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# Unemployment Insurance Trust Fund

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Table UI0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$1,567,183,871	\$1,497,106,270	\$267,315,936	\$176,682,095	-33.9
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.

The agency's FY 2023 approved budget is presented in the following tables:

## FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

**Table UI0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*		Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
<b>FEDERAL RESOURCES</b>													
Federal Payments	873,655	1,215,281	0	0	0	N/A		0.0	0.0	0.0	0.0	0.0	N/A
Federal Grant Funds	96,037	34,757	0	0	0	N/A		0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR FEDERAL RESOURCES</b>	<b>969,692</b>	<b>1,250,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>ENTERPRISE AND OTHER</b>													
Enterprise and Other Funds	597,492	247,068	267,316	176,682	-90,634	-33.9		0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>597,492</b>	<b>247,068</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>-33.9</b>		<b>0.0</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>1,567,184</b>	<b>1,497,106</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>-33.9</b>		<b>0.0</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) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2023 Approved Operating Budget, by Comptroller Source Group

Table UI0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

**Table UI0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
50 - Subsidies and Transfers	1,567,184	1,497,106	267,316	176,682	-90,634	-33.9
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>1,567,184</b>	<b>1,497,106</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>-33.9</b>
<b>GROSS FUNDS</b>	<b>1,567,184</b>	<b>1,497,106</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>-33.9</b>

\*Percent change is based on whole dollars.

## FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 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 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
<b>(2000) UNEMPLOYMENT TRUST FUND</b>										
(2200) Benefits Trust Fund	1,567,184	1,485,593	267,316	176,682	-90,634	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (2000)</b>										
<b>UNEMPLOYMENT TRUST FUND</b>	<b>1,567,184</b>	<b>1,485,593</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(COV9) COVID-19 RELIEF FUND</b>										
No Activity Assigned	0	11,513	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (COV9) COVID-19 RELIEF FUND</b>	<b>0</b>	<b>11,513</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>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>1,567,184</b>	<b>1,497,106</b>	<b>267,316</b>	<b>176,682</b>	<b>-90,634</b>	<b>0.0</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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 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 2023 approved budget.

## FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

**Table UI0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER FUNDS: FY 2022 Approved Budget and FTE</b>		<b>267,316</b>	<b>0.0</b>
Decrease: To align budget with projected revenues	Unemployment Trust Fund	-90,634	0.0

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**Table UI0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>ENTERPRISE AND OTHER FUNDS: FY 2023 Mayor's Proposed Budget</b>		<b>176,682</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2023 District's Approved Budget</b>		<b>176,682</b>	<b>0.0</b>

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**GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND** **176,682** **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 interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

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**FY 2023 Approved Operating Budget Changes**

Table UI0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

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**Table UI0-6**

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Enterprise and Other Funds	\$267,315,936	\$176,682,095	-33.9
<b>GROSS FUNDS</b>	<b>\$267,315,936</b>	<b>\$176,682,095</b>	<b>-33.9</b>

**Mayor's Proposed Budget**

**Decrease:** The Unemployment Insurance Trust Fund's proposed budget includes a reduction of \$90,633,842 in Enterprise and Other Funds because of a reduction in anticipated outlays to pre-pandemic levels and a reduced projection of Federal Worker 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.