

Table 1.
Estimates Contained in P.L. 105-245
the FY 1999 Energy and Water Development Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
CBO ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	12,019	11,819
Technical Outlay Estimating Differences.....	---	-58
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TOTAL DIFFERENCES.....	---	-58
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OMB ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	12,019	11,761
CBO ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	8,889	8,853
<u>Scorekeeping Differences:</u>		
Department of the Interior:		
Bureau of Reclamation:		
Reclamation fund and North Platte project.....	-41	-41
WAPA contribution to Utah Reclamation, Mitigation and Conservation account.....	5	5
<p>CBO scores Central Valley Project Restoration Fund revenues as mandatory; OMB scores them as a discretionary offset to the bill (\$41 million). CBO scores the Western Area Power Administration contribution to the Utah Mitigation Commission as a discretionary offset (\$5 million). Consistent with budget assumptions, OMB does not.</p>		
Department of Energy:		
Fees and recoveries, Federal Energy Regulatory Commission.....	-30	-28
<p>CBO estimates a level of offsetting collections equal to spending. OMB estimates offsetting collections in excess of the appropriation to the account.</p>		
<u>Technical Outlay Estimating Differences:</u>		
Corps of Engineers:		
Construction General.....	---	155
<p>CBO uses a three year spendout rate (50/35/15) for this account, whereas OMB uses a two year spendout rate (60/40). This results in a difference in new outlays (\$138 million) and prior year outlays (\$17 million).</p>		

Table 1. (cont'd)
Estimates Contained in P.L. 105-245
the FY 1999 Energy and Water Development Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
Department of Energy:		
Science.....	---	-150
<p style="margin-left: 40px;">CBO uses first year spendout rate of 55 percent; OMB uses a first year spendout rate of 58 percent. Differences in prior year outlays account for \$231 million of the total difference.</p>		
Energy supply.....	---	-219
<p style="margin-left: 40px;">CBO uses a first year spendout rate of 50 percent and OMB uses a first year spendout rate of 45 percent, which results in a \$34 million difference. A \$182 million dollar difference in prior-year outlays accounts for the total difference of \$219 million in outlays.</p>		
Non-defense environmental management.....	---	108
<p style="margin-left: 40px;">CBO uses a first year spendout rate of 45 percent, which was the spendout rate when the account was part of the Energy Supply account. OMB uses a first year spendout rate of 70 percent. The total difference in outlays equals \$108 million. There is a \$7 million dollar difference in prior-year outlays.</p>		
Budget Authority Rounding and Other Technical Outlay Estimating Differences....	-2	18
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TOTAL DIFFERENCES.....	-68	-152
 OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING,		
INCLUDING PREVIOUSLY ENACTED REGULAR DISCRETIONARY		
SPENDING.....		
	8,821	8,701
Adjustment to Exclude Second-Year Effect of Regular Discretionary Spending Enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act.....	---	-1
<p style="margin-left: 40px;">OMB scoring of this bill included the second-year effect of regular discretionary spending provisions enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act. Scoring of P.L. 105-174 was transmitted to the Congress on 5/20/98. This adjustment is made to avoid double-counting for BEA scoring purposes.</p>		
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	8,821	8,700

Table 3.
Estimates Contained in P.L. 105-275
the FY 1999 Legislative Branch Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
CBO ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	2,350	2,321
Technical Outlay Estimating Differences:		
Senate.....	---	19
CBO has different estimates of outlays new (+\$43 million) and outlays prior (-\$24 million).		
House of Representatives.....	---	20
CBO has different estimates of outlays new (+\$30 million) and outlays prior (-\$10 million).		
Capitol Police.....	---	3
CBO has different estimates of outlays new (+\$6 million) and outlays prior (-\$3 million).		
Architect of the Capitol.....	---	-11
CBO has different estimates of outlays new (+\$1 million) and outlays prior (-\$12 million).		
Botanic Garden.....	---	7
CBO has different estimates of outlays prior for this account.		
Library of Congress.....	---	10
CBO has different estimates of outlays new (-\$40 million) and outlays prior (+\$50 million).		
Other Outlay Estimating Differences.....	---	3
Budget Authority Rounding Difference.....	-1	---
TOTAL DIFFERENCES.....	-1	51

