

JOSH GREEN, MD
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



JADE T. BUTAY
DIRECTOR

DEPT. COMM. NO. 67
WILLIAM G. KUNSTMAN
DEPUTY DIRECTOR

STATE OF HAWAII
KA MOKU'ĀINA O HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
KA 'OIHANA PONO LIMAHANA

December 03, 2025

The Honorable Ronald D. Kouchi
President and Members of the Senate
Thirty-Third Legislature
State Capitol, Room 409
Honolulu, HI 96813

The Honorable Nadine K. Nakamura
Speaker and Members House of Representatives
Thirty-Third Legislature
State Capitol, Rm 431
Honolulu, HI 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting copies of the Department of Labor and Industrial Relations' non-general fund reports pursuant to sections 37-47, 37-48, 37-49, and 37-52.5, Hawaii Revised Statutes (HRS).

In accordance with section 93-16, HRS, I am also informing you that the report may be viewed electronically at <http://labor.hawaii.gov/find-a-report/>.

Sincerely,

A handwritten signature of Jade T. Butay.

Jade T. Butay
Director of Labor and Industrial Relations

Enclosure

c: Legislative Reference Bureau Library
State Publications Distribution Center
University of Hawaii

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 Service / Wagner-Peyser
 Legal Authority: Workforce Innovation and Opportunity Act (WIOA)

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-201-L

Intended Purpose: The Employment Service (ES) program brings together individuals looking for employment and employers looking for job seekers. The program provides Job seekers with career services, including labor exchange services, job search assistance, workforce information, referrals to employment, and other assistance. Employers can use the ES to post job orders and obtain qualified applicants.

Source of Revenues: CFDA 17.207 U.S. Department of Labor Employment Service/Wagner-Peyser Funded Activities

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as career services, including labor exchange activities and the provision of labor market information, assessments of career interests, career guidance when appropriate, job search workshops, and referral to jobs or training as appropriate.

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	3,400,000	2,851,951	2,811,112	2,718,323	2,649,944	3,000,000	3,000,000
Beginning Cash Balance	993,242	659,908	1,193,611	1,732,814	1,216,593	1,416,593	1,616,593
Revenues	5,609,815	4,321,974	4,497,271	4,499,556	4,400,000	4,400,000	4,400,000
Expenditures	2,593,125	1,853,585	1,651,364	1,271,420	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(3,350,024)	(1,934,686)	(2,306,704)	(3,744,357)	(2,600,000)	(2,600,000)	(2,600,000)
Net Total Transfers	(3,350,024)	(1,934,686)	(2,306,704)	(3,744,357)	(2,600,000)	(2,600,000)	(2,600,000)
Ending Cash Balance	659,908	1,193,611	1,732,814	1,216,593	1,416,593	1,616,593	1,816,593
Encumbrances							
Unencumbered Cash Balance	659,908	1,193,611	1,732,814	1,216,593	1,416,593	1,616,593	1,816,593

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 Service/Wagner - Peyser

Appropriation Account Number: S-201-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

Intended Purpose: The Employment Service (ES) program brings together individuals looking for employment and employers looking for job seekers. It does this by providing a variety of services, which are available to all individuals. The program provides Job seekers with career services, including labor exchange services, job search assistance, workforce information, referrals to employment, and other assistance. Employers can use the ES to post job orders and obtain qualified applicants.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Employment Rate (Q2)	57.00%	57.00%	57.00%	57.00%	57.00%	57.00%
2. Employment Rate (Q4)	61.0%	61.0%	61.0%	61.0%	61.0%	61.0%
3. Median Earnings	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00	\$ 8,300.00
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5.						
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Program Size Indicators	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Job Applicants receiving DLIR placement assistance	4133	4133	4133	4133	4133	4133	4133
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. No. of employer job posting on Hire Net	6,463	6,463	6,463	6,463	6,463	6,463
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3.						
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations

Name of fund: Employment Service/Wagner-Peyser

Legal Authority: Workforce Innovation and Opportunity Act (WIOA)

Fund Type (MOF): N

Appropriation Account Number: S-XX-201-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	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000	1,261,000
B. Other Current Expenses	254,560	254,560	254,560	254,560	254,560	254,560
C. Equipment	4,200	4,200	4,200	4,200	4,200	4,200
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	80,240	80,240	80,240	80,240	80,240	80,240
TOTAL	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Low Income Home Energy Assistance Program
 Legal Authority: Energy Policy Act of 2005, P.L. 109-58

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-203-L
 CFDA 93.568

Intended Purpose: To improve home energy efficiency for low income families through the most cost-effective measure possible.

Source of Revenues: U.S. Department of Health and Human Services, Administration for Children and Families
 Sub-award from State of Hawaii, Department of Human Services

Current Program Activities/Allowable Expenses: This grant provides administrative and program funds for the program.

Variances: Year to year variances are attributable to program activity levels.

FY22, FY23, FY24, & FY25 variances reflect changes in program activity due to changes in funding. Amounts reported for FY26, FY27, and FY28 are estimates based on the previous years' activities.

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	550,000	550,000	550,000	550,000	550,000	550,000	550,000
Beginning Cash Balance	37,288	(0)	(0)	0	29,035	0	0
Revenues	281,408	451,326	365,066	585,776	467,389	472,744	508,636
Expenditures	318,696	451,326	365,066	556,741	496,424	472,744	508,636
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	(0)	(0)	0	29,035	0	0	0
Encumbrances							
Unencumbered Cash Balance	(0)	(0)	0	29,035	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, Office of Community Services

Name of Fund: Low Income Home Energy Assistance Program (LIHEAP)

Appropriation Account Number: S-xx-203-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To improve home energy efficiency for low income families through the most cost-effective measure possible.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of whole house weatherization services provided based on a federally-approved energy audit process.	52	52	52	52	52	52
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
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1. Number of individuals who are at or below 200% of the Federal Poverty Level*	311,387						
2. Number of individuals who are at or below 200% of the Federal Poverty Level**		311,666	311,666	311,666	311,666	311,666	311,666
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
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1. Outreach events that service providers will participate in to actively recruit clients	20	20	20	20	20	20
2. Households enrolled in the program	38	38	38	38	38	38
3. Eligible dwelling units weatherized	52	52	52	52	52	52
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LRB

Name of fund: Low Income Home Energy Assistance Program (LIHEAP)

Legal Authority: Act 250, SLH 2025

Fund Type (MOF):N

Apprn. Account. No.: S-##-203-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	50,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	446,424	422,744	458,636	458,636	458,636	458,636
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	496,424	472,744	508,636	508,636	508,636	508,636

Report on Non-General Fund Information

for Submittal to the 2026 Legislature

Department: Labor and Industrial Relations
 Program ID(s): LBR 901
 Name of Fund: Research Office
 Legal Authority: Act 230, SLH 2024

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-25-205-L

Intended Purpose: To enhance program effectiveness and efficiency and contribute to general economic policy-making by gathering, analyzing and reporting labor, employment and related economic data.

Source of Revenues: Federal grants from the U.S. Department of Labor, CFDA 17.225 & CDFA 17.207

Current Program Activities/Allowable Expenses: Conduct labor related research and statistical services and provide technical assistance and consultative services in research matters.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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				440,322	440,322	440,322	440,322
Beginning Cash Balance	0						0
Revenues				98,340	440,322	440,332	440,332
Expenditures				98,340	440,322	440,332	440,332
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Research Office
Appropriation Account Number: S-25-205-L
Fund Type (MOF): N
Legal Authority: Act 230, SLH 2024

Statement of Objectives

Conduct labor related research and statistical services and provide technical assistance and consultative services in research matters.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. % Federally mandated reports that meet deadlines	100%	100%	100%	100%	100%	100%
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 users accessing website	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Research Office
 Appropriation Account Number: S-25-205-L
 Fund Type (MOF): N
 Legal Authority: Act 230, SLH 2024

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Non-Federal reports produced	10	10	10	10	10	10
2. No. of Federally mandated reports produced	10	10	10	10	10	10
3. No. of online/hardcopy publications, articles and reports	20	20	20	20	20	20
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5.						
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8.						
9.						
10.						

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

Department: Labor and Industrial Relations

Name of Fund: Research Office

Legal Authority: Act 230, SLH 2024

Fund Type (MOF): N

Appropriation Account Number: S-25-205-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	396,322	396,322	396,322	396,322	396,322	396,322
B. Other Current Expenses	44,000	44,000	44,000	44,000	44,000	44,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	440,322	440,322	440,322	440,322	440,322	440,322

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: Workforce Opportunity Tax Credit (WOTC)
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-208-L

Intended Purpose: This federal tax credit was designed to help individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

Source of Revenues: CFDA 17.271 U.S. Department of Labor Work Opportunity Tax Credit

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as accepting WOTC applications from employers; determining eligibility of individuals as members of the target groups; issuing employer certifications or denials; developing working agreements with partner agencies in American Job Centers (also called One-Stop Career Centers) or other State agencies to verify or document eligibility of new hires, including issuing Conditional Certifications; and coordinating efforts to promote WOTC with employers, job seekers and other Workforce Innovation and Opportunity Act (WIOA) partners

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	166,000	69,506	283,407	100,002	119,103	300,000	200,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	152,978	84,172	223,145	149,857	119,103	119,000	119,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number	152,978	84,172	223,145	149,857	119,103	119,000	119,000
Net Total Transfers	152,978	84,172	223,145	149,857	119,103	119,000	119,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Workforce Opportunity Tax Credit (WOTC)

Appropriation Account Number: S-208-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

Intended Purpose: This federal tax credit was designed to help individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

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 Certified Requests	725	750	750			
2.						
3.						
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Program Size Indicators	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. No. of Certified Requests		725	750	750			
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. No. of Certified Requests	725	750	750			
2.						
3.						
4.						
5.						
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8.						
9.						
10.						

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

Department: Labor and Industrial Relations
 Name of fund: Work Opportunity Tax Credit (WOTC)
 Legal Authority: Administratively Created
 Fund Type (MOF): N
 Appropriation Account Number: S-XX-208-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	99,135	99,135	99,135	99,135	99,135	99,135
B. Other Current Expenses	14,068	13,965	13,965	13,965	13,965	13,965
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	5,900	5,900	5,900	5,900	5,900	5,900
TOTAL	119,103	119,000	119,000	119,000	119,000	119,000

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: Alien Labor Certification Program
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-XX-209-L

Intended Purpose: To provide greater protection for U.S. and foreign workers while assisting U.S. employers seeking to hire temporary foreign workers when no able, willing, and qualified U.S. workers are available. To ensure that adequate working and living conditions are provided for foreign and domestic

Source of Revenues: CFDA 17.273 U.S. Department of Labor Temporary Labor Certification of Foreign Workers

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to support employers in the admission of foreign workers in the United States, provided that the employment of such foreign workers will not adversely affect the wages and working conditions of similarly employed U.S. workers.

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 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	63,902	64,383	66,973	73,086	73,205	100,000	100,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	72,728	127,563	36,414	73,093	73,000	73,000	73,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number	72,728	127,563	36,414	73,093	73,000	73,000	73,000
Net Total Transfers	72,728	127,563	36,414	73,093	73,000	73,000	73,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Foreign Labor Certification Program
Appropriation Account Number: S-209-L
Fund Type (MOF): P
Legal Authority: Administratively Established

Statement of Objectives

Intended Purpose: To provide greater protection for U.S. and foreign workers while assisting U.S. employers seeking to hire temporary foreign workers when no able, willing, and qualified U.S. workers are available. To ensure that adequate working and living conditions are provided for foreign and domestic workers.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Number of referrals	170	170	170	170	170	170
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Number of housing inspections	200	200	200	200	200	200
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. Number of referrals from USDOL clearinghouse	172	172	172	172	172	172
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: Alien Labor Certification Program
 Legal Authority: Administratively Created
 Fund Type (MOF): P
 Appropriation Account Number: S-XX-209-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	51,115	51,115	51,115	51,115	51,115	51,115
B. Other Current Expenses	14,085	14,085	14,085	14,085	14,085	14,085
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	7,800	7,800	7,800	7,800	7,800	7,800
TOTAL	73,000	73,000	73,000	73,000	73,000	73,000

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: Unemployment Insurance Administration
 Legal Authority: Social Security Act, as amended

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-XX-211-L
S-20-211, S-22-211, S-23-211,
S-24-211, S-25-211

Intended Purpose: To administer the statewide Unemployment Insurance Program.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Payment of administrative costs to administer the Unemployment Insurance Program.

Variances: The increase in revenues and expenditures in FY2023 is due to the expenditure of funds received for automation expenses.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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	20,000,000	20,000,000	14,200,000	15,000,000	16,000,000	16,000,000	16,000,000
Beginning Cash Balance	3,639,955	3,621,932	1,741,549	3,762,911	3,093,001	3,093,001	3,093,001
Revenues	14,912,785	21,268,606	17,302,365	15,923,694	14,256,000	14,500,000	14,500,000
Expenditures	14,930,808	23,148,989	15,248,552	16,593,604	14,256,000	14,500,000	14,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to S-23-292			(32,451)				
Net Total Transfers	0	0	(32,451)	0	0	0	0
Ending Cash Balance	3,621,932	1,741,549	3,762,911	3,093,001	3,093,001	3,093,001	3,093,001
Encumbrances	990,858	1,867,672	2,238,690	1,180,756			
Unencumbered Cash Balance	2,631,074	(126,123)	1,524,221	1,912,245	3,093,001	3,093,001	3,093,001

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: Unemployment Insurance Administration

Appropriation Account Number: S-XX-211-L

Fund Type (MOF): N

Legal Authority: Social Security Act, as amended

Statement of Objectives

To provide temporary payments to workers who have become unemployed through no fault of their own and meet all requirements of the law.

<u>Fund Measures of Effectiveness</u>	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%	94%	94%	94%	94%	94%
2.						
3.						
4.						
5.						
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<u>Program Size Indicators</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. of insured unemployed individuals (weekly average)	5,799	9,365	11,173	10,423	9,654	8,865	8,942
2. No. of subject employers	40,600	41,400	42,200	43,000	43,900	44,800	45,700
3. No. of self-financed non-profit organizations	292	292	292	292	292	292	292
4.							
5.							
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7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Unemployment Insurance Administration

Appropriation Account Number: S-XX-211-L

Fund Type (MOF): N

Legal Authority: Social Security Act, as amended

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Initial or new claims	77,900	93,000	86,700	80,300	73,800	74,400
2. Continued claims	487	581	542	502	461	465
3. Claims adjudication	41,200	49,200	45,900	42,500	39,000	39,400
4. Status determinations	9,500	9,700	9,900	10,100	10,300	10,500
5. Employer audits	460	460	470	480	490	500
6. Tax payment processing	164,400	167,600	170,800	174,400	178,000	181,600
7. Wage records (1000s)	2,797	2,825	2,853	2,881	2,910	2,939
8. Insured unemployment rate	1.1%	1.3%	1.2%	1.1%	1.0%	1.0%
9. Total unemployment rate	3.6%	3.7%	3.6%	3.3%	3.0%	2.9%
10.						

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

Department: Labor and Industrial Relations
 Name of Fund: Unemployment Insurance Administration
 Legal Authority: Social Security Act, as amended
 Fund Type (MOF): N
 Appropriation Account Number: S-XX-211-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	13,056,000	13,300,000	13,300,000	13,300,000	13,300,000	13,300,000
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	14,256,000	14,500,000	14,500,000	14,500,000	14,500,000	14,500,000

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: American Rescue Plan-UI Equity Grant
 Legal Authority: FUTA, 26 USC 3301, WIOA P.L. 113-128

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-24-212-L

Intended Purpose: To conduct activities that result in increased equity in access and, when eligible, UI benefit receipt.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Improving awareness of the program, especially in communities and barriers to access. Improving service delivery through the application process and developing a better understanding of the equity challenges that need to be addressed.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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			2,283,000				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			120,000	1,693,026			
Expenditures			120,000	1,693,026			
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	0	0	0	0	0	0	0
Encumbrances				312,610			
Unencumbered Cash Balance	0	0	0	(312,610)	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: LBR**

Name of Fund: American Rescue Plan-UI Equity Grant

Appropriation Account Number: S-24-212-L

Fund Type (MOF): N

Legal Authority: FUTA, 26 USC 3301, WIOA P.L. 113-128

Statement of Objectives

To support the state in conducting activities that result in increased equity in access and, when eligible, UI benefit receipt.

<u>Fund Measures of Effectiveness</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
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<u>Program Size Indicators</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: American Rescue Plan-UI Equity Grant

Appropriation Account Number: S-24-212-L

Fund Type (MOF): N

Legal Authority: FUTA, 26 USC 3301, WIOA P.L. 113-128

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: American Rescue Plan-UI Equity Grant

Legal Authority: FUTA, 26 USC 3301, WIOA P.L. 113-128

Fund Type (MOF): N

Appropriation Account Number: S-24-212-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 143 EA
 Name of Fund: Occupational Safety & Health
 Legal Authority: Occupational Safety & Health Act, section 23(g)
Public Law 91-596, 29 USC 60 (c)

Contact Name: Phunphung, Suphansa
 Phone Number: 808-586-8891
 Fund Type (MOF): P
 Appropriation Account Number S-XX-215-L

Intended Purpose: To fund federally approved comprehensive State occupational safety and health programs that are "at least as effective" as the Federal program.

Source of Revenues: CFDA 17.503 U.S. Department of Labor Occupational Safety and Health State Program

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to administer and enforce State programs for occupational safety and health, limited to States having federally approved plans.

