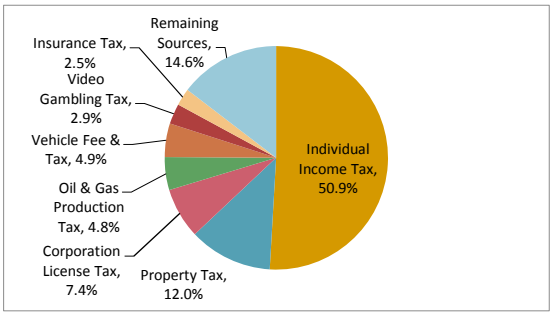
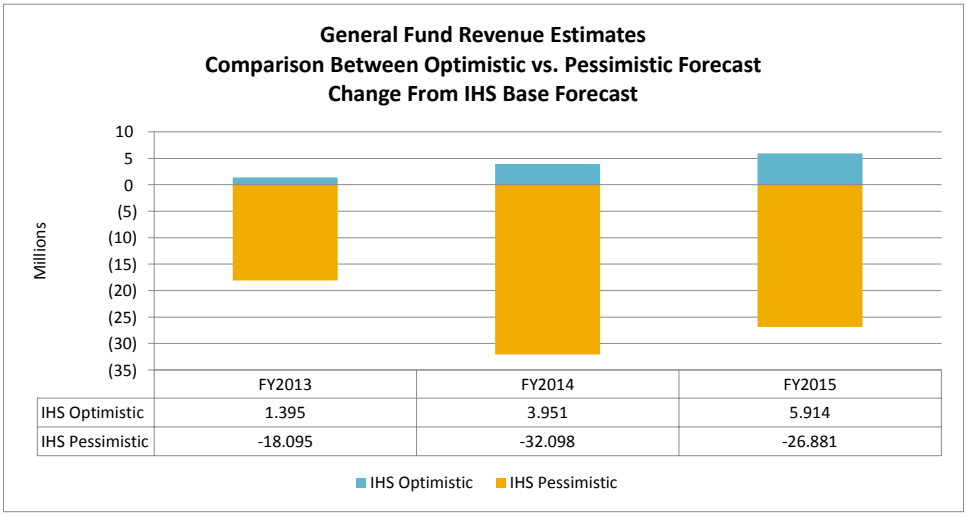
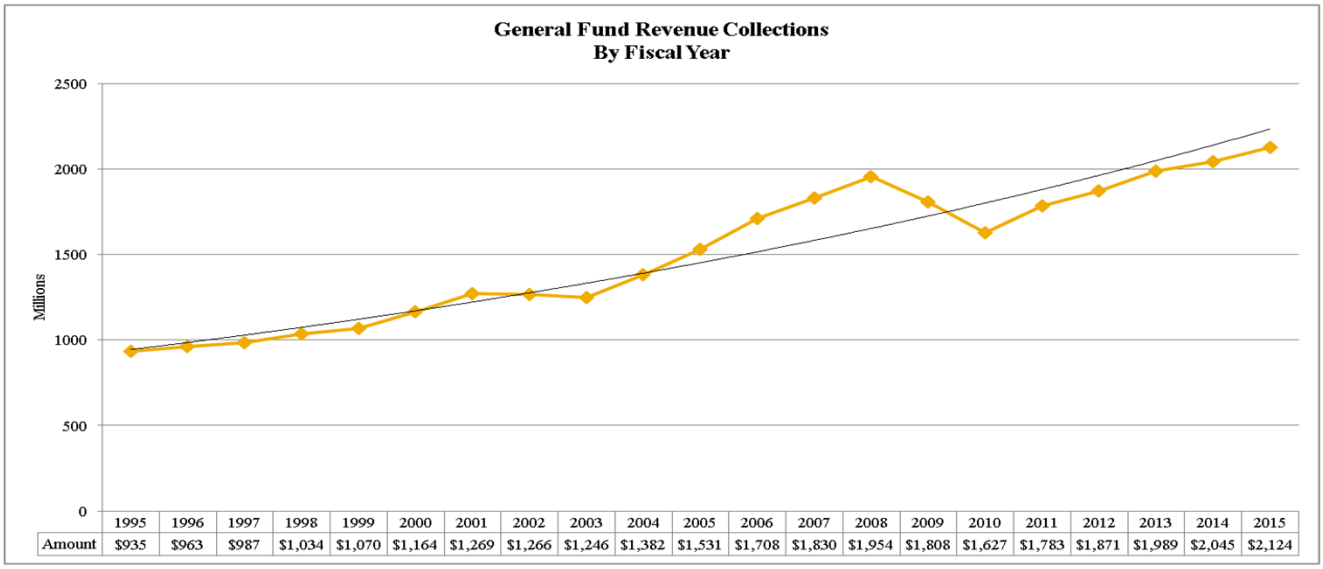
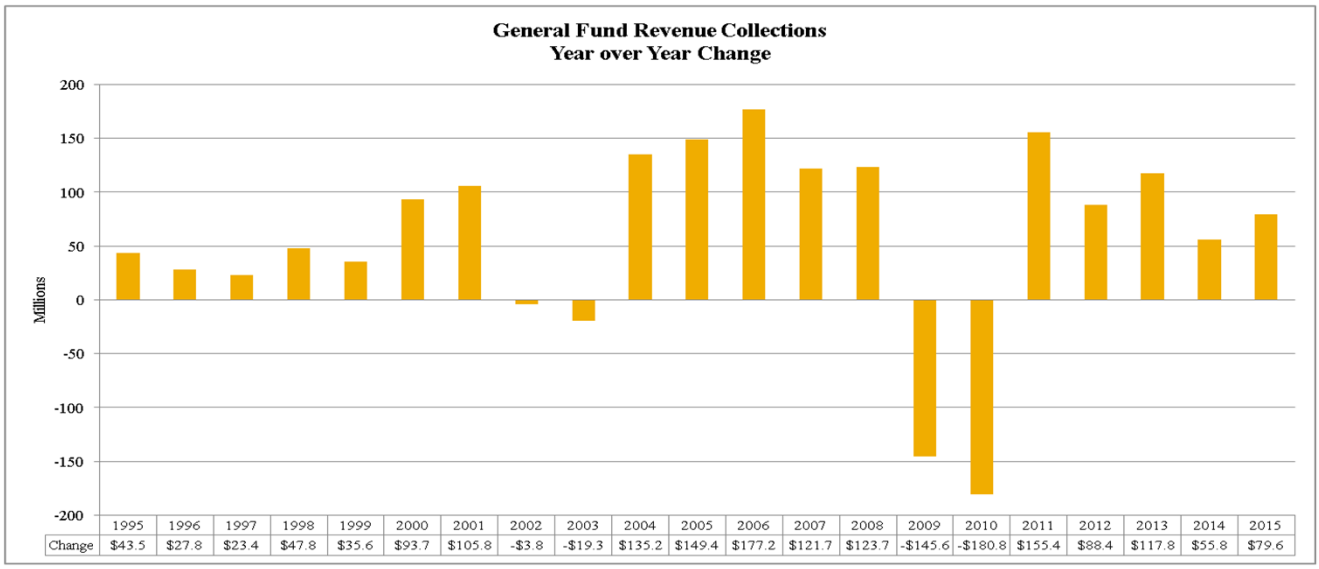
Base Line Revenue Estimates General Fund Revenue Sources		2015 Biennium	% of Total	Cumulative %
1	Individual Income Tax	$2,123.526	50.9%	50.9%
2	Property Tax	501.271	12.0%	63.0%
3	Corporation License Tax	306.981	7.4%	70.3%
4	Oil & Gas Production Tax	198.083	4.8%	75.1%
5	Vehicle Fee & Tax	203.489	4.9%	80.0%
6	Video Gambling Tax	122.065	2.9%	82.9%
7	Insurance Tax	103.686	2.5%	85.4%
	Sub Total	**$3,559.101**	**85.4%**	
	Remaining Sources	609.625	14.6%	
	Grand Total	**$4,168.726**		







