

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JULY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections July 2014	Actual Collections July 2014	Estimated Collections 1 Month July 14-July 14	Actual Collections 1 Month July 14-July 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 8,000	\$ 10,007	\$ 8,000	\$ 10,007	\$ 2,007	125%
Consumer Sales Tax/Use Tax	1,253,500	97,000	95,622	97,000	95,622	(1,378)	99%
Personal Income Tax	1,809,600	131,100	119,918	131,100	119,918	(11,182)	91%
Liquor Profit Transfers	16,000	1,030	1,244	1,030	1,244	214	121%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	795	783	795	783	(12)	98%
Tobacco Products Tax	105,000	9,300	11,112	9,300	11,112	1,812	119%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	60	56	60	56	(4)	93%
Charter Tax	0	0	3	0	3	3	0%
Property Transfer Tax	12,500	1,059	622	1,059	622	(437)	59%
Property Tax	6,700	110	69	110	69	(41)	63%
Insurance Tax	117,600	25,266	24,931	25,266	24,931	(335)	99%
Departmental Collections	17,600	864	1,047	864	1,047	183	121%
Corporation Income/Business Franchise Tax	201,500	7,200	9,344	7,200	9,344	2,144	130%
Miscellaneous Receipts	17,800	331	312	331	312	(19)	94%
Miscellaneous Transfers	1,000	57	0	57	0	(57)	0%
Interest Income	1,500	125	182	125	182	57	146%
Severance Tax	474,600	9,200	(1,192)	9,200	(1,192)	(10,392)	-13%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	21	0	21	21	0%
Liquor License Renewal	451	71	71	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 291,568	\$ 274,152	\$ 291,568	\$ 274,152	\$ (17,416)	
Increase or Decrease Over Estimate			\$ (17,416)		\$ (17,416)		
Percent Collected			94%		94%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2013 VS JULY 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2013	Actual Collections July 2014	Actual Collections 1 Month July 13-July 13	Actual Collections 1 Month July 14-July 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,932	\$ 10,007	\$ 8,932	\$ 10,007	\$ 1,075	12%
Consumer Sales Tax/Use Tax	105,785	95,622	105,785	95,622	(10,163)	-10%
Personal Income Tax	112,189	119,918	112,189	119,918	7,729	7%
Liquor Profit Transfers	1,144	1,244	1,144	1,244	100	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	808	783	808	783	(25)	-3%
Tobacco Products Tax	9,859	11,112	9,859	11,112	1,253	13%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	65	56	65	56	(9)	-14%
Charter Tax	5	3	5	3	(2)	-40%
Property Transfer Tax	883	622	883	622	(261)	-30%
Property Tax	78	69	78	69	(9)	-12%
Insurance Tax	26,815	24,931	26,815	24,931	(1,884)	-7%
Departmental Collections	1,051	1,047	1,051	1,047	(4)	0%
Corporation Income/Business Franchise Tax	7,807	9,344	7,807	9,344	1,537	20%
Miscellaneous Receipts	376	312	376	312	(64)	-17%
Miscellaneous Transfers	0	0	0	0	0	0%
Interest Income	(1,216)	182	(1,216)	182	1,398	-115%
Severance Tax	22,796	(1,192)	22,796	(1,192)	(23,988)	-105%
Telecommunications Tax	(260)	0	(260)	0	260	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	52	21	52	21	(31)	-60%
Liquor License Renewal	0	71	0	71	71	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 297,169	\$ 274,152	\$ 297,169	\$ 274,152	\$ (23,017)	
Increase or Decrease Over Prior Period		\$ (23,017)		\$ (23,017)		
% Increase or Decrease Over Prior Period		-8%		-8%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JULY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections July 2014	Actual Collections July 2014	Estimated Collections 1 Month July 14-July 14	Actual Collections 1 Month July 14-July 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 9,763	\$ 16,063	\$ 9,763	\$ 16,063	\$ 6,300	165%
Sales (Privilege) Tax	176,680	16,321	13,727	16,321	13,727	(2,594)	84%
Motor Fuel Tax	431,500	37,200	40,784	37,200	40,784	3,584	110%
Highway Litter Control Fund	1,734	184	48	184	48	(136)	26%
TOTAL	\$ 701,588	\$ 63,468	\$ 70,622	\$ 63,468	\$ 70,622	\$ 7,154	
Increase or Decrease Over Estimate			\$ 7,154		\$ 7,154		
Percent Collected			111%		111%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2013 VS JULY 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2013	Actual Collections July 2014	Actual Collections 1 Month July 13-July 13	Actual Collections 1 Month July 14-July 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 8,837	\$ 16,063	\$ 8,837	\$ 16,063	\$ 7,226	82%
Privilege Tax	18,730	13,727	18,730	13,727	(5,003)	-27%
Motor Fuel Taxes	55,490	40,784	55,490	40,784	(14,706)	-27%
Highway Litter Control Fund	148	48	148	48	(100)	-68%
TOTAL	\$ 83,205	\$ 70,622	\$ 83,205	\$ 70,622	\$ (12,583)	
Increase or Decrease Over Prior Period		\$ (12,583)		\$ (12,583)		
% Increase or Decrease Over Prior Period		-15%		-15%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended July 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147
Expenditures/transfers of prior year/surplus appropriations*	(25,846)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147	\$460,147

* Amounts for July 2014 are estimated for these items.

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
August 15, 2014

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
AUGUST 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections August 2014	Actual Collections August 2014	Estimated Collections 2 Months July 14-Aug. 14	Actual Collections 2 Months July 14-Aug. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 7,700	\$ 8,332	\$ 15,700	\$ 18,340	\$ 2,640	117%
Consumer Sales Tax/Use Tax	1,253,500	100,900	100,137	197,900	195,759	(2,141)	99%
Personal Income Tax	1,809,600	122,620	118,663	253,720	238,580	(15,140)	94%
Liquor Profit Transfers	16,000	1,290	350	2,320	1,594	(726)	69%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	710	478	1,505	1,261	(244)	84%
Tobacco Products Tax	105,000	9,800	9,104	19,100	20,216	1,116	106%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	70	55	130	111	(19)	85%
Charter Tax	0	0	22	0	24	24	0%
Property Transfer Tax	12,500	926	1,205	1,985	1,826	(159)	92%
Property Tax	6,700	351	391	461	460	(1)	100%
Insurance Tax	117,600	2,670	62	27,936	24,993	(2,943)	89%
Departmental Collections	17,600	1,400	1,046	2,264	2,093	(171)	92%
Corporation Income/Business Franchise Tax	201,500	2,700	4,583	9,900	13,927	4,027	141%
Miscellaneous Receipts	17,800	331	383	662	695	33	105%
Miscellaneous Transfers	1,000	378	2,172	435	2,172	1,737	499%
Interest Income	1,500	125	(245)	250	(63)	(313)	-25%
Severance Tax	474,600	32,400	36,635	41,600	35,444	(6,156)	85%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,263	5,553	5,263	5,553	290	106%
Video Lottery Transfers	0	0	(1)	0	20	20	0%
Liquor License Renewal	451	21	0	92	71	(21)	77%
Senior Citizen Tax Credit Reimbursement	10,000	900	286	900	286	(614)	32%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 290,555	\$ 289,211	\$ 582,123	\$ 563,362	\$ (18,761)	
Increase or Decrease Over Estimate			\$ (1,344)		\$ (18,761)		
Percent Collected			100%		97%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 2, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2013 VS AUGUST 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2013	Actual Collections August 2014	Actual Collections 2 Months July 13-Aug. 13	Actual Collections 2 Months July 14-Aug. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,620	\$ 8,332	\$ 17,552	\$ 18,340	\$ 788	4%
Consumer Sales Tax/Use Tax	97,538	100,137	203,323	195,759	(7,564)	-4%
Personal Income Tax	114,576	118,663	226,764	238,580	11,816	5%
Liquor Profit Transfers	1,478	350	2,623	1,594	(1,029)	-39%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	646	478	1,454	1,261	(193)	-13%
Tobacco Products Tax	9,279	9,104	19,138	20,216	1,078	6%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	74	55	139	111	(28)	-20%
Charter Tax	4	22	8	24	16	200%
Property Transfer Tax	868	1,205	1,751	1,826	75	4%
Property Tax	410	391	489	460	(29)	-6%
Insurance Tax	77	62	26,892	24,993	(1,899)	-7%
Departmental Collections	1,006	1,046	2,057	2,093	36	2%
Corporation Income/Business Franchise Tax	2,821	4,583	10,628	13,927	3,299	31%
Miscellaneous Receipts	307	383	683	695	12	2%
Miscellaneous Transfers	574	2,172	574	2,172	1,598	278%
Interest Income	345	(245)	(871)	(63)	808	-93%
Severance Tax	34,301	36,635	57,097	35,444	(21,653)	-38%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	5,553	0	5,553	5,553	0%
Video Lottery Transfers	26	(1)	78	20	(58)	-74%
Liquor License Renewal	92	0	92	71	(21)	-23%
Senior Citizen Tax Credit Reimbursement	0	286	0	286	286	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 273,042	\$ 289,211	\$ 570,210	\$ 563,362	\$ (6,848)	
Increase or Decrease Over Prior Period		\$ 16,169		\$ (6,848)		
% Increase or Decrease Over Prior Period		6%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
AUGUST 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections August 2014	Actual Collections August 2014	Estimated Collections 2 Months July 14-Aug. 14	Actual Collections 2 Months July 14-Aug. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 7,609	\$ 2,020	\$ 17,372	\$ 17,920	\$ 548	103%
Sales (Privilege) Tax	176,680	17,328	22,456	33,649	36,628	2,979	109%
Motor Fuel Tax	431,500	13,400	16,848	50,600	57,632	7,032	114%
Highway Litter Control Fund	1,734	144	164	328	217	(111)	66%
TOTAL	\$ 701,588	\$ 38,481	\$ 41,488	\$ 101,949	\$ 112,397	\$ 10,448	
Increase or Decrease Over Estimate			\$ 3,007		\$ 10,448		
Percent Collected			108%		110%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 2, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 AUGUST 2013 VS AUGUST 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections August 2013	Actual Collections August 2014	Actual Collections 2 Months July 13-Aug. 13	Actual Collections 2 Months July 14-Aug. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,531	\$ 2,020	\$ 15,369	\$ 17,920	\$ 2,551	17%
Privilege Tax	19,819	22,456	38,549	36,628	(1,921)	-5%
Motor Fuel Taxes	12,622	16,848	68,112	57,632	(10,480)	-15%
Highway Litter Control Fund	121	164	269	217	(52)	-19%
TOTAL	\$ 39,093	\$ 41,488	\$ 122,299	\$ 112,397	\$ (9,902)	
Increase or Decrease Over Prior Period		\$ 2,395		\$ (9,902)		
% Increase or Decrease Over Prior Period		6%		-8%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended August 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789	\$431,789

