

TABLE OF CONTENTS

	<i>Page</i>
List of Charts and Tables	v
Introduction	
1. Introduction	3
Performance and Management Assessments	
2. Performance Improvement Initiative	9
Crosscutting Programs	
3. Homeland Security Funding Analysis	19
4. Strengthening Federal Statistics	37
5. Research and Development	45
6. Federal Investment	57
7. Credit and Insurance	69
8. Aid to State and Local Governments	107
9. Integrating Services with Information Technology	157
10. Federal Drug Control Funding	163
11. California-Federal Bay-Delta Program Budget Crosscut (CALFED)	165
Economic Assumptions and Analyses	
12. Economic Assumptions	169
13. Stewardship	179
14. National Income and Product Accounts	207
Budget Reform Proposals	
15. Budget Reform Proposals	215
Federal Borrowing and Debt	
16. Federal Borrowing and Debt	229

TABLE OF CONTENTS—Continued

	<i>Page</i>
Federal Receipts and Collections	
17. Federal Receipts	245
18. User Charges and Other Collections	271
19. Tax Expenditures	287
Dimensions of the Budget	
20. Comparison of Actual to Estimated Totals	331
21. Outlays to the Public, Gross and Net	339
22. Trust Funds and Federal Funds	341
23. Off-Budget Federal Entities and Non-Budgetary Activities	357
24. Federal Employment and Compensation	363
Current Services Estimates	
25. Current Services Estimates	371
The Budget System and Concepts	
26. The Budget System and Concepts	391
Detailed Functional Tables	
27. Budget Authority and Outlays by Function, Category, and Program	CD-ROM
Federal Programs by Agency and Account	
28. Federal Programs by Agency and Account	CD-ROM

LIST OF CHARTS AND TABLES

LIST OF CHARTS AND TABLES

LIST OF CHARTS

	<i>Page</i>
2–1. Program Ratings are Improving	14
4–1. ICSP Statistical Quality and Program Performance Dimensions	38
4–2. Most Recent PART Summary Ratings for Statistical Programs	40
5–1. American Competitiveness Initiative Research	45
5–2. 2008 ACI Research Funding	46
5–3. Scores of R&D PART Assessments	48
7–1. Financial Services Regulatory Systems Top 15 Non-U.S. Financial Centers	73
7–2. Fannie Mae and Freddie Mac Combined Retained Mortgage Portfolios Year-End 2006	79
7–3. Mortgage Purchases and Securitization by Fannie Mae and Freddie Mac and Change in Federal Home Loan Bank Advances as a Share of Single-Family Mortgage Originations, First Three Quarters of 2007	80
7–4. Face Value of Federal Credit Outstanding	93
13–1. The Financial Condition of the Federal Government and the Nation	181
13–2. Net Federal Liabilities	184
13–3. Health Care Cost Alternatives	189
13–4. Effect of Entitlement Savings	189
13–5. Alternative Receipts Projections	190
13–6. Alternative Productivity Assumptions	190
13–7. Alternative Fertility Assumptions	191
13–8. Alternative Immigration Assumptions	191
13–9. Alternative Mortality Assumptions	192
13–10. Sources of the Gross Tax Gap	197
17–1. Major Provisions of the Tax Code Under the 2001, 2003, 2004 and 2006 Enacted Tax Relief	246
20–1. Illustrative Range of Budget Outcomes	337
24–1. 2009 Budget Executive Branch Civilian FTE	366
26–1. Relationship of Budget Authority to Outlays for 2009	402

LIST OF TABLES

	<i>Page</i>
Crosscutting Programs	
Homeland Security Funding Analysis:	
3–1. Homeland Security Funding by Agency	20
3–2. Policy Estimates—Homeland Security Funding by National Strategy Mission Area	21
3–3. Intelligence and Warning Funding	22
3–4. Border and Transportation Security Funding	24
3–5. Domestic Counterterrorism Funding	26
3–6. Protecting Critical Infrastructure and Key Assets Funding	27
3–7. Defending Against Catastrophic Threats Funding	28
3–8. Emergency Preparedness and Response Funding	29
3–9. Discretionary Fee-Funded Homeland Security Activities by Agency	32
3–10. Mandatory Homeland Security Funding by Agency	32
3–11. Baseline Estimates—Total Homeland Security Funding by Agency	33
3–12. Homeland Security Funding by Budget Function	34
3–13. Baseline Estimates—Homeland Security Funding by Budget Function	35

