

12. OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS

I. INTRODUCTION AND BACKGROUND

The Government records money collected in one of two ways. It is either recorded as a governmental receipt and included in the amount reported on the receipts side of the budget or it is recorded as an offsetting collection or offsetting receipt, which reduces (or “offsets”) the amount reported on the outlay side of the budget. Governmental receipts are discussed in the previous chapter, “Governmental Receipts.” The first section of this chapter broadly discusses offsetting collections and offsetting receipts. The second section discusses user charges, which consist of a subset of offsetting collections and offsetting receipts and a small share of governmental receipts. The third section describes the user charge proposals in the 2021 Budget.

Offsetting collections and offsetting receipts are recorded as offsets to spending so that the budget totals for receipts and (net) outlays reflect the amount of resources allocated by the Government through collective political choice, rather than through the marketplace.¹ This practice ensures that the budget totals measure the transactions of the Government with the public, and avoids the double counting that would otherwise result when one account makes a payment to another account and the receiving account then spends the proceeds. Offsetting receipts and offsetting collections are recorded in the budget in one of two ways, based on interpretation of laws and longstanding budget concepts and practice. They are offsetting collections when the collections are authorized to be credited to expenditure accounts. Otherwise, they are deposited in receipt accounts and called offsetting receipts.

There are two sources of offsetting receipts and offsetting collections: from the public and from other budget accounts. Like governmental receipts, offsetting receipts and offsetting collections from the public reduce the deficit or increase the surplus. In contrast, offsetting receipts and offsetting collections resulting from transactions with other budget accounts, called intragovernmental transactions, exactly offset the payments made by these accounts, with no net impact on the deficit or surplus.² In 2019, offsetting receipts and offsetting collections from the public were \$545 billion, while receipts and collections from intragovernmental transactions were \$1,187 billion, for a total of \$1,733 billion Government-wide.

As described above, intragovernmental transactions are responsible for the majority of offsetting collections and offsetting receipts, when measured by the magnitude of the dollars collected. Examples of intragovernmental transactions include interest payments to funds that hold Government securities (such as the Social Security trust funds), general fund transfers to civilian and military retirement pension and health benefits funds, and agency payments to funds for employee health insurance and retirement benefits. Although receipts and collections from intragovernmental collections exactly offset the payments themselves, with no effect on the deficit or surplus, it is important to record these transactions in the budget to show how much the Government is allocating to fund various programs. For example, in the case of civilian retirement pensions, Government agencies make accrual payments to the Civil Service Retirement and Disability Fund on behalf of current employees to fund their future retirement benefits; the receipt of these payments to the Fund is shown in a single receipt account. Recording the receipt of these payments is important because it demonstrates the total cost to the Government today of providing this future benefit.

Offsetting receipts and collections from the public comprise approximately 31 percent of total offsetting collections and offsetting receipts, when measured by the magnitude of the dollars collected. Most of the funds collected through offsetting collections and offsetting receipts from the public arise from business-like transactions with the public. Unlike governmental receipts, which are derived from the Government’s exercise of its sovereign power, these offsetting collections and offsetting receipts arise primarily from voluntary payments from the public for goods or services provided by the Government. They are classified as offsets to outlays for the cost of producing the goods or services for sale, rather than as governmental receipts. These activities include the sale of postage stamps, land, timber, and electricity; charging fees for services provided to the public (e.g., admission to National parks); and collecting premiums for healthcare benefits (e.g., Medicare Parts B and D). As described above, treating offsetting collections and offsetting receipts as offsets to outlays ensures the budgetary totals represent governmental rather than market activity.

A relatively small portion (\$18.9 billion in 2019) of offsetting collections and offsetting receipts from the public is derived from the Government’s exercise of its sovereign power. From a conceptual standpoint, these should be classified as governmental receipts. However, they are classified as offsetting rather than governmental receipts either because this classification has been specified in law or because these collections have traditionally been classi-

¹ Showing collections from business-type transactions as offsets on the spending side of the budget follows the concept recommended by the Report of the President’s Commission on Budget Concepts in 1967 and is discussed in Chapter 8 of this volume, “Budget Concepts.”

² For the purposes of this discussion, “collections from the public” include collections from non-budgetary Government accounts, such as credit financing accounts and deposit funds. For more information on these non-budgetary accounts, see Chapter 9, “Coverage of the Budget.”

Table 12–1. OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS FROM THE PUBLIC
(In billions of dollars)

	Actual 2019	Estimate	
		2020	2021
Offsetting collections (credited to expenditure accounts):			
User charges:			
Postal Service stamps and other fees (off-budget)	71.3	72.8	74.5
Defense Commissary Agency	4.5	4.8	4.6
Employee contributions for employees and retired employees health benefits funds	16.6	17.8	18.6
Sale of energy:			
Tennessee Valley Authority	47.9	47.8	46.3
Bonneville Power Administration	3.6	3.9	3.9
Pension Benefit Guaranty Corporation fund	10.1	12.5	14.2
Deposit Insurance	8.1	6.1	12.6
All other user charges	41.7	47.1	47.1
Subtotal, user charges	203.8	212.9	221.6
Other collections credited to expenditure accounts:			
Commodity Credit Corporation fund	7.7	10.0	10.3
Supplemental Security Income (collections from the States)	2.6	2.6	2.6
Other collections	30.8	4.7	5.3
Subtotal, other collections	41.1	17.3	18.3
Subtotal, offsetting collections	244.9	230.2	239.9
Offsetting receipts (deposited in receipt accounts):			
User charges:			
Medicare premiums	108.0	119.6	124.3
Spectrum auction, relocation, and licenses .....	.....	2.6	18.8
Outer Continental Shelf rents, bonuses, and royalties	4.7	2.9	3.3
Immigration fees	4.8	4.8	5.2
All other user charges	27.8	26.4	28.2
Subtotal, user charges deposited in receipt accounts	145.3	156.3	179.9
Other collections deposited in receipt accounts:			
Military assistance program sales	33.0	47.8	44.3
Interest received from credit financing accounts	43.2	53.5	53.5
Proceeds, GSE equity related transactions	15.3	.....	2.9
Student loan receipt of negative subsidy and downward reestimates	12.0	12.4	10.4
All other collections deposited in receipt accounts	51.4	56.1	45.8
Subtotal, other collections deposited in receipt accounts	154.9	169.8	157.0
Subtotal, offsetting receipts	300.3	326.0	336.9
Total, offsetting collections and offsetting receipts from the public	545.2	556.3	576.8
Total, offsetting collections and offsetting receipts excluding off-budget	473.6	483.3	502.2
ADDENDUM:			
User charges that are offsetting collections and offsetting receipts ¹	349.1	369.2	401.5
Other offsetting collections and offsetting receipts from the public	196.0	187.1	175.3