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	1,600,000	1,600,000	1,600,000	1,584,700	1,700,000	1,700,000	1,700,000
Beginning Cash Balance	(64,207)	49,930	31,380	84,827	124,825	83,217	41,609
Revenues	1,884,307	2,063,375	2,108,200	2,266,656	2,146,000	2,146,000	2,146,000
Expenditures	1,344,859	1,534,558	1,321,504	1,728,277	1,528,000	1,528,000	1,528,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Sub-appropriation S-223	(425,311)	(547,367)	(733,248)	(498,382)	(659,608)	(659,608)	(659,609)
Net Total Transfers	(425,311)	(547,367)	(733,248)	(498,382)	(659,608)	(659,608)	(659,609)
Ending Cash Balance	49,930	31,380	84,827	124,825	83,217	41,609	0
Encumbrances							
Unencumbered Cash Balance	49,930	31,380	84,827	124,825	83,217	41,609	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: Occupational Safety & Health 23G

Apprn. Acct. Number: S-22-215-L

Fund Type (MOF): P

Legal Authority: Occupational Safety & Health Act, Section 23(g), Public Law 91-596, 29 USC 60©

Statement of Objectives

Improve workplace safety and health for all workers, as evidence by fewer hazards, reduced exposures, and fewer injuries, illnesses and fatalities. Increase, develop, and maintain public awareness and confidence through various resources, programs, and outreach.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. Accident, Injury/Illness Rate Per 100 Employees	3.3	3.3	3.3	3.3	3.3	3.3
2. Workdays lost per 100 Employees	2.2	2.2	2.2	2.2	2.2	2.2
3. Work-related Fatalities per 100,000 Employees	3.57	3.57	3.57	3.57	3.57	3.57
4. Average Workers' Compensation Costs	12,500	12,500	12,500	12,500	12,500	12,500
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. Covered Civilian Work Force Except Fed/Maritime	585,066	585,066	585,066	585,066	585,066	585,066	585,066
2. Covered Employers Excluding Federal and Maritime	51,943	51,943	51,943	51,943	51,943	51,943	51,943
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. # of Safety/Health Compliance Inspections	450	450	450	450	450	450
2. # Fatality/Catastrophe Investigations for Safety/Health	5	5	5	5	5	5
3. # Discrimination Investigations for	15	15	15	15	15	15
4. # of Safety and Health Hazards Corrected	800	800	800	800	800	800
5. # of Complaints Satisfied with Timely Responses	40	40	40	40	40	40
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: Occupational Safety & Health

Legal Authority: Occupational Safety & Health Act, Section 23(g)

Fund Type (MOF): P

Appropriation Account Number: S-XX-215-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	1,107,171.00	1,107,171.00	1,107,171.00	1,107,171.00	1,107,171.00	1,107,171.00
B. Other Current Expenses	344,293.00	344,293.00	344,293.00	344,293.00	344,293.00	344,293.00
C. Equipment	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
M. Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
L. Leases	69,336.00	69,336.00	69,336.00	69,336.00	69,336.00	69,336.00
TOTAL	1,528,000.00	1,528,000.00	1,528,000.00	1,528,000.00	1,528,000.00	1,528,000.00

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: Trade Adjustment Assistance (TAA)
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-XX-216-L

Intended Purpose: The Trade Adjustment Assistance (TAA) for Workers Program is a federal entitlement program that assists workers impacted by foreign trade. Through the provision of a number of employment-related benefits and services, the TAA Program provides trade-affected workers with opportunities to obtain the support, resources, skills, and credentials they need to return to the workforce in a good job in-demand industry. The program services include training, employment and case management services, job search allowances, relocation allowances, wage supplements for workers aged 50 and older, and Trade Readjustment Allowances (TRA).

Source of Revenues: CFDA 17.245 U.S. Department of Labor Trade Adjustment Assistance.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to support trade impacted workers eligible to receive job search and relocation allowances. Subsistence and transportation allowances to attend approved training outside the normal commuting distance of a worker's regular place of residence. The program benefits are available to impacted claimants after exhausting State unemployment compensation, extended benefits, weekly TRA and ATAA/RTAA subsistence payments and wage supplements through the Unemployment Insurance 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	83,952	0	100,000	100,000	200,000	200,000	200,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	336,722	71,501	42,165	57,835	57,167	57,167	57,167
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	336,722	71,501	42,165	57,835	57,167	57,167	57,167
Net Total Transfers	336,722	71,501	42,165	57,835	57,167	57,167	57,167
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Trade Adjustment Assistance
Appropriation Account Number: S-216-L
Fund Type (MOF): N
Legal Authority: Administratively Created

Statement of Objectives

Intended Purpose: The Trade Adjustment Assistance (TAA) for Workers Program is a federal entitlement program that assists workers impacted by foreign trade. Through the provision of a number of employment-related benefits and services, the TAA Program provides trade-affected workers with opportunities to obtain the support, resources, skills, and credentials they need to return to the workforce in a good job in an in-demand Industry. The program services include training, employment and case management services, job search allowances, relocation allowances, wage supplements for workers aged 50 and older, and Trade Readjustment Allowances (TRA).

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Training Expenditures	0	0	0	0	0	0
2. TRA Expenditures	0	0	0	0	0	0
3. Petition Number	0	0	0	0	0	0
4. IEP	0	0	0	0	0	0
5. Co-enrollment	0	0	0	0	0	0
6. Training Case Management	0	0	0	0	0	0
7. Training Completion	0	0	0	0	0	0
8. Training Result	0	0	0	0	0	0
9. Wages	0	0	0	0	0	0
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
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1. Training Expenditures	0	0	0	0	0	0	0
2. TRA Expenditures	0	0	0	0	0	0	0
3. Petition Number	0	0	0	0	0	0	0
4. IEP	0	0	0	0	0	0	0
5. Co-enrollment	0	0	0	0	0	0	0
6. Training Case Management	0	0	0	0	0	0	0
7. Training Completion	0	0	0	0	0	0	0
8. Training Result	0	0	0	0	0	0	0
9. Wages	0	0	0	0	0	0	0
10.							

Fund Activities Encompassed	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Training Expenditures	0	0	0	0	0	0
2. TRA Expenditures	0	0	0	0	0	0
3. Petition Number	0	0	0	0	0	0
4. IEP	0	0	0	0	0	0
5. Co-enrollment	0	0	0	0	0	0
6. Training Case Management	0	0	0	0	0	0
7. Training Completion	0	0	0	0	0	0
8. Training Result	0	0	0	0	0	0
9. Wages	0	0	0	0	0	0
10.						

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

Department: Labor and Industrial Relations
 Name of fund: Trade Adjustment Assistance
 Legal Authority: Administratively Created
 Fund Type (MOF): P
 Appropriation Account Number: S-XX-216-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	9,600	9,600	9,600	9,600	9,600	9,600
B. Other Current Expenses	47,567	47,567	47,567	47,567	47,567	47,567
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	57,167	57,167	57,167	57,167	57,167	57,167

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: Disabled Veterans' Outreach Program (DVOP)
 Legal Authority: Jobs for Veterans Act, Title 38, Part III, Chapter 41,
Section 4103A (as amended)

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-217-L
Note: Appropriation included 218. JVSG grant consolidated to assistance listing 17.801

Intended Purpose: Provide individualized career services to meet the employment needs of disabled and other eligible veterans identified by the Secretary of Labor with maximum emphasis in meeting the employment needs of those who are economically or educationally disadvantaged, particularly for veterans with significant barriers to employment.

Source of Revenues: CFDA 17.801 U.S. Department of Labor Jobs for Veterans State Grants.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to support outreach program in meeting employment needs of eligible veterans according to the provisions of 38 U.S.C. 4103A.

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 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)
Appropriation Ceiling	476,605	412,177	541,616	527,001	1,000,000	1,000,000
Beginning Cash Balance	0	0	0	0	0	0
Revenues						
Expenditures	396,935	287,457	526,861	225,642	540,430	540,430
Transfers						
List each net transfer in/out/ or projection in/out; list each account number						
	396,935	287,457	526,861	225,642	540,430	540,430
Net Total Transfers	396,935	287,457	526,861	225,642	540,430	540,430
Ending Cash Balance	0	0	0	0	0	0
Encumbrances						
Unencumbered Cash Balance	0	0	0	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: Disabled Veteran's Outreach Program (DVOP)

Appropriation Account Number: S-217-L

Fund Type (MOF): N

Legal Authority: Jobs for Veterans Act, Title 38, Part III, Chapter 41, Section 4103A (as amended)

Statement of Objectives

Intended Purpose: Provide individualized career services to meet the employment needs of disabled and other eligible veterans identified by the Secretary of Labor with maximum emphasis in meeting the employment needs of those who are economically or educationally disadvantaged, particularly for veterans with significant barriers to employment.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Employment Rate (Q2)	52.90%	53.00%	53.00%	53.00%	53.00%	53.00%
2. Employment Rate (Q4)	62.20%	62.00%	62.00%	62.00%	62.00%	62.00%
3. Median Earnings	13,292.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Number of disabled veterans receiving services	95	95	95	95	95	95
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. Number of veterans receiving services	95	95	95	95	95	95
2.						
3.						
4.						
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10.						

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

Department: Labor and Industrial Relations

Name of fund: Disabled Veteran's Outreach Program

Legal Authority: Jobs for Veterans Act, Title 38, Part III, Chapter

Fund Type (MOF): P

Appropriation Account Number: S-XX-217-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	343,574	343,574	343,574	343,574	343,574	343,574
B. Other Current Expenses	194,256	194,256	194,256	194,256	194,256	194,256
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	2,600	2,600	2,600	2,600	2,600	2,600
TOTAL	540,430	540,430	540,430	540,430	540,430	540,430

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: Local Veterans' Employment Representative Program
 Legal Authority: Jobs for Veterans Act, Title 38, Part III, Chapter 41,
Section 4103A (as amended)

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-218-L
Note: Discontinue appropriation consolidated to appropriation 217 effective FY2026 grant

Intended Purpose: Outreach to employers including conducting seminars for employers, conducting job search workshops and establishing job finding clubs; and to facilitate employment, training, and placement services furnished to veterans in a State under the applicable State employment service or One-Stop Career Center delivery systems whose sole purpose is to assist veterans to gain and retain employment.

Source of Revenues: CFDA 17.801 U.S. Department of Labor Jobs for Veterans State Grants.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to support outreach program in meeting employment needs of eligible veterans according to the provisions of 38 U.S.C. 4104.

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	287,842	403,958	367,258	282,806	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	122,414	169,020	71,489	340,822	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	122,414	169,020	71,489	340,822	0	0	0
Net Total Transfers	122,414	169,020	71,489	340,822	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Local Veterans' Employment Representative Program

Appropriation Account Number: S-218-L

Fund Type (MOF): N

Legal Authority: Jobs for Veterans Act, Title 38, Part III, Chapter 41, Section 4103A (as amended)

Statement of Objectives

Intended Purpose: Conduct outreach to employers including conducting seminars for employers, conducting job search workshops and establishing job finding clubs; and to facilitate employment, training, and placement services furnished to veterans in a State under the applicable State employment service or One-Stop Career Center delivery systems whose sole purpose is to assist veterans to gain and retain employment.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	52.90%	53.00%	53.00%	53.00%	53.00%	53.00%
2. Employment Rate (Q4)	62.20%	62.00%	62.00%	62.00%	62.00%	62.00%
3. Median Earnings	13,292.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of employers contacted	130	130	130	130	130	130
2. Number of veterans referred to employment	45	45	45	45	45	45
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 job developments	15	15	15	15	15	15
2. Number of veterans referred to employment	45	45	45	45	45	45
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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: Older American Program
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-222-L

Intended Purpose: To provide employment assistance and training services to older Americans.

Source of Revenues: CFDA 17.235 U.S. Department of Labor Senior Community Service Employment (SCSEP) Program.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as wages and fringe benefits to qualified individuals employed by various agencies thru SCSEP 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	1,716,108	1,705,020	1,707,878	1,700,373	1,664,413	1,900,000	1,900,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	1,088,419	1,120,501	1,109,653	1,256,534	1,183,094	1,200,000	1,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	1,088,419	1,120,501	1,109,653	1,256,534	1,183,094	1,200,000	1,200,000
Net Total Transfers	1,088,419	1,120,501	1,109,653	1,256,534	1,183,094	1,200,000	1,200,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Senior Community Service Employment Program

Appropriation Account Number: S-222-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

To provide employment and training services to older Americans.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
---------------------------------------	---------------	---------------	---------------	---------------	---------------	---------------

1. Employment Rate (Q2)	23	23				
2. Employment Rate (Q4)	31	31				
3. Median Earnings	3,338	3,338				
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
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1. Participants carried over from the Previous Program Year	45	45	45				
2. New Participants	15	15	15				
3. Total Exiters	12	12	12				
4. Total Participants Served	60	60	60				
5. Co-Enrollments	1	1	1				
6. Exit due to Unsubsidized Employment	5	5	5				
7. Other Reasons for Exit	7	7	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 Participants Served	60	60				
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: Older American Program

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-XX-222-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	277,000	292,500	292,500	292,500	292,500	292,500
B. Other Current Expenses	897,626	897,700	897,700	897,700	897,700	897,700
C. Equipment	868	2,200	2,200	2,200	2,200	2,200
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	7,600	7,600	7,600	7,600	7,600	7,600
TOTAL	1,183,094	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 143 EA
 Name of Fund: EA Consultation Agreements
 Legal Authority: Occupational Safety and Health Act, Section 21(d)
Public Law 105-197, 29USC 651

Contact Name: Phunphung, Suphansa
 Phone Number: 808-586-8891
 Fund Type (MOF): P
 Appropriation Account Number S-XX-223-L

Intended Purpose: To fund consultative workplace safety and health services, targeting smaller employers with more hazardous operations.

Source of Revenues: CFDA 17.504 U.S. Department of Labor Consultation Agreements

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to provide occupational safety and health consultative services to employers.

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	550,000	550,000	550,000	577,000	700,000	700,000	700,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	541,048	425,311	532,220	498,382	0	0	0
Expenditures	541,048	425,311	532,220	498,382	659,608	659,608	659,609
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Parent appropriation, S-215	0	0	0	0	659,608	659,608	659,609
	0	0	0	0	659,608	659,608	659,609
	0	0	0	0	659,608	659,608	659,609
Net Total Transfers	0	0	0	0	659,608	659,608	659,609
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: EA Consultation Agreements

Apprn. Acct. Number: S-XX-223-L

Fund Type (MOF): P

Legal Authority: Occupational Safety and Health Act, Section 21(d), Public Law 105-197, 29 USC 651

Statement of Objectives

Reduce workplace injuries and illnesses in identified high-hazard industries. Reduce employee exposure to the four leading causes of fatalities in construction and general industry (falls, electrocutions, caught in/between and struck-bys). Increase outreach to employers and employees through trainings, materials and other initiatives. Continuous improvement of customer satisfaction of consultation services. Collaboration with small business associations and groups.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. Accident, Injury/Illness Rate Per 100 Employees	3.30	3.30	3.30	3.30	3.30	3.30
2. Workdays lost per 100 Employees	2.20	2.20	2.20	2.20	2.20	2.20
3. Work-related Fatalities per 100,000 Employees	3.57	3.57	3.57	3.57	3.57	3.57
4. Average Workers' Compensation Costs	12,500	12,500	12,500	12,500	12,500	12,500
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. Covered Civilian Work Force Except Fed/Maritime	585,066	585,066	585,066	585,066	585,066	585,066	585,066
2. Covered Employers Excluding Federal and Maritime	51,943	51,943	51,943	51,943	51,943	51,943	51,943
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. # Safety/Health Compliance Assistance Consultation	85	85	85	85	85	85
2. # of Complaints Satisfied with Timely Responses	40	40	40	40	40	40
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: EA Consultation Agreements

Legal Authority: Occupational Safety & Health Act, Section 21(d)

Fund Type (MOF): P

Appropriation Account Number: S-XX-223-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	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
B. Other Current Expenses	191,923.00	191,923.00	191,924.00	191,924.00	191,924.00	191,924.00
C. Equipment	0.00	0.00	0.00	0.00	0.00	0.00
M. Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00
L. Leases	17,685.00	17,685.00	17,685.00	17,685.00	17,685.00	17,685.00
TOTAL	659,608.00	659,608.00	659,609.00	659,609.00	659,609.00	659,609.00

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 153 RA
 Name of Fund: Fair Housing Assistance Program
 Legal Authority: Fair Housing Act 42 U.S.C. 3600 et seq.

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-XX-224-L

Intended Purpose: To provide assistance to State and local fair housing enforcement agencies for complaint processing, training, technical assistance, education and outreach, data and information systems and other activities that will further fair housing within the agency's jurisdiction. The intent of the Fair Housing Assistance Program (FHAP) is to build a coordinated intergovernmental enforcement of fair housing laws and provide incentives for States and localities to assume a greater share of responsibility for administering fair housing laws.

Source of Revenues: CFDA 14.401 U.S. Department of Housing and Urban Development Fair Housing Assistance Program

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as complaint processing, administrative costs, and training associated with the enforcement of fair housing law.