Table 3. (cont'd)
Estimates Contained in P.L. 105-275
the FY 1999 Legislative Branch Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING, INCLUDING PREVIOUSLY ENACTED REGULAR DISCRETIONARY SPENDING.....	2,349	2,372
Adjustment to Exclude Second-Year Effect of Regular Discretionary Spending Enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act.....	---	-4
<p>OMB scoring of this bill included the second-year effect of regular discretionary spending provisions enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act. Scoring of P.L. 105-174 was transmitted to the Congress on 5/20/98. This adjustment is made to avoid double-counting for BEA scoring purposes.</p>		
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	2,349	2,368

Table 2.
Estimates Contained in P.L. 105-262
the FY 1999 Defense Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
CBO ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	250,349	247,041
Scorekeeping Adjustments:		
Working Capital Funds.....	---	-2,000
<p>The House and Senate Budget Committees have directed CBO to include in the bill scoring an OMB estimate of \$2 billion in savings from Administration policy initiatives for the Defense Working Capital Funds. This adjustment lowers CBO's estimates to be consistent with OMB's.</p>		
Pentagon Restoration Fund.....	---	-165
<p>This bill moves some of the funds that the President requested for Pentagon renovations from the Operations and Maintenance accounts into a separate account that outlays at 16.5 percent. Normally, CBO would raise the O&M rates to remain consistent with the request scoring. The House and Senate Budget Committees have directed CBO to calculate O&M outlays using original rates.</p>		
Total, Scorekeeping Adjustments.....	----- ---	----- -2,165
CBO ESTIMATE (Including Adjustments Listed Above), DEFENSE DISCRETIONARY SPENDING.....	250,349	244,876
Technical Outlay Estimating Differences:		
Aircraft procurement, Navy.....	---	-171
Other procurement, Air Force.....	---	-178
Shipbuilding and conversion, Navy.....	---	-248
Operation and Maintenance, Army.....	---	-127
Operation and Maintenance, Air Force.....	---	-219
Former Soviet Union threat reduction.....	---	-109

Table 2. (cont'd)
Estimates Contained in P.L. 105-262
the FY 1999 Defense Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
Other Outlay Estimating Differences.....	---	-48
TOTAL DIFFERENCES.....	---	-1,100
OMB ESTIMATE, DEFENSE DISCRETIONARY SPENDING, INCLUDING PREVIOUSLY ENACTED REGULAR DISCRETIONARY SPENDING.....	250,349	243,776
Adjustment to Exclude Second-Year Effect of Regular Discretionary Spending Enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act.....	---	8
<p>OMB scoring of this bill included the second-year effect of regular discretionary spending provisions enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act. Scoring of P.L. 105-174 was transmitted to the Congress on 5/20/98. This adjustment is made to avoid double-counting for BEA scoring purposes.</p>		
OMB ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	250,349	243,784
CBO ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	27	27
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	27	27