¹ Excludes user charges that are classified on the receipts side of the budget. For total user charges, see Table 12–3.

fied as offsets to outlays. Most of the offsetting collections and offsetting receipts in this category derive from fees from Government regulatory services or Government licenses, and include, for example, charges for regulating the nuclear energy industry, bankruptcy filing fees, and immigration fees.³

³ This category of receipts is known as “offsetting governmental receipts.” Some argue that regulatory or licensing fees should be viewed as payments for a particular service or for the right to engage in a particular type of business. However, these fees are conceptually much more similar to taxes because they are compulsory, and they fund activities that are intended to provide broadly dispersed benefits, such as protecting the health of the public. Reclassifying these fees as governmental

The final source of offsetting collections and offsetting receipts from the public is gifts. Gifts are voluntary contributions to the Government to support particular purposes or reduce the amount of Government debt held by the public.

The spending associated with the activities that generate offsetting collections and offsetting receipts from the public is included in total or “gross outlays.” Offsetting collections and offsetting receipts from the public are sub-

receipts could require a change in law, and because of conventions for scoring appropriations bills, would make it impossible for fees that are controlled through annual appropriations acts to be scored as offsets to discretionary spending.

Table 12-2. SUMMARY OF OFFSETTING RECEIPTS BY TYPE

(In millions of dollars)

Receipt Type	Actual 2019	Estimate					
		2020	2021	2022	2023	2024	2025
Intragovernmental	804,024	849,475	886,845	911,658	948,847	995,450	1,044,399
Receipts from non-Federal sources:							
Proprietary	287,507	310,379	303,515	322,148	337,776	352,428	373,024
Offsetting governmental	12,766	15,663	33,379	15,331	15,755	16,295	16,836
Total, receipts from non-Federal sources	300,273	326,042	336,894	337,479	353,531	368,723	389,860
Total Offsetting receipts	1,104,297	1,175,517	1,223,739	1,249,137	1,302,378	1,364,173	1,434,259

tracted from gross outlays to yield “net outlays,” which is the most common measure of outlays cited and generally referred to as simply “outlays.” For 2019, gross outlays were \$6,181 billion, or 29.1 percent of GDP and offsetting collections and offsetting receipts were \$1,733 billion, or 8.2 percent of GDP, resulting in net outlays of \$4,448 billion or 21.0 percent of GDP. Government-wide net outlays reflect the Government’s net disbursements to the public and are subtracted from governmental receipts to derive the Government’s deficit or surplus. For 2019, governmental receipts were \$3,464 billion, or 16.3 percent of GDP, and the deficit was \$984 billion, or 4.6 percent of GDP.

Although both offsetting collections and offsetting receipts are subtracted from gross outlays to derive net outlays, they are treated differently when it comes to accounting for specific programs and agencies. Offsetting collections are usually authorized to be spent for the purposes of an expenditure account and are generally available for use when collected, without further action by the Congress. Therefore, offsetting collections are recorded as offsets to spending within expenditure accounts, so that the account total highlights the net flow of funds.

Like governmental receipts, offsetting receipts are credited to receipt accounts, and any spending of the receipts is recorded in separate expenditure accounts. As a result, the budget separately displays the flow of funds into and out of the Government. Offsetting receipts may or may not be designated for a specific purpose, depending on the legislation that authorizes their collection. If designated for a particular purpose, the offsetting receipts may, in some cases, be spent without further action by the Congress. When not designated for a particular purpose, offsetting receipts are credited to the general fund, which contains all funds not otherwise allocated and which is used to finance Government spending that is not financed out of dedicated funds. In some cases where the receipts are designated for a particular purpose, offsetting receipts are reported in a particular agency and reduce or offset the outlays reported for that agency. In other cases, the offsetting receipts are “undistributed,” which means they reduce total Government outlays, but not the outlays of any particular agency.

Table 12-1 summarizes offsetting collections and offsetting receipts from the public. The amounts shown in the table are not evident in the commonly cited budget measure of outlays, which is already net of these collec-

tions and receipts. For 2021, the table shows that total offsetting collections and offsetting receipts from the public are estimated to be \$576.8 billion or 2.5 percent of GDP. Of these, an estimated \$239.9 billion are offsetting collections and an estimated \$336.9 billion are offsetting receipts. Table 12-1 also identifies those offsetting collections and offsetting receipts that are considered user charges, as defined and discussed below.

As shown in the table, major offsetting collections from the public include proceeds from Postal Service sales, electrical power sales, loan repayments to the Commodity Credit Corporation for loans made prior to enactment of the Federal Credit Reform Act, and Federal employee payments for health insurance. As also shown in the table, major offsetting receipts from the public include premiums for Medicare Parts B and D, proceeds from military assistance program sales, rents and royalties from Outer Continental Shelf oil extraction, dividends on holdings of preferred stock of the Government-sponsored enterprises, and interest income.

Tables 12-2 and 12-3 provide further detail about offsetting receipts, including both offsetting receipts from the public (as summarized in Table 12-1) and intragovernmental transactions. Table 12-5, formerly printed in this chapter, and Table 12-6, “Offsetting Collections and Offsetting Receipts, Detail—FY 2021 Budget,” which is a complete listing by account, are available on the internet at <https://www.whitehouse.gov/omb/analytical-perspec->

Table 12-3. GROSS OUTLAYS, USER CHARGES, OTHER OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS FROM THE PUBLIC, AND NET OUTLAYS

(In billions of dollars)

	Actual 2019	Estimate	
		2020	2021
Gross outlays to the public	6,180.8	6,588.4	6,691.7
Offsetting collections and offsetting receipts from the public:			
User charges ¹	349.1	369.2	401.5
Other	196.0	187.1	175.3
Subtotal, offsetting collections and offsetting receipts from the public	545.2	556.3	576.8
Net outlays	4,448.3	4,789.7	4,829.4

¹ \$5.0 billion of the total user charges for 2019 were classified as governmental receipts, and the remainder were classified as offsetting collections and offsetting receipts. \$5.2 billion and \$5.5 billion of the total user charges for 2020 and 2021 are classified as governmental receipts, respectively.

tives/. In total, offsetting receipts are estimated to be \$1,223.7 billion in 2021; \$886.8 billion are from intragovernmental transactions and \$336.9 billion are from the public. The offsetting receipts from the public consist of proprietary receipts (\$303.5 billion), which are those resulting from business-like transactions such as the sale

of goods or services, and offsetting governmental receipts, which, as discussed above, are derived from the exercise of the Government's sovereign power and, absent a specification in law or a long-standing practice, would be classified on the receipts side of the budget (\$33.4 billion).