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 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	460,000.00	460,000.00	460,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Beginning Cash Balance	342,944	365,675	281,586	208,606	112,611	112,611	142,531
Revenues	135,003	-	-	-	159,282	189,202	-
Expenditures	112,272	131,300	72,980	100,847	159,282	159,282	142,531

Transfers

List each net transfer in/out/ or projection in/out; list each account number

Transfer	0	47,211	0	4,851	0	0	0
Net Total Transfers	0	47,211	0	4,851	0	0	0
Ending Cash Balance	365,675	281,586	208,606	112,611	112,611	142,531	0
Encumbrances							
Unencumbered Cash Balance	365,675	281,586	208,606	112,611	112,611	142,531	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: Fair Housing Assistance Program

Appropriation Account Number: S-XX-224-L

Fund Type (MOF): P

Legal Authority: Fair Housing Act 42 U.S.C. 3600 et seq. (CFDA 14.401)

Statement of Objectives

To provide assistance to State and local fair housing enforcement agencies for complaint processing, training, technical assistance, education and outreach, data and information systems and other activities that will further fair housing within the agency's jurisdiction. The intent of the Fair Housing Assistance Program (FHAP) is to build a coordinated intergovernmental enforcement of fair housing laws and provide incentives for States and localities to assume a greater share of responsibility for administering

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. % FAIR HSG DISCRIM INVESTIG COMPLETED W/IN 18 MONTHS	70	70	70	70	70	70
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30

1. # FAIR HOUSING DISCRIM COMPLAINTS FILED ANNUALLY	40	40	40	40	40	40
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. # INVESTIG/CLOSING FAIR HSG DISCRIM CASES	25	25	25	25	25	25
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: Fair Housing Assistance Program

Legal Authority: Fair Housing Act 42 U.S.C. 3600 et seq CFDA 14.401

Fund Type (MOF): P

Appropriation Account Number: S-XX-224-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	84,000	84,000	84,000	84,000	84,000	84,000
B. Other Current Expenses	74,730	74,730	57,979	57,979	57,979	57,979
C. Equipment	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-
L. Leases	552	552	552	552	552	552
TOTAL	159,282	159,282	142,531	142,531	142,531	142,531

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 153 RA
 Name of Fund: Equal Employment Opportunity Commission (EEOC)
 Legal Authority: Title VII 1964, EPA 1963, ADEA 1967, ADA 1990, Right Act 1991, Rehabilitation Act 1973, GINA 2008

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-XX-225-L

Intended Purpose: To assist EEOC in the enforcement of Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967 and the Americans with Disabilities Act of 1990 by investigating and resolving charges of employment discrimination based on race, color, religion, sex or national origin.

Source of Revenues: CFDA 30.002 U.S. EEOC Employment Discrimination State and Local Fair Employment Practices Agency Contracts

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities such as contracts with official State and local Fair Employment Practices Agencies based on the resolution of individual charges of employment discrimination filed concurrently with those agencies and the EEOC. The identification, investigation, conciliation, and elimination of unlawful employment practices.

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 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	187,650	187,650	187,650	187,650	150,000	150,000	150,000
Beginning Cash Balance	148,130	17,223	68,465	3,109	73,662	0	0
Revenues	213,380	-	111,010	212,520	25,000	-	-
Expenditures	344,287	161,238	176,366	141,967	150,000	150,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	212,480	0	0	51,338	150,000	150,000
Net Total Transfers	0	212,480	0	0	51,338	150,000	150,000
Ending Cash Balance	17,223	68,465	3,109	73,662	0	0	0
Encumbrances							
Unencumbered Cash Balance	17,223	68,465	3,109	73,662	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: Equal Employment Opportunity Commission

Appropriation Account Number: S-XX-225-L

Fund Type (MOF): P

Legal Authority: Title VII 1964, EPA 1963, ADEA 1967, ADA 1990, Civil Right Act 1991, Rehabilitation Act 1973, GINA 2008 (CFDA 30.002)

Statement of Objectives

To assist EEOC in the enforcement of Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967 and the Americans with Disabilities Act of 1990 by investigating and resolving complaints of employment discrimination based on race, color, religion, sex, national origin, age, or disability.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. % EMPLOY DISCRIM INVESTIG COMPLETED W/IN 18 MONTHS	70	70	70	70	70	70
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. # EMPLOYMENT DISCRIM COMPLAINTS FILED ANNUALLY	230	230	230	230	230	230
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. # INVESTIG/CLOSING EMPLOY DISCRIM CASES	170	170	170	170	170	170
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: Equal Employment Opportunity Commission

Legal Authority: Title VII 1964, EPA 1963, ADEA 1967, ADA 1990, Civil Rights Act 1991, Rehabilitation Act 1973 GINA 2008

Fund Type (MOF): P

Appropriation Account Number: S-XX-225-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	132,000	132,000	132,000	132,000	132,000	132,000
B. Other Current Expenses	18,000	18,000	18,000	18,000	18,000	18,000
C. Equipment	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-
TOTAL	150,000	150,000	150,000	150,000	150,000	150,000

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: Reemployment Services & Eligibility Assessment (RESEA)
 Legal Authority: Social Security Act, as amended

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number
 S-XX-227-L
 S-22-227, S-23-227

Intended Purpose: To operate RESEA programs that assist individuals receiving unemployment insurance benefits by providing them with reemployment services and referrals to other available programs and services.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Use of proven interventions and strategies to help recipients of UI benefits return to work with the intention of shortening unemployed individuals duration of receiving UI benefits.

Variances: Reimbursement to the Workforce Development Division for services rendered in March, April, May and June 2024 were processed in FY2025 instead of FY 2024.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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	1,500,000	1,600,000	1,800,000	2,000,000	2,000,000	2,200,000	2,200,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	871,792	1,149,678	791,237	1,413,543	1,075,000	1,075,000	1,085,000
Expenditures	871,792	1,149,678	791,237	1,413,543	1,075,000	1,075,000	1,085,000
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: LBR**

Name of Fund: Reemployment Services & Eligibility Assessment (RESEA)

Appropriation Account Number: S-XX-227-L

Fund Type (MOF): N

Legal Authority: Social Security Act, as amended

Statement of Objectives

To improve employment outcomes of UC recipients and reduce the average duration of UC recipients through employment. To assist individuals receiving unemployment insurance benefits by providing them with reemployment services and referrals to other available programs and services.

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 participants who completed RESEA	3100	3200	3200	3300	3300	3400
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 claimants to be scheduled for RESEA	3720	3720	3840	3840	3960	3960	4080
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: Reemployment Services & Eligibility Assessment (RESEA)

Appropriation Account Number: S-XX-227-L

Fund Type (MOF): N

Legal Authority: Social Security Act, as amended

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of participants referred to vocational training or retraining courses.	1300	1350	1350	1400	1400	1450
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: Reemployment Services & Eligibility Assessment (RESEA)

Legal Authority: Social Security Act, As Amended

Fund Type (MOF): N

Appropriation Account Number: S-XX-227-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	850,000	850,000	860,000	860,000	870,000	870,000
B. Other Current Expenses	225,000	225,000	225,000	225,000	225,000	225,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,075,000	1,075,000	1,085,000	1,085,000	1,095,000	1,095,000

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: American Rescue Plan-Fraud Detection & Prevention
 Legal Authority: American Rescue Plan Act, Public Law 117-2

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-22-228-L

Intended Purpose: To provide funding to assist with fraud detection and prevention, including identity verification and overpayment recovery activities, in all unemployment compensation programs.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: To procure, implement, and pay reoccurring subscription costs and/or ongoing maintenance costs of identity verification and fraud detection solutions.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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	1,228,000						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues				1,228,000			
Expenditures				1,228,000			
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: LBR**

Name of Fund: American Rescue Plan-Fraud Detection & Prevention

Appropriation Account Number: S-22-228-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

Statement of Objectives

To support strategies and solutions to strengthen identity verification of Unemployment Insurance claimants, enhance fraud detection and prevention, improve data management, increase cybersecurity and expand overpayment recovery efforts.

<u>Fund Measures of Effectiveness</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: American Rescue Plan-Fraud Detection & Prevention

Appropriation Account Number: S-22-228-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: American Rescue Plan-Fraud Detection & Prevention

Legal Authority: American Rescue Plan Act, Public Law 117-2

Fund Type (MOF): N

Appropriation Account Number: S-22-228-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information

for Submittal to the 2026 Legislature

Department: LBL
 Program ID(s): LBL903/NA
 Name of Fund: TEFAP Reach and Resiliency (RRG) Round 1
 Legal Authority: Temporary Emergency Food Assistance Act of 1983
AMERICAN RESCUE PLAN ACT (ARPA, P.L. 117-2)

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-23-230-L
CFDA 10.568

Intended Purpose: To expand TEFAP's reach into remote, rural, Tribal, and/or low-income areas that are underserved by the program.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: This grant provides additional administrative funding to local agencies to expand the reach of TEFAP to remote and/or underserved areas.

Variances: Variances are due to the nature of funding being a 1 time award. The 1 time funding was awarded for the duration of 3 years, from 6/13/2022 through 6/30/2025.

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							
Beginning Cash Balance	0	0	0	4,816	(0)	(0)	(0)
Revenues	0	47,211	165,928	201,704	0	0	0
Expenditures	0	47,211	161,112	206,520	0	0	0
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	0	0	4,816	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	4,816	(0)	(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, Office of Community Services

Name of Fund: TEFAP Reach and Resiliency Grant (RRG)

Appropriation Account Number: S-xx-230-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

To expand TEFAP's reach into remote, rural, Tribal, and/or low-income areas that are underserved by the program.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1.	Emergency food assistance provided to low-income individuals*	0	0	0	0	0
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicate number

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1.	Number of individuals who are at or below 185% of the Federal Poverty Level**	284,854					
2.	Number of individuals who are at or below 300% of the Federal Poverty Level***	0	0	0	0	0	0
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
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1.	Food distribution activities	0	0	0	0	0
2.	Eligible recipient agencies supported	0	0	0	0	0
3.	Average number of individuals served	0	0	0	0	0
4.	Average number of meals served	0	0	0	0	0
5.						
6.						
7.						
8.						
9.						
10.						

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Youth Formula PY22
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-23-231-L
 Grant ends 6/30/25

Intended Purpose: To provide employment and training services to eligible youth both in-school and out-of-school.

Source of Revenues: Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (actual)	FY 2027 (estimated)
Appropriation Ceiling		0	3,855,827	3,814,788	2,304,883	135,154	
Beginning Cash Balance		0	0	129	30,679	15,651	0
Revenues			41,169	1,540,455	2,154,701	135,154	
Expenditures			41,039	1,509,905	2,169,729	150,805	
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	0	0	129	30,679	15,651	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	129	30,679	15,651	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 Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations

Name of Fund: WIOA Youth

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-23-231-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	0	0	0	0	0	0
B. Other Current Expenses	150,805	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	150,805	0	0	0	0	0

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Youth Formula PY23
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-24-231-L
 Grant Start: 04/01/2023
 Grant Ends: 06/30/2026

Intended Purpose: To provide employment and training services to eligible youth both in-school and out-of-school.

Source of Revenues: Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimate)	(estimated)	(estimated)
Appropriation Ceiling	0	0	3,760,088	3,745,058	1,744,818	190,543	0
Beginning Cash Balance	0	0	0	(15,030)	114,275	0	0
Revenues		0	0	2,129,545	1,440,000	190,543	0
Expenditures		0	15,030	2,000,240	1,554,275	190,543	0
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	0	0	(15,030)	114,275	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	(15,030)	114,275	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: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to eligible youth both in-school and out-of-school.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	68%					
2. Employment Rate (Q4)	67%					
3. Median Earnings	\$ 6,488					
4. Credential Rate	69%					
5. Measurable Skill Gains	48%					
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. Youth Receiving Education Training Employment	150	150					
2. Youth Requesting Credential	90	90					
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations

Name of Fund: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Youth

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-24-231-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	269,623	0	0	0	0	0
B. Other Current Expenses	1,284,652	190,543	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,554,275	190,543	0	0	0	0

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Youth Formula PY24
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-25-231-L
 Grant Start: 04/01/2024
 Grant Ends: 06/30/2027

Intended Purpose: To provide employment and training services to eligible youth both in-school and out-of-school.

Source of Revenues: Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimate)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	3,385,865	3,385,865	3,385,865	1,260,865	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	2,125,000	1,260,865	0
Expenditures		0	0	0	2,125,000	1,260,865	0
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to eligible youth both in-school and out-of-school.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	68%					
2. Employment Rate (Q4)	67%					
3. Median Earnings	\$ 6,488					
4. Credential Rate	69%					
5. Measurable Skill Gains	48%					
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. Youth Receiving Education Training Employment	150	150					
2. Youth Requesting Credential	90	90					
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations

Name of Fund: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Youth

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-25-231-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	1,062,500	630,433	0	0		
B. Other Current Expenses	1,062,500	630,433	0	0		
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,125,000	1,260,866	0	0		

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Youth Formula PY25
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-26-231-L
 Grant Start: 04/01/2025
 Grant Ends: 06/30/2028

Intended Purpose: To provide employment and training services to eligible youth both in-school and out-of-school.

Source of Revenues: Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimate)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	3,024,364	3,024,364	3,024,364	1,500,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	0	1,524,364	1,500,000
Expenditures		0	0	0	0	1,524,364	1,500,000
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to eligible youth both in-school and out-of-school.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	68%					
2. Employment Rate (Q4)	67%					
3. Median Earnings	\$ 6,488					
4. Credential Rate	69%					
5. Measurable Skill Gains	48%					
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. Youth Receiving Education Training Employment	150	150					
2. Youth Requesting Credential	90	90					
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations

Name of Fund: WIOA Youth Formula

Appropriation Account Number: S-231-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Youth

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-26-231-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	0	762,182	750,000			
B. Other Current Expenses	0	762,182	750,000			
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	1,524,364	1,500,000			

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: One Stop Workforce Info Grant
 Legal Authority: Workforce Innovation and Opportunity Act (WIOA)

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): N
 Appropriation Account Number S-XX-233-L

Intended Purpose: To provide the customer with access to all Department of labor funded programs within one physical facility or through electronic access.

Source of Revenues: CFDA 17.207

Current Program Activities/Allowable Expenses: All expenditures must be in accordance with Training and Employment Guidance - Wagner Peyser.

Variances: None

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	450,000	450,000	450,000	450,000	350,000	350,000	350,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures	209,962	72,542	117,840	200,781	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	209,962	72,542	117,840	200,781	300,000	300,000	300,000
Net Total Transfers	209,962	72,542	117,840	200,781	300,000	300,000	300,000
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: One Stop Workforce Info Grant

Appropriation Account Number: S-XX-233-L

Fund Type (MOF): N

Legal Authority: Workforce Innovation and Opportunity Act (WIOA)

Statement of Objectives

Intended Purpose: To provide the customer with access to all Department of Labor funded programs within one physical facility or through electronic access.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. Employer Engagement Contacts	2500	2500	2600	2700	2800	3000
2. No. Employer Job Posting on HireNet	7400	7400	7500	7500	7500	7500
3. No. Participants Using One-Stop Services	6000	6000	6000	6000	6000	6000
4. Registered Employers	1500	1500	1500	1500	1500	1500
5. Registered Individuals	7500	7500	7500	7500	7500	7500
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. Participants Using One-Stop Services	6000	6000	6000	6000	6000	6000	6000
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. No. Participants Using One-Stop Services	6000	6000	6000	6000	6000	6000
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: One Stop Workforce Info Grant

Legal Authority: Workforce Innovation and Opportunity Act (WIOA)

Fund Type (MOF): N

Appropriation Account Number: S-XX-233-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	204,000	204,000	204,000	204,000	204,000	204,000
B. Other Current Expenses	84,360	84,360	84,360	84,360	84,360	84,360
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	-
L. Leases	11,640	11,640	11,640	11,640	11,640	11,640
TOTAL	300,000	300,000	300,000	300,000	300,000	300,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Refugee Cash and Medical Assistance Program
 Legal Authority: SECTION 412(E)(5) P.L.82-414,
IMMIGRATION AND NATIONALITY ACT (8 USC 1522)

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-234-L
CFDA 93.566

Intended Purpose: To provide cash and medical assistance to refugees, asylees, victims of a severe form of trafficking during their first eight months after their arrival in this country.

Source of Revenues: U.S. Department of Health and Human Services, Administration for Children and Families

Current Program Activities/Allowable Expenses: This grant provides funding for programmatic and administrative expenses for this program.

Variances: Year to year variances reflect changes in program activity due to changes in funding. FY22 reflects a reduction in funding. FY23, FY24, & FY25 reflects an increase in program activity due to OCS receiving additional funds for Ukrainian and Afghan refugees.

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	20,000	25,000	25,000	25,000	25,000	25,000	25,000							
Beginning Cash Balance	0	0	0	1,157	(0)	0	0							
Revenues	6,309	38,311	51,814	45,650	25,000	25,000	25,000							
Expenditures	6,309	38,311	50,657	46,807	25,000	25,000	25,000							
<hr/>														
Transfers														
List each net transfer in/out/ or projection in/out; list each account number														
<hr/>														
Net Total Transfers	0	0	0	0	0	0	0							
Ending Cash Balance	0	0	1,157	(0)	0	0	0							
Encumbrances														
Unencumbered Cash Balance	0	0	1,157	(0)	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, Office of Community Services**

Name of Fund: Refugee Cash and Medical Assistance Program

Appropriation Account Number: S-xx-234-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To provide cash and medical assistance to refugees, asylees, victims of a severe form of trafficking during their first eight months after their arrival in this country or granting of status.