	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Amount	$935	$963	$987	$1,034	$1,070	$1,164	$1,269	$1,266	$1,246	$1,382	$1,531	$1,708	$1,830	$1,954	$1,808	$1,627	$1,783	$1,871	$1,989	$2,045	$2,124



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Change	$43.5	$27.8	$23.4	$47.8	$35.6	$93.7	$105.8	-$3.8	-$19.3	$135.2	$149.4	$177.2	$121.7	$123.7	-$145.6	-$180.8	$155.4	$88.4	$117.8	$55.8	$79.6

Legislative Fiscal Division
General Fund Revenue Estimates
In Millions

	Source of Revenue	Percent of 2012	Actual Fiscal 2012	Estimated Fiscal 2013	Estimated Fiscal 2014	Estimated Fiscal 2015	Estimated Fiscal 12-13	Estimated Fiscal 14-15	Cumulative % of Total
1	Individual Income Tax	48.04%	$898.851	$983.667	$1,031.320	$1,092.206	$1,882.518	$2,123.526	50.94%
2	Property Tax	12.65%	236.662	241.741	246.620	254.651	478.403	501.271	62.96%
3	Corporation License Tax	6.83%	127.771	149.158	152.832	154.149	276.929	306.981	70.33%
4	Vehicle Tax	4.48%	83.871	84.497	85.078	85.668	168.368	170.746	74.42%
5	Common School Interest and Income	0.00%	-	-	-	-	-	-	74.42%
6	Insurance Tax & License Fees	3.15%	58.951	59.087	50.817	52.869	118.038	103.686	76.91%
7	Coal Trust Interest	1.38%	25.840	24.455	24.431	24.498	50.295	48.929	78.08%
8	US Mineral Royalty	1.66%	31.057	34.286	29.368	27.645	65.343	57.013	79.45%
9	All Other Revenue	2.53%	47.258	32.536	32.373	32.644	79.794	65.017	81.01%
10	Tobacco Settlement	0.18%	3.322	3.552	3.519	3.486	6.874	7.005	81.18%
11	Telecommunications Excise Tax	1.15%	21.459	22.601	23.238	23.902	44.060	47.140	82.31%
12	Video Gambling Tax	2.88%	53.824	57.704	59.932	62.133	111.528	122.065	85.24%
13	Treasury Cash Account Interest	0.14%	2.654	2.894	2.533	5.090	5.548	7.623	85.42%
14	Estate Tax	0.00%	0.060	-	-	-	0.060	-	85.42%
15	Oil & Natural Gas Production Tax	5.21%	97.560	98.266	99.857	98.226	195.827	198.083	90.17%
16	Motor Vehicle Fee	0.86%	16.084	16.204	16.315	16.428	32.288	32.743	90.96%
17	Public Institution Reimbursements	0.78%	14.562	16.232	17.641	18.403	30.794	36.044	91.82%
18	Lodging Facility Use Tax	0.83%	15.606	17.309	18.356	19.467	32.915	37.823	92.73%
19	Coal Severance Tax	0.66%	12.350	12.851	14.842	15.903	25.201	30.745	93.47%
20	Liquor Excise & License Tax	0.91%	17.037	18.196	19.269	20.433	35.233	39.702	94.42%
21	Cigarette Tax	1.68%	31.483	30.680	29.844	28.847	62.163	58.691	95.83%
22	Investment License Fee	0.37%	6.961	7.204	7.440	7.689	14.165	15.129	96.19%
23	Lottery Profits	0.70%	13.061	14.563	14.518	15.283	27.624	29.801	96.91%
24	Liquor Profits	0.51%	9.500	10.606	10.988	11.601	20.106	22.589	97.45%
25	Nursing Facilities Fee	0.27%	5.077	4.876	4.740	4.603	9.953	9.343	97.67%
26	Foreign Capital Depository Tax	0.00%	-	-	-	-	-	-	97.67%
27	Electrical Energy Tax	0.24%	4.481	4.442	4.521	4.565	8.923	9.086	97.89%
28	Metalliferous Mines Tax	0.54%	10.010	10.904	10.595	10.039	20.914	20.634	98.39%
29	Highway Patrol Fines	0.23%	4.385	4.430	4.469	4.508	8.815	8.977	98.60%
30	Public Contractors Tax	-0.16%	(3.042)	1.140	3.259	3.259	(1.902)	6.518	98.76%
31	Wholesale Energy Tax	0.18%	3.427	4.038	4.140	4.217	7.465	8.357	98.96%
32	Tobacco Tax	0.31%	5.709	5.830	6.015	6.193	11.539	12.208	99.25%
33	Driver's License Fee	0.23%	4.369	3.873	4.394	3.930	8.242	8.324	99.45%
34	Rental Car Sales Tax	0.18%	3.420	3.563	3.679	3.788	6.983	7.467	99.63%
35	Railroad Car Tax	0.12%	2.273	2.157	2.322	2.452	4.430	4.774	99.74%
36	Wine Tax	0.11%	2.104	2.157	2.229	2.300	4.261	4.529	99.85%
37	Beer Tax	0.16%	2.956	3.055	3.070	3.087	6.011	6.157	100.00%
38	Telephone License Tax	0.00%	-	-	-	-	-	-	100.00%
39	Long Range Bond Excess	0.00%	-	-	-	-	-	-	100.00%
	Total General Fund	100.00%	$1,870.954	$1,988.754	$2,044.564	$2,124.162	$3,859.708	$4,168.726	100.00%

Legislative Fiscal Division
Non-General Fund Revenue Estimates
In Millions

	Source of Revenue	Percent of 2012	Actual Fiscal 2012	Estimated Fiscal 2013	Estimated Fiscal 2014	Estimated Fiscal 2015	Estimated Fiscal 12-13	Estimated Fiscal 14-15	Cumulative % of Total
1	Diesel Tax	17.84%	$74.292	$76.300	$78.362	$80.479	$150.592	$158.841	21.44%
2	Federal Forest Receipts	4.92%	20.487	18.101	2.284	2.138	38.588	4.422	22.04%
3	Gasoline Tax	32.82%	136.661	137.161	137.663	138.166	273.822	275.829	59.26%
4	GVW and Other Fees	8.34%	34.745	33.969	34.707	35.486	68.714	70.193	68.74%
5	Resource Indemnity Tax	0.56%	2.344	2.210	2.538	2.618	4.554	5.156	69.43%
6	Arts Trust Interest	0.14%	0.568	0.580	0.593	0.609	1.148	1.202	69.60%
7	Capital Land Grant Interest and Income	0.15%	0.610	0.232	0.664	1.022	0.842	1.686	69.82%
8	Deaf & Blind Interest and Income	0.06%	0.242	0.288	0.246	0.265	0.530	0.511	69.89%
9	Parks Trust Interest	0.25%	1.034	1.063	1.089	1.122	2.097	2.211	70.19%
10	Pine Hills Interest and Income	0.09%	0.393	0.302	0.370	0.392	0.695	0.762	70.29%
11	RIT Trust Interest	1.22%	5.064	4.661	4.661	4.664	9.725	9.325	71.55%
12	TSE Trust Interest	2.37%	9.866	9.881	10.403	11.155	19.747	21.558	74.46%
13	Economic Development Trust	0.66%	2.731	2.862	3.123	3.491	5.593	6.614	75.35%
14	Tobacco Trust Interest	1.61%	6.701	6.826	7.305	7.858	13.527	15.163	77.40%
15	Regional Water Trust Interest	0.71%	2.937	3.035	3.295	3.654	5.972	6.949	78.34%
16	Property Tax: 6 Mill	3.68%	15.325	15.815	16.535	16.989	31.140	33.524	82.86%
17	Common School Interest and Income	24.59%	102.391	67.668	65.272	61.693	170.059	126.966	100.00%
	Total Non-General Fund	100.00%	$416.389	$380.954	$369.110	$371.801	$797.343	$740.912	100.00%