II. USER CHARGES

User charges or user fees⁴ refer generally to those monies that the Government receives from the public for market-oriented activities and regulatory activities. In combination with budget concepts, laws that authorize user charges determine whether a user charge is classified as an offsetting collection, an offsetting receipt, or a governmental receipt. Almost all user charges, as defined below, are classified as offsetting collections or offsetting receipts; for 2021, only an estimated 1.4 percent of user charges are classified as governmental receipts. As summarized in Table 12–3, total user charges for 2021 are estimated to be \$407.1 billion with \$401.5 billion being offsetting collections or offsetting receipts, and accounting for more than two-thirds of all offsetting collections and offsetting receipts from the public.⁵

Definition. In this chapter, user charges refer to fees, charges, and assessments levied on individuals or organizations directly benefiting from or subject to regulation by a Government program or activity, where the payers do not represent a broad segment of the public such as those who pay income taxes.

Examples of business-type or market-oriented user charges and regulatory and licensing user charges include those charges listed in Table 12–1 for offsetting collections and offsetting receipts. User charges exclude certain offsetting collections and offsetting receipts from the public, such as payments received from credit programs, interest, and dividends, and also exclude payments from one part of the Federal Government to another. In addition, user charges do not include dedicated taxes (such as taxes paid to social insurance programs or excise taxes on gasoline) or customs duties, fines, penalties, or forfeitures.

Alternative definitions. The definition for user charges used in this chapter follows the definition used in OMB Circular No. A–25, “User Charges,” which provides policy guidance to Executive Branch Agencies on setting the amount for user charges. Alternative definitions may be used for other purposes. Much of the discussion of user charges below—their purpose, when they should be lev-

ied, and how the amount should be set—applies to these alternative definitions as well.

A narrower definition of user charges could be limited to proceeds from the sale of goods and services, excluding the proceeds from the sale of assets, and to proceeds that are dedicated to financing the goods and services being provided. This definition is similar to one the House of Representatives uses as a guide for purposes of committee jurisdiction. (See the Congressional Record, January 3, 1991, p. H31, item 8.) The definition of user charges could be even narrower by excluding regulatory fees and focusing solely on business-type transactions. Alternatively, the user charge definition could be broader than the one used in this chapter by including beneficiary- or liability-based excise taxes.⁶

What is the purpose of user charges? User charges are intended to improve the efficiency and equity of financing certain Government activities. Charging users for activities that benefit a relatively limited number of people reduces the burden on the general taxpayer, as does charging regulated parties for regulatory activities in a particular sector.

User charges that are set to cover the costs of production of goods and services can result in more efficient resource allocation within the economy. When buyers are charged the cost of providing goods and services, they make better cost-benefit calculations regarding the size of their purchase, which in turn signals to the Government how much of the goods or services it should provide. Prices in private, competitive markets serve the same purposes. User charges for goods and services that do not have special social or distributional benefits may also improve equity or fairness by requiring those who benefit from an activity to pay for it and by not requiring those who do not benefit from an activity to pay for it.

When should the Government impose a charge? Discussions of whether to finance spending with a tax or a fee often focus on whether the benefits of the activity accrue to the public in general or to a limited group of people. In general, if the benefits of spending accrue broadly to the public or include special social or distributional benefits, then the program should be financed by taxes paid by the public. In contrast, if the benefits accrue to a limited number of private individuals or organizations

⁴ In this chapter, the term “user charge” is generally used and has the same meaning as the term “user fee.” The term “user charge” is the one used in OMB Circular No. A–11, “Preparation, Submission, and Execution of the Budget”; OMB Circular No. A–25, “User Charges”; and Chapter 8 of this volume, “Budget Concepts.” In common usage, the terms “user charge” and “user fee” are often used interchangeably, and in A Glossary of Terms Used in the Federal Budget Process, GAO provides the same definition for both terms.

⁵ User charge totals presented in this chapter include collections from accounts classified as containing user fee data. OMB accounts are classified as containing user fee data if more than half of collections are estimated to include user charges. Consequently, totals may include collections that are not user charges in accounts that meet the threshold and exclude user charges in accounts that do not meet the threshold.

⁶ Beneficiary- and liability-based taxes are terms taken from the Congressional Budget Office, *The Growth of Federal User Charges*, August 1993, and updated in October 1995. Gasoline taxes are an example of beneficiary-based taxes. An example of a liability-based tax is the excise tax that formerly helped fund the hazardous substance superfund in the Environmental Protection Agency. This tax was paid by industry groups to finance environmental cleanup activities related to the industry activity but not necessarily caused by the payer of the fee.

and do not include special social or distributional benefits, then the program should be financed by charges paid by the private beneficiaries. For Federal programs where the benefits are entirely public or entirely private, applying this principle can be relatively easy. For example, the benefits from national defense accrue to the public in general, and according to this principle should be (and are) financed by taxes. In contrast, the benefits of electricity sold by the Tennessee Valley Authority accrue primarily to those using the electricity, and should be (and predominantly are) financed by user charges.

In many cases, however, an activity has benefits that accrue to both public and private groups, and it may be difficult to identify how much of the benefits accrue to each. Because of this, it can be difficult to know how much of the program should be financed by taxes and how much by fees. For example, the benefits from recreation areas are mixed. Fees for visitors to these areas are appropriate because the visitors benefit directly from their visit, but the public in general also benefits because these areas protect the Nation's natural and historic heritage now and for posterity. For this reason, visitor recreation fees generally cover only part of the cost to the Government of maintaining the recreation property. Where a fee may be appropriate to finance all or part of an activity, the extent to which a fee can be easily administered must be considered. For example, if fees are charged for entering or using Government-owned land then there must be clear points of entry onto the land and attendants patrolling and monitoring the land's use.

