
Unemployment Insurance Trust Fund

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Table UI0-1

Description	FY 2018	FY 2019	FY 2020	FY 2021	% Change
	Actual	Actual	Approved	Approved	from FY 2020
OPERATING BUDGET	\$130,869,861	\$119,728,692	\$185,382,095	\$680,070,824	266.8
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
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 2021 approved budget is presented in the following tables:

FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table UI0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change	
FEDERAL RESOURCES													
Federal Payments	0	0	0	215,292	215,292	N/A	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR FEDERAL RESOURCES													
	0	0	0	215,292	215,292	N/A	0.0	0.0	0.0	0.0	0.0	N/A	
ENTERPRISE AND OTHER													
Enterprise and Other Funds	130,870	119,729	185,382	464,778	279,396	150.7	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR ENTERPRISE AND OTHER													
	130,870	119,729	185,382	464,778	279,396	150.7	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS													
	130,870	119,729	185,382	680,071	494,689	266.8	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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table UI0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table UI0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
50 - Subsidies and Transfers	130,870	119,729	185,382	680,071	494,689	266.8
SUBTOTAL NONPERSONAL SERVICES (NPS)	130,870	119,729	185,382	680,071	494,689	266.8
GROSS FUNDS	130,870	119,729	185,382	680,071	494,689	266.8

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 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 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(2000) UNEMPLOYMENT TRUST FUND										
(2200) Benefits Trust Fund	130,870	119,729	185,382	680,071	494,689	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (2000)										
UNEMPLOYMENT TRUST FUND	130,870	119,729	185,382	680,071	494,689	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	130,870	119,729	185,382	680,071	494,689	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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 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 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
FEDERAL PAYMENTS: FY 2020 Approved Budget and FTE		0	0.0
Enhance: To align budget with projected revenues	Unemployment Trust Fund	215,292	0.0
FEDERAL PAYMENTS: FY 2021 Mayor's Proposed Budget		215,292	0.0
No Change		0	0.0
FEDERAL PAYMENTS: FY 2021 District's Approved Budget		215,292	0.0

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS: FY 2020 Approved Budget and FTE		185,382	0.0
Increase: To align resources with operational spending goals	Unemployment Trust Fund	2,658	0.0
Enhance: To align resources with operational spending goals	Unemployment Trust Fund	276,738	0.0
ENTERPRISE AND OTHER FUNDS: FY 2021 Mayor's Proposed Budget		464,778	0.0
No Change		0	0.0
ENTERPRISE AND OTHER FUNDS: FY 2021 District's Approved Budget		464,778	0.0
GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND		680,071	0.0

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

FY 2021 Approved Budget Changes

The Unemployment Insurance Trust Fund's (UITF) approved FY 2021 gross budget is \$680,070,824, which represents a 266.8 percent increase over its FY 2020 approved gross budget of \$185,382,095. The budget is comprised of \$215,292,455 in Federal Payments and \$464,778,369 in Enterprise and Other funds.

Mayor's Proposed Budget

Increase: The budget proposal for UITF includes a net increase of \$2,657,807 to reflect projected changes in labor markets and to align with historical unemployment compensation benefits costs.

Enhance: The FY 2021 Federal Payment proposed budget includes a net increase of \$215,292,455 to support COVID -19 related costs. Also, an increase of \$276,738,467 is proposed in Enterprise and Other Funds to support costs relating to projected increases in Unemployment Insurance benefit claims.

District's Approved Budget

No Change: The Unemployment Compensation Fund's budget reflects no change from the Mayor's proposed budget to the District's approved budget.