Table 4.
Estimates Contained in P.L. 105-276
the FY 1999 Veterans Affairs, Housing and Urban Development, and Independent
Agencies Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
CBO ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	131	127
Technical Outlay Estimating Difference.....	---	-1
OMB ESTIMATE, DEFENSE DISCRETIONARY SPENDING.....	131	126
CBO ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	69,914	80,364
<u>Scorekeeping Differences:</u>		
Department of Housing and Urban Development:		
Federal Housing Administration:		
FHA General and Special Risk Insurance Negative Subsidy.....	-18	59
<p>OMB and CBO have different estimates of the negative subsidy that this program generates. CBO estimates fewer receipts (\$125 million) and thus scores a higher net cost (\$167 million). OMB estimates higher receipts (\$143 million from the program) and thus a lower net cost (\$149 million). This results in a \$7 million difference in new outlays. CBO also estimates lower outlays from prior-year balances than does OMB (\$66 million difference).</p>		
Annual Contributions for Assisted Housing.....	4	---
<p>CBO estimates \$4 million in savings in FY 1999 associated with a Mark-to-Market provision included in the FY 1998 VA/HUD Appropriations Act. OMB does not assume savings will be realized in FY 1999 associated with these contract expirations.</p>		
GSE Default Loss Protection Provision.....	41	41
<p>The bill includes a provision which would relax restrictions on Freddie Mac's ability to buy mortgage with low down payments. CBO and OMB project a loss of revenue from increased use of mortgage interest deduction as a result of this provision. CBO scores the projected revenue loss as mandatory (\$4 million in FY 1999 and a total of \$215 million through FY 2003. Consistent with scorekeeping rule 3, OMB scores the entire loss (\$41 million) as discretionary.</p>		

Table 4. (cont'd)
Estimates Contained in P.L. 105-276
the FY 1999 Veterans Affairs, Housing and Urban Development, and Independent
Agencies Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL

Technical Outlay Estimating Differences:

Department of Veterans Affairs:

Construction, Major Projects.....	---	-90
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CBO estimates that outlays of \$293 million will be from prior-year balances. OMB estimates that outlays of \$202 million are from balances. CBO and OMB use similar first year spendout rates (\$1 million difference).

Department of Housing and Urban Development:

Section 8 Rental Assistance Subsidies:

Annual Contributions for Assisted Housing.....	---	533
Housing Certificate Fund.....	---	-1,112
(Subtotal).....	---	(-579)

Almost all of this difference results from economic assumptions. CBO assumes faster growth in costs (3.2 percent per year) and slower growth in tenant incomes (2.5-2.8 percent per year). OMB uses more optimistic assumptions (rental inflation of two percent per year and tenant income growth of three percent per year). Another factor is that CBO assumes that Mark to Market will take longer to implement in FY 1999 than OMB, resulting in roughly a \$100 million outlay difference.

Public Housing Capital Fund.....	---	-230
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CBO and OMB employ different assumptions regarding the distribution of outlays from prior-year balances on modernization and debt service.

Community Development Block Grants (CDBG).....	---	191
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CBO assumes that prior-year balances will take longer to spend out than does OMB. CBO and OMB assume similar first-year spendout rates.

Table 4. (cont'd)
Estimates Contained in P.L. 105-276
the FY 1999 Veterans Affairs, Housing and Urban Development, and Independent
Agencies Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
HOME Investment Partnership	---	116
<p>CBO assumes that prior-year balances will take longer to spend out than OMB. This results in a \$126 million difference in prior-year outlays. CBO also employs a slightly higher first-year spendout rate (2.0 percent) than does OMB (1.6 percent), resulting in a first year difference of \$10 million.</p>		
Housing for Special Populations.....	---	-121
<p>CBO and OMB have different estimates of outlays from prior-year balances.</p>		
Environmental Protection Agency:		
State and Tribal Assistance Grants.....	---	-87
<p>CBO estimates higher outlays from new authority (\$19 million difference) and from outlays from prior-year balances (\$68 million difference).</p>		
Department of Treasury:		
Community Development Financial Institutions	---	43
<p>CBO assumes that prior-year balances will take longer to spend out than OMB (\$54 million difference). CBO also assumes a higher first-year spendout rate for new authority (\$11 million difference).</p>		
Federal Emergency Management Agency:		
Disaster Relief.....	---	65
<p>CBO uses a "first in, first out" assumption for this account, and estimates that FEMA will not outlay any newly appropriated budget authority in FY 1999. CBO also assumes that \$2.580 billion in prior-year balances will be outlayed. OMB uses a first-year spendout rate of 40 percent and calculates that \$2.519 billion in balances will be outlayed. This results in a outlay difference of \$126 million for new resources and a \$61 million difference in prior-year balances.</p>		