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
September 2, 2014

* Amounts for July and August 2014 are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
SEPTEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections September 2014	Actual Collections September 2014	Estimated Collections 3 Months July 14-Sept. 14	Actual Collections 3 Months July 14-Sept. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 7,800	\$ 8,237	\$ 23,500	\$ 26,577	\$ 3,077	113%
Consumer Sales Tax/Use Tax	1,253,500	102,000	97,984	299,900	293,743	(6,157)	98%
Personal Income Tax	1,809,600	197,700	204,165	451,420	442,745	(8,675)	98%
Liquor Profit Transfers	16,000	1,030	2,348	3,350	3,942	592	118%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	561	508	2,066	1,770	(296)	86%
Tobacco Products Tax	105,000	7,700	7,465	26,800	27,681	881	103%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	60	24	190	135	(55)	71%
Charter Tax	0	0	4	0	28	28	0%
Property Transfer Tax	12,500	882	1,709	2,867	3,535	668	123%
Property Tax	6,700	1,998	1,570	2,459	2,031	(428)	83%
Insurance Tax	117,600	616	3,049	28,552	28,042	(510)	98%
Departmental Collections	17,600	1,035	1,017	3,299	3,110	(189)	94%
Corporation Income/Business Franchise Tax	201,500	46,925	42,912	56,825	56,839	14	100%
Miscellaneous Receipts	17,800	3,497	3,280	4,159	3,975	(184)	96%
Miscellaneous Transfers	1,000	57	715	492	2,887	2,395	587%
Interest Income	1,500	125	511	375	447	72	119%
Severance Tax	474,600	60,100	31,678	101,700	67,122	(34,578)	66%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,589	6,617	10,852	12,170	1,318	112%
Video Lottery Transfers	0	0	47	0	67	67	0%
Liquor License Renewal	451	21	42	113	113	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	900	286	(614)	32%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 437,696	\$ 413,882	\$ 1,019,819	\$ 977,245	\$ (42,574)	
Increase or Decrease Over Estimate			\$ (23,814)		\$ (42,574)		
Percent Collected			95%		96%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
SEPTEMBER 2013 VS SEPTEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2013	Actual Collections September 2014	Actual Collections 3 Months July 13-Sept. 13	Actual Collections 3 Months July 14-Sept. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,373	\$ 8,237	\$ 25,925	\$ 26,577	\$ 652	3%
Consumer Sales Tax/Use Tax	97,885	97,984	301,208	293,743	(7,465)	-2%
Personal Income Tax	187,843	204,165	414,608	442,745	28,137	7%
Liquor Profit Transfers	1,019	2,348	3,641	3,942	301	8%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	654	508	2,108	1,770	(338)	-16%
Tobacco Products Tax	7,281	7,465	26,419	27,681	1,262	5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	37	24	177	135	(42)	-24%
Charter Tax	3	4	12	28	16	133%
Property Transfer Tax	1,013	1,709	2,763	3,535	772	28%
Property Tax	2,127	1,570	2,615	2,031	(584)	-22%
Insurance Tax	669	3,049	27,561	28,042	481	2%
Departmental Collections	982	1,017	3,040	3,110	70	2%
Corporation Income/Business Franchise Tax	50,649	42,912	61,277	56,839	(4,438)	-7%
Miscellaneous Receipts	345	3,280	1,028	3,975	2,947	287%
Miscellaneous Transfers	172	715	746	2,887	2,141	287%
Interest Income	(31)	511	(902)	447	1,349	-150%
Severance Tax	46,476	31,678	103,573	67,122	(36,451)	-35%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	6,617	0	12,170	12,170	0%
Video Lottery Transfers	0	47	78	67	(11)	-14%
Liquor License Renewal	0	42	92	113	21	23%
Senior Citizen Tax Credit Reimbursement	983	0	983	286	(697)	-71%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 406,480	\$ 413,882	\$ 976,691	\$ 977,245	\$ 554	
Increase or Decrease Over Prior Period		\$ 7,402		\$ 554		
% Increase or Decrease Over Prior Period		2%		0%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
SEPTEMBER 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections September 2014	Actual Collections September 2014	Estimated Collections 3 Months July 14-Sept. 14	Actual Collections 3 Months July 14-Sept. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 6,515	\$ 6,473	\$ 23,887	\$ 24,393	\$ 506	102%
Sales (Privilege) Tax	176,680	15,957	19,252	49,606	55,880	6,274	113%
Motor Fuel Tax	431,500	60,100	61,537	110,700	119,169	8,469	108%
Highway Litter Control Fund	1,734	123	62	451	278	(173)	62%
TOTAL	\$ 701,588	\$ 82,695	\$ 87,324	\$ 184,644	\$ 199,720	\$ 15,076	
Increase or Decrease Over Estimate			\$ 4,629		\$ 15,076		
Percent Collected			106%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 SEPTEMBER 2013 VS SEPTEMBER 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections September 2013	Actual Collections September 2014	Actual Collections 3 Months July 13-Sept. 13	Actual Collections 3 Months July 14-Sept. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,174	\$ 6,473	\$ 22,544	\$ 24,393	\$ 1,849	8%
Privilege Tax	16,527	19,252	55,076	55,880	804	1%
Motor Fuel Taxes	58,853	61,537	126,965	119,169	(7,796)	-6%
Highway Litter Control Fund	114	62	382	278	(104)	-27%
TOTAL	\$ 82,668	\$ 87,324	\$ 204,967	\$ 199,720	\$ (5,247)	
Increase or Decrease Over Prior Period		\$ 4,656		\$ (5,247)		
% Increase or Decrease Over Prior Period		6%		-3%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended September 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827	\$416,827