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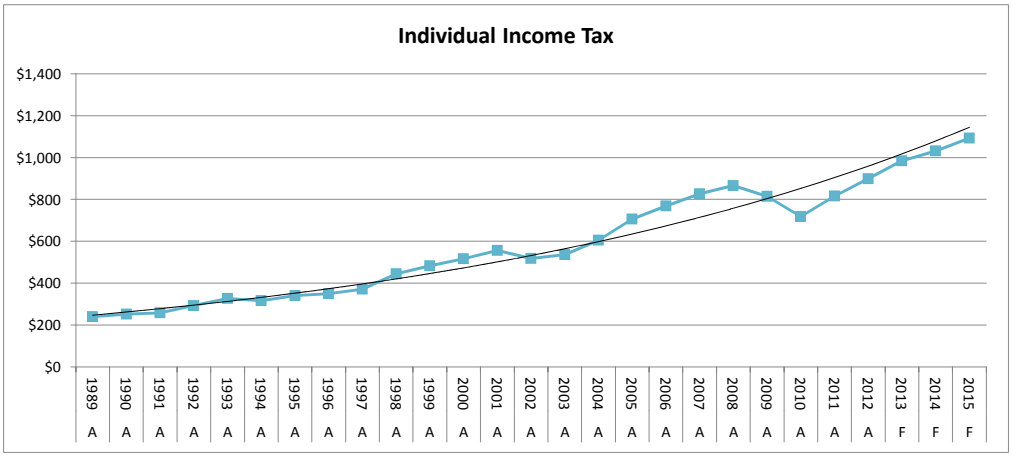
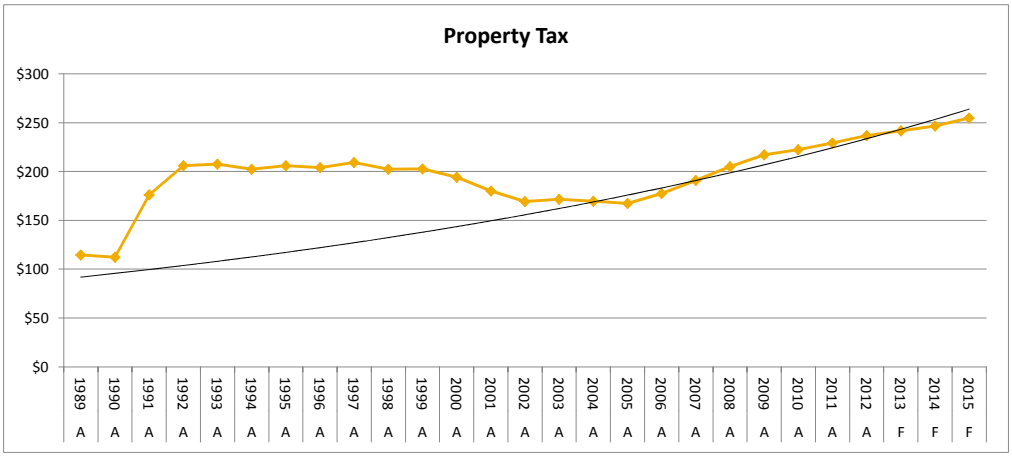
Individual Income Tax - 50.9%



Signficant Assumptions		Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Wage & Salary Income		$9,265.9	$13,995.9	$11,829.1	$15,134.2	$15,807.5	$16,602.1
Wage & Salary Income Growth	Base 2011	-1.6%	8.7%	4.5%	3.6%	4.4%	5.0%
Capital Gains Income		$629.7	$2,088.6	$1,236.7	$1,204.6	$1,179.6	$1,342.2
Capital Gains Income Growth	Base 2011	-35.9%	89.5%	7.6%	-6.2%	-2.1%	13.8%
Retirement/Pension Income		$1,019.2	$1,752.6	$1,367.4	$2,015.6	$2,177.0	$2,346.3
Retire/Pension Income Growth	Base 2011	3.9%	8.3%	6.1%	7.5%	8.0%	7.8%
Federal Tax Changes	Current Law						
Taxpayer Behavior Change	None						

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Individual Income Tax (in Millions)	$898.851	$983.667	$1,031.320	$1,092.206
Individual Income Tax % Change	10.1%	9.4%	4.8%	5.9%

