

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JULY 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections July 2015	Actual Collections July 2015	Estimated Collections 1 Month July 15-July 15	Actual Collections 1 Month July 15-July 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 9,900	\$ 9,969	\$ 9,900	\$ 9,969	\$ 69	101%
Consumer Sales Tax/Use Tax	1,269,800	79,900	84,021	79,900	84,021	4,121	105%
Personal Income Tax	1,860,500	123,000	117,927	123,000	117,927	(5,073)	96%
Liquor Profit Transfers	16,050	1,030	1,289	1,030	1,289	259	125%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	801	778	801	778	(23)	97%
Tobacco Products Tax	100,400	9,800	10,149	9,800	10,149	349	104%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	61	315	61	315	254	516%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	13,400	960	1,123	960	1,123	163	117%
Property Tax	6,850	78	118	78	118	40	151%
Insurance Tax	120,200	26,000	26,708	26,000	26,708	708	103%
Departmental Collections	18,100	1,022	1,112	1,022	1,112	90	109%
Corporation Income/Business Franchise Tax	173,200	7,500	8,196	7,500	8,196	696	109%
Miscellaneous Receipts	20,000	693	130	693	130	(563)	19%
Miscellaneous Transfers	1,300	0	0	0	0	0	0%
Interest Income	15,000	1,250	(837)	1,250	(837)	(2,087)	-67%
Severance Tax	471,700	(5,500)	(9,312)	(5,500)	(9,312)	(3,812)	-169%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	0	0	0	0	0	0%
Video Lottery Transfers	0	0	22	0	22	22	0%
Liquor License Renewal	71	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	\$ 4,305,776	\$ 256,566	\$ 251,780	\$ 256,566	\$ 251,780	\$ (4,786)	
Increase or Decrease Over Estimate			\$ (4,786)		\$ (4,786)		
Percent Collected			98%		98%		

Note: Excludes \$64 million loan for cashflow from Rainy Day Fund

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 3, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2014	Actual Collections July 2015	Actual Collections 1 Month July 14-July 14	Actual Collections 1 Month July 15-July 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,007	\$ 9,969	\$ 10,007	\$ 9,969	\$ (38)	0%
Consumer Sales Tax/Use Tax	95,622	84,021	95,622	84,021	(11,601)	-12%
Personal Income Tax	119,918	117,927	119,918	117,927	(1,991)	-2%
Liquor Profit Transfers	1,244	1,289	1,244	1,289	45	4%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	783	778	783	778	(5)	-1%
Tobacco Products Tax	11,112	10,149	11,112	10,149	(963)	-9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	56	315	56	315	259	463%
Charter Tax	3	1	3	1	(2)	-67%
Property Transfer Tax	622	1,123	622	1,123	501	81%
Property Tax	69	118	69	118	49	71%
Insurance Tax	24,931	26,708	24,931	26,708	1,777	7%
Departmental Collections	1,047	1,112	1,047	1,112	65	6%
Corporation Income/Business Franchise Tax	9,344	8,196	9,344	8,196	(1,148)	-12%
Miscellaneous Receipts	312	130	312	130	(182)	-58%
Miscellaneous Transfers	0	0	0	0	0	0%
Interest Income	182	(837)	182	(837)	(1,019)	-560%
Severance Tax	(1,192)	(9,312)	(1,192)	(9,312)	(8,120)	-681%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	21	22	21	22	1	5%
Liquor License Renewal	71	71	71	71	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 274,152	\$ 251,780	\$ 274,152	\$ 251,780	\$ (22,372)	
Increase or Decrease Over Prior Period		\$ (22,372)		\$ (22,372)		
% Increase or Decrease Over Prior Period		-8%		-8%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JULY 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections July 2015	Actual Collections July 2015	Estimated Collections 1 Month July 15-July 15	Actual Collections 1 Month July 15-July 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 9,828	\$ 6,638	\$ 9,828	\$ 6,638	\$ (3,190)	68%
Sales (Privilege) Tax	189,031	17,462	20,514	17,462	20,514	3,052	117%
Motor Fuel Tax	438,000	38,400	35,441	38,400	35,441	(2,959)	92%
Highway Litter Control Fund	1,742	186	213	186	213	27	115%
TOTAL	\$ 721,059	\$ 65,876	\$ 62,806	\$ 65,876	\$ 62,806	\$ (3,070)	
Increase or Decrease Over Estimate			\$ (3,070)		\$ (3,070)		
Percent Collected			95%		95%		

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 3, 2015

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

STATE ROAD FUND

SOURCE	Actual Collections July 2014	Actual Collections July 2015	Actual Collections 1 Month July 14-July 14	Actual Collections 1 Month July 15-July 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 16,063	\$ 6,638	\$ 16,063	\$ 6,638	\$ (9,425)	-59%
Privilege Tax	13,727	20,514	13,727	20,514	6,787	49%
Motor Fuel Taxes	40,784	35,441	40,784	35,441	(5,343)	-13%
Highway Litter Control Fund	48	213	48	213	165	344%
TOTAL	\$ 70,622	\$ 62,806	\$ 70,622	\$ 62,806	\$ (7,816)	
Increase or Decrease Over Prior Period		\$ (7,816)		\$ (7,816)		
% Increase or Decrease Over Prior Period		-11%		-11%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061
Expenditures/transfers of prior year/surplus appropriations	(61,440)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	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
Ending Cash Balance	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061	\$399,061

