

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 111 PB
 Name of Fund: Employment and Training Special Fund
 Legal Authority: Chapter 383-128, HRS

Contact Name: Ferdinand Casabay
 Phone Number: 586-8905
 Fund Type (MOF): B
 Appropriation Account Number: S-XX-316-L

*Prior to 7/1/16, reported as S-315-L and S-318-L
 Effective 7/1/16, reported as S-316-L*

Intended Purpose: To provide grants and subsidies to public, private and non-profit organizations for employment, education and training.

Source of Revenues: Employer contributions

Current Program Activities/Allowable Expenses: A) Programs to create a more diversified base for businesses; B) Programs for high-growth industries with critical shortages; C) Programs to retrain unemployed workers; D) Programs for individuals who do not qualify for federal or state programs; E) Programs for individuals to improve career employment prospects.

Variances: Yearly variances dependent on the collection of assessments imposed on taxable wages to the employers. Administrative costs to record and maintain financial records. Program activities in providing employment and training assistance to individuals and to assists employers seeking qualified and skilled employees.

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	5,364,646	5,595,677	5,364,646	5,364,646	5,364,646	5,364,646	5,364,646
Beginning Cash Balance	4,630,287	5,709,249	6,910,291	7,894,866	9,511,420	10,778,810	11,858,621
Revenues	1,608,072	1,822,926	1,378,603	2,161,208	1,787,579	1,600,000	1,600,000
Expenditures	529,110	621,884	394,028	544,654	520,189	520,189	520,189
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	5,709,249	6,910,291	7,894,866	9,511,420	10,778,810	11,858,621	12,938,432
Encumbrances							
Unencumbered Cash Balance	5,709,249	6,910,291	7,894,866	9,511,420	10,778,810	11,858,621	12,938,432

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: Employment and Training Special Fund
Appropriation Account Number: S-316-L
Fund Type (MOF): B
Legal Authority: Chapter 383-128, HRS

Statement of Objectives

To provide grants and subsidies to public, private and non~profit organizations for employment, education and training.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of individuals attending training	542	600	700	700	700	700
2.	Number of employers referring individuals to training	92	100	125	125	125	125
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.	Number of individuals attending training	397	542	600	700	700	700	700
2.	Number of employers referring individuals to training	85	92	100	125	125	125	125
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.	Number of individuals attending training	542	600	700	700	700	700
2.	Number of employers referring individuals to training	92	100	125	125	125	125
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

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	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	130,000	130,000	130,000	130,000	130,000	130,000
B. Other Current Expenses	383,889	383,889	383,889	383,889	383,889	383,889
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	6,300	6,300	6,300	6,300	6,300	6,300
TOTAL	520,189	520,189	520,189	520,189	520,189	520,189