

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 171 / LA
 Name of Fund: Unemployment Insurance Fund
 Legal Authority: Chapter 383-127, HRS

Contact Name: Ferdinand Casabay
 Phone Number: 586-8905
 Fund Type (MOF): B
 Appropriation Account Number S-313-L (Effective 07/01/16)
(Previous Appropriation S-314-L)

Intended Purpose: To record payments, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal funds.

Source of Revenues: Interest, fines, penalties collection pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Administrative expenditures to manage and maintain unemployment insurance programs.

Variations: Yearly variations dependent on the collection and administrative costs for the unemployment compensation programs.

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	3,112,993	3,112,993	3,117,682	3,112,993	2,173,756	2,173,756	2,173,756
Beginning Cash Balance	6,004,656	8,080,327	10,123,586	13,066,834	16,573,111	18,940,421	21,940,421
Revenues	2,075,671	2,043,259	2,944,377	3,506,277	2,367,310	3,000,000	3,000,000
Expenditures	0	0	1,129	0	0	0	0
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	8,080,327	10,123,586	13,066,834	16,573,111	18,940,421	21,940,421	24,940,421
Encumbrances							
Unencumbered Cash Balance	8,080,327	10,123,586	13,066,834	16,573,111	18,940,421	21,940,421	24,940,421

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: Unemployment Insurance Fund
 Appropriation Account Number: S-XX-313-L
 Fund Type (MOF): B
 Legal Authority: Chapter 383-127, HRS

Statement of Objectives

Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal administration funds have been made.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of insured employees as % of total labor force	94	94	94	94	94	94
2. Number of employers delinquent for taxes as % total employers	14	14	14	14	14	14
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. Number of subject employers	39,870	40,700	41,500	42,300	43,100	44,000	44,900
2. Number of self-financed non-profit organizations	284	284	284	284	284	284	284
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Unemployment Insurance Fund
 Appropriation Account Number: S-XX-313-L
 Fund Type (MOF): B
 Legal Authority: Chapter 383-127, HRS

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Employer Audits	640	640	640	640	640	640
2.	Tax Payment Processing	121,600	121,600	121,600	121,600	121,600	121,600
3.	Insured Employment Rate	1.3	1.3	1.3	1.3	1.3	1.3
4.	Total Unemployment Rate	3.8	3.8	3.8	3.8	3.8	3.8
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: Labor & Industrial Relations
 Name of fund: Unemployment Insurance Fund
 Legal Authority: Chapter 383-127, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-XX-313-L

	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						
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000