Table 4. (cont'd)
Estimates Contained in P.L. 105-276
the FY 1999 Veterans Affairs, Housing and Urban Development, and Independent
Agencies Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
National Aeronautics and Space Administration:		
Mission Support.....	---	-138
<p>CBO assumes a four-year distribution for no-year facility construction funds in this account, whereas OMB assumes a five-year distribution. This results in a higher second-year spendout rate (15 percent) in CBO's model versus OMB's model (10.8 percent). Thus, CBO estimates higher outlays from prior-year balances (\$122 million difference). CBO also estimates higher outlays from new authority (\$16 million difference) due to a 0.6 percent difference in first-year spendout rates.</p>		
Human Space Flight.....	---	-80
<p>CBO assumes a higher first-year spendout rate (69.0 percent) and a lower second-year spendout rate (30.0 percent) than OMB's first-year spendout rate (66.3 percent) and second-year spendout rate (32.1 percent). This is because CBO's spendout rate estimates include data from the first three months of FY 1998 whereas OMB's spendout rate estimates are based only on FY 1997 data.</p> <p>Thus, CBO estimates higher outlays from new authority (\$148 million difference) and lower outlays from prior-year balances (\$68 million difference) than does OMB.</p>		
Science, Aeronautics and Technology.....	---	135
<p>CBO assumes a higher first-year spendout rate (47.0 percent) and a lower second-year spendout rate (48.0 percent) than the OMB's first-year spendout rate (42.4 percent) and second-year spendout rate (51.3 percent). This is because CBO's spendout rate estimates include data from the first three months of FY 1998 whereas OMB's spendout rate estimates are based only on FY 1997 data.</p> <p>Thus, CBO estimates higher outlays from new authority (\$260 million difference) and lower outlays from prior-year balances (\$395 million difference) than does OMB.</p>		
Other Technical Outlay Estimating Differences.....	---	-277
TOTAL DIFFERENCES.....	27	-952
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING, INCLUDING PREVIOUSLY ENACTED REGULAR DISCRETIONARY SPENDING.....	69,941	79,412

Table 4. (cont'd)
Estimates Contained in P.L. 105-276
the FY 1999 Veterans Affairs, Housing and Urban Development, and Independent
Agencies Appropriations Act
(in millions of dollars)

	FY 1999	
	BA	OL
Adjustment to Exclude Second-Year Effect of Regular Discretionary Spending Enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act.....	---	510
<p>OMB scoring of this bill included the second-year effect of regular discretionary spending provisions enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act. Scoring of P.L. 105-174 was transmitted to the Congress on 5/20/98. This adjustment is made to avoid double-counting for BEA scoring purposes.</p>		
OMB ESTIMATE, NON-DEFENSE DISCRETIONARY SPENDING.....	69,941	79,922

Table 5.
ENACTED APPROPRIATIONS AS OF OCTOBER 21, 1998
(in millions of dollars)