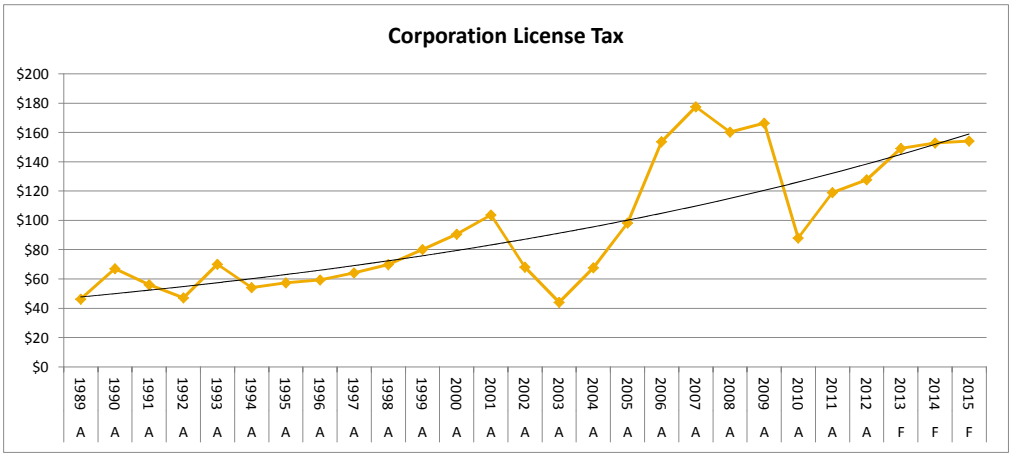
Property Tax - 12.0%



Signficant Assumptions		Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Res. & Commercial Value		$954.1	$1,446.3	$1,212.7	$1,446.3	$1,478.1	$1,511.7
Res. & Commercial Growth	Base TY 2012	-8.4%	17.2%	3.2%	2.2%	5.4%	5.4%
Personal Property Value		$116.6	$186.9	$144.8	$179.2	$180.4	$179.2
Personal Property Growth	Base TY 2012	-47.7%	12.1%	0.5%	-4.1%	0.6%	-0.6%
Utilities Value		$206.4	$322.5	$252.6	$322.5	$345.7	$370.6
Utilities Growth	Base TY 2012	-53.7%	10.4%	-1.2%	6.0%	7.2%	7.2%
Electric & TelCom Value		$120.5	$197.6	$150.7	$197.6	$208.3	$219.5
Electric & TelCom Growth	Base TY 2012	-8.4%	17.2%	3.2%	2.2%	5.4%	5.4%
Railroads & Airlines Value		$41.6	$72.3	$50.1	$72.3	$76.7	$81.2
Railroads & Airlines Growth	Base TY 2012	-27.2%	37.6%	1.6%	1.4%	6.0%	6.0%

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Property Tax (in Millions)	$236.662	$241.741	$246.620	$254.651
Property Tax % Change	3.2%	2.1%	2.0%	3.3%

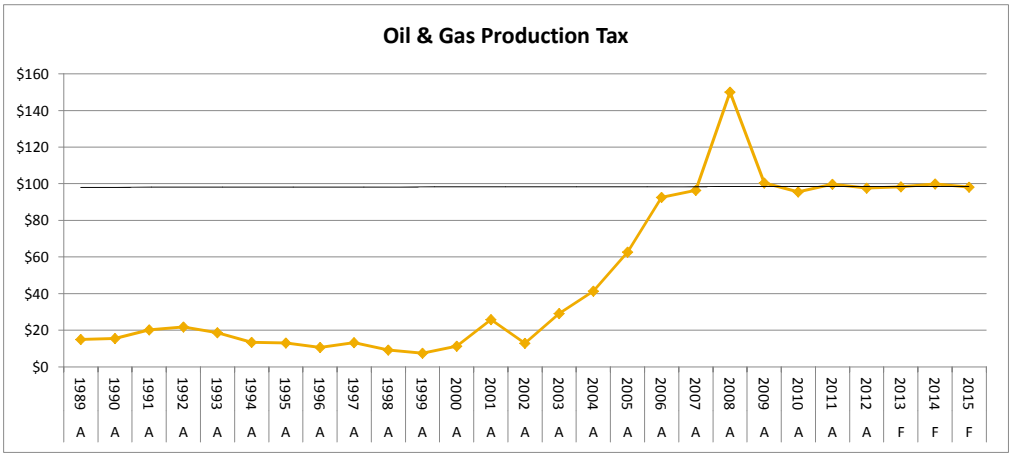
Corporation License Tax - 7.4%



Signficant Assumptions		Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Corporate Tax Liability		$46.1	$134.0	$92.2	$110.8	$111.1	$116.2
Corporate Tax Liability Growth		-20.1%	70.1%	8.9%	1.5%	0.3%	4.6%
Corporate Audits		$10.8	$31.0	$22.1	$22.1	$22.4	$22.5
Federal Tax Changes	Current Law						
Taxpayer Behavior Change	None						

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Corporation License Tax (in Millions)	$127.771	$149.158	$152.832	$154.149
Corporation License Tax % Change	7.3%	16.7%	2.5%	0.9%

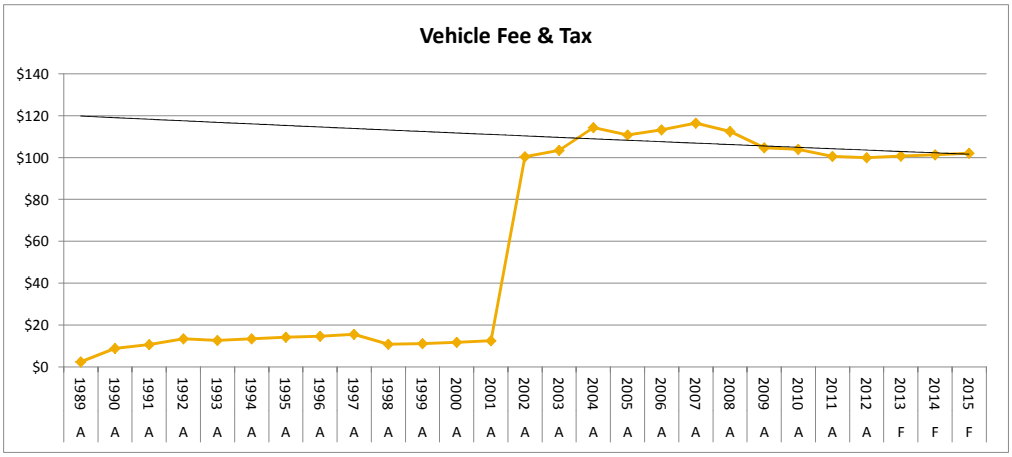
Oil & Gas Production Tax - 4.8%



Signficant Assumptions	Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Total Oil Production (millions of barrels)	19.3	36.2	28.6	25.7	26.3	26.8
New Horizontal Production (millions of barrels)	2.3	14.6	7.1	6.3	6.1	6.1
Montana Oil Price	$28.04	$88.84	$60.11	$83.53	$81.45	$76.19
Total Gas Production (millions of MCF's)	75.5	118.6	100.7	68.4	61.5	55.1
Montana Gas Price	$2.89	$6.90	$4.53	$3.40	$4.46	$4.16

