

**Report on Non-General Fund Information**  
for Submittal to the 2025 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-20-211, S-21-211,  
S-22-211, S-23-211, S-24-211

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: The increase in revenues and expenditures in FY2023 is due to the expenditure of funds received for automation expenses.

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

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	14,000,000	20,000,000	14,200,000	14,200,000	15,000,000	17,000,000	20,000,000
Beginning Cash Balance	4,749,530	3,639,955	3,621,932	1,741,549	3,795,362	3,795,362	3,795,362
Revenues	24,613,694	14,912,785	21,268,606	17,302,365	16,100,000	16,100,000	16,475,000
Expenditures	12,818,073	14,930,808	23,148,989	15,248,552	16,100,000	16,100,000	16,475,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers to S-227	(1,257,883)						
Transfers to S-245							
Transfers to S-269	(3,939,342)						
Transfers to S-272	(6,661,657)						
Transfers to S-281	771,277						
Other transfers	(1,817,591)						
Net Total Transfers	(12,905,196)	0	0	0	0	0	0
Ending Cash Balance	3,639,955	3,621,932	1,741,549	3,795,362	3,795,362	3,795,362	3,795,362
Encumbrances	1,051,422	990,858	1,867,672	2,238,690			
Unencumbered Cash Balance	2,588,533	2,631,074	(126,123)	1,556,672	3,795,362	3,795,362	3,795,362

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 & 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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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	70%	70%	70%	70%	70%	70%
3. No. acceptable nonmon. Det. As % of total nonmon. Det.	86%	86%	86%	86%	86%	86%
4. No. acceptable appeals dec. as % of total decisions	100%	100%	100%	100%	100%	100%
5. No. prompt status det. As % of total status det.	84%	84%	84%	84%	84%	84%
6. No. audits performed as % of total employers	1%	1%	1%	1%	1%	1%
7. No. employers delinquent for taxes as % of total employers	14%	14%	14%	14%	14%	14%
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. No. of insured unemployed individuals (weekly average)	8,812	12,673	10,673	12,923	13,058	13,192	13,327
2. No. of subject employers	40,700	41,500	42,300	43,100	44,000	44,900	45,800
3. No. of self-financed non-profit organization	284	284	284	284	284	284	284.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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<b>Fund Activities Encompassed</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>	<b>FY 2029-30</b>
1.	Initial or new claims	105,400	88,800	107,500	108,600	109,800	110,900
2.	Continued claims	659	555	672	679	686	693
3.	Claims adjudication	55,800	47,000	56,900	57,500	58,100	58,700
4.	Status determinations	9,500	9,700	9,900	10,100	10,300	10,500
5.	Employer audits	460	470	470	480	490	500
6.	Tax paayment processing	164,800	168,000	171,200	174,800	178,400	182,000
7.	Wage records (1000s)	2,777	2,804	2,832	2,861	2,889	2,918
8.	Insured unemployment rate	1.5%	1.3%	1.5%	1.5%	1.5%	1.5%
9.	Total unemployment rate	2.7%	2.5%	2.5%	2.5%	2.5%	2.5%
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

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	<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	11,300,000	11,700,000	12,200,000	12,700,000	13,200,000	13,700,000
B. Other Current Expenses	4,100,000	3,700,000	3,550,000	3,550,000	4,000,000	4,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases	700,000	700,000	725,000	725,000	750,000	750,000
<b>TOTAL</b>	<b>16,100,000</b>	<b>16,100,000</b>	<b>16,475,000</b>	<b>16,975,000</b>	<b>17,950,000</b>	<b>18,950,000</b>