Fund Measures of Effectiveness

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

1. Provide cash assistance to eligible clients	17	17	17	17	17	17
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. Number of persons eligible for services*	85						
2. Number of persons eligible for services**	59	59	59	59	59	59	59
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. Provide cash assistance to eligible clients	17	17	17	17	17	171
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Refugee Cash and Medical Assistance Program

Legal Authority: Act 250, SLH 2025

Fund Type (MOF): N

Apprn. Account. No.: S-##-234-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	4,000	4,000	4,000	4,000	4,000	4,000
B. Other Current Expenses	21,000	21,000	21,000	21,000	21,000	21,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	25,000	25,000	25,000	25,000	25,000	25,000

Report on Non-General Fund Information

for Submittal to the 2026 Legislature

Department: LB
 Program ID(s): LB 903/NA
 Name of Fund: Refugee Social Services Programs Admin
 Legal Authority: SECTION 412(E)(5) P.L.82-414,
IMMIGRATION AND NATIONALITY ACT (8 USC 1522)

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-235-L
CFDA 93.566

Intended Purpose: To provide refugees with less than five years of United States residency since their date of entry with assistance for employment and other social services.

Source of Revenues: U.S. Department of Health and Human Services, Administration for Children and Families

Current Program Activities/Allowable Expenses: This grant provides funds to support program and administrative expenses for this program.

Variances: Year to year variances reflect changes in funding amounts. FY22 reflects a reduction in funding. FY23, FY24, and FY25 reflects an increase in funding due to OCS receiving additional funds for Ukrainian and Afghan refugees.

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	50,000	50,000	50,000	50,000	50,000	50,000	50,000							
Beginning Cash Balance	0	0	0	1,536	0	0	0							
Revenues	25,528	86,990	148,837	186,564	50,000	50,000	50,000							
Expenditures	25,528	86,990	147,300	188,100	50,000	50,000	50,000							
<hr/>														
Transfers														
List each net transfer in/out/ or projection in/out; list each account number														
<hr/>														
Net Total Transfers	0	0	0	0	0	0	0							
Ending Cash Balance	0	0	1,536	0	0	0	0							
Encumbrances														
Unencumbered Cash Balance	0	0	1,536	0	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, Office of Community Services

Name of Fund: Refugee Social Services Program

Appropriation Account Number: S-xx-235-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To provide refugees with less than five years of United States residency since their date of entry or granting of status with assistance for employment and other social services.

Fund Measures of Effectiveness

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

1.	Assist refugees and their families attain a level of economic self-sufficiency that meets their basic needs.					
2.	15	15	15	15	15	15
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 eligible for services as defined under 45 CFR Part 400.2.					
2.	25	25	25	25	25	25
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.	Social services provided (e.g., case management, employment services, job training, etc.)					
2.	18	18	18	18	18	18
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Refugee Social Services Program

Legal Authority: Act 250, SLH 2025

Fund Type (MOF):N

Apprn. Account. No.: S-##-235-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	5,000	5,000	5,000	5,000	5,000	5,000
B. Other Current Expenses	45,000	45,000	45,000	45,000	45,000	45,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	50,000	50,000	50,000	50,000	50,000	50,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Weatherization Assistance Program for Low-Income Persons (WAP)
 Legal Authority: Energy Policy Act of 2005, P.L. 109-58

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-236-L
 CFDA 81.042

Intended Purpose: To assist eligible low income households to reduce their home energy costs by providing energy conservation education and by installing cost saving energy efficient measures into their homes.

Source of Revenues: U.S. Department of Energy - Energy Efficiency & Renewable Energy Office

Current Program Activities/Allowable Expenses: This grant provides administrative, program, and T&TA funds for the program.

Variances: Year to year variances reflect changes in funding amounts and program activity levels.

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	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	0	0	0	0	(0)	(0)	(0)
Revenues	275,023	309,134	207,463	397,700	304,766	303,310	335,259
Expenditures	275,023	309,134	207,463	397,700	304,766	303,310	335,259
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	0	0	0	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	0	(0)	(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, Office of Community Services**

Name of Fund: Weatherization Assistance Program for Low-Income Persons (WAP)

Appropriation Account Number: S-xx-236-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To assist eligible low income households to reduce their home energy costs by providing energy conservation education and by installing cost saving energy efficient measures into their homes.

Fund Measures of Effectiveness

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

1.	Provide whole house weatherization services based on a federally-approved energy audit process.	31	31	31	31	31
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.	Number of individuals who are at or below 200% of the Federal Poverty Level*	304,961					
2.	Number of individuals who are at or below 200% of the Federal	311,666	311,666	311,666	311,666	311,666	311,666
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

*Data reported based on 2022 in U.S. Census Bureau for Hawaii.

**Data reported based on 2023 in U.S. Census Bureau for Hawaii.

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1.	Outreach events that service providers will participate in to actively recruit WAP eligible clients	13	13	13	13	13
2.	Households enrolled in the program	37	37	37	37	37
3.	Eligible dwelling units weatherized	45	45	45	45	45
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Weatherization Assistance Program for Low-Income Persons (WAP)

Legal Authority: Act 250, SLH 2025

Fund Type (MOF): N

Apprn. Account. No.: S-##-236-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	28,000	28,000	28,000	28,000	28,000	28,000
B. Other Current Expenses	276,766	275,310	307,259	322,000	322,000	322,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	304,766	303,310	335,259	350,000	350,000	350,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Temporary Emergency Food Assistance Program Admin
 Legal Authority: Temporary Emergency Food Assistance Act of 1983

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-237-L
 CFDA 10.568

Intended Purpose: To help supplement the diets of low-income persons by making funds available to states for processing, storage, and distribution costs incurred by state agencies and local organizations in providing food assistance to needy persons.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: This grant provides funding to cover administrative costs incurred in the operation of the Food Commodities/Entitlement Program CFDA 10.569.

Variances: Year to year variances reflect changes in funding amounts and program activity levels.

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	260,000	400,000	400,000	400,000	400,000	400,000	400,000							
Beginning Cash Balance	0	0	0	3,300	0	0	0							
Revenues	215,787	370,176	348,707	219,440	312,774	293,641	275,285							
Expenditures	215,787	370,176	345,408	222,740	312,774	293,641	275,285							
<hr/>														
Transfers														
List each net transfer in/out/ or projection in/out; list each account number														
<hr/>														
Net Total Transfers	0	0	0	0	0	0	0							
Ending Cash Balance	0	0	3,300	0	0	0	0							
Encumbrances														
Unencumbered Cash Balance	0	0	3,300	0	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, Office of Community Services

Name of Fund: The Emergency Food Assistance Program (TEFAP)

Appropriation Account Number: S-xx-237-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To help supplement the diets of low-income persons by making funds available to states for processing, storage, and distribution costs incurred by state agencies and local organizations in providing food assistance to needy persons.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Emergency food assistance provided to low-income individuals*	1,084,428	1,084,428	1,084,428	1,084,428	1,084,428	1,084,428
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicated number

Program Size Indicators	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Number of individuals who are at or below 185% of the Federal Poverty Level**	284,854						
2. Number of individuals who are at or below 300% of the Federal Poverty Level***		506,483	506,483	506,483	506,483	506,483	506,483
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. Food distribution activities	22,064	22,064	22,064	22,064	22,064	22,064
2. Eligible recipient agencies supported	265	265	265	265	265	265
3. Average number of individuals served	297,369	297,369	297,369	297,369	297,369	297,369
4. Average number of meals served	111,324	111,324	111,324	111,324	111,324	111,324
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Temporary Emergency Food Assistance Program

Legal Authority: Act 250, SLH 2025

Fund Type (MOF):N

Apprn. Account. No.: S-##-237-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	40,000	40,000	40,000	40,000	40,000	40,000
B. Other Current Expenses	272,774	253,641	235,285	360,000	360,000	360,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	312,774	293,641	275,285	400,000	400,000	400,000

Report on Non-General Fund Information

for Submittal to the 2026 Legislature

Department: LBR
 Program ID(s): LBR 903/NA
 Name of Fund: Seniors Farmers Market Nutrition Program
 Legal Authority: P.L. 107-171, 109-97, U.S. Department of Agriculture,
 Food and Nutrition Services, and 110-246

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-238-L
 CFDA 10.576

Intended Purpose: Senior Farmers' Market Nutrition Program exists to improve the diets of low-income elderly persons by increasing their consumption of fresh, nutritious, unprocessed fruits and vegetables, and thereby aiding in the development and expansion of domestic produce markets.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: This grant provides administration and food funding for the program.

Variances: Year to year variances are due to the timing of receipt of federal funds and the timeline for which coupons are redeemed by program participants.

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	500,000	500,000	500,000	500,000	500,000	500,000	500,000							
Beginning Cash Balance	12,106	980	3,311	1,010	0	0	0							
Revenues	415,870	413,709	450,388	300,461	388,186	379,678	356,109							
Expenditures	426,996	411,379	452,689	301,471	388,186	379,678	356,109							
<hr/>														
Transfers														
List each net transfer in/out/ or projection in/out; list each account number														
<hr/>														
Net Total Transfers	0	0	0	0	0	0	0							
<hr/>														
Ending Cash Balance	980	3,311	1,010	0	0	0	0							
<hr/>														
Encumbrances														
<hr/>														
Unencumbered Cash Balance	980	3,311	1,010	0	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, Office of Community Services

Name of Fund: Senior Farmers Market Nutrition Program (SFMNP)

Appropriation Account Number: S-xx-238-L

Fund Type (MOF): N

Legal Authority: Act 250/ SLH 2025

Statement of Objectives

To improve the diets of low-income elderly persons by increasing their consumption of fresh, nutritious, unprocessed fruits and vegetables, and thereby aiding in the development and expansion of domestic produce markets.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Provide nutrition education and eligible foods defined as fresh, nutritious, and unprocessed locally grown fruits, vegetables, herbs, and honey to certified participants.	7,454	7,454	7,454	7,454	7,454	7,454
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
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1. Number of individuals who are at least 60 years old and are at or below 185% of the Federal Poverty Level*	31,138						
2. Number of eligible outlets*	100						
3. Number of individuals who are at least 60 years old and are at or below 185% of the Federal Poverty Level**		34,278	34,278	34,278	34,278	34,278	34,278
4. Number of eligible outlets**		77	77	77	77	77	77
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
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1. Number of outreach activities	78	78	78	78	78	78
2. Number of certified participants who received services	7,454	7,454	7,454	7,454	7,454	7,454
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBK

Name of fund: Seniors Farmers Market Nutrition Program

Legal Authority: Act 250, SLH 2025

Fund Type (MOF):N

Apprn. Account. No.: S-##-238-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	12,000	12,000	12,000	12,000	12,000	12,000
B. Other Current Expenses	376,186	367,678	344,109	488,000	488,000	488,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	388,186	379,678	356,109	500,000	500,000	500,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Bipartisan Infrastructure Law (BIL) - WAP
 Legal Authority: Title IV, Energy Conservation and Production Act
PUBLIC LAW 117-58, 42 U.S.C 6861

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-23-239-L
CFDA 81.042

Intended Purpose: To assist eligible low income households to reduce their home energy costs by providing energy conservation education and by installing cost saving energy efficient measures into their homes.

Source of Revenues: U.S. Department of Energy - Energy Efficiency & Renewable Energy Office

Current Program Activities/Allowable Expenses: This grant provides administrative, program, and T&TA funds for the program.

Variances: FY23, FY24, & FY25 variances are due to the timing of receipt of funds and the timing of expending under the contract by the provider. Revenues and expenditures from FY2026 through FY2028 are based on the estimated Federal award to be received.

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							
Beginning Cash Balance	0	0	0	2,969	55,423	0	0
Revenues	0	204,425	443,437	570,049	807,962	807,962	807,962
Expenditures	0	204,425	440,467	517,595	863,385	807,962	807,962
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	0	0	2,969	55,423	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	2,969	55,423	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, Office of Community Services**

Name of Fund: **WAP Bipartisan Infrastructure Law (WAP-BIL)**

Appropriation Account Number: **S-xx-239-L**

Fund Type (MOF): **N**

Legal Authority: **Administratively Created**

Statement of Objectives

To assist eligible low income households to reduce their home energy costs by providing energy conservation education and by installing cost saving energy efficient measures into their homes.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1.	Provide whole house weatherization services based on a federally-approved energy audit process.	370	370	370	370	370	0
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
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1.	Number of individuals who are at or below 200% of the Federal Poverty Level*	304,961					
2.	Number of individuals who are at or below 200% of the Federal Poverty Level**	311,666	311,666	311,666	311,666	311,666	311,666
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
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1.	Outreach events that service providers will participate in to actively recruit WAP eligible clients	31	31	31	31	31	0
2.	Households enrolled in the program	372	372	372	372	372	0
3.	Eligible dwelling units weatherized	372	372	372	372	372	0
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: LBR

Name of Fund: Bipartisan Infrastructure Law (BIL) - WAP

Legal Authority: Title IV, Energy Conservation and Production Act

PUBLIC LAW 117-58, 42 U. S. C 6861

Fund Type (MOF): N

Appropriation Account Number: S-23-239-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	50,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	813,385	757,962	757,962	757,962	757,962	757,962
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	863,385	807,962	807,962	807,962	807,962	807,962

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Dislocated Workers Formula PY22
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-23-240-L
 Grant ends 6/30/25

Intended Purpose: To provide employment and training services to dislocated workers.

Source of Revenue Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (actual)	FY 2027 (estimated)
Appropriation Ceiling		0	2,787,961	2,758,473	1,713,134	688,607	
Beginning Cash Balance		0	0	59	42,765	12,178	0
Revenues			29,547	1,088,045	993,940	688,607	
Expenditures			29,488	1,045,339	1,024,527	700,785	
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	0	0	59	42,765	12,178	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	59	42,765	12,178	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 Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations

Name of Fund: WIOA Dislocated Workers

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-23-240-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	0	0	0	0	0	0
B. Other Current Expenses	700,785	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	700,785	0	0	0	0	0

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Dislocated Workers Formula PY23
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-24-240-L
 Grant Start: 07/01/2023
 Grant Ends: 06/30/2026

Intended Purpose: To provide employment and training services to dislocated workers.

Source of Revenues Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	3,108,224	3,108,224	1,558,946	432,710	0	0
Beginning Cash Balance	0	0	0	195,416	0	0	0
Revenues			0	1,744,694	930,820	432,710	0
Expenditures			0	1,549,278	1,126,236	432,710	0
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	0	0	195,416	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	195,416	0	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: WIOA Dislocated Worker Formula

Appropriation Account Number: S-240-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to dislocated workers.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	72%					
2. Employment Rate (Q4)	81%					
3. Median Earnings	\$ 10,330					
4. Credential Rate	27%					
5. Measurable Skill Gains	61%					
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. Dislocated Worker Receiving Services	160	160					
2. Dislocated Worker Median Earnings 6 Mons after program	10150	10150					
3. Dislocated Worker Requesting Credential	40	40					
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: WIOA Dislocated Worker Formula

Appropriation Account Number: S-240-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Dislocated Workers

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-24-240-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	0	0	0			
B. Other Current Expenses	432,710	0	0			
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	432,710	0	0			

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Dislocated Workers Formula PY24
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-25-240-L
 Grant Start: 07/01/2024
 Grant Ends: 06/30/2027

Intended Purpose: To provide employment and training services to dislocated workers.

Source of Revenue Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	2,534,139	2,534,139	1,987,862	1,550,000	750,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	546,277	437,862	800,000	750,000
Expenditures		0	0	546,277	437,862	800,000	750,000
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: WIOA Dislocated Worker Formula

Appropriation Account Number: S-240-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to dislocated workers.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	72%					
2. Employment Rate (Q4)	81%					
3. Median Earnings	\$ 10,330					
4. Credential Rate	27%					
5. Measurable Skill Gains	61%					
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. Dislocated Worker Receiving Services	160	160					
2. Dislocated Worker Median Earnings 6 Mons after program	10150	10150					
3. Dislocated Worker Requesting Credential	40	40					
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: WIOA Dislocated Worker Formula

Appropriation Account Number: S-240-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Dislocated Workers

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-25-240-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	137,862	300,000	0	0		
B. Other Current Expenses	300,000	500,000	750,000	0		
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	437,862	800,000	750,000	0		

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Adult Formula PY22
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-23-242-L
 Grant ends 6/30/25

Intended Purpose: To provide employment and training services to disadvantaged adults.

Source of Revenues: Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (actual)	FY 2027 (estimated)
Appropriation Ceiling		0	3,656,552	3,617,882	2,052,216	1,099,510	
Beginning Cash Balance		0	0	78	54,971	45,874	0
Revenues			38,748	1,620,559	943,608	1,099,510	
Expenditures			38,670	1,565,666	952,706	1,145,384	
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	0	0	78	54,971	45,874	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	78	54,971	45,874	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 Cost Element Report
for submittal to the 2026 Legislature**

Department: Labor and Industrial Relations

Name of Fund: WIOA Adult

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-23-242-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	0	0	0	0	0	0
B. Other Current Expenses	1,145,384	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,145,384	0	0	0	0	0

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Adult Formula PY23
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-24-242-L
 Grant Start: 04/01/2023
 Grant Ends: 06/30/2026

Intended Purpose: To provide employment and training services to disadvantaged adults.

