

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

Variances: None

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,002,622	24,050,965	24,050,965	24,115,992	24,150,515	24,150,515	24,150,515
Beginning Cash Balance	12,936,517	12,197,978	11,044,273	12,703,962	16,898,635	16,000,000	16,000,000
Revenues	14,511,161	14,917,274	16,278,012	17,032,889	15,101,365	16,000,000	16,000,000
Expenditures	15,232,859	16,070,979	14,618,323	12,838,216	16,000,000	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	12,214,819	11,044,273	12,703,962	16,898,635	16,000,000	16,000,000	16,000,000
Encumbrances	16,841	0	0	0	0	0	0
Unencumbered Cash Balance	12,197,978	11,044,273	12,703,962	16,898,635	16,000,000	16,000,000	16,000,000

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 2025 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	FY 2029-30
1. % of non-compliant employers	34	27	27	27	27	27	27
2. % Workers' Comp Decision w/in 60 days of hearing	87	87	87	87	87	87	87
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Subject employers	42,180	42,000	42,000	42,000	42,000	42,000	42,000
2. Covered workers	583,630	590,600	590,600	590,600	590,600	590,600	590,600
3. Workers requiring services	45,351	43,000	43,000	43,000	43,000	43,000	43,000
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**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	FY 2029-30
1.	Investigations	113,540	114,000	114,000	114,000	114,000	114,000	114,000
2.	Audits	331	330	330	330	330	330	330
3.	Total new claims	14,574	16,500	16,500	16,500	16,500	16,500	16,500
4.	Decisions	3,400	5,400	5,400	5,400	5,400	5,400	5,400
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**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

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

	FY 2023-24 Actual	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services	840,546	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	11,997,670	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
C. Equipment	-	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-	-
TOTAL	12,838,216	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000