What amount should be charged? When the Government is acting in its capacity as sovereign and where user charges are appropriate, such as for some regulatory activities, current policy supports setting fees

equal to the full cost to the Government, including both direct and indirect costs. When the Government is not acting in its capacity as sovereign and engages in a purely business-type transaction (such as leasing or selling goods, services, or resources), market price is generally the basis for establishing the fee.⁷ If the Government is engaged in a purely business-type transaction and economic resources are allocated efficiently, then this market price should be equal to or greater than the Government's full cost of production.

Classification of user charges in the budget. As shown in the note to Table 12–3, most user charges are classified as offsets to outlays on the spending side of the budget, but a few are classified on the receipts side of the budget. An estimated \$5.5 billion in 2021 of user charges are classified on the receipts side and are included in the governmental receipts totals described in the previous chapter, “Governmental Receipts.” They are classified as receipts because they are regulatory charges collected by the Federal Government by the exercise of its sovereign powers. Examples include filing fees in the United States courts and agricultural quarantine inspection fees.

The remaining user charges, an estimated \$401.5 billion in 2021, are classified as offsetting collections and offsetting receipts on the spending side of the Budget. As discussed above in the context of all offsetting collections and offsetting receipts, some of these user charges are collected by the Federal Government by the exercise of its sovereign powers and conceptually should appear on the receipts side of the budget, but they are required by law or a long-standing practice to be classified on the spending side.

⁷ Policies for setting user charges are promulgated in OMB Circular No. A–25: “User Charges” (July 8, 1993).

III. USER CHARGE PROPOSALS

As shown in Table 12–1, an estimated \$221.6 billion of user charges for 2021 will be credited directly to expenditure accounts and will generally be available for expenditure when they are collected, without further action by the Congress. An estimated \$179.9 billion of user charges for 2021 will be deposited in offsetting receipt accounts and will be available to be spent only according to the legislation that established the charges.

As shown in Table 12–4, the Administration is proposing new or increased user charges that would, in the aggregate, increase collections by an estimated \$4.2 billion in 2021 and an average of \$15.1 billion per year from 2022 through 2030. These estimates reflect only the amounts to be collected; they do not include related spending. Each proposal is classified as either discretionary or mandatory, as those terms are defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. “Discretionary” refers to user charges controlled through annual appropriations acts and generally under the jurisdiction of the appropriations committees in the Congress. “Mandatory” refers to user charges controlled by permanent laws and under the jurisdiction of the authorizing

committees. These and other terms are discussed further in this volume in Chapter 8, “Budget Concepts.”

A. Discretionary User Charge Proposals

1. Offsetting collections

Department of Health and Human Services

Food and Drug Administration (FDA): Increase export certification user fee cap. Firms exporting products from the United States are often asked by foreign customers or foreign governments to supply a “certificate” for products regulated by the FDA to document the product's regulatory or marketing status. The proposal increases the maximum user fee cap from \$175 per export certification to \$600 to meet FDA's true cost of issuing export certificates and to ensure better and faster service for American companies that request the service.

FDA: Establish over-the-counter monograph user fee. FDA currently regulates over-the-counter (OTC) products through a three-phase public rulemaking process to establish standards or drug monographs for an OTC

therapeutic drug class. The proposal would provide additional resources and authorities to FDA to bring new OTC products into the market faster so that Americans will have greater access to a wider range of safe and effective OTC products.

FDA: Expand tobacco product user fee. Currently, FDA's regulation of all tobacco products is financed through user fees collected from six product categories: cigarettes, roll your own tobacco, snuff, chewing tobacco, cigars, and pipe tobacco. This proposal would expand FDA's tobacco user fees and include user fee assessments on e-cigarettes and other electronic nicotine delivery systems (ENDS) manufacturers, which currently do not pay user fees, and increase the current limitation on total tobacco user fee collections by \$100 million in 2021. To ensure that resources keep up with new tobacco products, the proposal would also index future collections to inflation. The expansion of tobacco user fees will strengthen FDA's ability to respond to the growth of newer products such as e-cigarettes through investments in regulatory science, enforcement, and premarket review of product applications.

FDA: Establish innovative food products user fee. Innovative food products include new ingredients, methods, and food contact substances. Examples of new products include new proteins, new ingredients, and synthetic foods. Food contact substances include components of food packaging and food processing equipment that come in contact with food. This new fee will allow FDA to evaluate emerging products and technologies to ensure their safety and get them to the market in a timely manner, thus fostering innovation.

Health Resources and Services Administration: Establish 340B Program user fee. To improve the administration and oversight of the 340B Drug Discount Program, the Budget includes a new user charge to those covered entities participating in the program.

Department of Homeland Security

Transportation Security Administration (TSA): Increase aviation passenger security fee. Pursuant to the Bipartisan Budget Act (BBA) of 2013, the passenger security fee is \$5.60 per one-way trip. The fee revenue offsets the TSA Operations and Support appropriation, provides \$250 million to the Aviation Security Capital Fund, and provides deficit reduction. The 2021 Budget proposes to increase the passenger security fee from \$5.60 to \$6.60 in 2021, and from \$6.60 to \$8.25 starting in 2022 in order to raise revenue closer to the full cost of aviation security, which was the intent of the authorizing language. This proposal will increase offsetting collections by an estimated \$22.3 billion between 2021 and 2030.

Department of State

Establish The National Museum of American Diplomacy rental fee. This new user fee will enable the Department of State to provide support, on a cost-recovery basis, to outside organizations for programs and conference activities held at The National Museum of American Diplomacy.

Department of Transportation

Federal Railroad Administration (FRA): Establish Railroad Safety Inspection fee. The FRA establishes and enforces safety standards for U.S. railroads. FRA's rail safety inspectors work in the field and oversee railroads' operating and management practices. The Administration is proposing that, starting in 2021, the railroads contribute to partially cover the cost of FRA's field inspections because railroads benefit directly from Government efforts to maintain high safety standards. The proposed fee would be similar to existing charges collected from other industries regulated by Federal safety programs.

Department of the Treasury

Subject Financial Research Fund (FRF) assessments to annual appropriations action. Expenses of the Financial Stability Oversight Council (FSOC) and Office of Financial Research (OFR) are paid through the FRF, which is authorized to assess fees on certain bank holding companies and nonbank financial companies supervised by the Federal Reserve Board of Governors. The FRF was established by the Dodd-Frank Act and is managed by the Department of the Treasury. To improve their effectiveness and ensure greater accountability, the Budget proposes to subject the activities of FSOC and OFR to the appropriations process. In so doing, currently authorized assessments would, beginning in 2022, be reclassified as discretionary offsetting collections and set at a level determined by the Congress.

