LFD January to November Comparison
General Fund & Guarantee Account Revenue Estimates
(In Millions)

Source of Revenue	Actual Fiscal 2012	Nov LFD Fiscal 2013	Jan LFD Fiscal 2013	Difference Fiscal 2013	Nov LFD Fiscal 2014	Jan LFD Fiscal 2014	Difference Fiscal 2014	Nov LFD Fiscal 2015	Jan LFD Fiscal 2015	Difference Fiscal 2015	Nov LFD Fiscal 13-15	Jan LFD Fiscal 13-15	Difference Fiscal 13-15
Individual Income Tax	$ 898.9	$ 983.7	$ 984.0	$ 0.3	$ 1,031.3	$ 1,039.2	$ 7.8	$ 1,092.2	$ 1,104.9	$ 12.7	$ 3,107.2	$ 3,128.0	$ 20.8
Property Tax	236.7	241.7	241.7	-	246.6	246.6	0.0	254.7	254.7	0.0	743.0	743.0	0.0
Corporation License Tax	127.8	149.2	150.7	1.5	152.8	154.1	1.3	154.1	155.0	0.9	456.1	459.8	3.6
Vehicle Tax	100.0	100.7	100.8	0.1	101.4	101.4	(0.0)	102.1	102.1	(0.0)	304.2	304.3	0.1
Insurance Tax & License Fees	59.0	59.1	59.9	0.8	50.8	52.0	1.2	52.9	54.1	1.2	162.8	166.0	3.2
Coal Trust Interest	25.8	24.5	24.5	(0.0)	24.4	24.4	(0.0)	24.5	24.4	(0.1)	73.4	73.3	(0.1)
US Mineral Royalty	31.1	34.3	37.0	2.7	29.4	31.0	1.6	27.6	29.0	1.4	91.3	97.0	5.7
All Other Revenue	47.3	32.5	32.6	0.1	32.4	32.5	0.1	32.6	32.8	0.1	97.6	97.9	0.3
Tobacco Settlement	3.3	3.6	3.6	-	3.5	3.5	-	3.5	3.5	-	10.6	10.6	-
Telecommunications Excise Tax	21.5	22.6	22.6	0.0	23.2	23.2	(0.0)	23.9	23.8	(0.1)	69.7	69.7	(0.1)
Video Gambling Tax	53.8	57.7	57.7	0.0	59.9	59.9	(0.0)	62.1	62.1	(0.0)	179.8	179.8	(0.0)
Treasury Cash Account Interest	2.7	2.9	2.8	(0.1)	2.5	2.3	(0.2)	5.1	2.8	(2.3)	10.5	7.9	(2.6)
Estate Tax	0.1	-	-	-	-	-	-	-	-	-	-	-	-
Oil & Natural Gas Production Tax	97.6	98.3	98.8	0.5	99.9	99.3	(0.5)	98.2	97.4	(0.8)	296.3	295.5	(0.8)
Motor Vehicle Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Institution Reimbursements	14.6	16.2	16.3	0.1	17.6	17.7	0.0	18.4	18.3	(0.1)	52.3	52.3	0.0
Lodging Facility Use Tax	15.6	17.3	17.3	0.0	18.4	18.4	0.0	19.5	19.5	0.0	55.1	55.2	0.0
Coal Severance Tax	12.4	12.9	12.9	0.0	14.8	14.9	0.0	15.9	15.9	0.0	43.6	43.6	0.0
Liquor Excise & License Tax	17.0	18.2	18.2	0.0	19.3	19.3	0.0	20.4	20.4	(0.0)	57.9	57.9	0.0
Cigarette Tax	31.5	30.7	31.0	0.3	29.8	30.4	0.6	28.8	29.5	0.7	89.4	90.9	1.6
Investment License Fee	7.0	7.2	7.2	0.0	7.4	7.5	0.0	7.7	7.7	0.0	22.3	22.4	0.0
Lottery Profits	13.1	14.6	14.5	(0.1)	14.5	14.3	(0.2)	15.3	15.1	(0.2)	44.4	43.9	(0.5)
Liquor Profits	9.5	10.6	10.6	(0.0)	11.0	11.0	(0.0)	11.6	11.6	0.0	33.2	33.2	(0.0)
Nursing Facilities Fee	5.1	4.9	4.9	-	4.7	4.7	-	4.6	4.6	-	14.2	14.2	-
Electrical Energy Tax	4.5	4.4	4.4	-	4.5	4.5	-	4.6	4.6	-	13.5	13.5	-