LIST OF TABLES—Continued

	Page
Appendix—Homeland Security Mission Funding by Agency and Budget Account	CD-ROM
Strengthening Federal Statistics:	
4–1. 2007–2009 Budget Authority for Principal Statistical Agencies	43
Research and Development:	
5–1. *COM041*Federal Research and Development	52
5–2. Federal Science and Technology Budget	54
5–3. Agency Detail of Selected Interagency R&D Efforts	55
Federal Investment:	
6–1. Composition of Federal Investment Outlays	59
6–2. Federal Investment Budget Authority and Outlays: Grant and Direct Federal Programs	60
6–3. Summary of PART Ratings and Scores for Direct Federal Investment Programs	63
6–4. Net Stock of Federally Financed Physical Capital	66
6–5. Net Stock of Federally Financed Research and Development	67
6–6. Net Stock of Federally Financed Education Capital	68
Credit and Insurance:	
Text Tables:	
Summary of PART Scores	71
Regulators of Financial Institutions	74
Largest Ten Claims Against the PBGC’s Single-Employer Insurance Program, 1975–2006	89
7–1. Estimated Future Cost of Outstanding Federal Credit Programs	93
7–2. Reestimates of Credit Subsidies on Loans Disbursed Between 1992–2007	95
7–3. Direct Loan Subsidy Rates, Budget Authority, and Loan Levels, 2007–2009	97
7–4. Loan Guarantee Subsidy Rates, Budget Authority, and Loan Levels, 2007–2009	98
7–5. Summary of Federal Direct Loans and Loan Guarantees	99
7–6. Direct Loan Write-offs and Guaranteed Loan Terminations for Defaults	100
7–7. Appropriations Acts Limitations on Credit Loan Levels	102
7–8. Face Value of Government-Sponsored Lending	103
7–9. Lending and Borrowing By Government-Sponsored Enterprises (GSEs)	104
7–10. Direct Loan Transactions of the Federal Government	CD-ROM
7–11. Guaranteed Loan Transactions of the Federal Government	CD-ROM
Aid to State and Local Governments:	
8–1. Federal Grant Outlays by Agency	107
8–2. Summary of PART Ratings and Scores for Grants to State and Local Governments	111
8–3. Trends in Federal Grants to State and Local Governments	113
8–4. Federal Grants to State and Local Governments—Budget Authority and Outlays	116
8–5. Summary of Programs by Agency, Bureau, and Program	125
8–6. Summary of Programs by State	126
8–7. School Breakfast Program	127
8–8. National School Lunch Program	128
8–9. Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	129
8–10. Child and Adult Care Food Program	130
8–11. State Administrative Matching Grants for Food Stamp Program	131
8–12. Title I Grants to Local Educational Agencies	132
8–13. Improving Teacher Quality State Grants	133
8–14. Special Education—Grants to States	134
8–15. Rehabilitation Services—Vocational Rehabilitation Grants to States	135
8–16. State Children’s Health Insurance Program	136
8–17. Grants to States for Medicaid	137
8–18. Temporary Assistance for Needy Families (TANF)—Family Assistance Grants	138