Environmental Protection Agency (EPA)

Establish ENERGY STAR fee. The Administration proposes to collect fees to fund EPA's administration of the ENERGY STAR program. Energy Star is a voluntary certification program that aims to help businesses and individuals save money and protect the environment through improved energy efficiency. By administering the voluntary program through the collection of user fees, entities participating in Energy Star would directly pay for the services and benefits that the program provides. Product manufacturers who seek to label their products under the program would pay a modest fee that would recover the full costs of EPA's work to set voluntary energy efficiency standards and to process applications. Fee collections will begin after EPA undertakes a rulemaking process to determine which products would be covered by fees and the level of fees, and to ensure that a fee system would not discourage manufacturers from participating in the program or result in a loss of environmental benefits.

Establish oil and chemical facility compliance assistance fees. The Administration proposes to provide an optional service to oil and chemical facilities to help these facilities identify actions to comply with certain environmental laws and regulations. Upon payment of a fee, EPA would conduct an on-site walk-through of a facility and provide recommendations and best practices regarding how to comply with certain regulations under the Clean Air Act and the Federal Water Pollution Control Act. This service would initially be available to facilities

that are responsible for preparing and implementing a Risk Management Plan, Spill Prevention Control and Countermeasure Plan, and/or Facility Response Plan. Facilities choosing to utilize this service would pay a modest fee that would recover the full costs of EPA's work in providing this compliance assistance service to that facility. Fee collections and program implementation will begin after EPA issues procedures for applying for the service and the collection and use of such fees.

Commodity Futures Trading Commission (CFTC)

Establish CFTC user fee. The Budget proposes an amendment to the Commodity Exchange Act authorizing CFTC to collect user fees to fund the Commission's activities, like other Federal financial and banking regulators. Fee funding would shift the costs of services provided by CFTC from the general taxpayer to the primary beneficiaries of CFTC oversight. Contingent upon enactment of legislation authorizing CFTC to collect fees, the Administration proposes that collections begin in 2021 to offset a portion of CFTC's annual appropriation.

Small Business Administration (SBA)

Establish an upfront administrative fee. The Administration proposes charging an upfront fee to recover the cost of administering SBA's Business Loan Programs. In 2021, fee collections would offset half of administrative expenses.

Social Security Administration

Establish replacement Social Security card fee. The Budget proposes to collect fees on replacement Social Security cards. First-time Social Security cards including cards issued at birth would not be subject to the fee. The new fee would offset some administrative costs of processing Social Security card requests. While having a Social Security Number is required for many public and private sector transactions, individuals rarely need to display the physical Social Security card.

2. Offsetting receipts

Department of State

Extend Western Hemisphere Travel Initiative surcharge. The Administration proposes to permanently extend the authority for the Department of State to collect the Western Hemisphere Travel Initiative surcharge. The surcharge was initially enacted by the Passport Services Enhancement Act of 2005 (P.L. 109–167) to cover the Department's costs of meeting increased demand for passports, which resulted from the implementation of the Western Hemisphere Travel Initiative.

Increase Border Crossing Card (BCC) fee. The Budget includes a proposal to allow the fee charged for BCC minor applicants to be set administratively, rather than statutorily, at one-half the fee charged for processing an adult border crossing card. Administrative fee setting will allow the fee to better reflect the associated cost of service, consistent with other fees charged for consular services. As a result of this change, annual BCC fee collections be-

ginning in 2021 are projected to increase by \$13 million (from \$3 million to \$16 million).

Establish a Machine-Readable Visa (MRV) surcharge. The Administration proposes implementing a machine-readable visa (MRV) surcharge to fund certain services provided by the Bureau of Consular Affairs (CA). As required by law, CA provides some services without charging a fee such as certain visa activities for foreign officials and diplomatic staff as well as Iraqi and Afghan applicants. The Department currently relies on nonimmigrant visa fees to fund those services, but the Department anticipates fee collections will not sufficiently cover the costs of providing those services over the long-term.

B. Mandatory User Charge Proposals

1. Offsetting collections

Department of Health and Human Services

Pass Treasury collection fees for Centers for Medicare and Medicaid Services (CMS) overpayment collections on to debtor. The Budget proposes to pass Treasury fees for CMS overpayment collections onto the debtor. Currently CMS pays the fee from the overpayment amount resulting in CMS recouping less than the overpayment. This proposal would require the debtor to pay the collection fee on top of the overpayment amount owed to CMS, resulting in all of the overpayment going back into the trust funds.

Charge long term care facilities fees for revisit surveys. The Budget proposes to allow the Department of Health and Human Services to charge long-term care facilities fees for revisits required to validate correction of deficiencies identified during initial and recertification visits or facility-reported incidents. Fees would cover associated costs necessary to perform revisit surveys. This proposal incentivizes quality of care and resident well-being.

Department of Labor

Improve Pension Benefit Guaranty Corporation (PBGC) Multiemployer Program solvency. PBGC acts as a backstop to protect pension payments for workers whose pension plans have failed. Currently, PBGC's multiemployer pension insurance program is underfunded, and its liabilities far exceed its assets. PBGC receives no taxpayer funds, and its premiums are currently much lower than what a private financial institution would charge for insuring the same risk. PBGC's multiemployer program, which insures the pension benefits of over 10 million workers, is at risk of insolvency by 2025. As an important step to protect the pensions of these hardworking Americans, the Budget proposes to create a variable-rate premium (VRP) and exit premium in the multiemployer program. A multiemployer VRP would require plans to pay additional premiums based on their level of underfunding, up to a cap, as is done in the single-employer program. An exit premium, equal to ten times the VRP cap, would be assessed on employers that withdraw from the system. PBGC would have limited authority to design waivers for some or all of the newly assessed premiums if there

is a substantial risk that the payment of premiums will accelerate plan insolvency, resulting in earlier financial assistance to the plan. This proposal would raise approximately \$26 billion in premiums over the ten-year window. At this level of receipts, the program is more likely than not to remain solvent over the next 20 years, helping to ensure that there is a safety net available to workers whose multiemployer plans fail.