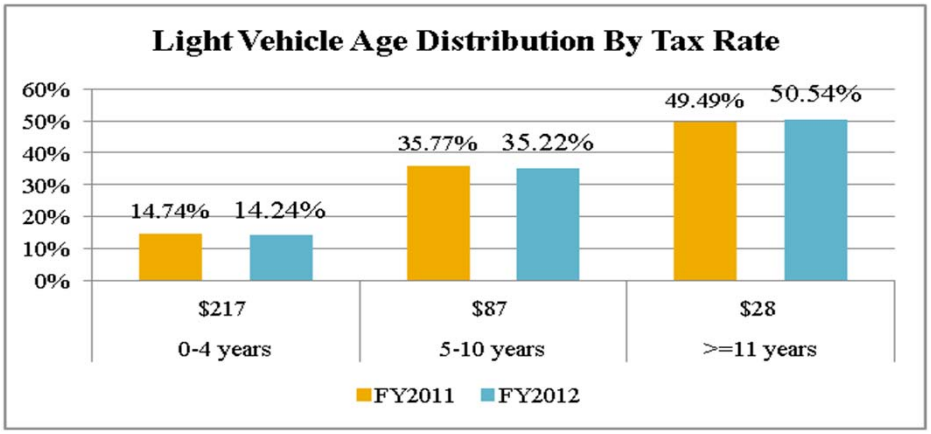
LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Oil & Gas Production Tax (in Millions)	$97.560	$98.266	$99.857	$98.226
Oil & Gas Production Tax % Change	-2.2%	0.7%	1.6%	-1.6%

Vehicle Fee & Tax - 4.9%

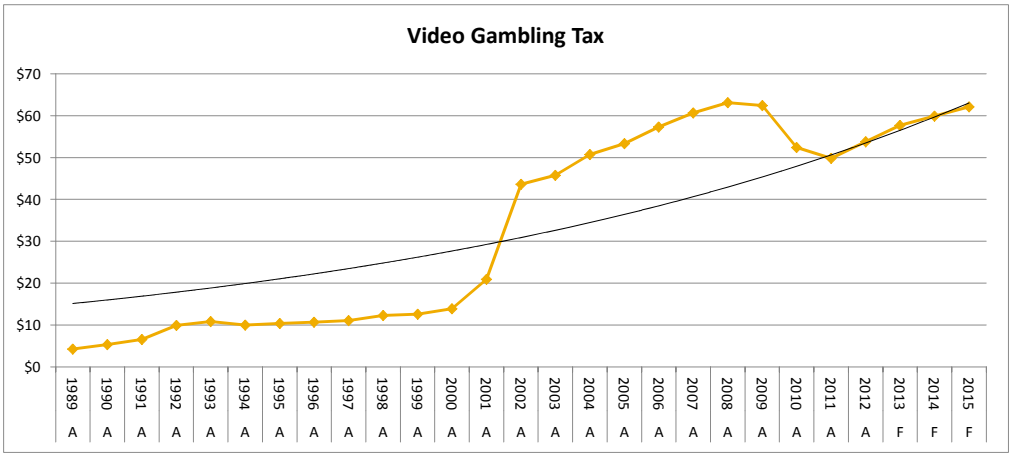


Signficant Assumptions	Actual 2010	Actual 2011	Actual 2012	Rec. 2013	Rec. 2014	Rec. 2015
Total Vehicle Count (Millions)	0.939	0.920	0.926	0.932	0.939	0.945
Total Vehicle Growth		-2.0%	0.6%	0.7%	0.7%	0.7%
Vehicle Age Distribution 0-4 years		14.74%	14.24%	14.24%	14.24%	14.24%
Vehicle Age Distribution 5-10 years		35.77%	35.22%	35.22%	35.22%	35.22%
Vehicle Age Distribution greater than or equal 11 years		49.49%	50.54%	50.54%	50.54%	50.54%

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Vehicle Fee & Tax (in Millions)	$99.954	$100.701	$101.393	$102.096
Vehicle Fee & Tax % Change	-0.6%	0.7%	0.7%	0.7%



