

**Report on Non-General Fund Information**  
for Submittal to the 2025 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  
 Phone Number: 808-586-8905  
 Fund Type (MOF): V  
 Appropriation Account Number S-23-532-L

Intended Purpose: To modernize the current Unemployment Insurance (UI) program system by replacing the legacy, mainframe-based application with web-based application, hosted in the cloud with Business Information Architecture Framework and Hybrid project management methodology.

Source of Revenue: Coronavirus State and Local Fiscal Recovery Funds

Current Program Activities/Allowable Expenses: 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		41,280,000	41,280,000	39,211,857	27,057,598	0	0
Beginning Cash Balance	0	0	41,170,562	39,211,857	27,057,598	0	0
Revenues							0
Expenditures		109,438	1,958,706	12,154,259	27,057,598	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Various Transfer/Payments		41,280,000	0	0	0	0	0
Net Total Transfers	0	41,280,000	0	0	0	0	0
Ending Cash Balance	0	41,170,562	39,211,857	27,057,598	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	41,170,562	39,211,857	27,057,598	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 and Industrial Relations**

Name of Fund: Coronavirus State and Local Fiscal Recovery Funds  
 Appropriation Account Number: S-23-532-L  
 Fund Type (MOF): V  
 Legal Authority: Administratively Established

**Statement of Objectives**

To modernize the current Unemployment Insurance (UI) program system by replacing the legacy, mainframe-based application with web-based application, hosted in the cloud with Business Information Architecture Framework and Hybrid project management methodology.

**Fund Measures of Effectiveness**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. insured employees as % of total labor force	94					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. of subject employers	41,500	42,300					
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Total unemployment rate	2.50%					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
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-23-532-L

	<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>	<b>FY 2030-31 Estimated</b>
A. Personal Services	1,586,292					
B. Other Current Expenses	25,471,306					
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>27,057,598</b>	<b>0</b>				