Reform PBGC's single-employer premiums. The financial condition of PBGC's single-employer program has improved in recent years, reflecting premium increases enacted by the Congress, a strong economy, and the absence of large claims. Under current law, for plan years beginning in 2020, the single-employer premium consists of a flat-rate premium of \$83 per participant and a variable-rate premium of \$45 per \$1,000 of unfunded vested benefits. The variable-rate premium is capped at \$561 per participant and the flat and variable rates and the cap are indexed to wages. The Budget proposes to pause the indexation of premium rates for three years so that the rates for the 2021, 2022, and 2023 plan years remain at the 2020 level. Indexation would resume for plan years beginning in 2024. The Budget also proposes to rebalance the single-employer premium structure by increasing the cap on the variable-rate premium. Recent increases in the variable-rate premium have resulted in more plans with very significant underfunding having their premiums limited by the cap, thereby eroding the premium incentive to improve funding of pensions. The Budget proposes to increase the cap to \$900 per participant in order to help restore the incentive to better fund promised pensions.

2. Offsetting receipts

Department of Agriculture

Establish Food Safety and Inspection Service (FSIS) user fee. The Administration proposes establishing a Food Safety and Inspection Service (FSIS) user fee to cover the costs of domestic inspection activity and import re-inspection and most of the central operations costs for Federal, State, and international inspection programs for meat, poultry, and eggs. The user fee would not cover Federal functions such as investigation, enforcement, risk analysis, and emergency response. The Administration estimates this fee would increase the cost of meat, poultry, and eggs for consumers by less than one cent per pound. FSIS inspections benefit the meat, poultry, and egg industries. FSIS personnel are continuously present for all egg processing and domestic slaughter operations, inspect each livestock and poultry carcass, and inspect operations at meat and poultry processing establishments at least once per shift. The inspections cover microbiological and chemical testing as well as cleanliness and cosmetic product defects. The "inspected by USDA" stamp on meat and poultry labels increases consumer confidence in the product which may increase sales.

Establish Forest Service Mineral Program cost recovery fee. The Forest Service does not currently collect user fees to recover costs for special use permits to extract energy and

hardrock mineral resources. The Administration proposes establishing fees to reduce the need for discretionary appropriations to fund permitting and oversight for surface extraction mining operations. For oil and gas resources, this proposal would bring Forest Service authorities in closer alignment with those of the Department of the Interior (DOI) where the Bureau of Land Management has responsibility for subsurface minerals below most Federal lands and collects permitting fees for oil and gas. For hardrock mining, if the fees are properly structured, they could provide additional resources to improve permitting times.

Department of Commerce

Lease shared secondary licenses. To promote efficient use of the electromagnetic spectrum, the Administration proposes to require the leasing of Federal spectrum through secondary licenses. Under this proposal, the National Telecommunications and Information Administration (NTIA) would be granted authority to lease access to Federal spectrum for commercial use on a non-interference basis with Federal primary users. Working with other Federal agencies, NTIA would negotiate sharing arrangements on behalf of the Federal Government and would seek to increase the efficiency of spectrum when possible without causing harmful interference to Federal users authorized to operate in the negotiated bands. In addition to Federal spectrum auctions, leases will provide another option for maximizing the economic value of this scarce spectrum resource. Significant resources will be required by NTIA and other Federal Agencies to negotiate and manage these spectrum leases. The cost of administering the program will be offset by a portion of the lease revenue. Therefore the proposal is conservatively estimated to generate approximately \$670 million in net deficit reduction for taxpayers.

Department of Energy

Reform Power Marketing Administration (PMA) power rates. The PMAs sell wholesale electricity generated at dams owned and operated by the Army Corps of Engineers or the Bureau of Reclamation. The Flood Control Act of 1944 requires the PMAs to generate revenues to recover all costs, including annual operating and maintenance costs and the taxpayers' investment in the power portions of dams and in transmission lines. The PMAs recover these costs by establishing rates, charged to utility customers, based on the cost of providing this electricity. These rates are limited to recovering costs and there is limited Federal or State regulatory oversight to ensure these rates are efficient and justified. Current law permits the PMAs to defer repayment of prior capital investment by the taxpayers and creates economic inefficiencies. The vast majority of the Nation's electricity needs are met through for-profit Investor Owned Utilities, which are subject to state and/or Federal regulatory oversight in the establishment of rates. This proposal would change the statutory requirement that the PMA rates be based on recovering costs to a rate structure that could

allow for faster recoupment of taxpayer investment and consideration of rates charged by comparable utilities.

Department of Homeland Security

Extend expiring Customs and Border Protection (CBP) fees. The Budget proposes to extend the Merchandise Processing Fee beyond its current expiration date of September 30, 2029 to September 30, 2030, and makes permanent the rate increase (from 0.21 percent ad valorem to 0.3464 percent ad valorem) enacted in section 503 of the U.S.-Korea Free Trade Agreement Implementation Act (P.L. 112–41). It also proposes to extend fees statutorily set under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and the Express Consignment Courier Facilities (ECCF) fee created under the Trade Act of 2002 beyond their current expiration date of September 30, 2029 to September 30, 2030.

Increase Customs user fees. The Budget proposes to increase COBRA and ECCF fees created under the Trade Act of 2002. COBRA created a series of user fees for air and sea passengers, commercial trucks, railroad cars, private aircraft and vessels, commercial vessels, dutiable mail packages, broker permits, barges and bulk carriers from Canada and Mexico, cruise vessel passengers, and ferry vessel passengers. This proposal will increase the COBRA customs user fees by \$2 for certain air and sea passengers and increase all other COBRA rates and caps by proportionate amounts. This fee was last adjusted in April 2007, yet international travel volumes continue to grow and CBP costs for customs inspections continue to increase. As a result, CBP relies on its annually appropriated funds to support the difference between fee collections and the costs of providing customs inspectional services. The Government Accountability Office's most recent review of these COBRA user fees (July 2016) identified that CBP collected \$686 million in COBRA/ECCF fees compared to \$870 million in operating costs, exhibiting a recovery rate of 78 percent.⁸ With the fee increase, CBP would potentially collect the same amount it incurs in COBRA/ECCF eligible costs in 2021. In addition, the proposal amends the statutory hierarchy of eligible reimbursable costs to prioritize the salaries of full-time inspection personnel within the hierarchy. CBP estimates raising the fee and changing the hierarchy could offset the cost of an estimated 1,700 Customs CBP Officers. The proposed legislation will close the gap between costs and collections, enabling CBP to provide improved inspectional services to those who pay this user fee.

