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# Unemployment Insurance Trust Fund

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Description	FY 2013	FY 2014	FY 2015	% Change
	Actual	Approved	Proposed	from FY 2014
Operating Budget	\$255,644,978	\$480,000,000	\$367,000,000	-23.5

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The Unemployment Insurance Trust Fund, administered by the Department of Employment Services (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.

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 report these trust funds pursuant to the District's accounting structure. The Unemployment Insurance Trust Fund was separated from the 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 agency's FY 2015 proposed budget is presented in the following tables:

## FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table UI0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

**Table UI0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
<b>General Fund</b>						
Special Purpose Revenue Funds	344,913	255,645	480,000	0	-480,000	-100.0
<b>Total for General Fund</b>	<b>344,913</b>	<b>255,645</b>	<b>480,000</b>	<b>0</b>	<b>-480,000</b>	<b>-100.0</b>
<b>Enterprise and Other</b>						
Enterprise and Other Funds	0	0	0	367,000	367,000	N/A
<b>Total for Enterprise and Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,000</b>	<b>367,000</b>	<b>N/A</b>
<b>Gross Funds</b>	<b>344,913</b>	<b>255,645</b>	<b>480,000</b>	<b>367,000</b>	<b>-113,000</b>	<b>-23.5</b>

\*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 **FY 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table UI0-2 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

**Table UI0-2**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
50 - Subsidies and Transfers	344,913	255,645	480,000	367,000	-113,000	-23.5
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>344,913</b>	<b>255,645</b>	<b>480,000</b>	<b>367,000</b>	<b>-113,000</b>	<b>-23.5</b>
<b>Gross Funds</b>	<b>344,913</b>	<b>255,645</b>	<b>480,000</b>	<b>367,000</b>	<b>-113,000</b>	<b>-23.5</b>

\*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 has no program structure changes in the FY 2015 proposed budget.

## FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table UI0-3 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

**Table UI0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
<b>(2000) Unemployment Trust Fund</b>								
(2200) Benefits Trust Fund	255,645	480,000	367,000	-113,000	0.0	0.0	0.0	0.0
<b>Subtotal (2000) Unemployment Trust Fund</b>	<b>255,645</b>	<b>480,000</b>	<b>367,000</b>	<b>-113,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>255,645</b>	<b>480,000</b>	<b>367,000</b>	<b>-113,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

(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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

### FY 2015 Proposed Budget Changes

The Unemployment Insurance Trust Fund's proposed FY 2015 gross budget is \$367,000,000, which represents a 23.5 percent decrease from its FY 2014 approved gross budget of \$480,000,000. The budget is comprised entirely of Enterprise and Other funds.

**Note:** For FY 2015, a new appropriated fund, Enterprise and Other Funds, was created to replace the appropriated fund associated with the General Fund. In tables that categorized changes by fund, the budget associated with the original appropriated funds, Special Purpose Revenue, is reflected as a decrease. As the budget shifts from the General Fund to the new Enterprise and Other appropriated fund, the budget is shown as a corresponding increase.

#### Agency Budget Submission

**Shift:** The budget shows a shift from Special Purpose Revenue funds to Enterprise and Other funds, a decrease of \$480,000,000 offset by an increase of \$367,000,000. Included in the shift, a reduction of \$113,000,000 is made primarily to attribute the impact of the Federal sequestration. Additional adjustments were based on trend and historical analyses which revealed fewer unemployment filings, reductions in the number of weeks filed, and decreasing expenditures over the last two fiscal years.

#### Mayor's Proposed Budget

**No Change:** The Unemployment Insurance Trust Fund's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

#### District's Proposed Budget

**No Change:** The Unemployment Insurance Trust Fund's budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

**FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type**

Table UI0-4 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

**Table UI0-4**  
(dollars in thousands)

<b>DESCRIPTION</b>	<b>PROGRAM</b>	<b>BUDGET</b>	<b>FTE</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Approved Budget and FTE</b>		<b>480,000</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Unemployment Trust Fund	-480,000	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Agency Budget Submission</b>		<b>0</b>	<b>0.0</b>
<b>ENTERPRISE AND OTHER FUNDS: FY 2014 Approved Budget and FTE</b>		<b>0</b>	<b>0.0</b>
Shift: To reallocate funding within agency (across fund types)	Unemployment Trust Fund	367,000	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 Agency Budget Submission</b>		<b>367,000</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 Mayor’s Proposed Budget</b>		<b>367,000</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2015 District’s Proposed Budget</b>		<b>367,000</b>	<b>0.0</b>
<b>Gross for UI0 - Unemployment Compensation Trust Fund</b>		<b>367,000</b>	<b>0.0</b>

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