Metalliferous Mines Tax	10.0	10.9	10.9	-	10.6	10.6	-	10.0	10.0	-	31.5	31.5	-
Highway Patrol Fines	4.4	4.4	4.4	(0.0)	4.5	4.5	(0.0)	4.5	4.5	-	13.4	13.4	(0.0)
Public Contractors Tax	(3.0)	1.1	1.1	-	3.3	3.3	-	3.3	3.3	-	7.7	7.7	-
Wholesale Energy Tax	3.4	4.0	4.0	-	4.1	4.1	-	4.2	4.2	-	12.4	12.4	-
Tobacco Tax	5.7	5.8	5.8	(0.0)	6.0	6.0	(0.0)	6.2	6.2	0.0	18.0	18.[illegible]	(0.0)
Driver's License Fee	4.4	3.9	3.9	(0.0)	4.4	4.4	(0.0)	3.9	3.9	(0.0)	12.2	12.[illegible]	(0.0)
Rental Car Sales Tax	3.4	3.6	3.5	(0.0)	3.7	3.6	(0.0)	3.8	3.7	(0.0)	11.0	10.[illegible]	(0.1)
Railroad Car Tax	2.3	2.2	2.2	-	2.3	2.3	(0.0)	2.5	2.4	(0.0)	6.9	6.9	(0.0)
Wine Tax	2.1	2.2	2.1	(0.0)	2.2	2.2	(0.0)	2.3	2.3	(0.0)	6.7	6.7	(0.0)
Beer Tax	3.0	3.1	3.1	(0.0)	3.1	3.1	(0.0)	3.1	3.1	(0.0)	9.2	9.2	(0.0)
Total General Fund	$1,871.0	$1,988.8	$1,995.0	$6.2	$2,044.6	$2,056.3	$11.7	$2,124.2	$2,137.4	$13.2	$6,157.5	$6,188.6	$31.1
Guarantee Account	102.4	67.7	68.1	0.5	65.3	65.7	0.4	61.7	62.0	0.3	194.6	195.8	1.2
Total General & Guarantee	$1,973.3	$2,056.4	$2,063.1	$6.7	$2,109.8	$2,122.0	$12.1	$2,185.9	$2,199.4	$13.5	$6,352.1	$6,384.4	$32.3

EXHIBIT 2
DATE 1-17-13
HB SJR#2

LFD to OBPP Comparison
General Fund & Guarantee Account Revenue Estimates
(In Millions)

Source of Revenue	Actual Fiscal 2012	Jan LFD Fiscal 2013	Jan OBPP Fiscal 2013	Difference Fiscal 2013	Jan LFD Fiscal 2014	Jan OBPP Fiscal 2014	Difference Fiscal 2014	Jan LFD Fiscal 2015	Jan OBPP Fiscal 2015	Difference Fiscal 2015	Jan LFD Fiscal 13-15	Jan OBPP Fiscal 13-15	Difference Fiscal 13-15	% Difference Fiscal 13-15
Individual Income Tax	$ 898.9	$ 984.0	$ 975.6	$ (8.3)	$ 1,039.2	$ 1,037.8	$ (1.4)	$ 1,104.9	$ 1,107.7	$ 2.8	$ 3,128.0	$ 3,121.1	$ (7.0)	-0.2%
Property Tax	236.7	241.7	239.5	(2.2)	246.6	245.0	(1.6)	254.7	249.7	(5.0)	743.0	734.2	(8.8)	-1.2%
Corporation License Tax	127.8	150.7	162.9	12.2	154.1	187.4	33.3	155.0	183.6	28.5	459.8	533.8	74.0	16.1%
Vehicle Tax	100.0	100.8	103.0	2.2	101.4	102.8	1.4	102.1	102.7	0.6	304.3	308.5	4.2	1.4%
Insurance Tax & License Fees	59.0	59.9	60.7	0.8	52.0	52.7	0.6	54.1	54.7	0.7	166.0	168.1	2.1	1.3%
Coal Trust Interest	25.8	24.5	24.0	(0.4)	24.4	24.1	(0.4)	24.4	24.1	(0.3)	73.3	72.2	(1.1)	-1.5%
US Mineral Royalty	31.1	37.0	36.2	(0.8)	31.0	35.8	4.8	29.0	35.7	6.7	97.0	107.7	10.7	11.0%
All Other Revenue	47.3	32.6	33.9	1.3	32.5	32.7	0.2	32.8	33.0	0.2	97.9	99.6	1.7	1.7%
Tobacco Settlement	3.3	3.6	3.3	(0.2)	3.5	3.3	(0.2)	3.5	3.3	(0.2)	10.6	9.9	(0.7)	-6.3%
Telecommunications Excise Tax	21.5	22.6	21.5	(1.1)	23.2	21.7	(1.5)	23.8	21.9	(2.0)	69.7	65.1	(4.6)	-6.6%
