

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: Labor and Industrial Relations  
 Program ID(s): n/a  
 Name of Fund: Non-Profit Employers Deposit  
 Legal Authority: Chapter 383-62, 383-66 HRS

Contact Name: Ferdinand Casabay  
 Phone Number: 808-586-8905  
 Fund Type (MOF): T  
 Appropriation Account Number T-XX-903

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund collected from non-profit employers participating in self-financed program.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Reimbursement of deposits from non-profit employers terminating participation of self-financing program.

Variances: TBD

Cash balance lapse to general fund? (Yes / No): No  
 Statutory language: N/A

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,782	3,782	11,773	1,766,249	1,763,447	2,205,797	2,201,797
Revenues	0	7,991	1,606	13,608	442,435	12,000	12,000
Expenditures	0	0	0	16,410	85	16,000	16,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Cash Posting			1,752,870				
Net Total Transfers	0	0	1,752,870	0	0	0	0
Ending Cash Balance	3,782	11,773	1,766,249	1,763,447	2,205,797	2,201,797	2,197,797
Encumbrances							
Unencumbered Cash Balance	3,782	11,773	1,766,249	1,763,447	2,205,797	2,201,797	2,197,797

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 2025 Legislature  
Department of: Labor and Industrial Relations**

Name of Fund: Non-Profit Employers Deposit  
 Appropriation Account Number: T-XX-903-L  
 Fund Type (MOF): I  
 Legal Authority: Chapter 383-62, 383-66, HRS

**Statement of Objectives**

To record collected deposits from non-profit employers participating in self-financed program and use funds to reimburse account balance upon termination of their participation of the program.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. No. of insured employers as % of total labor force	94	94	94	94	94	94
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**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. No. of subject employers	0	40,700	41,500	42,300	43,100	44,000	44,900
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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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  
for submittal to the 2025 Legislature**

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 Fund Type (MOF): T  
 Appropriation Account Number: T-XX-903-L

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	16,000	16,000	16,000	16,000	16,000	16,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>