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# Unemployment Insurance Trust Fund

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Description	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change from FY 2012
Operating Budget	\$409,920,293	\$478,000,000	\$480,000,000	0.4

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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 2013 proposed budget is presented in the following tables:

## FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table UI0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

Appropriated Fund	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
<b>General Fund</b>						
Special Purpose Revenue Funds	480,976	409,920	478,000	480,000	2,000	0.4
<b>Total for General Fund</b>	<b>480,976</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</b>	<b>0.4</b>
<b>Gross Funds</b>	<b>480,976</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</b>	<b>0.4</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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table UI0-2 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

Comptroller Source Group	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
50 - Subsidies and Transfers	480,976	409,920	478,000	480,000	2,000	0.4
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>480,976</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</b>	<b>0.4</b>
<b>Gross Funds</b>	<b>480,976</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</b>	<b>0.4</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 2013 proposed budget.

## FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table UI0-3 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

**Table UI0-3**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
<b>(2000) Unemployment Trust Fund</b>								
(2200) Benefits Trust Fund	409,920	478,000	480,000	2,000	0.0	0.0	0.0	0.0
<b>Subtotal (2000) Unemployment Trust Fund</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>409,920</b>	<b>478,000</b>	<b>480,000</b>	<b>2,000</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 2013 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2013 Proposed Budget Changes

### Initial Adjusted Budget

**Cost Increase:** Given projected labor market trends and unemployment compensation benefits, the proposed budget increase is \$2,000,000.

## FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table UI0-4 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

**Table UI0-4**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2012 Approved Budget and FTE</b>		<b>478,000</b>	<b>0.0</b>
Cost Increase: Adjust funds based on projected growth	Unemployment Trust Fund	2,000	0.0
<b>FY 2013 Initial Adjusted Budget</b>		<b>480,000</b>	<b>0.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>480,000</b>	<b>0.0</b>
<b>Gross for UI0 - Unemployment Insurance Trust Fund</b>		<b>480,000</b>	<b>0.0</b>

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