Source of Revenues Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	3,803,233	3,803,233	1,656,391	965,844	
Beginning Cash Balance	0	0	0	0	81,683	0	
Revenues		0	0	2,228,526	608,864	965,844	
Expenditures		0	0	2,146,842	690,547	965,844	
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	0	0	0	81,683	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	81,683	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: WIOA Adult Formula

Appropriation Account Number: S-242-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to disadvantaged adults.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	70%					
2. Employment Rate (Q4)	75%					
3. Median Earnings	\$ 7,858					
4. Credential Rate	56%					
5. Measurable Skill Gains	54%					
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. Adults Receiving Services	600	600					
2. Adults Median Earnings 6 Mos after program	8,800	8,800					
3. Adult Requesting Credential	90	90					
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations

Name of Fund: WIOA Adult Formula

Appropriation Account Number: S-242-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Adult

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-24-242-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	284,843	0	0			
B. Other Current Expenses	405,704	965,844	0			
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	690,547	965,844	0			

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: WIOA Adult Formula PY24
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-25-242-L
 Grant Start: 07/01/2024
 Grant Ends: 06/30/2027

Intended Purpose: To provide employment and training services to disadvantaged adults.

Source of Revenue Federal Workforce Innovation and Opportunity Act Formula Programs (WIOA)

Current Program Activities/Allowable Expenses: Administrative and program expenses to carry out the functions of WIOA at the state and county levels.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimate)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	3,424,347	3,424,347	2,751,149	1,239,659	418,659
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	673,198	1,511,490	821,000	418,659
Expenditures		0	0	673,198	1,511,490	821,000	418,659
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: WIOA Adult Formula

Appropriation Account Number: S-242-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Statement of Objectives

To provide employment and training services to disadvantaged adults.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Employment Rate (Q2)	70%					
2. Employment Rate (Q4)	75%					
3. Median Earnings	\$ 7,858					
4. Credential Rate	56%					
5. Measurable Skill Gains	54%					
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. Adults Receiving Services	600	600					
2. Adults Median Earnings 6 Mos after program	8,800	8,800					
3. Adult Requesting Credential	90	90					
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: WIOA Adult Formula

Appropriation Account Number: S-242-L

Fund Type (MOF): N

Legal Authority: Administratively Established

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. No. of Collaboration Activity with Industry, Comm, Agency	12					
2. No. of Successful Workforce Programs and Activities	8					
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: WIOA Adult

Legal Authority: Administratively Created

Fund Type (MOF): N

Appropriation Account Number: S-25-242-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	711,490	321,000	0	0		
B. Other Current Expenses	800,000	500,000	418,659	0		
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,511,490	821,000	418,659	0		

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

2432

Department: LBL
 Program ID(s): LBL 171
 Name of Fund: FEMA DUA 2023
 Legal Authority: Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, As Amended

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-24-243-L

Intended Purpose: To administer the Disaster Unemployment Assistance (DUA) program for persons affected by the Lahaina fire. in all unemployment compensation programs.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Payment of administrative costs to administer DUA program.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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			10,595,000				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			1,778,745	1,428			
Expenditures			1,778,745	1,428			
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: LBR**

Name of Fund: FEMA DUA 2023

Appropriation Account Number: S-24-243-L

Fund Type (MOF): N

Legal Authority: Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, As Amended

Statement of Objectives

To provide Disaster Unemployment Assistance (DUA) benefits to individual who ae unemployed due to the Lahaina fire.

<u>Fund Measures of Effectiveness</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: FEMA DUA 2023

Appropriation Account Number: S-24-243-L

Fund Type (MOF): N

Legal Authority: Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, As Amended

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: FEMA DUA 2023

Legal Authority: Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, As Amended

Fund Type (MOF): N

Appropriation Account Number: S-24-243-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: FY 2023 ARPA-UI Tiger Team Grant
 Legal Authority: American Rescue Plan Act, Public Law 117-2

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-24-244-L

Intended Purpose: To assist the state in implementing negotiated recommendations in the areas of 1) preventing and detecting fraudulent activities and recovering funds from fraud 2) promoting equitable access and 3) ensuring timely payment of benefits and reducing backlogs across all Unemployment Compensation programs.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Costs to enhance the state's Unemployment Compensation system and business processes to improve the detection and prevention of fraud, promote equitable access, and to ensure the timely payment of benefits (including the reduction/elimination of adjudication and appeals backlogs).

Variances: The increase in revenues and expenditures in FY2023 is due to the expenditure of funds received for automation expenses.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling			1,491,750				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			79,905	910,737			
Expenditures			79,905	910,737			
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	0	0	0	0	0	0	0
Encumbrances				332			
Unencumbered Cash Balance	0	0	0	(332)	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: LBR**

Name of Fund: FY 2023 ARPA-UI Tiger Team Grant

Appropriation Account Number: S-24-244-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

Statement of Objectives

To enhance the state's Unemployment Compensation system and business processes to improve the detection and prevention fraud, promote equitable access, and to ensure the timely payment of benefits (including the reduction/elimination of adjudication and appeals backlogs).

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: FY 2023 ARPA-UI Tiger Team Grant

Appropriation Account Number: S-24-244-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: FY 2023 ARPA-UI Tiger Team Grant

Legal Authority: American Rescue Plan Act, Public Law 117-2

Fund Type (MOF): N

Appropriation Account Number: S-24-244-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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
 Phone Number: 808-586-8905
 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 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	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.						
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				

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: FY 2023 American Rescue Plan Act-UI Integrity Grant
 Legal Authority: American Rescue Plan Act, Public Law 117-2

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-24-251-L

Intended Purpose: To help strengthen UI program integrity, including ID verification, fraud prevention and detection, and overpayment recovery efforts in all unemployment compensation programs.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Costs to procure and or implement ID verification, fraud prevention, and overpayment recovery tools, solutions and services.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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				869,000			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues				261,927			
Expenditures				261,927			
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: LBR**

Name of Fund: FY 2023 American Rescue Plan Act-UI Integrity Grant

Appropriation Account Number: S-24-251-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

Statement of Objectives

To strengthen ID verification and other fraud prevention and detection, and overpayment recovery efforts in all Unemployment Compensation programs.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: FY 2023 American Rescue Plan Act-UI Integrity Grant

Appropriation Account Number: S-24-251-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: FY 2023 American Rescue Plan Act-UI Integrity Grant

Legal Authority: American Rescue Plan Act, Public Law 117-2

Fund Type (MOF): N

Appropriation Account Number: S-24-251-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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

Department: LRB
 Program ID(s): LRB903/NA
 Name of Fund: TEFAP Farm to Food Bank (FTFB)
 Legal Authority: Temporary Emergency Food Assistance Act of 1983
P.L. 115-334, THE 2018 FARM BILL

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-24-252-L
 CFDA 10.568

Intended Purpose: The purpose of FTFB projects must be to (a) reduce food waste at the agricultural production, processing, or distribution level through the donation of food, (b) provide food to individuals in need, and (c) build relationships between agricultural producers, processors, and distributors and EFOs through the donation of food.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: Farm to Food Bank Project funds can only be used for the costs associated with harvesting, processing, packaging, or transporting privately donated foods, and cannot be used to purchase foods or for agricultural production activities (e.g., purchasing seeds or planting crops).

Variances: Variances are due to the nature of funding being a 1 time award.

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							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	17,608	0	0	0
Expenditures	0	0	0	17,608	0	0	0
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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, Office of Community Services**

Name of Fund: TEFAP Farm to Food Bank

Appropriation Account Number: S-xx-252-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

To (a) reduce food waste at the agricultural production, processing, or distribution level through the donation of food, (b) provide food to individuals in need, and (c) build relationships between agricultural producers, processors, and distributors and emergency feeding organizations through the donation of food.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. Emergency food assistance provided to low-income individuals*						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicated number

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

1. Number of individuals who are at or below 185% Federal Poverty Level [†]	284,854						
2. Number of individuals who are at or below 300% Federal Poverty Level ^{**}							
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. Food distribution activities						
2. Eligible recipient agencies supported						
3. Average number of individuals served						
4. Average number of meals served						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: FY 2023 ARPA IT Modernization Grant
 Legal Authority: American Rescue Plan Act, Public Law 117-2

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-24-253-L

Intended Purpose: To modernize the UI program to better defend against fraud threats and to prepare the system to meet future challenges.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: To invest in IT projects that support modular and evidence-driven approaches to modernization that increase the agility and resiliency of the UI system.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

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			11,250,000				
Beginning Cash Balance	0	0	0	0	2,079,282	0	0
Revenues				11,250,000			
Expenditures				9,170,718	2,079,282		
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	0	0	0	2,079,282	0	0	0
Encumbrances			2,079,282				
Unencumbered Cash Balance	0	0	(2,079,282)	2,079,282	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: LBR**

Name of Fund: FY 2023 ARPA IT Modernization Grant

Appropriation Account Number: S-24-253-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

Statement of Objectives

To modernize the UI program to better defend against fraud threats and prepare the system to meet future challenges.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: FY 2023 ARPA IT Modernization Grant

Appropriation Account Number: S-24-253-L

Fund Type (MOF): N

Legal Authority: American Rescue Plan Act, Public Law 117-2

<u>Fund Activities Encompassed</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: FY 2023 ARPA IT Modernization Grant

Legal Authority: American Rescue Plan Act, Public Law 117-2

Fund Type (MOF): N

Appropriation Account Number: S-24-253-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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

Department: LBR
 Program ID(s): LBR 903/NA
 Name of Fund: Social Services Block Grant
 Legal Authority: SOCIAL SECURITY ACT, TITLE XX

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-262-L
 CFDA 93.667

Intended Purpose: To furnish social services best suited to the needs of the individuals residing in the State. Federal block grant funds may be used to provide services directed toward one of the following five goals specified in the law: (1) To prevent, reduce, or eliminate dependency; (2) to achieve or maintain self-sufficiency; (3) to prevent neglect, abuse, or exploitation of children and adults; (4) to prevent or reduce inappropriate institutional care; and (5) to secure admission or referral for institutional care when other forms of care are not appropriate

Source of Revenues: U.S. Department of Health and Human Services, Administration for Children and Families, Title XX grant
 Sub-award from State of Hawaii, Department of Human Services

Current Program Activities/Allowable Expenses: Legal Services to protect the rights of families/caregivers and their children. 10% of funding goes toward grant administration costs.

Variances: Year to year variances are due to the timing of receipt of funds and the timing of expending under the contract by the provider.

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	282,000	282,000	282,000	282,000	282,000	282,000	282,000
Beginning Cash Balance	0	0	9,027	2	30,236	0	0
Revenues	149,999	149,999	150,000	150,000	119,764	150,000	150,000
Expenditures	149,999	140,972	159,025	119,766	150,000	150,000	150,000
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	0	9,027	2	30,236	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	9,027	2	30,236	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, Office of Community Services

Name of Fund: Kids 200 Legal Advocacy Services (Social Services Block Grant)

Appropriation Account Number: S-xx-262-L

Fund Type (MOF): N

Legal Authority: Act 250/SLH 2025

Statement of Objectives

To furnish social services best suited to the needs of the individuals residing in the State. Federal block grant funds may be used to provide services directed toward one of the following five goals specified in the law: (1) to prevent, reduce, or eliminate dependency; (2) to achieve or maintain self-sufficiency; (3) to prevent neglect, abuse, or exploitation of children and adults; (4) to prevent or reduce inappropriate institutional care; and (5) to secure admission or referral for institutional care when other forms of care are not appropriate.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Provide legal advocacy services to eligible children and their families/caregivers who have or are currently experiencing any family dysfunction whose resolution will support and promote family re-unification, safety, and overall self-sufficiency.	2,558	2,558	2,558	2,558	2,558	2,558
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. Children in households whose income and assets total less than or equal to 200% of the Federal Poverty Level*	36,977						
2. Children in households whose income and assets total less than or equal to 200% of the Federal Poverty Level**		36,815	36,815	36,815	36,815	36,815	36,815
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. Individuals and families that received legal services to children who are homeless, runaways, teen parents, or from families where there is domestic violence or child abuse and neglect.	629	629	629	629	629	629
2. Individuals that received legal services for child support.	2,558	2,558	2,558	2,558	2,558	2,558
3. Advocate and assist children in accessing educational services.	35	35	35	35	35	35
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBK

Name of fund: Social Services Block Grant

Legal Authority: Act 250, SLH 2025

Fund Type (MOF):N

Apprn. Account. No.: S-##-262-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	15,000	15,000	15,000	15,000	15,000	15,000
B. Other Current Expenses	135,000	135,000	135,000	267,000	267,000	267,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	150,000	150,000	150,000	282,000	282,000	282,000

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

Department: LBR
 Program ID(s): LBR 171
 Name of Fund: COVID-19 Pandemic UI Grant Programs
 Legal Authority: Coronavirus Aid, Relief, and Economic Security
 (CARES) Act of 2020, Public Law 116-136

Contact Name: Nora Iba
 Phone Number: 808-586-9971
 Fund Type (MOF): N
 Appropriation Account Number S-20-272-L

Intended Purpose: To cover administrative costs of the Unemployment Insurance Division incurred in implementing and administering benefit programs authorized under the CARES Act of 2020. Additional funds received to assist in preventing and detecting fraud, identifying theft and recovery of overpayments.

Source of Revenues: Federal grant from the U.S. Department of Labor, CFDA 17.225

Current Program Activities/Allowable Expenses: Payment of implementation costs and ongoing administrative costs including programming fees and staff time and overhead. To support strategies and solutions to assist with identity verification and with combatting identity fraud, strengthening fraud detection and prevention efforts and recovering overpayments.

Variances: Drop in expenditures due to the end of COVID-19 related programs such as PEUC, PUA, MEUC and FPUC. Current expenses due to work on recovering overpayments.

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

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	7,877,411	2,414,017	376,023				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	6,976,374	3,589,308	1,627,853	1,322,063			
Expenditures	6,976,374	3,589,308	1,627,853	1,322,063			
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
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: LBR**

Name of Fund: COVID-19 Pandemic UI Grant Programs

Appropriation Account Number: S-20-272-L

Fund Type (MOF): N

Legal Authority: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Public Law 116-136

Statement of Objectives

To provide a temporary emergency increase in unemployment compensation benefits as a direct result of the COVID-19 pandemic.

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LBR**

Name of Fund: COVID-19 Pandemic UI Grant Programs

Appropriation Account Number: S-20-272-L

Fund Type (MOF): N

Legal Authority: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Public Law 116-136

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. none						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: COVID-19 Pandemic UI Grant Programs

Legal Authority: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Public Law 116-136

Fund Type (MOF): N

Appropriation Account Number: S-20-272-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	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	0	0	0	0	0	0

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

Department: Labor and Industrial Relations
 Program ID(s): LBR902 AA
 Name of Fund: General Administration
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-XX-292-L

Intended Purpose: Administrative clearing account for the department.

Source of Revenues: Various (Clearing Account)

Current Program Activities/Allowable Expenses: Various (Clearing Account)

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	6,576,886	6,750,383	6,576,886	9,906,235	10,446,831	6,000,000	6,000,000
Beginning Cash Balance	835,165	5,858,319	14,652,436	17,131,144	19,230,462	16,673,462	14,116,462
Revenues	5,745,757	8,972,166	10,017,836	41,788	200,000	200,000	200,000
Expenditures	833,597	179,404	3,438,719	2,075,330	2,757,000	2,757,000	2,757,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Various Transfer/Payments	110,994	1,356	(4,100,408)	4,132,860	0	0	0
Net Total Transfers	110,994	1,356	(4,100,408)	4,132,860	0	0	0
Ending Cash Balance	5,858,319	14,652,436	17,131,144	19,230,462	16,673,462	14,116,462	11,559,462
Encumbrances							
Unencumbered Cash Balance	5,858,319	14,652,436	17,131,144	19,230,462	16,673,462	14,116,462	11,559,462

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: General Administration

Appropriation Account Number: S-292-1

Fund Type (MOF): P

Legal Authority: Administratively Established

Statement of Objectives

Administrative clearing account for the department.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. % Federal mandated fiscal reports that meet deadlines	98	98	98	98	98	98
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 employees	490	490	490	490	490	490	490
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. No. Federal mandated fiscal reports annually required	350	350	350	350	350	350
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: General Administration

Legal Authority: Administratively Created

Fund Type (MOF): P

Appropriation Account Number: S-XX-292-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	0	0	0	0	0	0
B. Other Current Expenses	2,757,000	2,757,000	2,757,000	2,757,000	2,757,000	2,757,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,757,000	2,757,000	2,757,000	2,757,000	2,757,000	2,757,000

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

Department: LBL
 Program ID(s): LBL 903/NA
 Name of Fund: Community Services Block Grant
 Legal Authority: Community Services Block Grant Act 1981,
Public Law 97-34, amended by P.L. 106-113, 45 CFR Part 96,
OMB Circular A-87

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-293-L
 CFDA 93.569

Intended Purpose: To provide assistance through network of CAA for the reduction of poverty, the revitalization of low income communities and the empowerment of low income families in rural and urban areas to become fully self-sufficient.

Source of Revenues: U.S. Department of Health & Human Services-ACF

Current Program Activities/Allowable Expenses: This grant provides administrative and program funding to the State and four (4) designated Community Action Agencies (CAA's)

Variances: Year to year variances are due to program activity levels and misalignment of State and Federal Fiscal Years.

