
Unemployment Insurance Trust Fund

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Table UI0-1

Description	FY 2019	FY 2020	FY 2021	FY 2022	% Change
	Actual	Actual	Approved	Approved	from FY 2021
OPERATING BUDGET	\$119,728,692	\$1,567,183,871	\$680,070,824	\$267,315,936	-60.7
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 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table UI0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
FEDERAL RESOURCES												
Federal Payments	0	873,655	215,292	0	-215,292	-100.0	0.0	0.0	0.0	0.0	0.0	N/A
Federal Grant Funds	0	96,037	0	0	0	N/A	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR FEDERAL RESOURCES	0	969,692	215,292	0	-215,292	-100.0	0.0	0.0	0.0	0.0	0.0	N/A
ENTERPRISE AND OTHER												
Enterprise and Other Funds	119,729	597,492	464,778	267,316	-197,462	-42.5	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR ENTERPRISE AND OTHER	119,729	597,492	464,778	267,316	-197,462	-42.5	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	119,729	1,567,184	680,071	267,316	-412,755	-60.7	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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table UI0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table UI0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
50 - Subsidies and Transfers	119,729	1,567,184	680,071	267,316	-412,755	-60.7
SUBTOTAL NONPERSONAL SERVICES (NPS)	119,729	1,567,184	680,071	267,316	-412,755	-60.7
GROSS FUNDS	119,729	1,567,184	680,071	267,316	-412,755	-60.7

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(2000) UNEMPLOYMENT TRUST FUND										
(2200) Benefits Trust Fund	119,729	1,567,184	680,071	267,316	-412,755	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (2000)										
UNEMPLOYMENT TRUST FUND	119,729	1,567,184	680,071	267,316	-412,755	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	119,729	1,567,184	680,071	267,316	-412,755	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 2022 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 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
FEDERAL PAYMENTS: FY 2021 Approved Budget and FTE		215,292	0.0
Decrease: To align budget with projected revenues	Unemployment Trust Fund	-215,292	0.0
FEDERAL PAYMENTS: FY 2022 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
FEDERAL PAYMENTS: FY 2022 District's Approved Budget		0	0.0

Table UI0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
ENTERPRISE AND OTHER FUNDS: FY 2021 Approved Budget and FTE		464,778	0.0
Decrease: To align budget with projected revenues	Unemployment Trust Fund	-202,462	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 Mayor's Proposed Budget		262,316	0.0
Enhance: To align budget with projected revenues	Unemployment Trust Fund	5,000	0.0
ENTERPRISE AND OTHER FUNDS: FY 2022 District's Approved Budget		267,316	0.0

GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND		267,316	0.0
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(Change is calculated by whole numbers and numbers may not add up due to rounding)

FY 2022 Approved Operating Budget Changes

Table UI0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table UI0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Federal Payments	\$215,292,455	\$0	-100.0
Enterprise and Other Funds	\$464,778,369	\$267,315,936	-42.5
GROSS FUNDS	\$680,070,824	\$267,315,936	-60.7

Mayor's Proposed Budget

Decrease: The FY 2022 proposed budget includes a decrease in Federal Payments in the amount of \$215,292,455 because of the removal of COVID-19 related funding.

The Enterprise and Other Funds budget reflects a decrease of \$202,462,433 because of a loss of revenue during the pandemic.

District's Approved Budget

Enhance: The Unemployment Insurance Trust Fund's approved budget includes an increase of \$5,000,000 to reflect the transfer from the General Fund to support payment of unemployment insurance benefits. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.