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2014

* Amounts for July, August, and September 2014 are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
OCTOBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections October 2014	Actual Collections October 2014	Estimated Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 7,100	\$ 9,028	\$ 30,600	\$ 35,604	\$ 5,004	116%
Consumer Sales Tax/Use Tax	1,253,500	106,100	105,879	406,000	399,621	(6,379)	98%
Personal Income Tax	1,809,600	127,900	122,327	579,320	565,072	(14,248)	98%
Liquor Profit Transfers	16,000	1,190	1,217	4,540	5,159	619	114%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	762	648	2,828	2,418	(410)	86%
Tobacco Products Tax	105,000	9,400	9,396	36,200	37,077	877	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	50	88	240	223	(17)	93%
Charter Tax	0	0	2	0	29	29	0%
Property Transfer Tax	12,500	1,000	702	3,867	4,238	371	110%
Property Tax	6,700	890	1,383	3,349	3,414	65	102%
Insurance Tax	117,600	27,935	26,054	56,487	54,096	(2,391)	96%
Departmental Collections	17,600	1,013	1,045	4,312	4,156	(156)	96%
Corporation Income/Business Franchise Tax	201,500	8,500	8,366	65,325	65,205	(120)	100%
Miscellaneous Receipts	17,800	497	575	4,656	4,550	(106)	98%
Miscellaneous Transfers	1,000	56	0	548	2,887	2,339	527%
Interest Income	1,500	125	(107)	500	340	(160)	68%
Severance Tax	474,600	27,500	38,126	129,200	105,248	(23,952)	81%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,160	5,344	16,012	17,514	1,502	109%
Video Lottery Transfers	0	0	0	0	67	67	0%
Liquor License Renewal	451	71	71	184	184	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	80	230	980	516	(464)	53%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 325,329	\$ 330,374	\$ 1,345,148	\$ 1,307,618	\$ (37,530)	
Increase or Decrease Over Estimate			\$ 5,045		\$ (37,530)		
Percent Collected			102%		97%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 3, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
OCTOBER 2013 VS OCTOBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2013	Actual Collections October 2014	Actual Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,664	\$ 9,028	\$ 33,589	\$ 35,604	\$ 2,015	6%
Consumer Sales Tax/Use Tax	101,933	105,879	403,141	399,621	(3,520)	-1%
Personal Income Tax	122,613	122,327	537,220	565,072	27,852	5%
Liquor Profit Transfers	1,164	1,217	4,805	5,159	354	7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	650	648	2,758	2,418	(340)	-12%
Tobacco Products Tax	9,834	9,396	36,252	37,077	825	2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	59	88	237	223	(14)	-6%
Charter Tax	12	2	24	29	5	21%
Property Transfer Tax	775	702	3,538	4,238	700	20%
Property Tax	803	1,383	3,418	3,414	(4)	0%
Insurance Tax	24,204	26,054	51,765	54,096	2,331	5%
Departmental Collections	1,085	1,045	4,125	4,156	31	1%
Corporation Income/Business Franchise Tax	7,412	8,366	68,689	65,205	(3,484)	-5%
Miscellaneous Receipts	450	575	1,479	4,550	3,071	208%
Miscellaneous Transfers	0	0	745	2,887	2,142	288%
Interest Income	311	(107)	(590)	340	930	-158%
Severance Tax	34,396	38,126	137,969	105,248	(32,721)	-24%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	5,344	0	17,514	17,514	0%
Video Lottery Transfers	6	0	84	67	(17)	-20%
Liquor License Renewal	92	71	184	184	0	0%
Senior Citizen Tax Credit Reimbursement	80	230	1,063	516	(547)	-51%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 313,543	\$ 330,374	\$ 1,290,234	\$ 1,307,618	\$ 17,384	
Increase or Decrease Over Prior Period		\$ 16,831		\$ 17,384		
% Increase or Decrease Over Prior Period		5%		1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
OCTOBER 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections October 2014	Actual Collections October 2014	Estimated Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 6,705	\$ 6,913	\$ 30,592	\$ 31,306	\$ 714	102%
Sales (Privilege) Tax	176,680	15,462	19,483	65,068	75,363	10,295	116%
Motor Fuel Tax	431,500	35,100	34,813	145,800	153,982	8,182	106%
Highway Litter Control Fund	1,734	127	181	578	460	(118)	80%
TOTAL	\$ 701,588	\$ 57,394	\$ 61,390	\$ 242,038	\$ 261,111	\$ 19,073	
Increase or Decrease Over Estimate			\$ 3,996		\$ 19,073		
Percent Collected			107%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 3, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 OCTOBER 2013 VS OCTOBER 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections October 2013	Actual Collections October 2014	Actual Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,869	\$ 6,913	\$ 29,412	\$ 31,306	\$ 1,894	6%
Privilege Tax	15,399	19,483	70,475	75,363	4,888	7%
Motor Fuel Taxes	37,325	34,813	164,290	153,982	(10,308)	-6%
Highway Litter Control Fund	168	181	551	460	(91)	-17%
TOTAL	\$ 59,761	\$ 61,390	\$ 264,728	\$ 261,111	\$ (3,617)	
Increase or Decrease Over Prior Period		\$ 1,629		\$ (3,617)		
% Increase or Decrease Over Prior Period		3%		-1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended October 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
November 3, 2014

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
NOVEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections November 2014	Actual Collections November 2014	Estimated Collections 5 Months July 14-Nov. 14	Actual Collections 5 Months July 14-Nov. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 5,500	\$ 5,475	\$ 36,100	\$ 41,079	\$ 4,979	114%
Consumer Sales Tax/Use Tax	1,253,500	100,600	101,838	506,600	501,459	(5,141)	99%
Personal Income Tax	1,809,600	111,430	128,017	690,750	693,089	2,339	100%
Liquor Profit Transfers	16,000	1,030	1,064	5,570	6,223	653	112%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	565	558	3,393	2,976	(417)	88%
Tobacco Products Tax	105,000	9,100	7,877	45,300	44,954	(346)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	79	280	302	22	108%
Charter Tax	0	0	1	0	31	31	0%
Property Transfer Tax	12,500	1,029	873	4,896	5,111	215	104%
Property Tax	6,700	417	423	3,766	3,837	71	102%
Insurance Tax	117,600	822	596	57,309	54,692	(2,617)	95%
Departmental Collections	17,600	1,003	1,012	5,315	5,168	(147)	97%
Corporation Income/Business Franchise Tax	201,500	600	3,666	65,925	68,870	2,945	104%
Miscellaneous Receipts	17,800	497	366	5,153	4,915	(238)	95%
Miscellaneous Transfers	1,000	57	0	605	2,887	2,282	477%
Interest Income	1,500	125	298	625	638	13	102%
Severance Tax	474,600	26,100	36,873	155,300	142,121	(13,179)	92%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,236	5,665	21,248	23,179	1,931	109%
Video Lottery Transfers	0	0	12	0	80	80	0%
Liquor License Renewal	451	21	21	205	205	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	980	516	(464)	53%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 264,172	\$ 294,714	\$ 1,609,320	\$ 1,602,332	\$ (6,988)	
Increase or Decrease Over Estimate			\$ 30,542		\$ (6,988)		
Percent Collected			111.6%		99.6%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 1, 2014

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2013 VS NOVEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2013	Actual Collections November 2014	Actual Collections 5 Months July 13-Nov. 13	Actual Collections 5 Months July 14-Nov. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 4,072	\$ 5,475	\$ 37,661	\$ 41,079	\$ 3,418	9%
Consumer Sales Tax/Use Tax	96,237	101,838	499,378	501,459	2,081	0%
Personal Income Tax	106,802	128,017	644,023	693,089	49,066	8%
Liquor Profit Transfers	1,000	1,064	5,805	6,223	418	7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	602	558	3,360	2,976	(384)	-11%
Tobacco Products Tax	8,786	7,877	45,038	44,954	(84)	0%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	128	79	365	302	(63)	-17%
Charter Tax	1	1	25	31	6	24%
Property Transfer Tax	1,509	873	5,047	5,111	64	1%
Property Tax	405	423	3,823	3,837	14	0%
Insurance Tax	3,792	596	55,557	54,692	(865)	-2%
Departmental Collections	1,053	1,012	5,178	5,168	(10)	0%
Corporation Income/Business Franchise Tax	3,288	3,666	71,977	68,870	(3,107)	-4%
Miscellaneous Receipts	618	366	2,097	4,915	2,818	134%
Miscellaneous Transfers	0	0	745	2,887	2,142	288%
Interest Income	(65)	298	(655)	638	1,293	-197%
Severance Tax	20,671	36,873	158,640	142,121	(16,519)	-10%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	7,584	5,665	7,584	23,179	15,595	206%
Video Lottery Transfers	2	12	86	80	(6)	-7%
Liquor License Renewal	21	21	205	205	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	1,063	516	(547)	-51%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 256,506	\$ 294,714	\$ 1,546,741	\$ 1,602,332	\$ 55,591	
Increase or Decrease Over Prior Period		\$ 38,208		\$ 55,591		
% Increase or Decrease Over Prior Period		15%		4%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
NOVEMBER 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections November 2014	Actual Collections November 2014	Estimated Collections 5 Months July 14-Nov. 14	Actual Collections 5 Months July 14-Nov. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 4,145	\$ 5,022	\$ 34,737	\$ 36,328	\$ 1,591	105%
Sales (Privilege) Tax	176,680	12,543	12,208	77,611	87,571	9,960	113%
Motor Fuel Tax	431,500	14,200	15,963	160,000	169,946	9,946	106%
Highway Litter Control Fund	1,734	78	56	656	515	(141)	79%
TOTAL	\$ 701,588	\$ 30,966	\$ 33,249	\$ 273,004	\$ 294,360	\$ 21,356	
Increase or Decrease Over Estimate			\$ 2,283		\$ 21,356		
Percent Collected			107%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 1, 2014