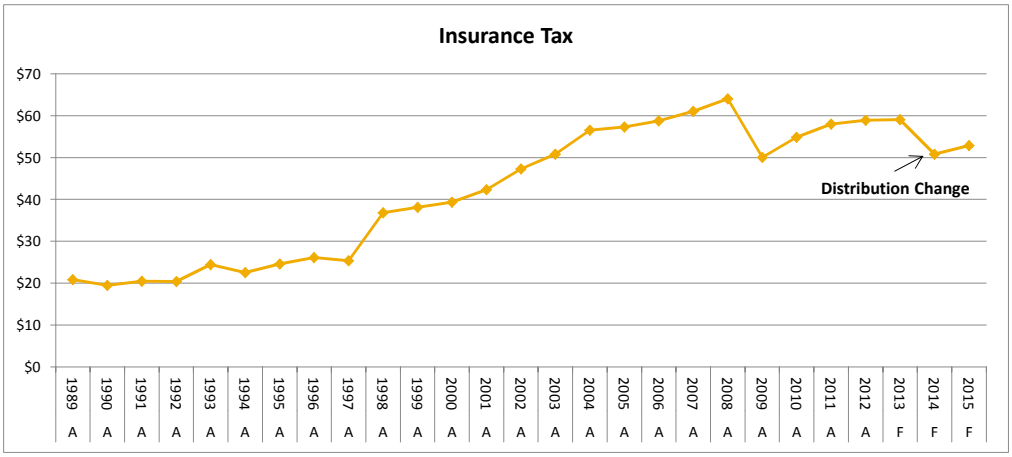
Video Gambling Tax - 2.9%



Signficant Assumptions	Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Total Machine Net Income	$268.3	$421.0	$345.9	$384.7	$399.5	$414.2
Total Machine Net Income Growth	-16.1%	10.2%	3.0%	7.2%	3.9%	3.7%
Total Machines	0.019	0.022	0.021	0.019	0.019	0.019

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Video Gambling Tax (in Millions)	$53.824	$57.704	$59.932	$62.133
Video Gambling Tax % Change	8.0%	7.2%	3.9%	3.7%

Insurance Tax - 2.5%



Signficant Assumptions	Hist. Min.	Hist. Max.	Hist. Mean	Rec. 2013	Rec. 2014	Rec. 2015
Total Insurance Premiums	$1,459.0	$2,616.8	$2,129.2	$2,652.5	$2,740.3	$2,848.6
Total Insurance Premiums Growth	0.6%	12.4%	5.0%	1.4%	3.3%	3.9%
Offsets and Refunds	$0.9	$4.0	$1.9	$2.5	$1.2	$1.2

LFD Recommendations	FY 2012	FY 2013	FY 2014	FY 2015
Insurance Tax (in Millions)	$58.951	$59.087	$50.817	$52.869
Insurance Tax % Change	1.7%	0.2%	-14.0%	4.0%

Other Relevant or Key Assumptions

Majority of Sources
- IHS Global Insight forecasts
  - US Economic Assumptions Nov-12
  - Montana Economic Assumptions Nov-12
- Accounting Processes
  - No new changes or modifications to current accounting processes
  - Revenue accrual processes will continue to follow existing practices
- Auditing Practices
  - Auditing practices (primarily Departmet of Revenue) will continue under potentially new management

Business and Personal Taxes
- Estate Taxes - Expiration of Bush Tax cuts will not impact Montana's estate tax
- Public Contractor's Tax - Department of Revenue will catch up on outstanding refunds this fiscal year
- Rail Car Tax - No significant change in rail car shipments of coal
- Telecommunications Excise Tax - no signficant audit revenue

Natural Resource Taxes
- Coal Production - Based on company survey
- Metals Production - Based on company survey
- Electrical Energy Production - based on company survey
- Wholesale Energy Production - based on company survey
- Federal Forest Revenue - federal legislation change - Fiscal 2014 and beyond
- US Mineral Leasing - no major bonus payments - historical average recommended
- Guarantee Account - no major bonus payments - historical average recommended
- Guarantee Account - Trust Land Administration costs come from distributable income

Interest Earnings
- Trust Fund Bond Pool - snapshot 6/30/2012
- Treasury Cash Account balance - general fund cash balance reduced to $200 million by fiscal 2014
- Investable balances of the various trusts will be maintained at the same ratio as fiscal 2012
- Short-Term Investment Pool investment ratios will be similar to fiscal 2012

Consumption Taxes
- Liquor Profits - Department of Revenue will distribute all earned profits
- No major change in consumption rates - beer, wine, liquor, tobacco, cigarettes

Property Taxes
- No major litigation that would increase protested taxes
- No signficant changes to tax increment financing districts

Legislative Fiscal Division
LFD to OBPP Comparison
General Fund & Guarantee Account Revenue Estimates

