

**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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$1,870.954</b>	<b>\$1,988.754</b>	<b>\$1,978.760</b>	<b>\$9.994</b>	<b>\$2,044.564</b>	<b>\$2,056.450</b>	<b>(\$11.886)</b>	<b>\$2,124.162</b>	<b>\$2,119.020</b>	<b>\$5.142</b>	<b>\$6,157.480</b>	<b>\$6,154.230</b>	<b>\$3.250</b>
<b>Guarantee Account</b>	<b>102.391</b>	<b>67.668</b>	<b>62.569</b>	<b>5.099</b>	<b>65.272</b>	<b>57.665</b>	<b>7.607</b>	<b>61.693</b>	<b>53.512</b>	<b>8.181</b>	<b>194.633</b>	<b>173.746</b>	<b>20.887</b>
<b>Total General &amp; Guarantee</b>	<b>\$1,973.345</b>	<b>\$2,056.422</b>	<b>\$2,041.329</b>	<b>\$15.093</b>	<b>\$2,109.836</b>	<b>\$2,114.115</b>	<b>(\$4.279)</b>	<b>\$2,185.855</b>	<b>\$2,172.532</b>	<b>\$13.323</b>	<b>\$6,352.113</b>	<b>\$6,327.976</b>	<b>\$24.137</b>