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 NOVEMBER 2013 VS NOVEMBER 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections November 2013	Actual Collections November 2014	Actual Collections 5 Months July 13-Nov. 13	Actual Collections 5 Months July 14-Nov. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 3,318	\$ 5,022	\$ 32,731	\$ 36,328	\$ 3,597	11%
Privilege Tax	14,104	12,208	84,579	87,571	2,992	4%
Motor Fuel Taxes	13,977	15,963	178,267	169,946	(8,321)	-5%
Highway Litter Control Fund	52	56	603	515	(88)	-15%
TOTAL	\$ 31,451	\$ 33,249	\$ 296,180	\$ 294,360	\$ (1,820)	
Increase or Decrease Over Prior Period		\$ 1,798		\$ (1,820)		
% Increase or Decrease Over Prior Period		6%		-1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended November 30, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166	\$411,166

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
December 1, 2014

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
DECEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections December 2014	Actual Collections December 2014	Estimated Collections 6 Months July 14-Dec. 14	Actual Collections 6 Months July 14-Dec. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 8,500	\$ 11,368	\$ 44,600	\$ 52,447	\$ 7,847	118%
Consumer Sales Tax/Use Tax	1,253,500	100,900	104,406	607,500	605,866	(1,634)	100%
Personal Income Tax	1,809,600	166,750	145,553	857,500	838,642	(18,858)	98%
Liquor Profit Transfers	16,000	780	800	6,350	7,022	672	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	566	500	3,959	3,476	(483)	88%
Tobacco Products Tax	105,000	8,100	8,412	53,400	53,366	(34)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	51	320	353	33	110%
Charter Tax	0	0	1	0	31	31	0%
Property Transfer Tax	12,500	1,029	664	5,925	5,775	(150)	97%
Property Tax	6,700	165	142	3,931	3,979	48	101%
Insurance Tax	117,600	103	85	57,412	54,777	(2,635)	95%
Departmental Collections	17,600	960	1,060	6,275	6,228	(47)	99%
Corporation Income/Business Franchise Tax	201,500	37,525	43,140	103,450	112,011	8,561	108%
Miscellaneous Receipts	17,800	3,497	3,273	8,650	8,188	(462)	95%
Miscellaneous Transfers	1,000	56	0	661	2,887	2,226	437%
Interest Income	1,500	125	458	750	1,097	347	146%
Severance Tax	474,600	65,800	47,848	221,100	189,969	(31,131)	86%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,176	5,314	26,424	28,493	2,069	108%
Video Lottery Transfers	0	0	11	0	91	91	0%
Liquor License Renewal	451	21	21	226	226	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	6	980	522	(458)	53%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 400,093	\$ 373,113	\$ 2,009,413	\$ 1,975,446	\$ (33,967)	
Increase or Decrease Over Estimate			\$ (26,980)		\$ (33,967)		
Percent Collected			93%		98%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2015

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2013 VS DECEMBER 2014
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2013	Actual Collections December 2014	Actual Collections 6 Months July 13-Dec. 13	Actual Collections 6 Months July 14-Dec. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,948	\$ 11,368	\$ 48,609	\$ 52,447	\$ 3,838	8%
Consumer Sales Tax/Use Tax	92,958	104,406	592,336	605,866	13,530	2%
Personal Income Tax	143,376	145,553	787,399	838,642	51,243	7%
Liquor Profit Transfers	807	800	6,612	7,022	410	6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	540	500	3,900	3,476	(424)	-11%
Tobacco Products Tax	8,290	8,412	53,327	53,366	39	0%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	(42)	51	323	353	30	9%
Charter Tax	19	1	44	31	(13)	-30%
Property Transfer Tax	830	664	5,877	5,775	(102)	-2%
Property Tax	127	142	3,950	3,979	29	1%
Insurance Tax	(159)	85	55,398	54,777	(621)	-1%
Departmental Collections	918	1,060	6,095	6,228	133	2%
Corporation Income/Business Franchise Tax	41,119	43,140	113,096	112,011	(1,085)	-1%
Miscellaneous Receipts	299	3,273	2,396	8,188	5,792	242%
Miscellaneous Transfers	0	0	746	2,887	2,141	287%
Interest Income	414	458	(241)	1,097	1,338	-555%
Severance Tax	51,651	47,848	210,291	189,969	(20,322)	-10%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	9,350	5,314	16,934	28,493	11,559	68%
Video Lottery Transfers	24	11	111	91	(20)	-18%
Liquor License Renewal	21	21	226	226	0	0%
Senior Citizen Tax Credit Reimbursement	0	6	1,063	522	(541)	-51%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 361,490	\$ 373,113	\$ 1,908,231	\$ 1,975,446	\$ 67,215	
Increase or Decrease Over Prior Period		\$ 11,623		\$ 67,215		
% Increase or Decrease Over Prior Period		3%		4%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
DECEMBER 2014
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections December 2014	Actual Collections December 2014	Estimated Collections 6 Months July 14-Dec. 14	Actual Collections 6 Months July 14-Dec. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 6,016	\$ 7,635	\$ 40,753	\$ 43,963	\$ 3,210	108%
Sales (Privilege) Tax	176,680	11,032	16,240	88,643	103,811	15,168	117%
Motor Fuel Tax	431,500	58,000	56,586	218,000	226,531	8,531	104%
Highway Litter Control Fund	1,734	114	154	770	669	(101)	87%
TOTAL	\$ 701,588	\$ 75,162	\$ 80,615	\$ 348,166	\$ 374,974	\$ 26,808	
Increase or Decrease Over Estimate			\$ 5,453		\$ 26,808		
Percent Collected			107%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 DECEMBER 2013 VS DECEMBER 2014
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections December 2013	Actual Collections December 2014	Actual Collections 6 Months July 13-Dec. 13	Actual Collections 6 Months July 14-Dec. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,640	\$ 7,635	\$ 40,371	\$ 43,963	\$ 3,592	9%
Privilege Tax	12,359	16,240	96,938	103,811	6,873	7%
Motor Fuel Taxes	56,925	56,586	235,192	226,531	(8,661)	-4%
Highway Litter Control Fund	129	154	732	669	(63)	-9%
TOTAL	\$ 77,053	\$ 80,615	\$ 373,233	\$ 374,974	\$ 1,741	
Increase or Decrease Over Prior Period		\$ 3,562		\$ 1,741		
% Increase or Decrease Over Prior Period		5%		0%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended December 31, 2014
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$435,527	\$435,527	\$435,527	\$435,527	\$435,527
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$435,527	\$435,527	\$435,527	\$435,527	\$435,527	\$435,527

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2015

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JANUARY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections January 2015	Actual Collections January 2015	Estimated Collections 7 Months July 14-Jan. 15	Actual Collections 7 Months July 14-Jan. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 8,200	\$ 7,529	\$ 52,800	\$ 59,975	\$ 7,175	114%
Consumer Sales Tax/Use Tax	1,253,500	136,000	136,159	743,500	742,024	(1,476)	100%
Personal Income Tax	1,809,600	183,900	183,112	1,041,400	1,021,755	(19,645)	98%
Liquor Profit Transfers	16,000	1,300	1,309	7,650	8,332	682	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	644	640	4,603	4,115	(488)	89%
Tobacco Products Tax	105,000	8,600	8,812	62,000	62,178	178	100%
Estate Tax	0	0	7	0	7	7	0%
Business Franchise Fees	650	80	56	400	409	9	102%
Charter Tax	0	0	1	0	33	33	0%
Property Transfer Tax	12,500	1,310	1,207	7,235	6,982	(253)	97%
Property Tax	6,700	154	118	4,085	4,097	12	100%
Insurance Tax	117,600	103	1,650	57,515	56,428	(1,087)	98%
Departmental Collections	17,600	6,080	6,446	12,355	12,674	319	103%
Corporation Income/Business Franchise Tax	201,500	7,700	4,624	111,150	116,635	5,485	105%
Miscellaneous Receipts	17,800	664	487	9,314	8,675	(639)	93%
Miscellaneous Transfers	1,000	57	0	718	2,887	2,169	402%
Interest Income	1,500	125	(482)	875	614	(261)	70%
Severance Tax	474,600	32,200	25,187	253,300	215,156	(38,144)	85%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,197	7,203	31,621	35,696	4,075	113%
Video Lottery Transfers	0	0	11	0	102	102	0%
Liquor License Renewal	451	71	71	297	296	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	980	522	(458)	53%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 392,385	\$ 384,147	\$ 2,401,798	\$ 2,359,592	\$ (42,206)	
Increase or Decrease Over Estimate			\$ (8,238)		\$ (42,206)		
Percent Collected			98%		98%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 2, 2015