LIST OF TABLES—Continued

	Page
8–19. Child Support Enforcement—Federal Share of State and Local Administrative Costs and Incentives	139
8–20. Low Income Home Energy Assistance Program	140
8–21. Child Care and Development Block Grant	141
8–22. Child Care and Development Fund—Mandatory	142
8–23. Child Care and Development Fund—Matching	143
8–24. Head Start	144
8–25. Foster Care—Title IV-E	145
8–26. Adoption Assistance	146
8–27. Social Services Block Grant	147
8–28. Public Housing Operating Fund	148
8–29. Section 8 Housing Choice Vouchers	149
8–30. Public Housing Capital Fund	150
8–31. Community Development Block Grants	151
8–32. HOME Investment Partnerships Program	152
8–33. Airport Improvement Program	153
8–34. Highway Planning and Construction	154
8–35. Federal Transit Formula Grants and Research	155
8–36. Universal Service Fund E-Rate	156
Integrating Services with Information Technology:	
9–1. Effectiveness of Agency's IT Management and E-Gov Processes	CD-ROM
9–2. Management Guidance	CD-ROM
9–3. Management Watch List for FY 2008	CD-ROM
9–4. High Risk IT Project List As of September 30, 2007	CD-ROM
9–5. Agencies with IT Investments on the Management Watch List	CD-ROM
9–6. FY 2009 Exhibit 300 Evaluation Criteria	CD-ROM
9–7. Comparison of the Management Watch List by Fiscal Year	CD-ROM
9–8. Number of Recurring Investments on the Management Watch List	CD-ROM
9–9. Lines of Business (LoB) Update	CD-ROM
9–10. Status of E-Government Initiatives	CD-ROM
Federal Drug Control Funding:	
10–1. Federal Drug Control Funding, FY 2007–2009	163
California-Federal Bay-Delta Program Budget Crosscut (CALFED):	
Text Table:	
CALFED-Related Federal Funding Budget Crosscut	165
CALFED FY 1998–2009 Budget Crosscut Methodology	CD-ROM
CALFED Federal Agency Funding—Summary by Category and Agency Breakout	CD-ROM
CALFED Project Descriptions	CD-ROM
CALFED Fiscal Years 2006–2007 Federal Funding	CD-ROM
CALFED Fiscal Years 2008–2009 Funding Under New and Old Authority	CD-ROM
CALFED State Agency Funding	CD-ROM
Department of the Interior Certification of Budget Numbers	CD-ROM
Economic Assumptions and Analyses	
Economic Assumptions:	
12–1. Economic Assumptions	172
12–2. Comparison of Economic Assumptions	173
12–3. Comparison of Economic Assumptions in the 2008 and 2009 Budgets	175
12–4. Adjusted Structural Balance	175
12–5. Sensitivity of the Budget to Economic Assumptions	177
Stewardship:	
13–1. Government Assets and Liabilities	185

LIST OF TABLES—Continued

	<i>Page</i>
13–2. Long-Run Budget Projections	188
13–3. Scheduled Benefits in Excess of Future Taxes and Premiums—Actuarial Present Values	196
13–4. Sources of the Tax Gap from Income Underreporting	198
13–5. National Wealth	200
13–6. Trends in National Wealth	201
13–7. Economic and Social Indicators	202
National Income and Product Accounts:	
14–1. Federal Transactions in the National Income and Product Accounts, 1998–2009	209
14–2. Relationship of the Budget to the Federal Sector, NIPA's	211
Budget Reform Proposals	
Budget Reform Proposals:	
15–1. Mandatory Proposals Subject to PAYGO	215
15–2. Discretionary Caps and Adjustments	217
15–3. Program Integrity Base and Cap Adjustments	218
15–4. Direct Savings Estimated from 2009 Program Integrity Funding	219
15–5. Transportation Category for Highways and Mass Transit Spending	220
Federal Borrowing and Debt	
Federal Borrowing and Debt:	
16–1. Trends in Federal Debt Held by the Public	229
16–2. Federal Government Financing and Debt	232
16–3. Agency Debt	234
16–4. Debt Held by Government Accounts	236
16–5. Federal Funds Financing and Change in Debt Subject to Statutory Limit	240
16–6. Foreign Holdings of Federal Debt	240
Federal Receipts and Collections	
Federal Receipts:	
17–1. Receipts by Source—Summary	245
17–2. Effect on Receipts of Changes in the Social Security Taxable Earnings Base	245
17–3. Effect of Proposals on Receipts	265
17–4. Receipts by Source	268
User Charges and Other Collections:	
18–1. Gross Outlays, User Charges, Other Offsetting Collections and Receipts from the Public, and Net Outlays	271
18–2. Total User Charge Collections	274
18–3. User Fee and Other User Charge Proposals	276
18–4. Offsetting Collections and Receipts from the Public	282
18–5. Offsetting Receipts by Type	283
Tax Expenditures:	
19–1. Estimates of Total Income Tax Expenditures	288
19–2. Estimates of Tax Expenditures for the Corporate and Individual Income Taxes	293
19–3. Income Tax Expenditures Ranked by Total 2009–2013 Projected Revenue Effect	298
19–4. Present Value of Selected Tax Expenditures for Activity in Calendar Year 2007	301
Appendix A: Treasury Review of the Tax Expenditure Presentation	
Appendix Tables:	
1. Comparison of Current Tax Expenditures with Those Implied by a Comprehensive Income Tax	324
2. Comparison of Current Tax Expenditures with Those Implied by a Comprehensive Consumption Tax	325
3. Revised Tax Expenditure Estimates	325
Appendix B: Performance Measures and the Economic Effects of Tax Expenditures	
	325