	FY 1999		
	BA	Outlays	
NON-DEFENSE DISCRETIONARY, EXCLUDING VIOLENT CRIME REDUCTION SPENDING			
Non-Defense Discretionary, Excluding Violent Crime Reduction spending limits.....	254,591	264,952	1
Amount previously enacted.....	---	405	2
Amount provided in P.L. 105-245, the Energy and Water Development Appropriations Act.....	8,821	8,700	
Amount provided in P.L. 105-262, the Department of Defense Appropriations Act.....	27	27	
Amount provided in P.L. 105-275, the Legislative Branch Appropriations Act.....	2,349	2,368	
Amount provided in P.L. 105-276, the Veterans Affairs, Housing and Urban Development and Independent Agencies Appropriations Act.....	69,941	79,922	
Total enacted, Non-Defense Discretionary, Excluding Violent Crime Reduction spending.....	81,138	91,422	
Appropriations over/under (-) spending limits.....			
	-173,453	-173,530	
VIOLENT CRIME REDUCTION SPENDING			
Violent Crime Reduction spending limits.....	5,800	4,953	1
Amount previously enacted.....	---	---	
Amount provided in P.L. 105-245, the Energy and Water Development Appropriations Act.....	---	---	
Amount provided in P.L. 105-262, the Department of Defense Appropriations Act.....	---	---	
Amount provided in P.L. 105-275, the Legislative Branch Appropriations Act.....	---	---	
Amount provided in P.L. 105-276, the Veterans Affairs, Housing and Urban Development and Independent Agencies Appropriations Act.....	---	---	
Total enacted, Violent Crime Reduction spending.....	---	---	
Appropriations over/under (-) spending limits.....			
	-5,800	-4,953	

Table 5. (cont'd)
ENACTED APPROPRIATIONS AS OF OCTOBER 21, 1998
(in millions of dollars)

DEFENSE DISCRETIONARY SPENDING			
Defense Discretionary spending limits.....	271,570	267,210	1
Amount previously enacted.....	8,444	9,632	2
Amount provided in P.L. 105-245, the Energy and Water Development Appropriations Act.....	12,019	11,761	
Amount provided in P.L. 105-262, the Department of Defense Appropriations Act.....	250,349	243,784	
Amount provided in P.L. 105-275, the Legislative Branch Appropriations Act.....	---	---	
Amount provided in P.L. 105-276, the Veterans Affairs, Housing and Urban Development and Independent Agencies Appropriations Act.....	131	126	
Total enacted, Defense Discretionary spending.....	270,943	265,303	

Appropriations over/under (-) spending limits.....	-627	-1,907	
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HIGHWAY CATEGORY SPENDING			
Highway Category spending limits.....	---	21,977	1
Amount previously enacted.....	---	---	
Amount provided in P.L. 105-245, the Energy and Water Development Appropriations Act.....	---	---	
Amount provided in P.L. 105-262, the Department of Defense Appropriations Act.....	---	---	
Amount provided in P.L. 105-275, the Legislative Branch Appropriations Act.....	---	---	
Amount provided in P.L. 105-276, the Veterans Affairs, Housing and Urban Development and Independent Agencies Appropriations Act.....	---	---	
Total enacted, Highway Category spending.....	---	---	

Appropriations over/under (-) spending limits.....	---	-21,977	
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Table 5. (cont'd)
ENACTED APPROPRIATIONS AS OF OCTOBER 21, 1998
(in millions of dollars)

MASS TRANSIT CATEGORY SPENDING	
Mass Transit Category spending limits.....	--- 4,401 ¹
Amount previously enacted.....	--- ---
Amount provided in P.L. 105-245, the Energy and Water Development Appropriations Act.....	--- ---
Amount provided in P.L. 105-262, the Department of Defense Appropriations Act.....	--- ---
Amount provided in P.L. 105-275, the Legislative Branch Appropriations Act.....	--- ---
Amount provided in P.L. 105-276, the Veterans Affairs, Housing and Urban Development and Independent Agencies Appropriations Act.....	--- ---
Total enacted, Mass Transit Category spending.....	--- ---
Appropriations over/under (-)	
spending limits.....	--- -4,401

NOTES

¹ FY 1999 limits are the limits included in the *Sequestration Update Report* that was transmitted to the Congress on August 26, 1998. They include: enacted emergency appropriations, released contingent emergency appropriations, and other adjustments permitted under the Budget Enforcement Act (BEA) of 1997 as of the release of that report.

The spending limits will change to include additional adjustments permitted by the BEA when OMB submits its *End-of-Session Update Report*.

² Includes the second-year effect of both emergency spending and regular discretionary spending enacted in P.L. 105-174, the FY 1998 Supplemental Appropriations and Rescissions Act.