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2014 VS JANUARY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2014	Actual Collections January 2015	Actual Collections 7 Months July 13-Jan. 14	Actual Collections 7 Months July 14-Jan. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,112	\$ 7,529	\$ 57,720	\$ 59,975	\$ 2,255	4%
Consumer Sales Tax/Use Tax	130,284	136,159	722,620	742,024	19,404	3%
Personal Income Tax	176,242	183,112	963,641	1,021,755	58,114	6%
Liquor Profit Transfers	1,258	1,309	7,870	8,332	462	6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	557	640	4,457	4,115	(342)	-8%
Tobacco Products Tax	8,537	8,812	61,864	62,178	314	1%
Estate Tax	0	7	0	7	7	0%
Business Franchise Fees	57	56	380	409	29	8%
Charter Tax	156	1	200	33	(167)	-84%
Property Transfer Tax	1,162	1,207	7,039	6,982	(57)	-1%
Property Tax	103	118	4,053	4,097	44	1%
Insurance Tax	(65)	1,650	55,333	56,428	1,095	2%
Departmental Collections	6,214	6,446	12,310	12,674	364	3%
Corporation Income/Business Franchise Tax	12,692	4,624	125,788	116,635	(9,153)	-7%
Miscellaneous Receipts	490	487	2,886	8,675	5,789	201%
Miscellaneous Transfers	0	0	746	2,887	2,141	287%
Interest Income	108	(482)	(133)	614	747	-562%
Severance Tax	33,901	25,187	244,192	215,156	(29,036)	-12%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	10,809	7,203	27,743	35,696	7,953	29%
Video Lottery Transfers	25	11	136	102	(34)	-25%
Liquor License Renewal	71	71	296	296	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	1,063	522	(541)	-51%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 391,713	\$ 384,147	\$ 2,299,943	\$ 2,359,592	\$ 59,649	
Increase or Decrease Over Prior Period		\$ (7,566)		\$ 59,649		
% Increase or Decrease Over Prior Period		-2%		3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JANUARY 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections January 2015	Actual Collections January 2015	Estimated Collections 7 Months July 14-Jan. 15	Actual Collections 7 Months July 14-Jan. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 6,727	\$ 7,842	\$ 47,480	\$ 51,805	\$ 4,325	109%
Sales (Privilege) Tax	176,680	13,281	14,625	101,924	118,436	16,512	116%
Motor Fuel Tax	431,500	15,200	18,190	233,200	244,721	11,521	105%
Highway Litter Control Fund	1,734	127	85	897	755	(142)	84%
TOTAL	\$ 701,588	\$ 35,335	\$ 40,742	\$ 383,501	\$ 415,717	\$ 32,216	
Increase or Decrease Over Estimate			\$ 5,407		\$ 32,216		
Percent Collected			115%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 2, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JANUARY 2014 VS JANUARY 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections January 2014	Actual Collections January 2015	Actual Collections 7 Months July 13-Jan. 14	Actual Collections 7 Months July 14-Jan. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,482	\$ 7,842	\$ 45,853	\$ 51,805	\$ 5,952	13%
Privilege Tax	14,760	14,625	111,698	118,436	6,738	6%
Motor Fuel Taxes	33,460	18,190	268,651	244,721	(23,930)	-9%
Highway Litter Control Fund	148	85	880	755	(125)	-14%
TOTAL	\$ 53,850	\$ 40,742	\$ 427,082	\$ 415,717	\$ (11,365)	
Increase or Decrease Over Prior Period		\$ (13,108)		\$ (11,365)		
% Increase or Decrease Over Prior Period		-24%		-3%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$460,790	\$460,790	\$460,790	\$460,790
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$460,790	\$460,790	\$460,790	\$460,790	\$460,790

* Amounts for are estimated for these items.

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
February 2, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
FEBRUARY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections February 2015	Actual Collections February 2015	Estimated Collections 8 Months July 14-Feb. 15	Actual Collections 8 Months July 14-Feb. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 12,200	\$ 13,605	\$ 65,000	\$ 73,580	\$ 8,580	113%
Consumer Sales Tax/Use Tax	1,253,500	85,500	86,245	829,000	828,269	(731)	100%
Personal Income Tax	1,809,600	62,600	40,379	1,104,000	1,062,133	(41,867)	96%
Liquor Profit Transfers	16,000	1,290	1,298	8,940	9,630	690	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	459	493	5,062	4,609	(453)	91%
Tobacco Products Tax	105,000	7,600	7,776	69,600	69,955	355	101%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	50	56	450	465	15	103%
Charter Tax	0	0	2	0	35	35	0%
Property Transfer Tax	12,500	985	728	8,220	7,710	(510)	94%
Property Tax	6,700	154	115	4,239	4,213	(26)	99%
Insurance Tax	117,600	6,779	5,760	64,294	62,188	(2,106)	97%
Departmental Collections	17,600	1,003	1,074	13,358	13,748	390	103%
Corporation Income/Business Franchise Tax	201,500	400	1,627	111,550	118,262	6,712	106%
Miscellaneous Receipts	17,800	497	355	9,811	9,030	(781)	92%
Miscellaneous Transfers	1,000	56	0	774	2,887	2,113	373%
Interest Income	1,500	125	1,106	1,000	1,720	720	172%
Severance Tax	474,600	39,900	53,411	293,200	268,566	(24,634)	92%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	4,894	7,612	36,515	43,307	6,792	119%
Video Lottery Transfers	0	0	0	0	102	102	0%
Liquor License Renewal	451	21	21	318	317	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,500	0	3,480	522	(2,958)	15%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 227,013	\$ 221,663	\$ 2,628,811	\$ 2,581,255	\$ (47,556)	
Increase or Decrease Over Estimate			\$ (5,350)		\$ (47,556)		
Percent Collected			98%		98%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 2, 2015

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2014 VS FEBRUARY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2014	Actual Collections February 2015	Actual Collections 8 Months July 13-Feb. 14	Actual Collections 8 Months July 14-Feb. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,076	\$ 13,605	\$ 71,797	\$ 73,580	\$ 1,783	2%
Consumer Sales Tax/Use Tax	81,733	86,245	804,353	828,269	23,916	3%
Personal Income Tax	62,692	40,379	1,026,333	1,062,133	35,800	3%
Liquor Profit Transfers	1,256	1,298	9,126	9,630	504	6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	576	493	5,033	4,609	(424)	-8%
Tobacco Products Tax	7,066	7,776	68,930	69,955	1,025	1%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	58	56	438	465	27	6%
Charter Tax	4	2	203	35	(168)	-83%
Property Transfer Tax	603	728	7,642	7,710	68	1%
Property Tax	188	115	4,241	4,213	(28)	-1%
Insurance Tax	18,486	5,760	73,819	62,188	(11,631)	-16%
Departmental Collections	957	1,074	13,267	13,748	481	4%
Corporation Income/Business Franchise Tax	(1,962)	1,627	123,825	118,262	(5,563)	-4%
Miscellaneous Receipts	306	355	3,192	9,030	5,838	183%
Miscellaneous Transfers	0	0	746	2,887	2,141	287%
Interest Income	364	1,106	231	1,720	1,489	645%
Severance Tax	34,189	53,411	278,381	268,566	(9,815)	-4%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	16,532	7,612	44,275	43,307	(968)	-2%
Video Lottery Transfers	43	0	180	102	(78)	-43%
Liquor License Renewal	21	21	317	317	0	0%
Senior Citizen Tax Credit Reimbursement	2,465	0	3,528	522	(3,006)	-85%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 239,653	\$ 221,663	\$ 2,539,596	\$ 2,581,255	\$ 41,659	
Increase or Decrease Over Prior Period		\$ (17,990)		\$ 41,659		
% Increase or Decrease Over Prior Period		-8%		2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
FEBRUARY 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections February 2015	Actual Collections February 2015	Estimated Collections 8 Months July 14-Feb. 15	Actual Collections 8 Months July 14-Feb. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 4,848	\$ 5,234	\$ 52,328	\$ 57,039	\$ 4,711	109%
Sales (Privilege) Tax	176,680	12,812	14,687	114,736	133,123	18,387	116%
Motor Fuel Tax	431,500	36,200	51,247	269,400	295,968	26,568	110%
Highway Litter Control Fund	1,734	92	67	989	822	(167)	83%
TOTAL	\$ 701,588	\$ 53,952	\$ 71,235	\$ 437,453	\$ 486,952	\$ 49,499	
Increase or Decrease Over Estimate			\$ 17,283		\$ 49,499		
Percent Collected			132%		111%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 2, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 2014 VS FEBRUARY 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2014	Actual Collections February 2015	Actual Collections 8 Months July 13-Feb. 14	Actual Collections 8 Months July 14-Feb. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,862	\$ 5,234	\$ 52,714	\$ 57,039	\$ 4,325	8%
Privilege Tax	12,234	14,687	123,932	133,123	9,191	7%
Motor Fuel Taxes	33,763	51,247	302,415	295,968	(6,447)	-2%
Highway Litter Control Fund	76	67	957	822	(135)	-14%
TOTAL	\$ 52,935	\$ 71,235	\$ 480,018	\$ 486,952	\$ 6,934	
Increase or Decrease Over Prior Period		\$ 18,300		\$ 6,934		
% Increase or Decrease Over Prior Period		35%		1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 28, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$37,704	\$37,704	\$37,704
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	0	0	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	0	0	0	0
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	0	0	0	0
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$37,704	\$37,704	\$37,704	\$37,704

