

Unemployment Insurance Trust Fund

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Table UI0-1

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2019 Proposed	% Change from FY 2018
OPERATING BUDGET	\$113,770,043	\$142,478,637	\$165,418,586	\$185,382,095	12.1
FTEs	0.0	0.0	0.0	0.0	N/A

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 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table UI0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	%
Appropriated Fund												
ENTERPRISE AND OTHER												
Enterprise and Other Funds	113,770	142,479	165,419	185,382	19,964	12.1	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	113,770	142,479	165,419	185,382	19,964	12.1	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	113,770	142,479	165,419	185,382	19,964	12.1	0.0	0.0	0.0	0.0	0.0	N/A

*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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table UI0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table UI0-3

(dollars in thousands)

	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
Comptroller Source Group						
50 - Subsidies and Transfers	113,770	142,479	165,419	185,382	19,964	12.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	113,770	142,479	165,419	185,382	19,964	12.1
GROSS FUNDS	113,770	142,479	165,419	185,382	19,964	12.1

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 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 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(2000) UNEMPLOYMENT TRUST FUND										
(2200) Benefits Trust Fund	113,770	142,479	165,419	185,382	19,964	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (2000)										
UNEMPLOYMENT TRUST FUND	113,770	142,479	165,419	185,382	19,964	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	113,770	142,479	165,419	185,382	19,964	0.0	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 2019 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 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS: FY 2018 Approved Budget and FTE		165,419	0.0
Agency Request-Increase: To align budget with projected expenditures	Unemployment Trust Fund	19,964	0.0
ENTERPRISE AND OTHER FUNDS: FY 2019 Mayor's Proposed Budget		185,382	0.0

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2019 District's Proposed Budget		185,382	0.0
GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND		185,382	0.0

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

FY 2019 Proposed Budget Changes

The Unemployment Insurance Trust Fund's (UITF) proposed FY 2019 gross budget is \$185,382,095, which represents a 12.1 percent increase over its FY 2018 approved gross budget of \$165,418,586. The budget is comprised entirely of Enterprise and Other funds.

Mayor's Proposed Budget

Agency Request - Increase: The budget proposal for UITF reflects an increase of \$19,963,509 in the Unemployment Trust Fund program to account for projected labor market trends and historical unemployment compensation benefits costs.

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.