

FISCAL YEAR 2003

A CITIZEN'S GUIDE TO THE
FEDERAL BUDGET



BUDGET OF THE UNITED STATES GOVERNMENT

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THE BUDGET MESSAGE OF THE PRESIDENT

To the Congress of the United States:

Americans will never forget the murderous events of September 11, 2001. They are for us what Pearl Harbor was to an earlier generation of Americans: a terrible wrong and a call to action.

With courage, unity, and purpose, we met the challenges of 2001. The budget for 2003 recognizes the new realities confronting our nation, and funds the war against terrorism and the defense of our homeland.

The budget for 2003 is much more than a tabulation of numbers. It is a plan to fight a war we did not seek—but a war we are determined to win.

In this war, our first priority must be the security of our homeland. My budget provides the resources to combat terrorism at home, to protect our people, and preserve our constitutional freedoms. Our new Office of Homeland Security will coordinate the efforts of the federal government, the 50 states, the territories, the District of Columbia, and hundreds of local governments: all to produce a comprehensive and far-reaching plan for securing America against terrorist attack.

Next, America's military—which has fought so boldly and decisively in Afghanistan—must be strengthened still further, so it can act still more effectively to find, pursue, and destroy our enemies. The 2003 Budget requests the biggest increase in defense spending in 20 years, to pay the cost of war and the price of transforming our Cold War military into a new 21st Century fighting force.

We have priorities at home as well—restoring health to our economy above all. Our economy had begun to weaken over a year before September 11th, but the terrorist attack dealt it another severe blow. This budget advances a bipartisan economic recovery plan that provides much more than greater unemployment benefits: it is a plan to speed the return of strong economic growth, to generate jobs, and to give unemployed Americans the dignity and security of a paycheck instead of an unemployment check.

The plan also calls for maintaining low tax rates, freer trade, restraint in government spending, regulatory and tort reform, promoting a sound energy policy, and funding key priorities in education, health, and compassionate social programs.

It is a bold plan—and it is matched by a bold agenda for government reform. From the beginning of my Administration, I have called for better management of the federal

government. Now, with all the new demands on our resources, better management is needed more sorely than ever. Just as the No Child Left Behind Act of 2001 asks each local school to measure the education of our children, we must measure performance and demand results in federal government programs.

Where government programs are succeeding, their efforts should be reinforced—and the 2003 Budget provides resources to do that. And when objective measures reveal that government programs are not succeeding, those programs should be reinvented, redirected, or retired.

By curtailing unsuccessful programs and moderating the growth of spending in the rest of government, we can well afford to fight terrorism, take action to restore economic growth, and offer substantial increases in spending for improved performance at low-income schools, key environmental programs, health care, science and technology research, and many other areas.

We live in extraordinary times—but America is an extraordinary country. Americans have risen to every challenge they have faced in the past. Americans are rising again to the challenges of today. And once again, we will prevail.

George W. Bush

February 4, 2002

A BIRD'S EYE VIEW OF THE BUDGET

No enterprise on Earth is larger than the U.S. government. This year more than \$2 trillion will be spent to attempt to meet not only the desires and needs of its citizens, but some of those of governments and people around the world.

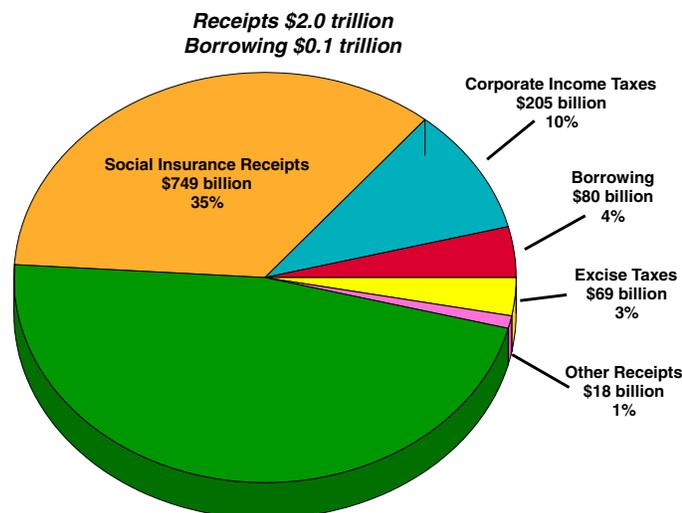
As the President noted in his Budget Message, the fiscal year 2003 Budget is focused on providing the funds needed to win the war against terror both at home and abroad and to restore our nation's economy. This year's budget, like any good budget, is a plan for spending money effectively to accomplish well-defined goals.