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 28, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$317,966	\$317,966	\$317,966
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	0	0	0	0
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	0	0	0	0
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$317,966	\$317,966	\$317,966	\$317,966

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 28, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$355,670	\$355,670	\$355,670
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$355,670	\$355,670	\$355,670	\$355,670

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
March 2, 2015

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
MARCH 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections March 2015	Actual Collections March 2015	Estimated Collections 9 Months July 14-Mar. 15	Actual Collections 9 Months July 14-Mar. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 11,700	\$ 13,367	\$ 76,700	\$ 86,947	\$ 10,247	113%
Consumer Sales Tax/Use Tax	1,253,500	90,000	85,323	919,000	913,592	(5,408)	99%
Personal Income Tax	1,809,600	108,800	127,926	1,212,800	1,190,059	(22,741)	98%
Liquor Profit Transfers	16,000	1,030	1,037	9,970	10,667	697	107%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	605	520	5,667	5,129	(538)	91%
Tobacco Products Tax	105,000	8,000	6,307	77,600	76,262	(1,338)	98%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	54	58	504	523	19	104%
Charter Tax	0	0	1	0	37	37	0%
Property Transfer Tax	12,500	868	702	9,088	8,412	(676)	93%
Property Tax	6,700	1,307	925	5,546	5,137	(409)	93%
Insurance Tax	117,600	25,677	25,357	89,971	87,544	(2,427)	97%
Departmental Collections	17,600	1,013	1,102	14,371	14,850	479	103%
Corporation Income/Business Franchise Tax	201,500	22,925	28,711	134,475	146,974	12,499	109%
Miscellaneous Receipts	17,800	3,497	3,411	13,308	12,440	(868)	93%
Miscellaneous Transfers	1,000	57	0	831	2,887	2,056	347%
Interest Income	1,500	125	(379)	1,125	1,341	216	119%
Severance Tax	474,600	54,300	29,961	347,500	298,528	(48,972)	86%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	7,645	7,286	44,160	50,594	6,434	115%
Video Lottery Transfers	0	0	152	0	254	254	0%
Liquor License Renewal	451	21	21	339	338	(1)	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,600	5,943	6,080	6,464	384	106%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 340,224	\$ 337,731	\$ 2,969,035	\$ 2,918,986	\$ (50,049)	
Increase or Decrease Over Estimate			\$ (2,493)		\$ (50,049)		
Percent Collected			99%		98%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2015

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2014 VS MARCH 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2014	Actual Collections March 2015	Actual Collections 9 Months July 13-Mar. 14	Actual Collections 9 Months July 14-Mar. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,370	\$ 13,367	\$ 85,167	\$ 86,947	\$ 1,780	2%
Consumer Sales Tax/Use Tax	80,666	85,323	885,019	913,592	28,573	3%
Personal Income Tax	104,384	127,926	1,130,717	1,190,059	59,342	5%
Liquor Profit Transfers	1,010	1,037	10,136	10,667	531	5%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	551	520	5,584	5,129	(455)	-8%
Tobacco Products Tax	7,943	6,307	76,873	76,262	(611)	-1%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	61	58	498	523	25	5%
Charter Tax	13	1	216	37	(179)	-83%
Property Transfer Tax	566	702	8,208	8,412	204	2%
Property Tax	1,377	925	5,618	5,137	(481)	-9%
Insurance Tax	14,079	25,357	87,898	87,544	(354)	0%
Departmental Collections	1,004	1,102	14,271	14,850	579	4%
Corporation Income/Business Franchise Tax	21,207	28,711	145,032	146,974	1,942	1%
Miscellaneous Receipts	311	3,411	3,503	12,440	8,937	255%
Miscellaneous Transfers	0	0	746	2,887	2,141	287%
Interest Income	415	(379)	647	1,341	694	107%
Severance Tax	38,212	29,961	316,593	298,528	(18,065)	-6%
Telecommunications Tax	0	0	(260)	0	260	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	18,251	7,286	62,526	50,594	(11,932)	-19%
Video Lottery Transfers	221	152	401	254	(147)	-37%
Liquor License Renewal	21	21	338	338	0	0%
Senior Citizen Tax Credit Reimbursement	2,556	5,943	6,083	6,464	381	6%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 306,218	\$ 337,731	\$ 2,845,814	\$ 2,918,986	\$ 73,172	
Increase or Decrease Over Prior Period		\$ 31,513		\$ 73,172		
% Increase or Decrease Over Prior Period		10%		3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
MARCH 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections March 2015	Actual Collections March 2015	Estimated Collections 9 Months July 14-Mar. 15	Actual Collections 9 Months July 14-Mar. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 8,604	\$ 7,450	\$ 60,932	\$ 64,489	\$ 3,557	106%
Sales (Privilege) Tax	176,680	15,680	16,739	130,416	149,862	19,446	115%
Motor Fuel Tax	431,500	56,000	31,104	325,400	327,072	1,672	101%
Highway Litter Control Fund	1,734	163	95	1,152	917	(235)	80%
TOTAL	\$ 701,588	\$ 80,447	\$ 55,388	\$ 517,900	\$ 542,340	\$ 24,440	
Increase or Decrease Over Estimate			\$ (25,059)		\$ 24,440		
Percent Collected			69%		105%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 2014 VS MARCH 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections March 2014	Actual Collections March 2015	Actual Collections 9 Months July 13-Mar. 14	Actual Collections 9 Months July 14-Mar. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 9,026	\$ 7,450	\$ 61,740	\$ 64,489	\$ 2,749	4%
Privilege Tax	16,170	16,739	140,102	149,862	9,760	7%
Motor Fuel Taxes	36,423	31,104	338,837	327,072	(11,765)	-3%
Highway Litter Control Fund	192	95	1,149	917	(232)	-20%
TOTAL	\$ 61,811	\$ 55,388	\$ 541,828	\$ 542,340	\$ 512	
Increase or Decrease Over Prior Period		\$ (6,423)		\$ 512		
% Increase or Decrease Over Prior Period		-10%		0%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$50,145	\$50,145
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	337,731	0	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	(325,290)	0	0	0
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	12,441	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	0	0	0	0
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	12,441	0	0	0
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$50,145	\$50,145	\$50,145

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$293,227	\$293,227
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	0	0	0
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	0	0	0
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$293,227	\$293,227	\$293,227

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$343,372	\$343,372
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	12,441	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$343,372	\$343,372	\$343,372

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2015

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
APRIL 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections April 2015	Actual Collections April 2015	Estimated Collections 10 Months July 14-Apr. 15	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 10,500	\$ 12,152	\$ 87,200	\$ 99,099	\$ 11,899	114%
Consumer Sales Tax/Use Tax	1,253,500	102,500	101,584	1,021,500	1,015,176	(6,324)	99%
Personal Income Tax	1,809,600	312,600	338,194	1,525,400	1,528,253	2,853	100%
Liquor Profit Transfers	16,000	1,810	1,825	11,780	12,491	711	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	677	605	6,344	5,734	(610)	90%
Tobacco Products Tax	105,000	8,700	8,894	86,300	85,157	(1,143)	99%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	51	68	555	591	36	106%
Charter Tax	0	0	2	0	39	39	0%
Property Transfer Tax	12,500	1,029	675	10,117	9,087	(1,030)	90%
Property Tax	6,700	725	1,245	6,271	6,382	111	102%
Insurance Tax	117,600	22,801	26,261	112,772	113,806	1,034	101%
Departmental Collections	17,600	1,035	1,168	15,406	16,017	611	104%
Corporation Income/Business Franchise Tax	201,500	22,700	19,103	157,175	166,076	8,901	106%
Miscellaneous Receipts	17,800	497	476	13,805	12,917	(888)	94%
Miscellaneous Transfers*	1,000	56	7,500	887	10,387	9,500	1171%
Interest Income	1,500	125	673	1,250	2,014	764	161%
Severance Tax	474,600	40,400	32,130	387,900	330,658	(57,242)	85%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	8,868	8,572	53,028	59,166	6,138	112%
Video Lottery Transfers	0	0	84	0	338	338	0%
Liquor License Renewal	451	70	71	409	409	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	3,400	3,536	9,480	10,000	520	105%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 538,544	\$ 564,818	\$ 3,507,579	\$ 3,483,804	\$ (23,775)	
Increase or Decrease Over Estimate			\$ 26,274		\$ (23,775)		
Percent Collected			105%		99%		

