1,741,549	1,741,549
Encumbrances	601,518	1,051,422	990,858	1,867,672			
Unencumbered Cash Balance	4,148,012	2,588,533	2,631,074	(126,123)	1,741,549	1,741,549	1,741,549

**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: 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.

<b>Fund Measures of Effectiveness</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
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.						

<b>Program Size Indicators</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1. No. of insured unemployed individuals (weekly average)	15,100	15,100	15,100	15,100	15,100	15,100	15,100
2. No. of subject employers	30,660	30,660	30,660	30,660	30,660	30,660	30,660
3. No. of self-financed non-profit organization	264	264	264	264	264	270	270
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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<b>Fund Activities Encompassed</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1. Initial or new claims (all programs)	136,300	136,300	136,300	136,300	136,300	136,300
2. Continued claims (all programs) (1000's)	1,257	1,257	1,257	1,257	1,257	1,257
3. Claims adjudication - all programs (non-monetary det)	44,500	44,500	44,500	44,500	44,500	44,500
4. Status determinations	7,700	7,700	7,700	7,700	7,700	7,700
5. Employer audits	640	640	640	640	640	640
6. Tax payment processing	126,100	126,100	126,100	126,100	126,100	126,100
7. Wage records (1000s)	2,600	2,600	2,600	2,600	2,600	2,600
8. Insured unemployment rate	1.30	1.30	1.30	1.30	1.30	1.30
9. Total unemployment rate	3.80	3.80	3.80	3.80	3.80	3.80
10.						

**Non-General Fund Cost Element Report  
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	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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
<b>TOTAL</b>	<b>19,000,000</b>	<b>12,000,000</b>	<b>12,500,000</b>	<b>13,000,000</b>	<b>13,500,000</b>	<b>13,500,000</b>