LIST OF TABLES—Continued

	Page
<i>Dimensions of the Budget</i>	
Comparison of Actual to Estimated Totals:	
20-1. Comparison of Actual 2007 Receipts with the Initial Current Services Estimates	331
20-2. Comparison of Actual 2007 Outlays with the Initial Current Services Estimates	332
20-3. Comparison of the Actual 2007 Deficit with the Initial Current Services Estimate	333
20-4. Comparison of Actual and Estimated Outlays for Mandatory and Related Programs Under Current Law	334
20-5. Reconciliation of Final Amounts for 2007	335
20-6. Comparison of Estimated and Actual Surpluses or Deficits Since 1982	336
20-7. Differences Between Estimated and Actual Surpluses or Deficits for Five-Year Budget Estimates Since 1982	337
Outlays to Public, Gross and Net:	
21-1. Total Outlays, Gross and Net of Offsetting Collections and Receipts from the Public, by Agency, 2007–2009	340
Trust Funds and Federal Funds:	
22-1. Receipts, Outlays, and Surplus or Deficit by Fund Group	342
22-2. Income, Outgo, and Balances of Trust Funds Group	343
22-3. Comparison of Total Federal Fund and Trust Fund Receipts to Unified Budget Receipts, Fiscal Year 2007	344
22-4. Income, Outgo, and Balances of Major Trust Funds	346
22-5. Income, Outgo, and Balances of Selected Federal Funds	353
Off-Budget Federal Entities and Non-Budgetary Activities:	
23-1. Comparison of Total, On-Budget, and Off-Budget Transactions	358
Federal Employment and Compensation:	
Text Table:	
Overseas Staffing Under Chief of Mission Authority	364
24-1. Federal Civilian Employment in the Executive Branch	365
24-2. Total Federal Employment (as measured by Full-Time Equivalents)	367
24-3. Personnel Compensation and Benefits	368
<i>Current Service Estimates</i>	
Current Service Estimates:	
25-1. Baseline Category Totals	371
25-2. Impact of Budget Policy	372
25-3. Alternative Baseline Assumptions	374
25-4. Summary of Economic Assumptions	374
25-5. Beneficiary Projections for Major Benefit Programs	375
25-6. Impact of Regulations, Expiring Authorizations, and Other Assumptions in the Baseline	376
25-7. Baseline Receipts by Source	383
25-8. Change in Baseline Outlay Estimates by Category	384
25-9. Current Services Outlays by Function	385
25-10. Current Services Outlays by Agency	386
25-11. Current Services Budget Authority by Function	387
25-12. Current Services Budget Authority by Agency	388
25-13. Current Services Budget Authority by Function, Category and Program	CD-ROM
25-14. Current Services Outlays by Function, Category and Program	CD-ROM
<i>The Budget System and Concepts</i>	
The Budget System and Concepts:	
26-1. Totals for the Budget and the Federal Government	395
<i>Detailed Functional Tables</i>	
Detailed Functional Tables:	
27-1. Budget Authority and Outlays by Function, Category and Program	CD-ROM

LIST OF TABLES—Continued

	<i>Page</i>
<i>Federal Programs by Agency and Account</i>	
Federal Programs by Agency and Account:	
28–1. Federal Programs by Agency and Account	CD-ROM