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# Unemployment Insurance Trust Fund

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**Table UI0-1**

Description	FY 2015	FY 2016	FY 2017	% Change
	Actual	Approved	Proposed	from FY 2016
OPERATING BUDGET	\$118,777,731	\$235,000,000	\$194,147,200	-17.4

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 2017 proposed budget is presented in the following tables:

## FY 2017 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the proposed FY 2017 budget by revenue type compared to the FY 2016 approved budget. It also provides FY 2015 actual data.

**Table UI0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual	Approved	Proposed	Change		Actual	Approved	Proposed	Change	
	FY 2015	FY 2016	FY 2017	FY 2016	Percentage Change*	FY 2015	FY 2016	FY 2017	FY 2016	Percentage Change
<b>ENTERPRISE AND OTHER</b>										
ENTERPRISE AND OTHER FUNDS	118,778	235,000	194,147	-40,853	-17.4	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>118,778</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</b>	<b>-17.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>118,778</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</b>	<b>-17.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</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 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2017 Proposed Operating Budget, by Comptroller Source Group

Table UI0-3 contains the proposed FY 2017 budget at the Comptroller Source Group (object class) level compared to the FY 2016 approved budget. It also provides FY 2014 and FY 2015 actual expenditures.

**Table UI0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2014	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*
50 - SUBSIDIES AND TRANSFERS	160,403	118,778	235,000	194,147	-40,853	-17.4
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>160,403</b>	<b>118,778</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</b>	<b>-17.4</b>
<b>GROSS FUNDS</b>	<b>160,403</b>	<b>118,778</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</b>	<b>-17.4</b>

\*Percent change is based on whole dollars.

## FY 2017 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the proposed FY 2017 budget by division/program and activity compared to the FY 2016 approved budget. It also provides FY 2015 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

**Table UI0-4**

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016
<b>(2000) UNEMPLOYMENT TRUST FUND</b>								
(2200) BENEFITS TRUST FUND	118,777	235,000	194,147	-40,853	0.0	0.0	0.0	0.0
<b>SUBTOTAL (2000) UNEMPLOYMENT TRUST FUND</b>	<b>118,777</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(9960) YR END CLOSE</b>								
NO ACTIVITY ASSIGNED	1	0	0	0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (9960) YR END CLOSE</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>118,778</b>	<b>235,000</b>	<b>194,147</b>	<b>-40,853</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 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

### 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 2017 proposed budget.

## FY 2016 Approved Budget to FY 2017 Proposed Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2016 approved budget and the FY 2017 proposed budget. For a more comprehensive explanation of changes, please see the FY 2017 Proposed Budget Changes section, which follows the table.

**Table UI0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER FUNDS: FY 2016 Approved Budget and FTE</b>		<b>235,000</b>	<b>0.0</b>
Decrease: To realize programmatic cost savings in nonpersonal services	Unemployment Trust Fund	-40,853	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2017 Agency Budget Submission</b>		<b>194,147</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2017 Mayor's Proposed Budget</b>		<b>194,147</b>	<b>0.0</b>

<b>GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND</b>		<b>194,147</b>	<b>0.0</b>
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(Change is calculated by whole numbers and numbers may not add up due to rounding)

## FY 2017 Proposed Budget Changes

The Unemployment Insurance Trust Fund's (UITF) proposed FY 2017 gross budget is \$194,147,200, which represents a 17.4 percent decrease from its FY 2016 approved gross budget of \$235,000,000. The budget is comprised entirely of Enterprise and Other funds.

### Agency Budget Submission

**Decrease:** The budget proposal for UITF reflects a decrease of \$40,852,800 in the Unemployment Trust Fund program, primarily due to the robust job market in the District, which suggests that unemployment filings will continue to trend downward in FY 2017.

### 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.