To undertake such a momentous exercise, the President presents to Congress early each February his budget proposal for the U.S. government for the following year. Usually before spring becomes summer, Congress makes initial decisions about how funds set aside for spending will be divided among activities such as defense, education, and transportation. Then work begins on the budget's details.

Before spelling out where a budget's funds go, though, there should be an understanding about the source of funds: you and your fellow taxpayers.

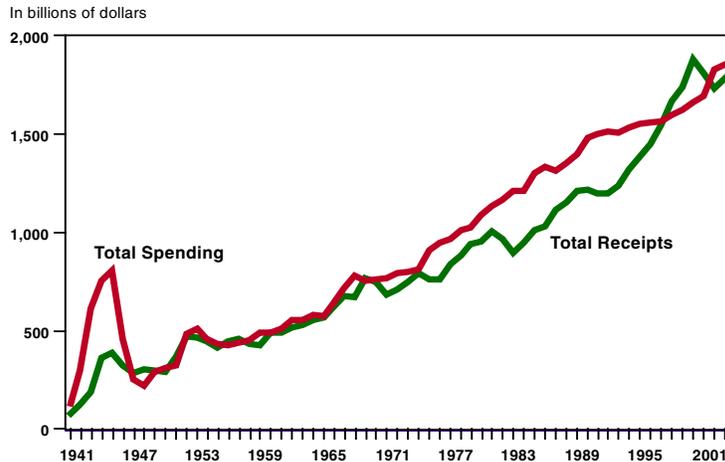
As the chart titled *Sources of Funds for Federal Spending in 2003* shows, income taxes from individuals supply the biggest portion of revenues for the U.S. Treasury. From their paychecks, citizens also directly supply half the funds destined for Social Security, as well as a portion of Medicare's costs. One way or another, Americans also pay most of the largely hidden taxes the U.S. government collects from sales of the use of gasoline, alcohol, tobacco, telephones, and products that harm the Earth's atmosphere.

Sources of Funds for Federal Spending in 2003



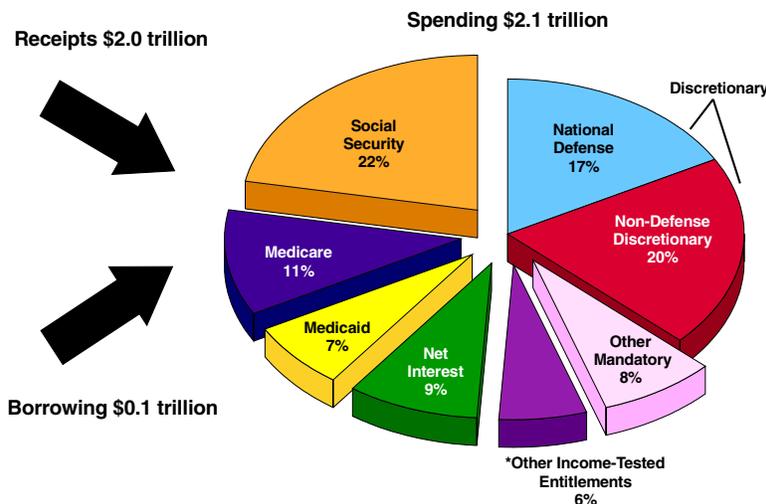
So, by its very nature, government is dependent on you. The taxes you pay on your income, consumption, assets, and use of facilities and services fund the enterprise. It has been that way for quite some time. As the accompanying chart (*Inflation-Adjusted Spending & Revenue Growth*) shows, since the onset of World War II both taxes and spending have risen steeply, with the climb in spending becoming especially pronounced in the latter part of the 20th Century.

Inflation-Adjusted Spending & Revenue Growth (Expressed in 1996 Dollars)



Where do those taxes go? As the *Budget Totals* table at the end of this chapter shows, the President proposed that the government spend \$2.1 trillion in fiscal year 2003, which begins on October 1, 2002. For most people, though, \$1 million is difficult to comprehend, never mind more than \$2 trillion. Dividing federal spending into its major categories offers a measure of order in an otherwise very complex and convoluted system. The chart titled *How Your Tax Dollars Are Spent in 2003* furnishes a breakdown.

