

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 111 / PB
 Name of Fund: Workforce Opportunity Tax Credit (WOTC)
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number: S-XX-208-L

Intended Purpose: This federal tax credit was designed to help individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

Source of Revenues: CFDA 17.271 U.S. Department of Labor Work Opportunity Tax Credit

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as accepting WOTC applications from employers; determining eligibility of individuals as members of the target groups; issuing employer certifications or denials; developing working agreements with partner agencies in American Job Centers (also called One-Stop Career Centers) or other State agencies to verify or document eligibility of new hires, including issuing Conditional Certifications; and coordinating efforts to promote WOTC with employers, job seekers and other Workforce innovation and Opportunity Act (WIOA) partners

Variances: Yearly variances dependent on the available funds and execution of allowable activities for the program.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	90,000	90,000	190,000	90,000	283,407	300,000	300,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	111,511	13,022	152,978	84,172	223,145	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	111,511	13,022	152,978	84,172	223,145	300,000	300,000
Net Total Transfers	111,511	13,022	152,978	84,172	223,145	300,000	300,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

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: Workforce Opportunity Tax Credit (WOTC) _____
 Appropriation Account Number: S-208-L
 Fund Type (MOF): N
 Legal Authority: Administratively Established

Statement of Objectives

Intended Purpose: This federal tax credit was designed to help Individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

<u>Fund Measures of Effectiveness</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. % of employment rate	62	62	62	62	62	62
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Job applicant receiving placement assistance	3,153	3,200	3,200	3,200	3,200	3,200	3,200
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30

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Fund Type (MOF): N

Legal Authority: Administratively Established

1.	No. of job applicants registered with Hire Net	2,300	2,300	2,300	2,300	2,300	2,300
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: Labor and Industrial Relations
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	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	233,000	233,000	71,000	71,000	71,000	71,000
B. Other Current Expenses	61,500	61,500	22,950	22,950	22,950	22,950
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	5,500	5,500	6,050	6,050	6,050	6,050
TOTAL	300,000	300,000	100,000	100,000	100,000	100,000