
Unemployment Insurance Trust Fund

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Telephone: 202-724-7000

Description	FY 2012	FY 2013	FY 2014	% Change
	Actual	Approved	Proposed	from FY 2013
Operating Budget	\$344,913,448	\$480,000,000	\$480,000,000	0.0

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 2014 proposed budget is presented in the following tables:

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table UI0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table UI0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
General Fund						
Special Purpose Revenue Funds	409,920	344,913	480,000	480,000	0	0.0
Total for General Fund	409,920	344,913	480,000	480,000	0	0.0
Gross Funds	409,920	344,913	480,000	480,000	0	0.0

*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 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table UI0-2 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table UI0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
50 - Subsidies and Transfers	409,920	344,913	480,000	480,000	0	0.0
Subtotal Nonpersonal Services (NPS)	409,920	344,913	480,000	480,000	0	0.0
Gross Funds	409,920	344,913	480,000	480,000	0	0.0

*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 2014 proposed budget.

FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table UI0-3 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

Table UI0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
(2000) Unemployment Trust Fund								
(2200) Benefits Trust Fund	344,913	480,000	480,000	0	0.0	0.0	0.0	0.0
Subtotal (2000) Unemployment Trust Fund	344,913	480,000	480,000	0	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	344,913	480,000	480,000	0	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 2014 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Budget Changes

The Unemployment Insurance Trust Fund has no changes from the FY 2013 approved budget to the FY 2014 proposed budget.