How Your Tax Dollars Are Spent in 2003



* Income-tested entitlements are those for which eligibility is based on earnings.

Federal spending falls into two categories: mandatory and discretionary. In recent years, the share devoted to each has been split roughly into two-thirds for mandatory and one-third for discretionary spending. As the mandatory label suggests, certain laws require that some programs spend money automatically without further action by Congress. The most recognized example of mandatory spending comes in the payment of Social Security benefits. Dozens of other programs operate on this sort of “automatic pilot” basis because Congress chooses not to set the level of such spending on a year-by-year basis.

Congress does exercise its say over discretionary spending, which requires new decisions each year. But there is frequent disagreement between the political parties and even within them about priorities and whether funding them is an appropriate use of the U.S. government’s authority or taxpayers’ dollars.

Those disagreements fuel each year’s budget debate over priorities, how programs perform, and the distribution of dollars. The law requires that the President spark the debate with the submission of his budget in early February. Highlights from the fiscal year 2003 Budget proposal follow in the next chapter.

BUDGET TOTALS

In trillions of dollars

	<u>2001</u>	<u>2002</u>	<u>2003</u>
Outlays.....	1.9	2.1	2.1
Receipts.....	2.0	1.9	2.0
Deficit/surplus.....	0.1	-0.1	-0.1
Debt held by the public.....	3.3	3.5	3.6
As a percent of Gross Domestic Product:			
Outlays.....	18.4	19.8	19.5
Receipts.....	19.6	18.8	18.8
Deficit/surplus.....	1.3	-1.0	-0.7
Debt held by the public.....	32.7	33.6	32.7

Note: Detail does not add due to rounding.

BUDGET HIGHLIGHTS FOR FISCAL YEAR 2003

A Budget to Fight War and Recession:

- Places highest priority on war against terrorism overseas and at home;
- Incorporates the bipartisan approach to economic stimulus that assists unemployed workers and fosters job creation;
- Reforms the budget to focus on results instead of dollars spent; and
- Funds high-priority initiatives while moderating growth in the rest of government.

Protecting the Homeland

- Equips and trains first responders (firefighting, law enforcement, emergency medical personnel) to respond to potential future threats (\$3.5 billion in grants).
- Counters the threat of bioterrorism with enhancements in hospitals and other public health systems (\$1.2 billion), research and development (\$2.4 billion), pharmaceutical and vaccine stockpile (\$400 million), and a national information network for better detection of biological attacks, as well as natural disease outbreaks (\$392 million).
- Secures our borders through improved tracking of the entry and exit of non-U.S. citizens (+\$350 million), more than doubles the number of Border Patrol agents on the northern border, and enhances Customs Service and Coast Guard operations and equipment.
- Meets aviation security requirements by continuing the renewed commitment to federal air marshals, hiring 30,000 new federal airport security workers, and installing explosive detection equipment (\$4.8 billion).

Winning the War on Terrorism Abroad

- Supports 250,000 forward-deployed troops and the 1.1 million here at home with a total defense budget of \$369 billion (a 12 percent increase), plus \$10 billion more if the war against terrorism requires it.
- Meets new threats by making investments in transformational activities such as unmanned combat aerial vehicles (\$146 million), precision munitions (\$1.2 billion), and intelligence enhancements.
- Aids countries fighting terrorism abroad (\$3.5 billion), expands anti-terrorism and security training for other countries (\$121 million), and expands efforts to diminish the threat of the proliferation of nuclear and biological weapons (\$1.5 billion).

Returning to Economic Vitality

- Re-proposes a bipartisan approach to economic stimulus that assists unemployed workers and provides tax incentives to boost economic growth.

- Moderates the growth of discretionary spending, excluding national and homeland security requirements, to two percent.
- Balances the budget by 2005 without endangering the war against terrorism and homeland security efforts and without raising taxes.

Governing with Accountability

- Incorporates the President's five management reforms into agencies' budgets and plans:
strategic management of human capital, competitive sourcing, E-Government, financial management, and budget and performance integration.
- Includes a Management Scorecard to measure progress on these five management reforms.
- Shifts the budget's focus from how much is being spent to what is being accomplished.
- Begins integration of performance measures in the budget process, rates programs based on their effectiveness, and shifts resources to more effective programs.
- Incorporates the President's Freedom to Manage Initiative and seeks reprogramming and reorganization authority to better align programs and resources.

