

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Labor and Industrial Relations
 Program ID(s): LBR 171
 Name of Fund: Coronavirus State and Local Fiscal Recovery Funds
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
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 Fund Type (MOF): V
 Appropriation Account Number S-22-246-L

Intended Purpose: To provide information about unemployment benefits to the public and resolve disputed unemployment claims.

Source of Revenue: Coronavrius State and Local Fiscal Recovery Funds

Intended Purpose: Administrative and program expenses to fulfill the objective of the program.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,000,000	58,152,470	27,290,627	12,419,280	7,101,040	0	0
Beginning Cash Balance	0	58,152,470	16,573,529	12,419,280	7,101,040	0	0
Revenues							
Expenditures	11,847,531	2,081,074	4,154,249	5,318,240	7,101,040	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from S-21-248	70,000,000	0	0	0	0		
De-obligated subaward		(39,497,866)		0			
Net Total Transfers	70,000,000	(39,497,866)	0	0	0	0	0
Ending Cash Balance	58,152,470	16,573,529	12,419,280	7,101,040	0	0	0
Encumbrances							
Unencumbered Cash Balance	58,152,470	16,573,529	12,419,280	7,101,040	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 2026 Legislature
Department of: Labor & Industrial Relations**

Name of Fund: Coronavirus State and Local Fiscal Recovery Funds

Appropriation Account Number: S-24-246-L

Fund Type (MOF): V

Legal Authority: Administratively Created

Statement of Objectives

To provide information about unemployment benefits to the public.

Fund Measures of Effectiveness

FY	FY	FY	FY	FY	FY	FY
2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	

1. No. insured employees as % of the labor force	94	94				
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

| FY |
|---------|---------|---------|---------|---------|---------|---------|
| 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |

1. No. of subject employers	41,500	42,300				
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY	FY
2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	

1. Total unemployment rate	2.50%					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations

Name of Fund: Coronavirus State and Local Fiscal Recovery Funds

Legal Authority: Administratively Created

Fund Type (MOF): V

Appropriation Account Number: S-22-246-L

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,675,404					
B. Other Current Expenses	5,426,636					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	7,102,040	0				