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2015

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2014 VS APRIL 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2014	Actual Collections April 2015	Actual Collections 10 Months July 13-Apr. 14	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,247	\$ 12,152	\$ 97,414	\$ 99,099	\$ 1,685	2%
Consumer Sales Tax/Use Tax	90,677	101,584	975,696	1,015,176	39,480	4%
Personal Income Tax	285,529	338,194	1,416,246	1,528,253	112,007	8%
Liquor Profit Transfers	1,310	1,825	11,446	12,491	1,045	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	586	605	6,169	5,734	(435)	-7%
Tobacco Products Tax	8,501	8,894	85,375	85,157	(218)	0%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	75	68	573	591	18	3%
Charter Tax	3	2	219	39	(180)	-82%
Property Transfer Tax	727	675	8,935	9,087	152	2%
Property Tax	658	1,245	6,276	6,382	106	2%
Insurance Tax	26,947	26,261	114,845	113,806	(1,039)	-1%
Departmental Collections	1,132	1,168	15,403	16,017	614	4%
Corporation Income/Business Franchise Tax	22,128	19,103	167,161	166,076	(1,085)	-1%
Miscellaneous Receipts	25,732	476	29,235	12,917	(16,318)	-56%
Miscellaneous Transfers*	0	7,500	745	10,387	9,642	1294%
Interest Income	21	673	668	2,014	1,346	201%
Severance Tax	49,864	32,130	366,457	330,658	(35,799)	-10%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	44,707	0	44,707	0	(44,707)	-100%
HB 102 - Lottery Transfers	2,474	8,572	65,000	59,166	(5,834)	-9%
Video Lottery Transfers	27	84	428	338	(90)	-21%
Liquor License Renewal	71	71	409	409	0	0%
Senior Citizen Tax Credit Reimbursement	3,440	3,536	9,524	10,000	476	5%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 576,856	\$ 564,818	\$ 3,422,670	\$ 3,483,804	\$ 61,134	
Increase or Decrease Over Prior Period		\$ (12,038)		\$ 61,134		
% Increase or Decrease Over Prior Period		-2%		2%		

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
APRIL 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections April 2015	Actual Collections April 2015	Estimated Collections 10 Months July 14-Apr. 15	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 7,596	\$ 10,890	\$ 68,528	\$ 75,379	\$ 6,851	110%
Sales (Privilege) Tax	176,680	15,979	19,469	146,395	169,331	22,936	116%
Motor Fuel Tax	431,500	36,000	33,686	361,400	360,758	(642)	100%
Highway Litter Control Fund	1,734	144	84	1,296	1,001	(295)	77%
TOTAL	\$ 701,588	\$ 59,719	\$ 64,129	\$ 577,619	\$ 606,469	\$ 28,850	
Increase or Decrease Over Estimate			\$ 4,410		\$ 28,850		
Percent Collected			107%		105%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 APRIL 2014 VS APRIL 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections April 2014	Actual Collections April 2015	Actual Collections 10 Months July 13-Apr. 14	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 10,223	\$ 10,890	\$ 71,963	\$ 75,379	\$ 3,416	5%
Privilege Tax	19,619	19,469	159,722	169,331	9,609	6%
Motor Fuel Taxes	32,490	33,686	371,328	360,758	(10,570)	-3%
Highway Litter Control Fund	217	84	1,365	1,001	(364)	-27%
TOTAL	\$ 62,549	\$ 64,129	\$ 604,378	\$ 606,469	\$ 2,091	
Increase or Decrease Over Prior Period		\$ 1,580		\$ 2,091		
% Increase or Decrease Over Prior Period		3%		0%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$239,103
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	321,831	557,318	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	7,500	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	(325,290)	(375,860)	0	0
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	0	0
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	12,441	188,958	0	0
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$239,103	\$239,103

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$310,829
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	(223)	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	44,106	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(7,500)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	(18,781)	0	0
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	0	0
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$310,829	\$310,829

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$549,932
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$549,932	\$549,932

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2015

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
MAY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections May 2015	Actual Collections May 2015	Estimated Collections 11 Months July 14-May 15	Actual Collections 11 Months July 14-May 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 9,600	\$ 6,931	\$ 96,800	\$ 106,030	\$ 9,230	110%
Consumer Sales Tax/Use Tax	1,253,500	103,400	91,734	1,124,900	1,106,910	(17,990)	98%
Personal Income Tax	1,809,600	103,700	117,481	1,629,100	1,645,734	16,634	101%
Liquor Profit Transfers	16,000	2,090	2,101	13,870	14,593	723	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	875	899	7,219	6,633	(586)	92%
Tobacco Products Tax	105,000	9,100	8,901	95,400	94,057	(1,343)	99%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	54	55	609	645	36	106%
Charter Tax	0	0	2	0	41	41	0%
Property Transfer Tax	12,500	1,162	1,053	11,279	10,140	(1,139)	90%
Property Tax	6,700	319	203	6,590	6,585	(5)	100%
Insurance Tax	117,600	4,006	1,630	116,778	115,436	(1,342)	99%
Departmental Collections	17,600	992	994	16,398	17,012	614	104%
Corporation Income/Business Franchise Tax	201,500	4,000	(10,072)	161,175	156,005	(5,170)	97%
Miscellaneous Receipts	17,800	498	385	14,303	13,302	(1,001)	93%
Miscellaneous Transfers*	1,000	57	76	944	10,462	9,518	1108%
Interest Income	1,500	125	155	1,375	2,169	794	158%
Severance Tax	474,600	33,800	33,000	421,700	363,658	(58,042)	86%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	11,174	25,157	64,202	84,323	20,121	131%
Video Lottery Transfers	0	0	12	0	350	350	0%
Liquor License Renewal	451	21	21	430	430	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	520	0	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 285,493	\$ 280,718	\$ 3,793,072	\$ 3,764,522	\$ (28,550)	
Increase or Decrease Over Estimate			\$ (4,775)		\$ (28,550)		
Percent Collected			98%		99%		

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2015

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2014 VS MAY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2014	Actual Collections May 2015	Actual Collections 11 Months July 13-May 14	Actual Collections 11 Months July 14-May 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,612	\$ 6,931	\$ 109,026	\$ 106,030	\$ (2,996)	-3%
Consumer Sales Tax/Use Tax	96,512	91,734	1,072,209	1,106,910	34,701	3%
Personal Income Tax	96,045	117,481	1,512,291	1,645,734	133,443	9%
Liquor Profit Transfers	1,068	2,101	12,514	14,593	2,079	17%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	709	899	6,878	6,633	(245)	-4%
Tobacco Products Tax	9,241	8,901	94,616	94,057	(559)	-1%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	59	55	632	645	13	2%
Charter Tax	6	2	224	41	(183)	-82%
Property Transfer Tax	754	1,053	9,688	10,140	452	5%
Property Tax	281	203	6,557	6,585	28	0%
Insurance Tax	756	1,630	115,601	115,436	(165)	0%
Departmental Collections	996	994	16,399	17,012	613	4%
Corporation Income/Business Franchise Tax	3,977	(10,072)	171,138	156,005	(15,133)	-9%
Miscellaneous Receipts	321	385	29,556	13,302	(16,254)	-55%
Miscellaneous Transfers*	0	76	746	10,462	9,716	1302%
Interest Income	537	155	1,205	2,169	964	80%
Severance Tax	40,721	33,000	407,178	363,658	(43,520)	-11%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	44,707	0	(44,707)	-100%
HB 102 - Lottery Transfers	0	25,157	65,000	84,323	19,323	30%
Video Lottery Transfers	60	12	488	350	(138)	-28%
Liquor License Renewal	21	21	430	430	0	0%
Senior Citizen Tax Credit Reimbursement	476	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 264,152	\$ 280,718	\$ 3,686,822	\$ 3,764,522	\$ 77,700	
Increase or Decrease Over Prior Period		\$ 16,566		\$ 77,700		
% Increase or Decrease Over Prior Period		6%		2%		