Funds Other Priority Initiatives while Moderating the Growth in Spending

- Education. Funds the No Child Left Behind Act, including \$1 billion for the Reading First Initiative and a \$1 billion increase to help low-income students meet new reading and math standards. Also funds a historically high level of funding for special education (\$8.5 billion).
- National Institutes of Health (NIH). Meets commitment to double funding from 1998 levels, proposing \$27.3 billion in 2003.
- Community Health Centers. Funds 1,200 new or expanded sites to serve an additional 6.1 million patients by 2006.
- Medicare Prescription Drugs. Provides a prescription drug benefit in a modernized Medicare program, and takes immediate steps to begin improving Medicare benefits, including assistance with prescription drug costs and better coverage options for seniors (+\$190 billion over 10 years).
- Health Insurance. Initiates a refundable tax credit to subsidize up to 90 percent of the cost for low and middle income Americans who do not have employer coverage (\$89 billion over 10 years).
- Breast and Cervical Cancer Screening. Includes a \$9 million increase for the Center for Disease Control and Prevention's breast and cervical cancer program to expand screening services for low-income women.
- Compassion. Funds the President's Compassion and Faith-Based Initiatives (\$6 billion annually when fully phased-in of new charitable giving tax credits, \$100 million for the Compassion Capital Fund, \$10 million for Maternity Group Homes, \$25 million for Mentoring Children of Prisoners, and \$20 million for a Responsible Fatherhood Initiative).

- WIC. Serves 7.8 million women and children through the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program (\$4.8 billion in 2003).
- Food Stamps. Restores eligibility for many legal immigrants.
- Low-income weatherization. Assists an additional 18,000 low-income families (\$277 million in 2003—a 20 percent increase).
- Job Corps. Supports 122 residential training centers (\$1.5 billion in 2003).
- Housing. Includes a new tax credit for low and middle income Americans for up to 50 percent of the cost of constructing a new home or rehabilitating an existing home.
- USA Freedom Corps. Funds the President’s new USA Freedom Corps Initiative.
- Stewardship. Fully funds the Land and Water Conservation Fund (over \$900 million) and maintains commitment to eliminate the National Park Service maintenance backlog by 2006. Provides record high funding for National Wildlife Refuges (+\$54 million).
- Environmental Protection. Provides record funding levels for the Environmental Protection Agency’s operating budget and its state program grants.
- Science and Technology. Provides a record high request for science and technology efforts at \$57 billion (a nine percent increase).
- Agriculture. Funds a farm bill that will provide a solid safety net for all farmers and ranchers, expand markets abroad, and increase resource conservation to enhance our environment (+\$73.5 billion over 10 years).
- Energy. To reduce dependence on imported oil, funds a new Freedom CAR and a new Coal Research Initiative and proposes \$9.1 billion in tax incentives over 10 years to develop alternative technologies, including renewable electricity generation, residential solar energy systems, and hybrid and fuel cell vehicles.
- International Drug Control. To destroy the crops and labs that produce cocaine at its sources, funds the Andean Counterdrug Initiative (\$731 million).
- Drug Treatment. Supports 52,000 additional drug abuse treatment slots.
- Election Reform. In line with the recommendations made by former Presidents Carter and Ford, provides \$1.2 billion over three years to assist states with the acquisition of new voting machines, voter education, and poll worker training.
- Tax-Filing. Improves the convenience and eliminates the cost of electronic filing for citizens with simple tax forms.

A COMMAND FOR PERFORMANCE

As noted in an earlier chapter, *A Bird's Eye View of the Budget*, a budget is a plan for spending money effectively. Budgets can separate low priorities from high ones. Once in operation, tools that evaluate program effectiveness can be used to see whether reality matches expectations.

Often, though, budgets add up to little more than a shopping list. Their value is diminished if the people and programs behind the dollars don't get evaluated. In some ways, it is like trying to convince a friend that having money invested in the stock market is a measure of financial security. The boast means nearly nothing by itself. What matters is whether the investment choices made have produced financial gains. In fact, government budgets usually are measured by how much they gain in resources, rather than what has been done with the resources provided.

