

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 183/DA
 Name of Fund: Trust Fund For Disability Benefits
 Legal Authority: Chapter 392-61, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B), Trust (T)
 Appropriation Account Number S-303-L, T-906-L

Intended Purpose: To pay temporary disability benefits for disabilities resulting from non-work related injuries or illnesses to individual who become disabled when unemployed, and to employees of insolvent or non-complying employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of temporary disability benefits.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: None

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	2,595,864	2,581,228	2,646,189	2,697,906	2,746,920	2,796,920	2,846,920
Revenues	11,007	64,961	96,454	89,027	100,000	100,000	100,000
Expenditures	25,643	0	44,737	40,013	50,000	50,000	50,000
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	2,581,228	2,646,189	2,697,906	2,746,920	2,796,920	2,846,920	2,896,920
Encumbrances							
Unencumbered Cash Balance	2,581,228	2,646,189	2,697,906	2,746,920	2,796,920	2,846,920	2,896,920

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: Special Compensation Fund For Temporary Disability Benefits
Apprn. Account. No.: T-906-L
Fund Type (MOF): Trust (T)
Legal Authority: Chapter 392-61, HRS

Statement of Objectives

Ensure temporary disability insurance benefits are provided.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% of Non-compliant employers	30	25	25	25	25	25
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.	Subject employers	43,290	43,290	40,000	40,000	40,000	40,000	40,000
2.	Covered workers	608,700	608,700	585,400	585,400	585,400	585,400	585,400
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.	Investigations	117,000	99,000	99,000	99,000	99,000	99,000
2.	Audits	300	330	330	330	330	330
3.	Plans Review	9,000	9,300	9,300	9,300	9,300	9,300
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: Labor and Industrial Relations
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 Fund Type (MOF): Trust (T)
 Apprn. Account. No.: T-906-L

	FY 2025-26 Actual	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	50,000	50,000	50,000	50,000	50,000	50,000
C. Equipment		-	-	-	-	-
M. Motor Vehicles		-	-	-	-	-
L. Leases		-	-	-	-	-
TOTAL	50,000	50,000	50,000	50,000	50,000	50,000