Video Gambling Tax	53.8	57.7	57.4	(0.3)	59.9	57.7	(2.2)	62.1	58.1	(4.0)	179.8	173.2	(6.5)	-3.6%
Treasury Cash Account Interest	2.7	2.8	3.0	0.2	2.3	2.7	0.3	2.8	3.6	0.8	7.9	9.2	1.3	16.7%
Estate Tax	0.1	-	-	-	-	-	-	-	-	-	-	-	-	
Oil & Natural Gas Production Tax	97.6	98.8	99.4	0.6	99.3	99.6	0.3	97.4	96.0	(1.4)	295.5	295.0	(0.5)	-0.2%
Motor Vehicle Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Institution Reimbursements	14.6	16.3	15.4	(1.0)	17.7	15.6	(2.0)	18.3	15.8	(2.5)	52.3	46.8	(5.5)	-10.5%
Lodging Facility Use Tax	15.6	17.3	16.1	(1.2)	18.4	17.4	(1.0)	19.5	19.0	(0.5)	55.2	52.5	(2.7)	-4.9%
Coal Severance Tax	12.4	12.9	14.3	1.5	14.9	16.9	2.0	15.9	18.0	2.1	43.6	49.2	5.5	12.7%
Liquor Excise & License Tax	17.0	18.2	17.9	(0.3)	19.3	18.7	(0.6)	20.4	19.7	(0.7)	57.9	56.3	(1.6)	-2.8%
Cigarette Tax	31.5	31.0	31.5	0.5	30.4	31.5	1.0	29.5	31.4	1.9	90.9	94.4	3.5	3.8%
Investment License Fee	7.0	7.2	7.2	-	7.5	7.4	(0.0)	7.7	7.7	(0.0)	22.4	22.3	(0.1)	-0.3%
Lottery Profits	13.1	14.5	11.3	(3.2)	14.3	14.9	0.6	15.1	15.7	0.6	43.9	41.9	(2.0)	-4.5%
Liquor Profits	9.5	10.6	9.7	(0.9)	11.0	9.9	(1.1)	11.6	10.4	(1.2)	33.2	30.0	(3.2)	-9.6%
Nursing Facilities Fee	5.1	4.9	4.9	(0.0)	4.7	4.7	(0.0)	4.6	4.6	(0.0)	14.2	14.2	(0.0)	-0.3%
Electrical Energy Tax	4.5	4.4	4.4	(0.1)	4.5	4.6	0.0	4.6	4.8	0.2	13.5	13.7	0.2	1.2%
Metalliferous Mines Tax	10.0	10.9	10.2	(0.8)	10.6	10.6	(0.0)	10.0	10.9	0.8	31.5	31.6	0.0	0.1%
Highway Patrol Fines	4.4	4.4	4.5	0.1	4.5	4.7	0.2	4.5	4.8	0.3	13.4	14.0	0.6	4.7%
Public Contractors Tax	(3.0)	1.1	1.9	0.7	3.3	4.2	0.9	3.3	4.1	0.8	7.7	10.2	2.5	32.5%
Wholesale Energy Tax	3.4	4.0	3.4	(0.7)	4.1	3.5	(0.7)	4.2	3.6	(0.6)	12.4	10.5	(1.9)	-15.6%
Tobacco Tax	5.7	5.8	5.8	(0.1)	6.0	6.0	(0.0)	6.2	6.2	(0.0)	18.0	17.9	(0.1)	-0.8%
Driver's License Fee	4.4	3.9	5.2	1.3	4.4	4.6	0.2	3.9	3.8	(0.2)	12.2	13.6	1.4	11.3%
Rental Car Sales Tax	3.4	3.5	3.6	0.0	3.6	3.9	0.2	3.7	4.2	0.5	10.9	11.7	0.8	6.9%
Railroad Car Tax	2.3	2.2	2.2	0.0	2.3	2.2	(0.2)	2.4	2.2	(0.3)	6.9	6.5	(0.4)	-5.8%
Wine Tax	2.1	2.1	2.2	0.0	2.2	2.3	0.0	2.3	2.4	0.1	6.7	6.8	0.1	2.1%
Beer Tax	3.0	3.1	3.1	(0.0)	3.1	3.1	(0.0)	3.1	3.1	(0.0)	9.2	9.2	(0.1)	-0.6%
Total General Fund	$1,871.0	$1,995.0	$1,994.8	($0.2)	$2,056.3	$2,089.6	$33.4	$2,137.4	$2,166.1	$28.7	$6,188.6	$6,250.5	$61.9	1.0%
Guarantee Account	102.4	68.1	65.8	(2.3)	65.7	62.4	(3.3)	62.0	58.2	(3.8)	195.8	186.4	(9.4)	-4.8%
Total General & Guarantee	$1,973.3	$2,063.1	$2,060.6	($2.4)	$2,122.0	$2,152.0	$30.0	$2,199.4	$2,224.3	$24.9	$6,384.4	$6,436.9	$52.5	0.8%