To prompt the government to concentrate on its performance, in August 2001, President Bush launched an agenda to improve how well agencies do their jobs. It's called the President's Management Agenda. Government-wide initiatives were launched in five areas: 1) Human Capital; 2) Competitive Sourcing; 3) Financial Management; 4) E-Government; and 5) Budget and Performance Integration. Agencies were "scored" as to how well they performed in all five areas using a stoplight rating system—a green light indicating the highest rating and a red light indicating the poorest. The initial stoplight ratings of the major agencies can be found at the end of this chapter.

None of the agencies scored very well, but that was not a surprise. The President chose areas that he knew needed improvement. In fact, 13 agencies were assigned red scores across the board. The National Science Foundation was alone among the agencies earning a green light for sound financial management.

These performance ratings will be updated periodically, giving agencies plenty of chances to demonstrate their progress.

Nevertheless, agencies aren't solely responsible for their performance shortcomings. Sometimes, Congress writes restrictions into laws keeping agencies from doing necessary improvements or otherwise gaining efficiencies.

One such requirement says that in certain cases the U.S. government must purchase items such as office furniture from a single supplier—like Federal Prison Industries. Another prohibits the Defense Department from letting private firms perform more than 50 percent of its maintenance and repair of planes, tanks, and the like, regardless of the savings that could be generated for the taxpayer. Certain restrictions always make sense and some may have made sense at one time, but many do not or have not for some time. Overall, congressional requirements add to the cost that the federal government pays.

To overcome the obstacles presented by laws, rules, and regulations, the President unveiled a Freedom to Manage legislative agenda to remove barriers that keep the government from doing its job most cost effectively.

No matter how much government does to improve its operations, it remains dependent on variables largely outside its control. First and foremost among them is the performance of the American economy, discussed in the next chapter.

Executive Branch Management Scorecard

2001 Baseline Evaluation

	Human Capital	Competitive Sourcing	Financial Management	E-Gov	Budget/ Performance Integration
AGRICULTURE	●	●	●	●	●
COMMERCE	●	●	●	●	●
DEFENSE	●	●	●	●	●
EDUCATION	●	●	●	●	●
ENERGY	●	●	●	●	●
EPA	●	●	●	●	●
HHS	●	●	●	●	●
HUD	●	●	●	●	●
INTERIOR	●	●	●	●	●
JUSTICE	●	●	●	●	●
LABOR	●	●	●	●	●
STATE	●	●	●	●	●
TRANSPORTATION	●	●	●	●	●
TREASURY	●	●	●	●	●
VA	●	●	●	●	●

Executive Branch Management Scorecard

2001 Baseline Evaluation

	Human Capital	Competitive Sourcing	Financial Management	E-Gov	Budget/ Performance Integration
AID	●	●	●	●	●
CORPS OF ENGINEERS	●	●	●	●	●
FEMA	●	●	●	●	●
GSA	●	●	●	●	●
NASA	●	●	●	●	●
NSF	●	●	●	●	●
OMB	●	●	●	●	●
OPM	●	●	●	●	●
SBA	●	●	●	●	●
SMITHSONIAN	●	●	●	●	●
SSA	●	●	●	●	●

Over time, the scores should improve as departments and agencies correct the problems. The Administration will update this report twice a year and issue a mid-year report during the summer. This Administration will not indulge in grade inflation; we will hold ourselves responsible and report honestly when progress is too slow.

THE ECONOMY AND THE BUDGET

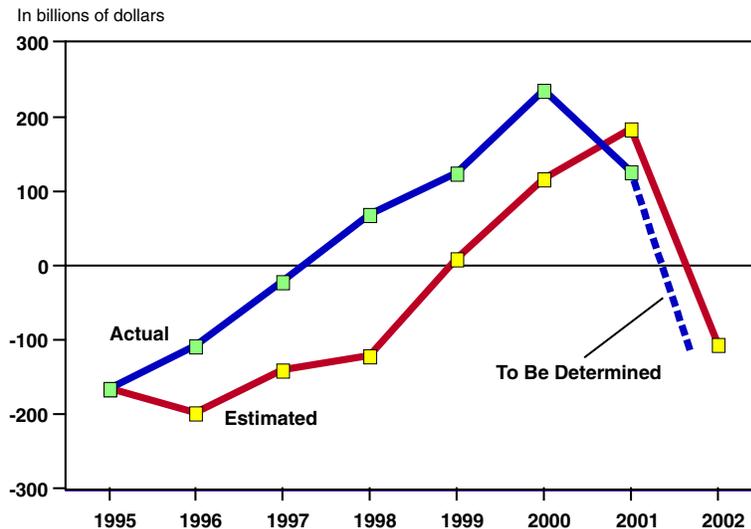
Who or what propels the federal government? The American people, their hard work, savings, investment decisions, and spending choices are the driving force. All their activities, as well as the activities of others add up to and power the economy. The economy's well being influences much of what federal officials can commit to spending in the future.