Figures in Millions

	Source of Revenue	Actual Fiscal 2012	LFD RTIC Fiscal 2013	OBPP Fiscal 2013	Difference Fiscal 2013	LFD RTIC Fiscal 2014	OBPP Fiscal 2014	Difference Fiscal 2014	LFD RTIC Fiscal 2015	OBPP Fiscal 2015	Difference Fiscal 2015	LFD RTIC Fiscal 13-15	OBPP Fiscal 13-15	Difference Fiscal 13-15
1	Individual Income Tax	$ 898.851	$ 983.667	$ 960.510	$ 23.157	$ 1,031.320	$ 1,011.160	$ 20.160	$ 1,092.206	$ 1,070.240	$ 21.966	$ 3,107.193	$ 3,041.910	$ 65.283
2	Property Tax	236.662	241.741	239.540	2.201	246.620	245.020	1.600	254.651	249.670	4.981	743.012	734.230	8.782
3	Corporation License Tax	127.771	149.158	162.880	(13.722)	152.832	187.380	(34.548)	154.149	183.560	(29.411)	456.139	533.820	(77.681)
4	Vehicle Tax	99.954	100.701	103.000	(2.299)	101.393	102.800	(1.407)	102.096	102.700	(0.604)	304.190	308.500	(4.310)
5	Common School Interest and Income	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Insurance Tax & License Fees	58.951	59.087	60.730	(1.643)	50.817	52.660	(1.843)	52.869	54.720	(1.851)	162.773	168.110	(5.337)
7	Coal Trust Interest	25.840	24.455	24.010	0.445	24.431	24.050	0.381	24.498	24.120	0.378	73.384	72.180	1.204
8	US Mineral Royalty	31.057	34.286	35.230	(0.944)	29.368	29.250	0.118	27.645	26.080	1.565	91.299	90.560	0.739
9	All Other Revenue	47.258	32.536	33.930	(1.394)	32.373	32.670	(0.297)	32.644	32.950	(0.306)	97.553	99.550	(1.997)
10	Tobacco Settlement	3.322	3.552	3.310	0.242	3.519	3.300	0.219	3.486	3.280	0.206	10.557	9.890	0.667
11	Telecommunications Excise Tax	21.459	22.601	21.520	1.081	23.238	21.690	1.548	23.902	21.860	2.042	69.741	65.070	4.671
12	Video Gambling Tax	53.824	57.704	57.360	0.344	59.932	57.730	2.202	62.133	58.140	3.993	179.769	173.230	6.539
13	Treasury Cash Account Interest	2.654	2.894	2.960	(0.066)	2.533	2.690	(0.157)	5.090	3.570	1.520	10.517	9.220	1.297
14	Estate Tax	0.060	-	-	-	-	-	-	-	-	-	-	-	-
15	Oil & Natural Gas Production Tax	97.560	98.266	99.350	(1.084)	99.857	99.600	0.257	98.226	96.030	2.196	296.349	294.980	1.369
16	Motor Vehicle Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Public Institution Reimbursements	14.562	16.232	15.350	0.882	17.641	15.620	2.021	18.403	15.830	2.573	52.276	46.800	5.476
18	Lodging Facility Use Tax	15.606	17.309	16.070	1.239	18.356	17.410	0.946	19.467	18.980	0.487	55.132	52.460	2.672
19	Coal Severance Tax	12.350	12.851	14.320	(1.469)	14.842	16.870	(2.028)	15.903	17.970	(2.067)	43.596	49.160	(5.564)
20	Liquor Excise & License Tax	17.037	18.196	17.870	0.326	19.269	18.710	0.559	20.433	19.720	0.713	57.898	56.300	1.598
21	Cigarette Tax	31.483	30.680	31.520	(0.840)	29.844	31.470	(1.626)	28.847	31.420	(2.573)	89.371	94.410	(5.039)
22	Investment License Fee	6.961	7.204	7.210	(0.006)	7.440	7.430	0.010	7.689	7.670	0.019	22.333	22.310	0.023
23	Lottery Profits	13.061	14.563	11.320	3.243	14.518	14.900	(0.382)	15.283	15.690	(0.407)	44.364	41.910	2.454
24	Liquor Profits	9.500	10.606	9.720	0.886	10.988	9.910	1.078	11.601	10.370	1.231	33.195	30.000	3.195
25	Nursing Facilities Fee	5.077	4.876	4.850	0.026	4.740	4.730	0.010	4.603	4.600	0.003	14.219	14.180	0.039
26	Foreign Capital Depository Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Electrical Energy Tax	4.481	4.442	4.380	0.062	4.521	4.560	(0.039)	4.565	4.750	(0.185)	13.528	13.690	(0.162)
28	Metalliferous Mines Tax	10.010	10.904	10.150	0.754	10.595	10.560	0.035	10.039	10.850	(0.811)	31.538	31.560	(0.022)
29	Highway Patrol Fines	4.385	4.430	4.510	(0.080)	4.469	4.710	(0.241)	4.508	4.810	(0.302)	13.407	14.030	(0.623)
30	Public Contractors Tax	(3.042)	1.140	1.870	(0.730)	3.259	4.180	(0.921)	3.259	4.100	(0.841)	7.658	10.150	(2.492)
31	Wholesale Energy Tax	3.427	4.038	3.350	0.688	4.140	3.480	0.660	4.217	3.630	0.587	12.395	10.460	1.935
32	Tobacco Tax	5.709	5.830	5.770	0.060	6.015	5.960	0.055	6.193	6.150	0.043	18.038	17.880	0.158
33	Driver's License Fee	4.369	3.873	5.200	(1.327)	4.394	4.600	(0.206)	3.930	3.760	0.170	12.197	13.560	(1.363)
34	Rental Car Sales Tax	3.420	3.563	3.580	(0.017)	3.679	3.870	(0.191)	3.788	4.220	(0.432)	11.030	11.670	(0.640)
35	Railroad Car Tax	2.273	2.157	2.160	(0.003)	2.322	2.170	0.152	2.452	2.180	0.272	6.931	6.510	0.421
36	Wine Tax	2.104	2.157	2.180	(0.023)	2.229	2.260	(0.031)	2.300	2.350	(0.050)	6.686	6.790	(0.104)
37	Beer Tax	2.956	3.055	3.050	0.005	3.070	3.050	0.020	3.087	3.050	0.037	9.212	9.150	0.062
38	Telephone License Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Long Range Bond Excess	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total General Fund	$1,870.954	$1,988.754	$1,978.760	$9.994	$2,044.564	$2,056.450	($11.886)	$2,124.162	$2,119.020	$5.142	$6,157.480	$6,154.230	$3.250
	Guarantee Account	102.391	67.668	62.569	5.099	65.272	57.665	7.607	61.693	53.512	8.181	194.633	173.746	20.887
	Total General & Guarantee	$1,973.345	$2,056.422	$2,041.329	$15.093	$2,109.836	$2,114.115	($4.279)	$2,185.855	$2,172.532	$13.323	$6,352.113	$6,327.976	$24.137