

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: Non-Profit Employers Deposit
 Legal Authority: Chapter 383-62(d), HRS

Contact Name: Ferdinand Casabay
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 Fund Type (MOF): T
 Appropriation Account Number T-XX-903

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund collected from non-profit employers participating in self-financed program.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Reimbursement of deposits from non-profit employers terminating participation of self-financing program.

Variances: TBD

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	0	0	0	0	0	0	0
Beginning Cash Balance	11,773	1,766,249	1,763,447	2,205,797	2,206,839	2,207,839	2,203,839
Revenues	1,606	13,608	442,435	1,042	1,000	12,000	12,000
Expenditures	0	16,410	85	0	0	16,000	16,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Cash Posting	1,752,870	0	0	0	0	0	0
Net Total Transfers	1,752,870	0	0	0	0	0	0
Ending Cash Balance	1,766,249	1,763,447	2,205,797	2,206,839	2,207,839	2,203,839	2,199,839
Encumbrances							
Unencumbered Cash Balance	1,766,249	1,763,447	2,205,797	2,206,839	2,207,839	2,203,839	2,199,839

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: Non-Profit Employers Deposit

Appropriation Account Number: T-XX-903-L

Fund Type (MOF): I

Legal Authority: Chapter 383-62, 383-66, HRS

Statement of Objectives

To record collected deposits from non-profit employers participating in self-financed program and use funds to reimburse account balance upon termination of their participation of the program.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of insured employers as % of total labor force	94	94	94	94	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	43,100	44,000	44,900	45,800	45,800
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Initial or new claims (all programs)	88,800	107,500	108,600	109,800	110,900	110,900
2. Continued claims (all programs) (1000's)	555	672	679	686	693	693
3. Claims adjudication - all programs (non-monetary det)	47,000	56,900	57,500	58,100	58,700	58,700
4. Status determinations	9,700	9,900	10,100	10,300	10,500	10,500
5. Employer audits	470	470	480	490	500	500
6. Tax payment processing	168,000	171,200	174,800	178,400	182,000	182,000
7. Wage records (1000s)	2,804	2,832	2,861	2,889	2,918	2,918
8. Insured unemployment rate	1.30	1.50	1.50	1.50	1.50	1.50
9. Total unemployment rate	2.50	2.50	2.50	2.50	2.50	2.50
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						
B. Other Current Expenses	0	16,000	16,000	16,000	16,000	16,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	16,000	16,000	16,000	16,000	16,000