
Unemployment Insurance Trust Fund

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Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$370,536,943	\$251,000,000	\$400,000,000	59.4

The Unemployment Insurance Trust Fund was separated from the Department of Employment Services' (DOES) budget for improved fiscal transparency and to enable the District's budget format to more closely follow the presentation of the Comprehensive Annual Financial Report.

The Unemployment Insurance Trust Fund, administered by DOES, represents the proceeds from unemployment taxes paid by private sector employers and reimbursements from the District and federal governments deposited in the Unemployment Trust Fund (the Fund). The Fund is used to pay benefits for private and public sector employees during periods of unemployment. Payments include transfers to other governments to reimburse unemployment benefits paid to District residents.

Agency trust funds are fiduciary funds that are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, and other governments. Such trust funds are custodial in nature, reporting only assets and liabilities. Because fiduciary funds cannot be used for the operations of the government, they are not included in the District's government-wide financial statements.

Prior to FY 2005, these agency trust funds were included in the operating budgets of the agencies that administered the trust funds. The District created a separate agency fund in FY 2005 so that the District's budget structure would treat these trust funds in the same manner as the District's accounting structure.

The agency's FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table UI0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table UI0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Special Purpose Revenue Funds	150,237	370,537	251,000	400,000	149,000	59.4
Total for General Fund	150,237	370,537	251,000	400,000	149,000	59.4
Gross Funds	150,237	370,537	251,000	400,000	149,000	59.4

*Percent Change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to Schedule 80, Agency Summary by Revenue Source, in the Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table UI0-2 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table UI0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
50 Subsidies and Transfers	150,237	370,537	251,000	400,000	149,000	59.4
Subtotal Nonpersonal Services (NPS)	150,237	370,537	251,000	400,000	149,000	59.4
Gross Funds	150,237	370,537	251,000	400,000	149,000	59.4

*Percent Change is based on whole dollars.

Program Description

The Unemployment Insurance Trust Fund operates through the following program:

Unemployment Trust Fund - pays benefits for private and public sector employees during periods of unemployment.

Program Structure Change

The Unemployment Insurance Trust Fund had no program structure changes in the FY 2011 Proposed Budget.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table UI0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table UI0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(2000) Unemployment Trust Fund								
(2200) Benefits Trust Fund	370,537	251,000	400,000	149,000	0.0	0.0	0.0	0.0
Subtotal (2000) Unemployment Trust Fund	370,537	251,000	400,000	149,000	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	370,537	251,000	400,000	149,000	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see *Schedule 30-PBB Program Summary By Activity* in the *FY 2011 Operating Appendices* located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

Given projected labor market trends and unemployment compensation benefits, the proposed budget increase is \$149,000,000.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table UI0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table UI0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
SPECIAL PURPOSE REVENUE FUNDS: FY 2010 Approved Budget and FTE			
Enhance: Adjust funds based on projected growth	Unemployment Trust Fund	149,000	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2011 Proposed Budget and FTE			
		400,000	0.0
Gross for UI0 - Unemployment Insurance Trust Fund			
		400,000	0.0

