

# Unemployment Insurance Trust Fund

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Table UI0-1

Description	FY 2022	FY 2023	FY 2024	FY 2025	% Change
	Actual	Actual	Approved	Proposed	from FY 2024
OPERATING BUDGET	\$39,495,806	\$89,056,245	\$176,682,095	\$176,682,095	0.0
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 2025 proposed budget is presented in the following tables:

## FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UI0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

**Table UI0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
<b>FEDERAL RESOURCES</b>												
Federal Payments	14,695	0	0	0	0	N/A	0.0	0.0	0.0	0.0	0.0	N/A
Federal Grant Fund - FPRS	121	0	0	0	0	N/A	0.0	0.0	0.0	0.0	0.0	N/A
Federal Payments	0	5,175	0	0	0	N/A	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR FEDERAL RESOURCES</b>	<b>14,816</b>	<b>5,175</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	24,679	83,881	176,682	176,682	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
<b>TOTAL FOR ENTERPRISE AND OTHER</b>	<b>24,679</b>	<b>83,881</b>	<b>176,682</b>	<b>176,682</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>0.0</b>	<b>N/A</b>
<b>GROSS FUNDS</b>	<b>39,496</b>	<b>89,056</b>	<b>176,682</b>	<b>176,682</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>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 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2025 Proposed Operating Budget, by Account Group

Table UI0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

**Table UI0-3**

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Percentage Change*
714100C - Government Subsidies and Grants	39,496	89,056	176,682	176,682	0	0.0
<b>SUBTOTAL NONPERSONNEL SERVICES (NPS)</b>	<b>39,496</b>	<b>89,056</b>	<b>176,682</b>	<b>176,682</b>	<b>0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>39,496</b>	<b>89,056</b>	<b>176,682</b>	<b>176,682</b>	<b>0</b>	<b>0.0</b>

\*Percent change is based on whole dollars.

## FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UI0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
<b>(GO0074) UNEMPLOYMENT TRUST FUND</b>										
(O07401) UI Benefits Payment	39,496	89,056	176,682	176,682	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (GO0074) UNEMPLOYMENT TRUST FUND</b>	<b>39,496</b>	<b>89,056</b>	<b>176,682</b>	<b>176,682</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>(PRG000) NO PROGRAM</b>										
(PRG001) No Program	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (PRG000) NO PROGRAM</b>	<b>0</b>	<b>0</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 PROPOSED OPERATING BUDGET</b>	<b>39,496</b>	<b>89,056</b>	<b>176,682</b>	<b>176,682</b>	<b>0</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 proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

### 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.

This program has the following 1 activity:

- **Unemployment Insurance Benefits Payments** - 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 2025 proposed budget.

## FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table UI0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 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 2024 Approved Budget and FTE</b>		<b>176,682</b>	<b>0.0</b>
No Change		0	0.0
<b>ENTERPRISE AND OTHER FUNDS: FY 2025 Mayor's Proposed Budget</b>		<b>176,682</b>	<b>0.0</b>
<b>GROSS FOR UI0 - UNEMPLOYMENT INSURANCE TRUST FUND</b>		<b>176,682</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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

## FY 2025 Proposed Operating Budget Changes

Table UI0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

### Table UI0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Enterprise and Other Funds	\$176,682,095	\$176,682,095	0.0
<b>GROSS FUNDS</b>	<b>\$176,682,095</b>	<b>\$176,682,095</b>	<b>0.0</b>

### Mayor's Proposed Budget

**No Change:** The Unemployment Insurance Trust Fund's Enterprise and Other Funds budget proposal reflects no change from the FY 2024 approved budget to the FY 2025 Mayor's proposed budget.