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	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Beginning Cash Balance	0	0	0	10,837	(0)	(0)	(0)
Revenues	3,307,779	3,589,390	3,784,953	3,392,170	3,588,838	3,588,654	3,523,220
Expenditures	3,307,779	3,589,390	3,774,116	3,403,007	3,588,838	3,588,654	3,523,220
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	0	0	10,837	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	10,837	(0)	(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, Office of Community Services

Name of Fund: Community Services Block Grant

Appropriation Account Number: S-xx-293-L

Fund Type (MOF): N

Legal Authority: Act 250/SLH 2025

Statement of Objectives

To provide assistance through network of Community Action Agencies for the reduction of poverty, the revitalization of low income communities and the empowerment of low income families in rural and urban areas to become fully self-sufficient.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1.	Low income individuals and families are stable and achieve economic security	40,836	40,836	40,836	40,836	40,836	40,836
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
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1.	Number of individuals who are at or below 200% of the Federal Poverty Level* ¹	304,961					
2.	Number of individuals who are at or below 200% of the Federal Poverty Level* ¹		311,387	311,387	311,387	311,387	311,387
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
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1.	Individuals and families that received services (e.g., Utility Assistance, Housing, Transportation, Food Assistance, Head Start, etc.)	40,980	40,980	40,980	40,980	40,980	40,980
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: LBR

Name of fund: Community Services Block Grant

Legal Authority: Act 250, SLH 2025

Fund Type (MOF): N

Apprn. Account. No.: S-##-293-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	200,000	200,000	200,000	200,000	200,000	200,000
B. Other Current Expenses	3,388,838	3,388,654	3,323,220	3,800,000	3,800,000	3,800,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,588,838	3,588,654	3,523,220	4,000,000	4,000,000	4,000,000

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

Department: LRB
 Program ID(s): LRB 903/NA
 Name of Fund: ARPA Seniors Farmers Market Nutrition Program
 Legal Authority: P.L. 107-171, 109-97, U.S. Department of Agriculture, Food and Nutrition Services, and 110-246

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-23-296
 CFDA 10.576

Intended Purpose: Senior Farmers' Market Nutrition Program exists to improve the diets of low-income elderly persons by increasing their consumption of fresh, nutritious, unprocessed fruits and vegetables, and thereby aiding in the development and expansion of domestic produce markets. Supplemental funds to serve more persons under SFMNP per the American Rescue Plan Act of 2021 (P.L. 117-2, ARPA) Section 1001.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: This grant provides administration and food funding for the program.

Variances: Variances are due to the nature of funding being a 1 time award. The 1 time funding was awarded for the duration of 3 federal fiscal years, from 10/01/2022 through 9/30/2025, 4 state fiscal years, from FY2023 through FY2026.

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							
Beginning Cash Balance	0	0	0	1,036	(0)	(0)	(0)
Revenues	0	1,096	122,804	139,181	38,224		
Expenditures	0	1,096	121,768	140,217	38,224		
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	0	0	1,036	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	1,036	(0)	(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, Office of Community Services

Name of Fund: SFMNP American Rescue Plan Act (ARPA)

Appropriation Account Number: S-xx-296-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

Supplemental funds to serve more persons under SFMNP during federal fiscal years 2023 and 2024, per the American Rescue Plan Act of 2021 (P.L. 117-2, ARPA) Section 1001.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Provide nutrition education and eligible foods defined as fresh, nutritious, and unprocessed locally grown fruits, vegetables, herbs, and honey to certified participants.	7,454	0	0	0	0	0
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
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1. Number of individuals who are at least 60 years old and are at or below 185% of the Federal Poverty Level*	31,138						
2. Number of eligible outlets*	68						
3. Number of individuals who are at least 60 years old and are at or below 185% of the Federal Poverty Level**		34,278	0	0	0	0	0
4. Number of eligible outlets**		77	0	0	0	0	0
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
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1. Number of outreach activities	97	0	0	0	0	0
2. Number of certified participants who received services	7,454	0	0	0	0	0
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: LBR _____

Name of Fund: ARPA Seniors Farmers Market Nutrition Program

Legal Authority: P.L. 107-171, 109, U.S. Department of Agriculture,
Food and Nutrition Services, and 110-246

Fund Type (MOF): N _____

Appropriation Account Number: S-23-296

	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	5,000					
B. Other Current Expenses	33,224					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	38,224					

Report on Non-General Fund Information

for Submittal to the 2026 Legislature

Department: LBL
 Program ID(s): LBL903/NA
 Name of Fund: TEFAP Reach and Resiliency (RRG) Round 2
 Legal Authority: Temporary Emergency Food Assistance Act of 1983
AMERICAN RESCUE PLAN ACT (ARPA, P.L. 117-2)

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-24-297
CFDA 10.568

Intended Purpose: To expand TEFAP's reach into remote, rural, Tribal, and/or low-income areas that are underserved by the program.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: This grant provides additional administrative funding to local agencies to expand the reach of TEFAP to remote and/or underserved areas.

Variances: Variances are due to the nature of funding being a 1 time award. The 1 time funding was awarded for the duration of 2 years, from 5/23/2023 through 6/30/2025. 90-day liquidation period.

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							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	317,494	379,027	0	0
Expenditures	0	0	0	317,494	379,027	0	0
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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, Office of Community Services

Name of Fund: TEFAP Reach and Resiliency Grant (RRG)

Appropriation Account Number: S-xx-297-L

Fund Type (MOF): N

Legal Authority: Administratively Created

Statement of Objectives

To expand TEFAP's reach into remote, rural, Tribal, and/or low-income areas that are underserved by the program.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Emergency food assistance provided to low-income individuals*	0	0	0	0	0	0
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicate number

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 who are at or below 300% of the Federal Poverty Level**	507,077						
2. Number of individuals who are at or below 300% of the Federal Poverty Level***		506,483	0	0	0	0	0
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. Food distribution activities	0	0	0	0	0	0
2. Eligible recipient agencies supported	0	0	0	0	0	0
3. Average number of individuals served	0	0	0	0	0	0
4. Average number of meals served	0	0	0	0	0	0
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of Fund: TEFAP Reach and Resiliency (RRG) Round 2

Legal Authority: Temporary Emergency Food Assistance Act of 1983

AMERICAN RESCUE PLAN ACT (ARPA, P.L. 117-2)

Fund Type (MOF): N

Appropriation Account Number: S-24-297

	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	379,027					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	379,027					

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

Department: LRB
 Program ID(s): LRB 903/NA
 Name of Fund: Commodity Supplemental Food Program
 Legal Authority: Agriculture and Consumer Protection Act of 1973

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): N
 Appropriation Account Number S-XX-298-L
 CFDA 10.565

Intended Purpose: To improve the health of low-income elderly persons at least 60 years of age by supplementing their diets with nutritious USDA foods, which are distributed through public and non-profit private, local agencies such as food banks and community action organizations.

Source of Revenues: U.S.D.A. - Food and Nutrition Service

Current Program Activities/Allowable Expenses: Grant for administrative expenses for the non-profit organizations that distribute CSFP foods.

Variances: Year to year variances are due to the timing of receipt of funds and the timing of expending under the contract by the provider.

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	360,000	360,000	360,000	360,000	360,000	360,000	360,000
Beginning Cash Balance	15,379	0	0	1,125	0	0	0
Revenues	285,220	227,260	406,163	271,905	301,776	326,615	300,099
Expenditures	300,599	227,260	405,037	273,031	301,776	326,615	300,099
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	0	0	1,125	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	1,125	0	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, Office of Community Services

Name of Fund: Commodity Supplemental Food Program (CSFP)

Appropriation Account Number: S-xx-298-L

Fund Type (MOF): N

Legal Authority: Act 250/SLH 2025

Statement of Objectives

To improve the health of low-income persons at least 60 years of age by supplementing their diets with nutritious USDA foods, which are distributed through public and private nonprofit, local agencies such as food banks and community action organizations.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Provide supplemental food assistance to eligible individuals	3,172	3,172	3,172	3,172	3,172	3,172
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. Number of individuals at least 60 years of age who are at or below 130% of the Federal Poverty Level*	31,138						
2. Number of individuals at least 60 years of age who are at or below 130% of the Federal Poverty Level**		34,278	34,278	34,278	34,278	34,278	34,278
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. Provide monthly supplemental food assistance to persons at least 60 years of age who are at or below 130% of the Federal Poverty Level.	3,472	3,472	3,472	3,472	3,472	3,472
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Commodity Supplemental Food Program

Legal Authority: Act 250, SLH 2025

Fund Type (MOF): N

Apprn. Account. No.: S-##-298-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	27,000	27,000	27,000	27,000	27,000	27,000
B. Other Current Expenses	274,776	299,615	273,099	333,000	333,000	333,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	301,776	326,615	300,099	360,000	360,000	360,000

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 902/AA
 Name of Fund: Reduced Ignition Propensity Cigarette Program Spec Fund
 Legal Authority: Section 132C-4, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B)
 Appropriation Account Number S-311-L

Intended Purpose: Funds to monitor and ensure only reduced propensity cigarettes be sold in the state.

Source of Revenues: Certification fees from cigarette manufacturers, and interest on investments.

Current Program Activities/Allowable Expenses: Personnel and operating costs to enforce only reduced propensity cigarette are sold in the State.

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	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	749,154	606,883	496,071	583,839	654,685	584,685	514,685
Revenues	38,671	51,252	259,473	234,837	100,000	100,000	100,000
Expenditures	180,942	167,314	171,705	163,991	170,000	170,000	170,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	5,250	0	0	0	0	0	0
Net Total Transfers	0	5,250	0	0	0	0	0
Ending Cash Balance	606,883	496,071	583,839	654,685	584,685	514,685	444,685
Encumbrances							
Unencumbered Cash Balance	606,883	496,071	583,839	654,685	584,685	514,685	444,685

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: Reduced Ignition Propensity Cigarette Program Spec Fund

Apprn. Account. No.: S-311-L

Fund Type (MOF): Special (B)

Legal Authority: Section 132C-4, HRS

Statement of Objectives

Monitor and ensure only reduced propensity cigarettes are sold in the state

<u>Fund Measures of Effectiveness</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31

1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. N/A						
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: Reduced Ignition Propensity Cigarette Program Spec Fund

Legal Authority: Section 132C-4, HRS

Fund Type (MOF): Special (B)

Apprn. Account. No.: S-311-L

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	-	-	-	-	-	-
B. Other Current Expenses	170,000	170,000	170,000	170,000	170,000	170,000
C. Equipment	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-
TOTAL	170,000	170,000	170,000	170,000	170,000	170,000

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 152/CA
 Name of Fund: Labor Law Enforcement Special Fund
 Legal Authority: Section 1, Chapter 371, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B)
 Appropriation Account Number S-351-L, S-311-L

Intended Purpose: To provide sufficient operating costs to collect penalties and fees assessed by the department.

Source of Revenues: Penalties collected pursuant to sections 388-9.7, 388-10, and 396-10.

Current Program Activities/Allowable Expenses: Personnel and operating expenses , staff development and training fees, and litigation expenses.

Purpose of Proposed Ceiling Increase (if applicable): Act 5/19 as amended by Act 7/20 and Act 9/20 eliminated appropriation in FY2021.

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	300,000	500,000	500,000	500,000
Beginning Cash Balance	0	0	0	1,115,733	1,045,951	500,000	500,000
Revenues	1,767,481	1,563,005	1,098,278	1,124,901	1,000,000	1,000,000	1,000,000
Expenditures	0	0	0	253,619	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
To general funds	(1,767,481)	(1,562,505)	0	(941,064)	(1,245,951)	(700,000)	(700,000)
		16,955					
Net Total Transfers	(1,767,481)	(1,545,550)	0	(941,064)	(1,245,951)	(700,000)	(700,000)
Ending Cash Balance	0	0	0	1,045,951	500,000	500,000	500,000
Encumbrances							
Unencumbered Cash Balance	0	17,455	1,115,733	1,045,951	500,000	500,000	500,000

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: Labor Law Enforcement Special Fund
Apprn. Account. No.: S-311-L
Fund Type (MOF): Special (B)
Legal Authority: Section 1, Chapter 371, HRS

Statement of Objectives

Administer wage standards and fair employment laws

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Compliant rate (wages)		33	33	33	33	33
2. Complainant rate (hearings)		3	3	5	5	5
3. Child labor violation rate		4	4	4	4	4
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. Employers	41,900	41,900	41,900	41,900	41,900	41,900	41,900
2. Labor Force	606,000	606,000	606,000	606,000	606,000	606,000	606,000
3. Minors	64,105	64,105	64,105	64,105	64,105	64,105	64,105
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. Investigations Completed		219	219	219	219	219
2. Certificates issued		11,274	11,274	11,274	11,274	11,274
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: Labor Law Enforcement Special Fund

Legal Authority: Section 1, Chapter 371, HRS

Fund Type (MOF): Special (B)

Apprn. Account. No.: S-311-L

	FY	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	
A. Personal Services	-	-	-	-	-	-	-
B. Other Current Expenses	-	300,000	300,000	300,000	300,000	300,000	300,000
C. Equipment	-	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-	-
TOTAL	-	300,000	300,000	300,000	300,000	300,000	300,000

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 171 / LA
 Name of Fund: Special Unemployment Insurance Administration Fund
 Legal Authority: Chapter 383-127, HRS

Contact Name: Ferdinand Casabay
 Phone Number: 586-8905
 Fund Type (MOF): B
 Appropriation Account Number S-313-L (Effective 07/01/16)
 (Previous Appropriation S-314-L)

Intended Purpose: To record payments, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal funds.

Source of Revenues: Interest, fines, penalties collection pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Administrative expenditures to manage and maintain unemployment insurance programs.

Variances: Yearly variances dependent on the collection and administrative costs for the unemployment compensation programs.

Cash balance lapse to general fund? (Yes / No): No

Statutory language: N/A

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	3,117,682	3,112,993	3,117,682	2,173,756	2,173,756	2,173,756	2,173,756
Beginning Cash Balance	10,123,586	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831
Revenues	2,944,377	3,506,277	2,367,310	5,190,410	3,778,000	3,778,000	3,778,000
Expenditures	1,129	0	0	0	0	0	0
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	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831	35,464,831
Encumbrances							
Unencumbered Cash Balance	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831	35,464,831

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 Unemployment Insurance Administration Fund

Appropriation Account Number: S-XX-313-L

Fund Type (MOF): B

Legal Authority: Chapter 383-127, HRS

Statement of Objectives

Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal administration funds have been made.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of insured employees as % of total labor force	94	94	94	94	94	94
2. Number of employers delinquent for taxes as % total employers	14	14	14	14	14	14
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
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1. Number of subject employers	41,500	42,300	43,100	44,000	44,900	45,800	45,800
2. Number of self-financed non-profit organizations	284	284	284	284	284	284	284
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. Employer Audits	470	470	480	490	500	500
2. Tax Payment Processing	168,000	171,200	174,800	178,400	182,000	182,000
3. Insured Employment Rate	1.3	1.5	1.5	1.5	1.5	1.5
4. Total Unemployment Rate	2.5	2.5	2.5	2.5	2.5	2.5
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: Special Unemployment Insurance Administration Fund

Legal Authority: Chapter 383-127, HRS

Fund Type (MOF): B

Appropriation Account Number: S-XX-313-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						
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

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

Department: Labor & Industrial Relations

Name of fund: Employment and Training Special Fund

Legal Authority: Chapter 383-128, HRS

Fund Type (MOF): B

Appropriation Account Number: S-XX-316-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	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

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 111 / PA
 Name of Fund: Workforce Development First-to-Work/SNAP
 Legal Authority: Sec 103F-101(a)2, HRS; Sec 26-14

Contact Name: Bianca Jean B. Quibuyen
 Phone Number: 808-586-9972
 Fund Type (MOF): U
 Appropriation Account Number S-XX-317-L

Intended Purpose: To provide employment and training case management services for the TANF and SNAP.

Source of Revenues: Inter-Departmental Transfer / Sub-award Grant.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to manage and provide services for the TANF and SNAP.

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	2,891,173	2,891,173	2,891,173	2,891,173	2,891,173	2,891,173	2,891,173
Beginning Cash Balance	21,335	9,398	0	218,677	98,302	0	0
Revenues	1,286,594	1,163,933	857,173	1,122,440	1,101,698	1,200,000	1,200,000
Expenditures	1,298,531	1,173,331	638,497	1,242,815	1,200,000	1,200,000	1,200,000
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	9,398	0	218,677	98,302	0	0	0
Encumbrances							
Unencumbered Cash Balance	9,398	0	218,677	98,302	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: Workforce Development First-to-Work

Appropriation Account Number: S-317-L

Fund Type (MOF): U

Legal Authority: Sec 103F-101(a)2, HRS, Sec 26-14

Statement of Objectives

To provide case management, and employment & training services to eligible TANF recipients.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Total participants who received job development and other job readiness services	270	500	500			
2. No. of Employment Sites Developed	450	450	470			
3. No. of Employment Sites Contacted	400	450	450			
4. No. of Job Referrals	1500	1500	1500			
5. No. of Job Placements	60	75	85			
6. No. of CWEB Sites Developed	55	60	70			
7. No. of CWEB Placements	25	30	35			
8. No. of Referrals received from the FTW Unit Case Managers	130	150	150			
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. Total participants who received job development and other job readiness services		270	500	500			
2. No. of Employment Sites Developed		450	450	470			
3. No. of Employment Sites Contacted		400	450	450			
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 participants who received job development and other job readiness services	270	500	500			
2. No. of Employment Sites Developed	450	450	470			
3. No. of Employment Sites Contacted	400	450	450			
4.						
5.						
6.						
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9.						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Workforce Development SNAP Employment & Training

Appropriation Account Number: S-317-L

Fund Type (MOF): U

Legal Authority: Sec 103F-101(a)2, HRS, Sec 26-14

Statement of Objectives

To provide case management, and employment & training services to eligible SNAP recipients. Eligibility determined by DHS and program participation is voluntary for eligible SNAP recipient.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of Clients Completing Intake/Orientation	111					
2. Number of Clients Completing Assessment	50					
3. Number of Clients Completing Employment Plan	41					
4. Number of Placements in E&T Components	147					
5. Number of Clients Compliant with E&T Hourly Requirements	103					
6. Total Number of Clients in Unit Caseload	1151					
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
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1. Total Number of Clients in Unit Caseload	441	1151					
2. Number of Clients Invited	821	1810					
3. Number of Able-Bodied Individuals referred to DHS Eligibility Worker	386	504					
4. Number Active Cases Closed	11	31					
5. Number of Active Participatns Referred to Another E&T Unit	0	0					
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
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1. Number of Clients Completing Intake/Orientation	111					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: Workforce Development First-to-Work/SNAP

Legal Authority: Sec 103F-101(a)2, HRS; Sec 26-14

Fund Type (MOF): U

Appropriation Account Number: S-XX-317-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	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000	1,071,000
B. Other Current Expenses	100,400	100,400	100,400	100,400	100,400	100,400
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	28,600	28,600	28,600	28,600	28,600	28,600
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 143/EB
 Name of Fund: Boiler and Elevator Revolving Fund
 Legal Authority: Chapter 397-20, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B), Revolving (W)
 Appropriation Account Number S-331-L, S-330-L

Intended Purpose: Personnel and operating costs to inspect and certify boilers and elevators in the state of Hawaii.