Policymakers work to balance taxes and tax rates, economic performance, and revenue collections against spending. They do this knowing that taxes left too high could threaten the economic activity and revenue collection on which budgets depend.

Economists make predictions on future economic growth so that Congress and the President can shape their budgetary preferences and priorities. For example, should the federal government spend less next year, because it looks like revenues from this year will drop? It's difficult to know the answer six months ahead of time or much less a year out. So forecasts end up wrong more often than not. In fact, since fiscal year 1982 there has been an absolute average error in forecasting revenues of \$75 billion for predictions made about the year ahead. The forecasting lens grows fuzzier the farther it looks into the future.

During most of the 1990s, the inaccuracies worked to the federal government's benefit. Good times for the American people filled federal accounts. In fact, revenue forecasts for federal coffers often fell far short of actual collections. (See the chart below, *Actual vs. Estimated Surpluses & Deficits*.) The result translated into declining deficits during the mid-90s. Finally, the rising stream of good economic news gave the United States in 1998 its first budget surplus since 1969. Surpluses permit the Treasury to pay down debt. In 2001, for instance, the federal government reduced the debt held by the public a total of \$90 billion.

Actual vs. Estimated Surpluses & Deficits



When times of rising incomes and falling unemployment start to reverse, however, the revenues the federal government collects tend to come up shorter than expected. That's one of several factors that can lead the budget toward deficit. There are others. The use and expense of programs like unemployment compensation, food stamps, health care for the poor (Medicaid) and others usually rise more rapidly than previously thought, as more people find themselves jobless and businesses cannot justify hiring new employees.

Surpluses and deficits are barometers for adjusting policy to sustain economic growth and get the books to balance. The challenge for elected officials, from the President to local leaders, is to collect and spend only those revenues necessary to run their arm of government while sustaining and expanding economic growth and opportunities.

GLOSSARY

Accrual Method of Measuring Cost

Records cost when the liability is incurred. As applied to retirement benefits, cost is recorded when the benefits are earned rather than when they are paid or at some other time.

Authorization

An authorization is an act of Congress that establishes or continues a federal program or agency, and sets forth the guidelines to which it must adhere.

Balanced Budget

A balanced budget occurs when total receipts equal total outlays for a fiscal year.

Budget Authority (BA)

Budget authority is the authority provided by law to incur financial obligations that will result in outlays.

Budget Enforcement Act (BEA) of 1990

The BEA is the law that was designed to limit discretionary spending while ensuring that any new entitlement program or tax cuts did not increase deficits. It set annual limits on total discretionary spending and created pay-as-you-go rules for changes in entitlements and taxes. See Pay-As-You-Go and Cap.

Budget Resolution

The budget resolution is the annual framework that Congress uses to set targets for total spending, total revenues, and the deficit, as well as allocations, within the spending target, for discretionary and mandatory spending. A budget resolution does not become law and is not binding on the Executive Branch.

Cap

A “cap” is a legal limit on annual discretionary spending. See Discretionary Spending.

Capital Planning and Investment Control

A decision-making process for ensuring that information technology (IT) investments integrate strategic planning, budgeting, procurement, and the management of IT in support of agency missions and business needs.

Clinger-Cohen Act

The Clinger-Cohen Act is also known as the Information Technology Management Reform Act of 1996. The act supplements the Paperwork Reduction Act of 1980 by establishing a comprehensive approach for executive agencies to improve the acquisition and management of their information resources.

Competitive Sourcing

Competitive sourcing is a management initiative to make government more market-based, allowing the public sector to embrace the principles of competition, innovation, and choice. It determines the most effective method of obtaining services available in the commercial marketplace. One commonly used process is found in OMB Circular A-76 and may result in a public-private competition or the conversion of in-house work to the private sector.