Increase immigration user fees. This proposal will increase the Immigration Inspection User Fee (IUF) by \$2 and eliminate a partial fee exemption for sea passengers arriving from the United States, Canada, Mexico, or adjacent islands. These two adjustments will result in a total fee of \$9 for all passengers, regardless of mode of transportation or point of departure. This fee is paid by passengers and is used to recover some of the costs related to determining the admissibility of passengers

entering the U.S. Specifically, the fees collected support immigration inspections, the maintenance and updating of systems to track criminal and illegal aliens in areas with high apprehensions, asylum hearings, and the repair and maintenance of equipment. This fee was last adjusted in November 2001, yet international travel volumes have grown significantly since that time and CBP costs for immigration inspections continue to increase. For example, 21.8 million international travelers visited the United States in 2001, compared with 77 million in 2015. As a result, CBP relies on annually appropriated funds to support the difference between fee collections and the costs of providing immigration inspection services. The Government Accountability Office's most recent review of IUF (July 2016) identified that CBP collected \$728 million in IUF fees compared to \$1,003 million in operating costs, exhibiting a recovery rate of 73 percent.⁹ To prevent this gap from widening again in the future, the proposal will authorize CBP to adjust the fee without further statutory changes. CBP estimates raising the fee and lifting the exemption could offset the cost of an estimated 1,480 CBP Officers.

Department of Labor

Expand Foreign Labor Certification fees. The Budget proposes authorizing legislation to establish and retain fees to cover the costs of operating the foreign labor certification programs, which ensure that employers proposing to bring in immigrant workers have checked to ensure that American workers cannot meet their needs and that immigrant workers are being compensated appropriately and not disadvantaging American workers. The ability to charge fees for these programs would give the Department of Labor (DOL) a more reliable, workload-based source of funding for this function (as the Department of Homeland Security has), and would ultimately eliminate the need for discretionary appropriations. The proposal includes the following: 1) charge employer fees for its prevailing wage determinations; 2) charge employer fees for its permanent labor certification program; 3) charge employer fees for H–2B non-agricultural workers; 4) charge employer fees for CW–1 Northern Mariana Islands transitional workers; and 5) retain and adjust the H–2A agricultural worker application fees currently deposited into the General Fund. The fee levels would be set via regulation to ensure that the amounts are subject to review. Given DOL Inspector General's important role in investigating fraud and abuse, the proposal also includes a mechanism to provide funding for the Inspector General's work to oversee foreign labor certification programs.

Increase H–1B ACWIA filing fee. The Budget proposes authorizing legislation to double the American Competitiveness and Workforce Improvement Act (ACWIA) fee for the H–1B visa program in order to help train domestic workers and close the skills gap. The increased fee revenue would provide additional funding for DOL's training grants to support apprenticeship

⁸ GAO–16–443, Enhanced Oversight Could Better Ensure Programs Receiving Fees and Other Collections Use Funds Efficiently, <http://www.gao.gov/products/GAO-16-443>.

⁹ GAO–16–443, Enhanced Oversight Could Better Ensure Programs Receiving Fees and Other Collections Use Funds Efficiently, <http://www.gao.gov/products/GAO-16-443>.

while creating a new funding source for the Department of Education's Career and Technical Education formula grant. Under the proposal, the prescribed allocations for DOL job training grants (50 percent) and foreign labor certifications (5 percent) would remain the same. The National Science Foundation's allocation for the Innovative Technology Experiences for Students and Teachers program (10 percent) would remain the same, while its allocation for STEM scholarships would decrease from 30 percent to 15 percent, a level that would nonetheless maintain absolute funding levels under current estimates. The proposal would initiate a new 15 percent allocation for the Department of Education's Career and Technical Education formula grant, which would provide additional support for technical training at the K–12 and community college levels. The remaining 5 percent would be maintained for Department of Homeland Security processing costs.

Department of the Treasury

Increase and extend guarantee fee charged by GSEs. The Temporary Payroll Tax Cut Continuation Act of 2011 (P.L. 112–78) required that Fannie Mae and Freddie Mac increase their credit guarantee fees on single-family mortgage acquisitions between 2012 and 2021 by an average of at least 0.10 percentage points. Revenues generated by this fee increase are remitted directly to the Treasury for deficit reduction. The Budget proposes to increase this fee by 0.10 percentage points for single-family mortgage acquisitions in 2021, and then extend the 0.20 percentage point fee for acquisitions through 2025.

C. User Charge Proposals that are Governmental Receipts

Department of Homeland Security

CBP: Establish user fee for Electronic Visa Update System. The Budget proposes to establish a user fee for the Electronic Visa Update System (EVUS), a CBP program to collect biographic and travel-related information from certain non-immigrant visa holders prior to traveling to the United States. This process will complement the existing visa application process and enhance CBP's ability to make pre-travel admissibility and risk deter-

minations. CBP proposes to establish a user fee to fund the costs of establishing, providing, and administering the system.

Department of the Treasury

Subject Financial Research Fund (FRF) assessments to annual appropriations action. As explained above in the section of discretionary use charge proposals, the Budget proposes to subject activities of the Financial Stability Oversight Council (FSOC) and the Office of Financial Research (OFR) to the appropriations process in order to improve their effectiveness and ensure greater accountability. As part of the proposal, currently authorized assessments would be reclassified as discretionary offsetting collections, resulting in a reduction in governmental receipts and an increase in discretionary offsetting collections.

Corps of Engineers—Civil Works

Reform inland waterways funding. The Administration proposes to reform the laws governing the Inland Waterways Trust Fund, including establishing an annual fee to increase the amount paid by commercial navigation users of the inland waterways. In 1986, the Congress provided that commercial traffic on the inland waterways would be responsible for 50 percent of the capital costs of the locks, dams, and other features that make barge transportation possible on the inland waterways. The additional revenue would help finance future capital investments, as well as 10 percent of the operation and maintenance cost, in these waterways to support economic growth. The current excise tax on diesel fuel used in inland waterways commerce will not produce the revenue needed to cover these costs.

Corporation for Travel Promotion (BrandUSA)

Eliminate BrandUSA; make savings available for deficit reduction. The Administration proposes to eliminate funding for the Corporation for Travel Promotion (also known as BrandUSA). The budget extends the authorization for the Electronic System for Travel Authorization (ESTA) surcharge currently deposited in the Travel Promotion Fund and redirects the surcharge to the General Fund.