Source of Revenues: Inspection fees, penalties, fines, and interest on investments.

Current Program Activities/Allowable Expenses: Personnel and operating costs to inspect and certify boilers and elevators, staff training and certification fees, preparation and dissemination of public information on safe installation and use of equipment.

Purpose of Proposed Ceiling Increase (if applicable): None

Variances: Pursuant to Act 186/2018 the Boiler and Elevator Special Fund was changed from Special to Revolving Fund effective July 1,2018.

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	2,693,221	2,693,221	2,693,796	2,694,163	2,782,366	2,782,366	2,782,366
Beginning Cash Balance	576,628	954,217	1,087,568	1,352,556	1,367,890	1,367,890	1,367,890
Revenues	1,925,144	1,894,514	2,222,851	2,575,615	2,200,000	2,200,000	2,200,000
Expenditures	1,547,555	1,761,373	1,957,863	2,560,281	2,200,000	2,200,000	2,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
S-22-331-L		210					
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	954,217	1,087,568	1,352,556	1,367,890	1,367,890	1,367,890	1,367,890
Encumbrances	0	0	0		0		
Unencumbered Cash Balance	954,217	1,087,568	1,352,556	1,367,890	1,367,890	1,367,890	1,367,890

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: Boiler and Elevator Special Fund
Apprn. Acct. Number: S-330-L
Fund Type (MOF): Revolving (W)
Legal Authority: Chapter 397-20, HRS

Statement of Objectives

Ensure safe and healthy workplace

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
1. % of elevators inspected		50	50	50	50	50	50
2. % of boiler and pressure vessels inspected		86	86	86	86	86	86
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. Elevators and boilers in state	19,400	19,400	19,400	19,400	19,400	19,400	19,400
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. Number of elevators Inspections		4,300	4,300	4,300	4,300	4,300	4,300
2. Number of boiler and pressure		4,800	4,800	4,800	4,800	4,800	4,800
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: Boiler and Elevator Special Fund

Legal Authority: Chapter 397-20, HRS

Fund Type (MOF): Revolving (W)

Apprn. Account. No.: S-330-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	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000	
C. Equipment	-	-	-	-	-	-	
M. Motor Vehicles	-	-	-	-	-	-	
L. Leases	-	-	-	-	-	-	
TOTAL	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	

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

Department: LBR
 Program ID(s): LBR 903/NA
 Name of Fund: Human Trafficking Victim Services Fund
 Legal Authority: Section 1, Chapter 706, HRS

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): Special (B)
 Appropriation Account Number S-XX-338-L

Intended Purpose: Criminal fees collected by the Judiciary to service human trafficking victims.

Source of Revenues: District Court Fines, Forfeits, and Penalties Fines.

Current Program Activities/Allowable Expenses: This special fund was created by the 2014 Legislature to provide a source of funds to supplement programs, grants or purchase of service contracts that support or provide comprehensive services to victims of labor trafficking crimes.

Variances: The variances between years is due to the nature of the revenues. Revenues are allocated and paid to OCS from the judiciary as criminal fines are collected. There is no way for OCS to reliably determine what the estimated future year revenues will be for this fund.

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	5,000	5,000	5,000	5,000	5,000	5,000	5,000							
Beginning Cash Balance	2,750	2,750	2,750	2,750	3,200	3,425	3,650							
Revenues	0	0	0	450	225	225	225							
Expenditures	0	0	0	0	0	0	0							
<hr/>														
Transfers														
List each net transfer in/out/ or projection in/out; list each account number														
<hr/>														
Net Total Transfers	0	0	0	0	0	0	0							
<hr/>														
Ending Cash Balance	2,750	2,750	2,750	3,200	3,425	3,650	3,875							
<hr/>														
Encumbrances														
<hr/>														
Unencumbered Cash Balance	2,750	2,750	2,750	3,200	3,425	3,650	3,875							

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, Office of Community Services

Name of Fund: Human Trafficking Victim Services Fund

Apprn. Acct. Number: S##-338-L

Fund Type (MOF): B

Legal Authority: Act 250/SLH 2025

Statement of Objectives

To fund programs that provide services to victims of human trafficking. Funds are allocated from the Judiciary to this appropriation account as criminal fines are collected.

<u>Fund Measures of Effectiveness</u>	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of Human Trafficking Victims served	0.00	0.00	0.00	0.00	0.00	0.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<u>Program Size Indicators</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of allocations received from the Judiciary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature**

Department of: Labor and Industrial Relations, Office of Community Services

Name of Fund: Human Trafficking Victim Services Fund

Apprn. Acct. Number: S##-338-L

Fund Type (MOF): B

Legal Authority: Act 250/SLH 2025

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Program Outreach Activities	0.00	0.00	0.00	0.00	0.00	0.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR

Name of fund: Human Trafficking Victim Services Fund

Legal Authority: Act 250, SLH 2025

Fund Type (MOF): B

Apprn. Account. No.: S-##-338-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	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

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: State Innovation Waivers
 Legal Authority: Section 1332 of the Patient Protection and
affordable Care Act (PPACA)

Contact Name: Ferdinand Casabay
 Phone Number: 586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-21-516-L

Intended Purpose: Administer the State Innovation small business Health Options Program (SHOP)

Source of Revenues: Federal funds from the center for Medicare and Medicaid Services (CMS)

Current Program Activities/Allowable Expenses: Payments to eligible employers under the prepaid Health Care premium supplementation Fund.

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	661,085	880,444	498,109	88,745	82,322	-	-
Beginning Cash Balance	-	14,144	41,217	1,799	-	-	-
Revenues	292,923	460,441	369,946	49,893	82,322	-	-
Expenditures	278,779	433,368	409,364	51,692	82,322	-	-
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Net Total Transfers	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Ending Cash Balance	14,144	41,217	1,799	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	1,799	-	-	-

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: State Innovation Waivers

Apprn. Account. No.: S-21-516-L

Fund Type (MOF): P

Legal Authority: Section 1332 of the Patient Protection and affordable Care Act (PPACA)

Statement of Objectives

Administer the State Innovation small business Health Options Program (SHOP)

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. % of non-compliant employers
- 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
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1. Subject employers
- 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
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1. Investigation
- 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: State Innovation Waivers

Legal Authority: Section 1332 of the Patient Protection and affordable Care Act (PPACA)

Fund Type (MOF): P

Apprn. Account. No.: S-21-516-L

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	-	-	-	-	-	-
B. Other Current Expenses	82,322	-	-	-	-	-
C. Equipment	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-
TOTAL	82,322	-	-	-	-	-

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: Fidelity Bonding Demonstration Grant
 Legal Authority: Administratively Created

Contact Name: Bianca Jean B. Quibuyen
 Phone Number: 808-586-9972
 Fund Type (MOF): P
 Appropriation Account Number: S-21-529-L
 Grant Period: April 7, 2021 to April 6, 2025

Intended Purpose: To assist justice involved individuals in obtaining employment and the employers who hire them.

Source of Revenues: CFDA 17.270 U.S. Department of Labor Reentry Employment Opportunities.

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities to purchase fidelity bonds (85% of total funds) to support individuals with criminal records in obtaining employments.

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	25,000						
Beginning Cash Balance							
Revenues							
Expenditures	24,987						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Appropriation S-201	0	0					
Net Total Transfers	0	0					
Ending Cash Balance	0	0					
Encumbrances							
Unencumbered Cash Balance	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: Fidelity Bonding Demonstration Grant
Appropriation Account Number: S-529-L
Fund Type (MOF): P
Legal Authority: Administratively Created

Statement of Objectives

To assist justice involved individuals in obtaining employment and the employers who hire them.

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 Bonds Issued	3					
2. No. of Bonds Purchased	179					
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 Bonds Issued	3						
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. No. of employers receiving bonds	3					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: Fidelity Bonding Demonstration Grant

Legal Authority: Administratively Created

Fund Type (MOF): P

Appropriation Account Number: S-XX-529-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	1,850					
B. Other Current Expenses	22,987					
C. Equipment	14					
M. Motor Vehicles	0					
L. Leases	137					
TOTAL	24,987					

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: Coronavrius 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

	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	1,586,292					
B. Other Current Expenses	25,471,306					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	27,057,598	0				

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 111/PB
 Name of Fund: Quest Disaster Recovery DWG
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-23-533-L
 Grand ends 9/30/25

Intended Purpose: This grant was awarded to assist with economic recovery after the COVID-19 pandemic to assist people to obtain better jobs through internships. Internship programs assisted participants to acquire skills and experience needed for more skilled and stable jobs.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)
Appropriation Ceiling		0	10,595,171	10,484,120	8,429,274	2,918,092	
Beginning Cash Balance		0	0	0	33,884	106,213	(0)
Revenues			111,051	2,088,731	5,583,511	3,024,305	
Expenditures			111,051	2,054,846	5,511,182	3,130,519	
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	0	0	0	33,884	106,213	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	0	33,884	106,213	(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: Quest Disaster Recovery DWG
 Appropriation Account Number: S-23-533-L
 Fund Type (MOF): N
 Legal Authority: Administratively Created

Statement of Objectives

Intended Purpose: This grant was awarded to assist with economic recovery after the COVID-19 pandemic to assist people to obtain better jobs through internships. Internship programs assisted participants to acquire skills and experience needed for more skilled and stable jobs.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Enrolled participants	458	0	0	0	0	0
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
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1. Number placed in internships	455	455	0	0	0	0	0
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
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1. Number placed in internships	455	0	0	0	0	0
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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: Community Project Funding
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-24-534-L

Intended Purpose: To provide program participants a multi-level digital literacy basic and introductory level course training.

Source of Revenues: CFDA 17.289 U.S. Department of Labor Community Project Funding

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities in maintaining and providing services for the program. Contractual services provided by the government and non-profit agencies.

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	0	975,000	960,181	960,181	887,476	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	14,819	72,705	652,710	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Appropriation, S-201	14,819	72,705	652,710	0	0		
Net Total Transfers	0	0	14,819	72,705	652,710	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: Community Project Funding
Appropriation Account Number: S-XX-534-L
Fund Type (MOF): P
Legal Authority: Administratively Established

Statement of Objectives

To provide program participants a multi-level digital literacy basic and introductory level course training.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of digital literacy classes	796					
2. Number of individuals attending	4159					
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of individuals attending	4159	-				
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
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1. Number of individuals attending	4159					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: Community Project Funding

Legal Authority: Administratively Created

Fund Type (MOF): P

Appropriation Account Number: S-XX-534-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	4,479					
B. Other Current Expenses	648,231					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	652,710					

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: Economic Adjustment Assistance (Good Jobs)
 Legal Authority: Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-24-535-L

Intended Purpose: To provide participant referral and comprehensive employment services after completing a training program for healthcare, technology, creative industries, or clean energy sector.

Source of Revenues: CFDA 11.307 / Sub-award

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities in maintaining and providing services for the program. Contractual services provided by participating vendors.

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	0	321,771	321,771	321,771	226,411	32,344	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	95,360	194,067	32,344	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Appropriation, S-201	95,360	194,067	32,344	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	95,360	194,067	32,344	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	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: Economic Adjustment Assistance (Good Jobs)

Appropriation Account Number: S-XX-535-L

Fund Type (MOF): P

Legal Authority: Administratively Established

Statement of Objectives

To provide participant referral and comprehensive employment services after completing a training program for healthcare, technology, creative industries, or clean energy sector.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of individuals referred to Good Jobs training	48	48				
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Number of individuals referred to Good Jobs training	48	48				
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
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1. Number of individuals referred to Good Jobs training	48	48				
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: Economic Adjustment Assistance

Legal Authority: Administratively Created

Fund Type (MOF): P

Appropriation Account Number: S-XX-535-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	115,074					
B. Other Current Expenses	78,993	32,344				
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	194,067	32,344				

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: State Apprenticeship Expansion Formula
 Legal Authority: Cons. Approp. Act 2022, Administratively Created

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): P
 Appropriation Account Number S-24-536-L

Intended Purpose: To support Registered Apprenticeship Programs (RAP) and quality pre-apprenticeship programs leading to RAP.

Source of Revenues: CFDA 17.285

Current Program Activities/Allowable Expenses: Administrative activities to maintain financial record and integrity of the program. Program activities in maintaining and providing services for 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	0	0	485,001	341,495	69,768	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	143,506	271,727	4,959	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Appropriation, S-201			143,506	271,727	4,959	0	0
Net Total Transfers	0	0	143,506	271,727	4,959	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: State Apprenticeship Expansion Formula

Appropriation Account Number: S-XX-536-L

Fund Type (MOF): P

Legal Authority: Administratively Established

Statement of Objectives

To support Registered Apprenticeship Programs (RAP) and quality pre-apprenticeship programs leading to RAP.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. No. of Apprentices	250	250	250			
2. No. of Pre-Apprentices	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
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1. No. of Apprentices	250	250	250				
2. No. of Pre-Apprentices	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
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1. No. of Apprentices	250	250	250			
2. No. of Pre-Apprentices	125	125	125			
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: Labor & Industrial Relations

Name of fund: State Apprenticeship Expansion Formula

Legal Authority: Administratively Created

Fund Type (MOF): P

Appropriation Account Number: S-XX-536-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	3,702					
B. Other Current Expenses	1,257					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	4,959					

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

Department: Labor & Industrial Relations
 Program ID(s): LBR 1111
 Name of Fund: HI- Lahaina Fire - DR DWG (WIOA)
 Legal Authority: Administratively Created

Contact Name: Hong Van (Julie) Radke
 Phone Number: 808-586-8904
 Fund Type (MOF): N
 Appropriation Account Number S-24-537-L
 Grant ends 9/30/25

Intended Purpose: To create temporary jobs for cleanup and recovery and for humanitarian services related to the Maui wildfire disaster.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2021 (Actual)	FY 2022 (Actual)	FY 2023 (Actual)	FY 2024 (Actual)	FY 2025 (Actual)	FY 2026 (Estimate)	FY 2027 (Estimated)
Appropriation Ceiling				10,531,320	9,933,520	1,688,893	0
Beginning Cash Balance				0	0	0	0
Revenues				3,097,800	8,244,627	1,688,893	
Expenditures				3,097,800	8,244,627	1,688,893	
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	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	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: HI- Lahaina Fire - DR DWG (WIOA)
 Appropriation Account Number: S-24-537-L
 Fund Type (MOF): N
 Legal Authority: Administratively Created

Statement of Objectives

Intended Purpose: This emergency grant was awarded to assist with economic recovery after the Lahaina Wildfire disaster by providing temporary jobs to those impacted by the disaster.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. Enrolled participants	455	-	-	-	-	-
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
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1. Number of participants placed in temporary employment	300						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

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

1. Number of participants placed in temporary employment	300						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: LBR
 Program ID(s): LBR 903/NA
 Name of Fund: FY23 TEFAP CCC OPERATIONAL FUNDS
 Legal Authority: Commodity Credit Corporation (CCC)
 Section 5(c) of the CCC Charter Act

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): P
 Appropriation Account Number S-24-538-L
 CFDA 10.187

Intended Purpose: Funded through the Commodity Credit Corporation (CCC) Charter Act for distribution through The Emergency Food Assistance Program (TEFAP), TEFAP CCC FY 2023 funds are intended to help emergency food organizations as they continue to deal with supply chain challenges and elevated food costs by supporting food purchases and TEFAP eligible recipient agencies' operational costs for the storage and distribution of the additional food purchases.

Source of Revenues: U.S.D.A. - Food and Nutrition Service - Commodity Credit Corporation (CCC)

Current Program Activities/Allowable Expenses: TEFAP CCC operational funds must be used for TEFAP ERA (Eligible Recipient Agencies) operational costs associated with the receipt, storage, and distribution of the CCC USDA Foods.

Variances: Year to year variances are attributable to the non-recurring nature of the funding.