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
MAY 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections May 2015	Actual Collections May 2015	Estimated Collections 11 Months July 14-May 15	Actual Collections 11 Months July 14-May 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 7,506	\$ 8,003	\$ 76,034	\$ 83,383	\$ 7,349	110%
Sales (Privilege) Tax	176,680	15,032	18,617	161,427	187,948	26,521	116%
Motor Fuel Tax	431,500	14,100	31,633	375,500	392,390	16,890	104%
Highway Litter Control Fund	1,734	142	97	1,438	1,099	(339)	76%
TOTAL	\$ 701,588	\$ 36,780	\$ 58,350	\$ 614,399	\$ 664,820	\$ 50,421	
Increase or Decrease Over Estimate			\$ 21,570		\$ 50,421		
Percent Collected			159%		108%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MAY 2014 VS MAY 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections May 2014	Actual Collections May 2015	Actual Collections 11 Months July 13-May 14	Actual Collections 11 Months July 14-May 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,669	\$ 8,003	\$ 79,632	\$ 83,383	\$ 3,751	5%
Privilege Tax	17,684	18,617	177,406	187,948	10,542	6%
Motor Fuel Taxes	15,817	31,633	387,144	392,390	5,246	1%
Highway Litter Control Fund	184	97	1,550	1,099	(451)	-29%
TOTAL	\$ 41,354	\$ 58,350	\$ 645,732	\$ 664,820	\$ 19,088	
Increase or Decrease Over Prior Period		\$ 16,996		\$ 19,088		
% Increase or Decrease Over Prior Period		41%		3%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	321,831	557,318	265,118	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	7,500	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	(325,290)	(375,860)	(369,722)	0
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	0
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	12,441	188,958	(89,004)	0
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099	\$150,099

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	(223)	2	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	44,106	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(7,500)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	(18,781)	(47,768)	0
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	0
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063	\$263,063

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$413,162
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	0
Ending Cash Balance*	<u>\$460,901</u>	<u>\$431,789</u>	<u>\$416,827</u>	<u>\$437,346</u>	<u>\$411,166</u>	<u>\$435,527</u>	<u>\$460,790</u>	<u>\$355,670</u>	<u>\$343,372</u>	<u>\$549,932</u>	<u>\$413,162</u>	<u>\$413,162</u>

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2015

* Amounts for are estimated for these items.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JUNE 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections June 2015	Actual Collections June 2015	Estimated Collections 12 Months July 14-June 15	Actual Collections 12 Months July 14-June 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 10,200	\$ 14,492	\$ 107,000	\$ 120,522	\$ 13,522	113%
Consumer Sales Tax/Use Tax	1,253,500	128,600	121,311	1,253,500	1,228,221	(25,279)	98%
Personal Income Tax	1,809,600	180,500	194,322	1,809,600	1,840,056	30,456	102%
Liquor Profit Transfers	16,000	2,130	3,769	16,000	18,361	2,361	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	1,131	1,141	8,350	7,773	(577)	93%
Tobacco Products Tax	105,000	9,600	8,106	105,000	102,163	(2,837)	97%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	41	102	650	747	97	115%
Charter Tax	0	0	2	0	43	43	0%
Property Transfer Tax	12,500	1,221	902	12,500	11,042	(1,458)	88%
Property Tax	6,700	110	93	6,700	6,679	(21)	100%
Insurance Tax	117,600	822	727	117,600	116,163	(1,437)	99%
Departmental Collections	17,600	1,202	1,211	17,600	18,223	623	104%
Corporation Income/Business Franchise Tax	201,500	40,325	30,096	201,500	186,101	(15,399)	92%
Miscellaneous Receipts	17,800	3,497	3,156	17,800	16,458	(1,342)	92%
Miscellaneous Transfers*	1,000	56	593	1,000	11,056	10,056	1106%
Interest Income	1,500	125	174	1,500	2,343	843	156%
Severance Tax	474,600	52,900	50,515	474,600	414,173	(60,427)	87%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	28,398	8,277	92,600	92,600	0	100%
Video Lottery Transfers	0	0	278	0	628	628	0%
Liquor License Renewal	451	21	21	451	451	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 460,879	\$ 439,288	\$ 4,253,951	\$ 4,203,810	\$ (50,141)	
Increase or Decrease Over Estimate			\$ (21,591)		\$ (50,141)		
Percent Collected			95%		99%		

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2015

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2014 VS JUNE 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2014	Actual Collections June 2015	Actual Collections 12 Months July 13-June 14	Actual Collections 12 Months July 14-June 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,116	\$ 14,492	\$ 120,143	\$ 120,522	\$ 379	0%
Consumer Sales Tax/Use Tax	100,888	121,311	1,173,096	1,228,221	55,125	5%
Personal Income Tax	151,776	194,322	1,664,066	1,840,056	175,990	11%
Liquor Profit Transfers	2,641	3,769	15,155	18,361	3,206	21%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,423	1,141	8,302	7,773	(529)	-6%
Tobacco Products Tax	7,164	8,106	101,780	102,163	383	0%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	66	102	698	747	49	7%
Charter Tax	3	2	228	43	(185)	-81%
Property Transfer Tax	703	902	10,392	11,042	650	6%
Property Tax	95	93	6,652	6,679	27	0%
Insurance Tax	162	727	115,763	116,163	400	0%
Departmental Collections	1,112	1,211	17,511	18,223	712	4%
Corporation Income/Business Franchise Tax	32,370	30,096	203,508	186,101	(17,407)	-9%
Miscellaneous Receipts	458	3,156	30,013	16,458	(13,555)	-45%
Miscellaneous Transfers*	22	593	767	11,056	10,289	1341%
Interest Income	13	174	1,219	2,343	1,124	92%
Severance Tax	81,508	50,515	488,686	414,173	(74,513)	-15%
Telecommunications Tax	0	0	(260)	0	260	-100%
Special Revenue Transfer	0	0	44,707	0	(44,707)	-100%
HB 102 - Lottery Transfers	27,600	8,277	92,600	92,600	0	0%
Video Lottery Transfers	141	278	628	628	0	0%
Liquor License Renewal	21	21	451	451	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 419,282	\$ 439,288	\$ 4,106,105	\$ 4,203,810	\$ 97,705	
Increase or Decrease Over Prior Period		\$ 20,006		\$ 97,705		
% Increase or Decrease Over Prior Period		5%		2%		

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2015
JUNE 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections June 2015	Actual Collections June 2015	Estimated Collections 12 Months July 14-June 15	Actual Collections 12 Months July 14-June 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 15,640	\$ 17,218	\$ 91,674	\$ 100,601	\$ 8,927	110%
Sales (Privilege) Tax	176,680	15,253	18,078	176,680	206,026	29,346	117%
Motor Fuel Tax	431,500	56,000	42,463	431,500	434,853	3,353	101%
Highway Litter Control Fund	1,734	296	419	1,734	1,517	(217)	87%
TOTAL	\$ 701,588	\$ 87,189	\$ 78,178	\$ 701,588	\$ 742,997	\$ 41,409	
Increase or Decrease Over Estimate			\$ (9,011)		\$ 41,409		
Percent Collected			90%		106%		

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2015

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 2014 VS JUNE 2015
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2014	Actual Collections June 2015	Actual Collections 12 Months July 13-June 14	Actual Collections 12 Months July 14-June 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 17,696	\$ 17,218	\$ 97,329	\$ 100,601	\$ 3,272	3%
Privilege Tax	17,057	18,078	194,463	206,026	11,563	6%
Motor Fuel Taxes	53,951	42,463	441,095	434,853	(6,242)	-1%
Highway Litter Control Fund	281	419	1,830	1,517	(313)	-17%
TOTAL	\$ 88,985	\$ 78,178	\$ 734,717	\$ 742,997	\$ 8,280	
Increase or Decrease Over Prior Period		\$ (10,807)		\$ 8,280		
% Increase or Decrease Over Prior Period		-12%		1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099
Revenues, net of refunds	274,152	289,211	413,882	330,374	294,714	373,113	384,146	253,163	321,831	557,318	265,118	436,288
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	7,500	0	0
Expenditures*	(263,521)	(300,615)	(351,254)	(300,832)	(315,115)	(338,149)	(355,618)	(318,447)	(325,290)	(375,860)	(369,722)	(422,412)
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	13,876
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	3,000
Net increase/(decrease) in cash*	73,631	(11,404)	(372)	29,542	(20,401)	34,964	28,528	(96,784)	12,441	188,958	(89,004)	16,876
Ending Cash Balance*	\$73,631	\$62,227	\$61,855	\$91,397	\$70,996	\$105,960	\$134,488	\$37,704	\$50,145	\$239,103	\$150,099	\$166,975

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063
Payment of Fiscal Year 2014 31 day carryover*	(15,839)	0	0	0	0	0	0	0	0	(223)	2	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	44,106	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(7,500)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits*	(9,253)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	(18,781)	(47,768)	(10,810)
Transfer of Fiscal Year 2014 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	(10,810)
Ending Cash Balance	\$387,270	\$369,562	\$354,972	\$345,949	\$340,170	\$329,567	\$326,302	\$317,966	\$293,227	\$310,829	\$263,063	\$252,253

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2015
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$413,162
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	(5,779)	(10,603)	(3,265)	(8,336)	(24,739)	17,602	(47,766)	(10,810)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	(20,401)	34,964	28,528	(65,284)	(3,459)	188,958	(104,604)	13,876
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	(31,500)	15,900	0	15,600	3,000
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$411,166	\$435,527	\$460,790	\$355,670	\$343,372	\$549,932	\$413,162	\$419,228

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2015

* Amounts for are estimated for these items.