Deficit

A deficit is the amount by which outlays exceed receipts in a fiscal year.

Discretionary Spending

Discretionary spending is what the President and Congress decide to spend through the 13 annual appropriations bills. Examples include money for such activities as the FBI and the Coast Guard, housing and education, space exploration and highway construction, and defense and foreign aid. See Mandatory Spending.

E-Government

E-Government refers to the federal government's use of information technologies (such as Wide Area Networks, the Internet, and mobile computing) to exchange information and services with citizens, businesses, and other arms of government.

Enterprise Architecture

Enterprise architecture is an agency-wide framework for incorporating business processes, information flows, applications, and infrastructure to support agency goals.

Entitlement

An entitlement program is one in which the federal government is legally obligated to make payments or provide aid to any person who meets the legal criteria for eligibility. Examples include Social Security, Medicare, Medicaid, and Food Stamps.

FAIR Act

The Federal Activities Inventory Reform (FAIR) Act of 1998 requires federal agencies to submit annually to OMB an inventory of all activities performed by federal employees that are not inherently governmental in nature (i.e., that can be performed by the private sector). After OMB review, the agency must send a copy of the inventory to Congress and also make it available to the public.

Federal Debt

Debt Held by the Public—The cumulative amount of money the federal government has borrowed from the public and not repaid.

Debt Held by Government Accounts—The debt Treasury owes to other accounts within the federal government. Most of it results from the surpluses of the Social Security and other trust funds, which are required by law to be invested in federal securities.

Debt Limit—The maximum amount of federal securities debt that may legally be outstanding at any time. It includes both the debt held by the public and the debt held by government accounts. When the debt limit is reached, the government cannot borrow more money until the Congress has enacted a law to increase the limit.

Fiscal Year

The fiscal year is the federal government's accounting period. It begins on October 1 and ends on September 30. For example, fiscal year 2003 begins on October 1, 2002 and ends on September 30, 2003.

Full-time Equivalent (FTEs)

Civilian employment in the Executive Branch is measured on the basis of full-time equivalents. One FTE is equal to one work year or 2,080 non-overtime hours. For example, one full-time employee counts as one FTE, and two half-time employees also count as one FTE.

Gross Domestic Product (GDP)

GDP is the standard measure of the size of the economy. It is the total production of goods and services within the United States.

Human Capital

Human capital refers to the education, knowledge, skills, and competencies of the personnel of an agency.

Mandatory Spending

Mandatory spending is authorized by permanent law rather than annual appropriations. An example is Social Security. The President and the Congress can change the law to change the eligibility criteria and thus the level of spending on mandatory programs, but they don't have to take annual action to ensure the continuation of spending. See Discretionary Spending.

Offsetting Collections and Offsetting Receipts

Offsetting collections and offsetting receipts are monies that are deducted from outlays, rather than counted on the receipts side of the budget. They are often paid in return for providing goods or services. For example, payments the Postal Service receives for stamps are offsetting collections.

Off-Budget

By law certain programs, such as Social Security and the Postal Service, are accounted for separately from all other programs in government and are accorded this separate treatment.

On-Budget

Those programs not legally designated as off-budget.

Outlays

Outlays are the amount of money the government actually spends in a given fiscal year.

Pay-As-You-Go

Created by the Budget Enforcement Act (BEA), pay-as-you-go refers to requirements that new mandatory spending proposals or tax reductions must be offset by cuts in other mandatory spending or by tax increases, to ensure that the deficit does not rise or the surplus does not fall. See Budget Enforcement Act.

Performance-based Budgeting

Performance-based budgeting separates programs that work from those that do not. It allocates budgetary and human capital resources by comparing historical and expected future performance levels with the full cost of producing desired program outcomes as defined in the agency's strategic goals and objectives.

Receipts

Receipts are the collections of money that result from taxes and other government activity. Examples of receipts include income taxes, excise taxes, and customs duties. They do not include collections from the federal government's business-like activities, such as the entrance fees at national parks. Business-like collections are subtracted from total spending to calculate outlays for the year.

Surplus

A surplus is the amount by which receipts exceed outlays in a fiscal year.

Trust Funds

Trust funds are federal government accounts set up by law to record receipts and spend them for specified purposes.

Unified Budget

The unified budget includes receipts from all sources and outlays for all programs of the federal government. It is the most comprehensive display of the government's finances.