

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
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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
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October 1, 2014

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