Table 12-4. USER CHARGE PROPOSALS IN THE FY 2021 BUDGET¹

(Estimated collections in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
OFFSETTING COLLECTIONS AND OFFSETTING RECEIPTS												
DISCRETIONARY:												
<i>Offsetting collections</i>												
Department of Health and Human Services												
Food and Drug Administration (FDA): Increase export certification user fee cap	4	4	4	4	4	4	4	4	4	4	20	40
FDA: Establish over-the-counter monograph user fee	28	30	31	33	35	36	38	40	42	44	157	357
FDA: Expand tobacco product user fee	100	120	141	162	184	207	230	253	277	302	707	1,976
FDA: Establish innovative food products user fee	28	28	28	28	28	28	28	28	28	28	140	280
Health Resources and Services Administration: Establish 340B Program user fee	24	24	24	24	24	24	24	24	24	24	120	240
Department of Homeland Security												
Transportation Security Administration: Increase aviation passenger security fee	618	2,226	2,270	2,316	2,362	2,409	2,457	2,506	2,557	2,608	9,792	22,329
Department of State												
Establish The National Museum of American Diplomacy rental fee	*	*	*	*	*	*	*	*	*	*	*	*
Department of Transportation												
Federal Railroad Administration: Establish Railroad Safety Inspection fee	50	80	80	80	80	80	80	80	80	80	370	770
Department of the Treasury												
Subject Financial Research Fund assessments to annual appropriations action .....	.....	76	76	76	76	76	76	76	76	76	304	684
Environmental Protection Agency												
Establish ENERGY STAR fee	46	46	46	46	46	46	46	46	46	46	230	460
Establish chemical facility compliance assistance fee	20	20	20	20	20	20	20	20	20	20	100	200
Establish oil facility compliance assistance fee	10	10	10	10	10	10	10	10	10	10	50	100
Commodity Futures Trading Commission (CFTC)												
Establish CFTC user fee	77	77	77	77	77	77	77	77	77	77	385	770
Small Business Administration												
Establish an upfront administrative fee	80	80	80	80	80	80	80	80	80	80	400	800
Social Security Administration												
Establish replacement Social Security card fee	270	270	270	270	270	270	270	270	270	270	1,350	2,700
<i>Offsetting receipts</i>												
Department of State												
Extend Western Hemisphere Travel Initiative surcharge	483	483	483	483	483	483	483	483	483	483	2,415	4,830
Increase Border Crossing Card Fee	13	13	13	13	13	13	13	13	13	13	65	130
Establish a Machine-Readable Visa surcharge .....	.....	.....	248	248	248	248	248	248	248	248	744	1,984
Subtotal, discretionary user charge proposals	1,851	3,587	3,901	3,970	4,040	4,111	4,184	4,258	4,335	4,413	17,349	38,650
MANDATORY:												
<i>Offsetting collections</i>												
Department of Health and Human Services												
Pass Treasury collection fees for CMS overpayment collections on to debtor	20	20	20	20	20	20	20	20	20	20	100	200
Charge long term care facilities fees for revisit surveys .....	.....	27	28	29	29	30	31	31	32	33	113	270
Department of Labor												
Improve Pension Benefit Guaranty Corporation (PBGC) Multiemployer Program solvency .....	.....	2,619	2,694	2,968	2,835	2,929	3,003	3,033	3,080	3,129	11,116	26,290
Reform PBGC's single-employer premiums .....	.....	1,524	419	51	-4,624	4,869	-61	-131	-195	-211	-2,630	1,641
<i>Offsetting receipts</i>												
Department of Agriculture												
Establish Food Safety and Inspection Service user fee .....	.....	660	660	660	660	660	660	660	660	660	2,640	5,940
Establish Forest Service Mineral Program cost recovery fee	60	60	60	60	60	60	60	60	60	60	300	600

Table 12-4. USER CHARGE PROPOSALS IN THE FY 2021 BUDGET¹—Continued

(Estimated collections in millions of dollars)

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Department of Commerce												
Lease shared secondary licenses	50	55	55	60	65	70	70	80	80	85	285	670
Department of Energy												
Reform Power Marketing Administration power rates	587	601	618	635	652	674	692	709	1114	1139	3,093	7,421
Department of Homeland Security												
Extend expiring Customs and Border Protection fees										6,005		6,005
Increase Customs user fees	431	453	478	492	510	532	551	574	594	618	2,364	5,233
Increase immigration user fees	376	387	438	446	535	546	639	652	708	722	2,182	5,449
Department of Labor												
Expand Foreign Labor Certification fees		40	82	85	89	94	98	103	108	114	296	813
Increase H-1B ACWIA filing fee	389	389	389	389	389	389	389	389	389	389	1,945	3,890
Department of the Treasury												
Increase and extend guarantee fee charged by GSEs	202	1,053	2,250	3,588	4,644	5,291	5,123	4,587	4,075	3,625	11,737	34,438
Subtotal, mandatory user charge proposals	2,115	7,888	8,191	9,483	5,864	16,164	11,275	10,767	10,725	16,388	33,541	98,860
Subtotal, user charge proposals that are offsetting collections and offsetting receipts	3,966	11,475	12,092	13,453	9,904	20,275	15,459	15,025	15,060	20,801	50,890	137,510
GOVERNMENTAL RECEIPTS												
Department of Homeland Security												
CBP: Establish user fee for Electronic Visa Update System	38	42	47	52	58	64	72	79	88	107	237	647
Department of the Treasury												
Subject Financial Research Fund assessments to annual appropriations action		-75	-75	-75	-75	-75	-75	-75	-75	-75	-300	-675
Corps of Engineers - Civil Works												
Reform inland waterways funding	180	180	180	180	180	180	180	180	180	180	900	1,800
Corporation for Travel Promotion (BrandUSA)												
Eliminate BrandUSA; make savings available for deficit reduction								316	321	328		965
Subtotal, governmental receipts user charge proposals	218	147	152	157	163	169	177	500	514	540	837	2,737
Total, user charge proposals	4,184	11,622	12,244	13,610	10,067	20,444	15,636	15,525	15,574	21,341	51,727	140,247

¹ A positive sign indicates an increase in collections.

* \$500,000 or less