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							
Beginning Cash Balance	0	0	0	35,000	0	0	0
Revenues	0	0	35,000	0	0	0	0
Expenditures	0	0	0	35,000	0	0	0
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	0	0	35,000	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	35,000	0	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, Office of Community Services

Name of Fund: FY23 TEFAP CCC Operational Funds

Appropriation Account Number: S-xx-538-L

Fund Type (MOF): P

Legal Authority: Administratively Created

Statement of Objectives

Funded through the Commodity Credit Corporation (CCC) Charter Act for distribution through The Emergency Food Assistance Program (TEFAP), TEFAP CCC FY 2023 funds are intended to help emergency food organizations as they continue to deal with supply chain challenges and elevated food costs by supporting food purchases and TEFAP eligible recipient agencies' operational costs for the storage and distribution of the additional food purchases.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
---------------------------------------	---------------	---------------	---------------	---------------	---------------	---------------

1. Emergency food assistance provided to low-income individuals*						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicated number

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 who are at or below 300% Federal Poverty Level*	507,077						
2. Number of individuals who are at or below 300% Federal Poverty Level**							
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
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1. Food distribution activities						
2. Eligible recipient agencies supported						
3. Average number of individuals served						
4. Average number of meals served						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: LBR
 Program ID(s): LBR 903/NA
 Name of Fund: FY24 TEFAP CCC OPERATIONAL FUNDS
 Legal Authority: Commodity Credit Corporation (CCC)
 Section 5(c) of the CCC Charter Act

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): P
 Appropriation Account Number S-24-539-L
 CFDA 10.187

Intended Purpose: Funded through the Commodity Credit Corporation (CCC) Charter Act for distribution through The Emergency Food Assistance Program (TEFAP), TEFAP CCC FY 2024 funds are intended to help emergency food organizations as they continue to deal with supply chain challenges and elevated food costs by supporting food purchases and TEFAP eligible recipient agencies' operational costs for the storage and distribution of the additional food purchases.

Source of Revenues: U.S.D.A. - Food and Nutrition Service - Commodity Credit Corporation (CCC)

Current Program Activities/Allowable Expenses: TEFAP CCC operational funds must be used for TEFAP ERA (Eligible Recipient Agencies) operational costs associated with the receipt, storage, and distribution of the CCC USDA Foods.

Variances: Year to year variances are attributable to the non-recurring nature of the funding.

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							
Beginning Cash Balance	0	0	0	192,000	134,797	0	0
Revenues	0	0	192,000	104,000	0	0	0
Expenditures	0	0	0	161,203	134,797	0	0
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	0	0	192,000	134,797	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	192,000	134,797	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, Office of Community Services

Name of Fund: FY24 TEFAP CCC Operational Funds

Appropriation Account Number: S-xx-539-L

Fund Type (MOF): P

Legal Authority: Administratively Created

Statement of Objectives

Funded through the Commodity Credit Corporation (CCC) Charter Act for distribution through The Emergency Food Assistance Program (TEFAP). TEFAP CCC FY 2024 funds are intended to help emergency food organizations as they continue to deal with supply chain challenges and elevated food costs by supporting food purchases and TEFAP eligible recipient agencies' operational costs for the storage and distribution of the additional food purchases.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Emergency food assistance provided to low-income individuals*	1,084,428	1,084,428	1,084,428	1,084,428	1,084,428	1,084,428
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

*Duplicated number

Program Size Indicators	FY						
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Number of individuals who are at or below 300% Federal Poverty Level*	507,077						
2. Number of individuals who are at or below 300% Federal Poverty Level**		506,483	506,483	506,483	506,483	506,483	506,483
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

*Data reported based on 2022 U.S. Census Bureau for Hawaii.

**Data reported based on 2023 U.S. Census Bureau for Hawaii

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Food distribution activities	16,433	16,433	16,433	16,433	16,433	16,433
2. Eligible recipient agencies supported	259	259	259	259	259	259
3. Average number of individuals served	288,057	288,057	288,057	288,057	288,057	288,057
4. Average number of meals served	110,714	110,714	110,714	110,714	110,714	110,714
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: LBR

Name of Fund: FY24 TEFAP CCC OPERATIONAL FUNDS

Legal Authority: Commodity Credit Corporation (CCC)

Section 5(c) of the CCC Charter Act

Fund Type (MOF): P

Appropriation Account Number: S-24-539-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						
B. Other Current Expenses	134,797					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	134,797					

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

Department: LBR
 Program ID(s): LBR903/NA
 Name of Fund: CSFP Commodity Credit Corporation
 Legal Authority: Commodity Credit Corporation (CCC)
 Section 5(c) of the CCC Charter Act

Contact Name: Quirino Espejo
 Phone Number: 808-586-8678
 Fund Type (MOF): P
 Appropriation Account Number S-25-542-L
 CFDA 10.194

Intended Purpose: Commodity Supplemental Food Program - Commodity Credit Corporation. Funding to alleviate emergency supply chain disruption in the Commodity Supplemental Food Program (CSFP). The use of funds is authorized under the Commodity Credit Corporation (CCC) Charter Act. In accordance with this CCC authority, the funds must be used to purchase agricultural commodities, which includes domestically grown and produced foods for distribution to CSFP participants.

Source of Revenues: U.S.D.A. - Food and Nutrition Service - Commodity Credit Corporation (CCC)

Current Program Activities/Allowable Expenses: CSFP CCC funds must be used to purchase agricultural commodities, which includes domestically grown and produced foods for distribution to CSFP participants.

Variances: Year to year variances are attributable to the non-recurring nature of the funding.

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							
Beginning Cash Balance	0	0	0	0	142,948	0	0
Revenues	0	0	0	158,670	0	0	0
Expenditures	0	0	0	15,722	142,948	0	0
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	0	0	0	142,948	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	142,948	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, Office of Community Services

Name of Fund: CSFP Commodity Credit Corporation

Appropriation Account Number: S-xx-542-L

Fund Type (MOF): P

Legal Authority: Administratively Created

Statement of Objectives

To alleviate emergency supply chain disruption in the CSFP provides CSFP State agencies and Indian Tribal Organizations (ITOs) with funding to purchase domestically grown and produced foods.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. Provide supplemental food assistance to eligible individuals	3,226	3,226	3,226	3,226	3,226	3,226
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. Number of individuals at least 60 years of age who are at or below 130% of the Federal Poverty Level*	31,138						
2. Number of individuals at least 60 years of age who are at or below 130% of the Federal Poverty Level**		34,278	34,278	34,278	34,278	34,278	34,278
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. Provide monthly supplemental food assistance to persons at least 60 years of age who are at or below 130% of the Federal Poverty Level.	3,472	3,472	3,472	3,472	3,472	3,472
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: LBR

Name of Fund: CSFP Commodity Credit Corporation

Legal Authority: Commodity Credit Corporation (CCC)

Section 5(c) of the CCC Charter Act

Fund Type (MOF): P

Appropriation Account Number: S-25-542-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						
B. Other Current Expenses	142,948					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	142,948					

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
 Phone Number: 808-586-8905
 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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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	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 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**

Department: Labor and Industrial Relations
 Name of Fund: Non-Profit Employers Deposit
 Legal Authority: Chapter 383-62, HRS
 Fund Type (MOF): T
 Appropriation Account Number: T-XX-903-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						
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

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 152/CA
 Name of Fund: Wage Claim Fund Account
 Legal Authority: Administratively Established

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Trust (T)
 Appropriation Account Number T-904-L

Intended Purpose: This account was established in 1987 as a holding account for backpay collections and disbursements owed to employees.

Source of Revenues: Back wages are collected from employers as a result of investigation by the Wage Standards Division.

Current Program Activities/Allowable Expenses: Back wages are collected from employers and disbursed to employees as a result of investigations conducted by the Wage Standards Division. If an employee is owed back wages and cannot be located within one year, the back wages are deposited into the state treasury.

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	2,618,516	2,706,221	2,804,484	327,519	6,103,874	1,146,057	980,000
Revenues	299,493	249,007	1,215,925	5,456,445	200,000	200,000	200,000
Expenditures	211,788	168,709	290,890	3,082,090	2,989,901	366,057	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers		17,965	0		(2,167,916)	0	
Net Total Transfers	0	17,965	0	0	0	0	0
Ending Cash Balance	2,706,221	2,804,484	3,729,519	6,103,874	1,146,057	980,000	980,000
Encumbrances							
Unencumbered Cash Balance	2,706,221	2,804,484	3,729,519	6,103,874	1,146,057	980,000	980,000

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: Wage Claim Fund Account
Apprn. Account. No.: T-904-L
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Established

Statement of Objectives

Administer wage standards and fair employment laws

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. % of Wage findings w/in 100 days of complaint		63	63	63	63	63
2. % of Monetary violations/100 employers investigated		30	30	30	30	30
3. % of Chapter 104 findings w/in 195 days of compliant		8	8	8	8	8
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Program Size Indicators	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Complaints (Wages)	197	197	197	197	197	197
2. Complaints & Appeals	20	20	20	20	20	20
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. Investigations completed		219	219	219	219	219
2. Compliant and appeal hearings		28	28	28	28	28
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: Wage Claim Fund Account

Legal Authority: Administratively Established

Fund Type (MOF): Trust (T)

Apprn. Account. No.: T-904-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	-	-	-	-	-	-
B. Other Current Expenses	2,989,901	366,057	200,000	200,000	200,000	200,000
C. Equipment	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-
TOTAL	2,989,901	366,057	200,000	200,000	200,000	200,000

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

Name of fund: Special Compensation Fund For Temporary Disability Benefits

Legal Authority: Chapter 392-61, HRS

Fund Type (MOF): Trust (T)

Apprn. Account. No.: T-906-L

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

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: Special Compensation Fund (SCF)
 Legal Authority: Chapter 386-151, HRS

Contact Name: Francis Kagawa
 Phone Number: 586-8897
 Fund Type (MOF): Special (B), Trust (T)
 Appropriation Account Number S-302-L, T-907-L

Intended Purpose: To pay benefits to injured workers for second injuries, uninsured and insolvent employers, benefit adjustment, attendant services and concurrent employment.

Source of Revenues: Special assessment on the gross premiums of employers' workers' compensation (WC) insurance, interest earned on investments, fines, forfeits, and penalties.

Current Program Activities/Allowable Expenses: Payment of WC benefits, WC claims facilitator branch, litigation costs, audit fees, and legal services through the Department of Attorney General.

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	24,050,965	24,050,965	24,115,992	24,150,515	24,182,013	24,182,013	24,182,013
Beginning Cash Balance	12,197,978	11,044,273	12,703,962	16,898,635	20,563,790	19,263,790	17,963,790
Revenues	14,917,274	16,278,012	17,032,889	20,375,475	15,700,000	15,700,000	15,700,000
Expenditures	16,070,979	14,618,323	12,838,216	16,710,320	17,000,000	17,000,000	17,000,000
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	11,044,273	12,703,962	16,898,635	20,563,790	19,263,790	17,963,790	16,663,790
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	11,044,273	12,703,962	16,898,635	20,563,790	19,263,790	17,963,790	16,663,790

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
Apprn. Account. No.: T-907-L
Fund Type (MOF): Trust (T)
Legal Authority: Chapter 386-151, HRS

Statement of Objectives

Ensure workers' compensation benefits are provided.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. % of non-compliant employers		30	25	25	25	25
2. % Workers' Comp Decision w/in 60 days of hearing		87	85	85	85	85
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. 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. Workers requiring services	40,000	40,000	40,000	40,000	40,000	40,000	40,000
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. Investigations		117,000	99,000	99,000	99,000	99,000
2. Audits		300	330	330	330	330
3. Total new claims		18,000	18,000	18,000	18,000	18,000
4. Decisions		5,400	5,400	5,400	5,400	5,400
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: Special Compensation Fund
 Legal Authority: Chapter 386-151, HRS
 Fund Type (MOF): Trust (T)
 Apprn. Account. No.: T-907-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	FY 2029-30 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000
C. Equipment	-	-	-	-	-	-	-
M. Motor Vehicles	-	-	-	-	-	-	-
L. Leases	-	-	-	-	-	-	-
TOTAL	17,000,000						

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Labor and Industrial Relations
 Prog ID(s): LBR 183/DA
 Name of Fund: Trust Fund for Premium Supplementation(PHC)
 Legal Authority Chapter 393-41, HRS

Contact Name: Francis Kagawa
 Phone: 586-8897
 Fund type (MOF) Special (B), Trust (T)
 Appropriation Acct. No. S-308-L, T-908-L

Intended Purpose: To pay premium supplementation to qualified employers and the payment of health care expenses to eligible employees of non-complying or insolvent employers.

Source of Revenues: Interest earned on investment

Current Program Activities/Allowable Expenses: Payment of premium supplementation and health care expenses.

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	56,085	69,737	70,852	73,142	75,405	76,405	77,405
Revenues	13,652	1,115	2,290	2,263	2,000	2,000	2,000
Expenditures	0	0	0	0	1,000	1,000	1,000
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	69,737	70,852	73,142	75,405	76,405	77,405	78,405
Encumbrances							
Unencumbered Cash Balance	56,085	69,737	73,142	75,405	76,405	77,405	78,405

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: Premium Supplemental Fund
Apprn. Account. No.: T-908-L
Fund Type (MOF): Trust (T)
Legal Authority: Chapter 393-41, HRS

Statement of Objectives

Ensure prepaid health care benefits are provided.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1. % of non-compliant employers		30	25	25	25	25
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. Subject employers	43,190	43,290	40,000	40,000	40,000	40,000	40,000
2. Covered workers	608,700	608,700	585,400	587,500	587,500	587,500	587,500
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. 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

Name of fund: Premium Supplemental Fund

Legal Authority: Chapter 393-41, HRS

Fund Type (MOF): Trust (T)

Apprn. Account. No.: T-908-L

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
	Actual	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	-					
B. Other Current Expenses	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
C. Equipment	-					
M. Motor Vehicles	-					
L. Leases	-					
TOTAL	-					

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

Department: Labor and Industrial Relations
 Program ID(s): LBR 171 LA
 Name of Fund: Unemployment Compensation Trust Fund
 Legal Authority: Chapter 383-121, HRS

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): T
 Appropriation Account Number T-912-L, T-913-L (Eff 07/01/16)
(Previous App S-312-L, S-313-L)

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes, interest earned on moneys in the fund, property or securities and earnings of such property of securities, and moneys credited pursuant to Section 903 of the Social Security Act.

Current Program Activities/Allowable Expenses: Payment of unemployment insurance benefits and for refunds of contributions, and payment of administrative expenses from money credited pursuant to Section of the Social Security Act.

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	697,067,770	358,000,000	697,067,770	341,400,000	341,000,000	341,000,000	341,000,000
Beginning Cash Balance	3,061,954	152,155,327	349,491,179	587,402,320	716,403,762	895,403,762	1,074,403,762
Revenues	831,007,268	376,924,310	485,899,313	300,062,827	350,000,000	350,000,000	350,000,000
Expenditures	681,913,895	179,646,687	247,988,172	171,061,385	171,000,000	171,000,000	171,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf fr T-915	0	58,230	0	0			
Net Total Transfers	0	58,230	0	0	0	0	0
Ending Cash Balance	152,155,327	349,491,179	587,402,320	716,403,762	895,403,762	1,074,403,762	1,253,403,762
Encumbrances							
Unencumbered Cash Balance	152,155,327	349,491,179	587,402,320	716,403,762	895,403,762	1,074,403,762	1,253,403,762

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: Unemployment Insurance Fund
 Appropriation Account Number: T-XX-912-L, T-XX-913-L
 Fund Type (MOF): I
 Legal Authority: Chapter 383-121, HRS

Statement of Objectives

All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Fund Measures of Effectiveness	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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1. No. insured employees as % of total labor force	94	94	94	94	94	94
2. No. prompt payments made as % of total no. payments	70	70	70	70	70	70
3. No. acceptable nonmon. det. as % of total nonmon. det.	86	86	86	86	86	86
4. No. acceptable appeals dec. as % total decisions	100	100	100	100	100	100
5. No. prompt status det. as % of total status det.	84	84	84	84	84	84
6. No. audits performed as % of total employers	1	1	1	1	1	1
7. No. employers delinquent for taxes as % of total employers	14	14	14	14	14	14
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 insured unemployed individuals (weekly average)	12,673	10,673	12,923	13,058	13,192	13,327	13,327
2. No. of subject employers	41,500	42,300	43,100	44,000	44,900	45,800	45,800
3. No. of self-financed non-profit organization	284	284	284	284	284	284	284
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. Initial or new claims (all programs)	77,086	105,400	88,800	107,500	108,600	109,800
2. Continued claims (all programs) (1000's)	468	659	555	672	679	686
3. Claims adjudication - all programs (non-monetary det)	39,800	55,800	47,000	56,900	57,500	58,100
4. Status determinations	9,753	9,500	9,700	9,900	10,100	10,300
5. Employer audits	450	460	470	470	480	490
6. Tax payment processing	161,600	164,800	168,000	171,200	174,800	178,400
7. Wage records (1000s)	2,830	2,777	2,804	2,832	2,861	2,889
8. Insured unemployment rate	1.42%	1.50%	1.25%	1.50%	1.50%	1.50%
9. Total unemployment rate	3.00%	2.70%	2.50%	2.50%	2.50%	2.50%
10.						

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

Department: Labor and Industrial Relations

Name of fund: Unemployment Compensation Trust Fund

Legal Authority: Chapter 383-121, HRS

Fund Type (MOF): I

Appropriation Account Number: T-XX-912-L, T-XX-913-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						
B. Other Current Expenses	171,000,000	171,000,000	171,000,000	171,000,000	171,000,000	171,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	171,000,000	171,000,000	171,000,000	171,000,000	171,000,000	171,000,000