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 3, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
AUGUST 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections August 2015	Actual Collections August 2015	Estimated Collections 2 Months July 15-Aug. 15	Actual Collections 2 Months July 15-Aug. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,300	\$ 9,777	\$ 18,200	\$ 19,747	\$ 1,547	109%
Consumer Sales Tax/Use Tax	1,269,800	107,500	103,957	187,400	187,977	577	100%
Personal Income Tax	1,860,500	123,700	137,938	246,700	255,865	9,165	104%
Liquor Profit Transfers	16,050	1,300	1,510	2,330	2,799	469	120%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	575	660	1,376	1,438	62	105%
Tobacco Products Tax	100,400	9,400	9,001	19,200	19,150	(50)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	69	(156)	130	159	29	122%
Charter Tax	0	0	(18)	0	(17)	(17)	0%
Property Transfer Tax	13,400	1,329	1,110	2,289	2,233	(56)	98%
Property Tax	6,850	398	353	476	470	(6)	99%
Insurance Tax	120,200	1,500	805	27,500	27,513	13	100%
Departmental Collections	18,100	1,090	1,137	2,112	2,249	137	106%
Corporation Income/Business Franchise Tax	173,200	2,500	2,966	10,000	11,162	1,162	112%
Miscellaneous Receipts	20,000	733	306	1,426	436	(990)	31%
Miscellaneous Transfers	1,300	1,014	63	1,014	63	(951)	6%
Interest Income	15,000	1,250	34	2,500	(803)	(3,303)	-32%
Severance Tax	471,700	40,200	24,032	34,700	14,721	(19,979)	42%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,807	5,337	4,807	5,337	530	111%
Video Lottery Transfers	0	0	16	0	38	38	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	845	170	845	170	(675)	20%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 306,510	\$ 298,998	\$ 563,076	\$ 550,778	\$ (12,298)	
Increase or Decrease Over Estimate			\$ (7,512)		\$ (12,298)		
Percent Collected			98%		98%		

Note: Excludes \$64 million loan for cashlow from Rainy Day Fund

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 1, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2014	Actual Collections August 2015	Actual Collections 2 Months July 14-Aug. 14	Actual Collections 2 Months July 15-Aug. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,332	\$ 9,777	\$ 18,340	\$ 19,747	\$ 1,407	8%
Consumer Sales Tax/Use Tax	100,137	103,957	195,759	187,977	(7,782)	-4%
Personal Income Tax	118,663	137,938	238,580	255,865	17,285	7%
Liquor Profit Transfers	350	1,510	1,594	2,799	1,205	76%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	478	660	1,261	1,438	177	14%
Tobacco Products Tax	9,104	9,001	20,216	19,150	(1,066)	-5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	55	(156)	111	159	48	43%
Charter Tax	22	(18)	24	(17)	(41)	-171%
Property Transfer Tax	1,205	1,110	1,826	2,233	407	22%
Property Tax	391	353	460	470	10	2%
Insurance Tax	62	805	24,993	27,513	2,520	10%
Departmental Collections	1,046	1,137	2,093	2,249	156	7%
Corporation Income/Business Franchise Tax	4,583	2,966	13,927	11,162	(2,765)	-20%
Miscellaneous Receipts	383	306	695	436	(259)	-37%
Miscellaneous Transfers	2,172	63	2,172	63	(2,109)	-97%
Interest Income	(245)	34	(63)	(803)	(740)	1175%
Severance Tax	36,635	24,032	35,444	14,721	(20,723)	-58%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,553	5,337	5,553	5,337	(216)	-4%
Video Lottery Transfers	(1)	16	20	38	18	90%
Liquor License Renewal	0	0	71	71	0	0%
Senior Citizen Tax Credit Reimbursement	286	170	286	170	(116)	-41%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 289,211	\$ 298,998	\$ 563,362	\$ 550,778	\$ (12,584)	
Increase or Decrease Over Prior Period		\$ 9,787		\$ (12,584)		
% Increase or Decrease Over Prior Period		3%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
AUGUST 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections August 2015	Actual Collections August 2015	Estimated Collections 2 Months July 15-Aug. 15	Actual Collections 2 Months July 15-Aug. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 7,659	\$ 6,197	\$ 17,487	\$ 12,835	\$ (4,652)	73%
Sales (Privilege) Tax	189,031	18,539	18,567	36,001	39,081	3,080	109%
Motor Fuel Tax	438,000	39,600	35,883	78,000	71,324	(6,676)	91%
Highway Litter Control Fund	1,742	145	240	331	453	122	137%
TOTAL	\$ 721,059	\$ 65,943	\$ 60,887	\$ 131,819	\$ 123,693	\$ (8,126)	
Increase or Decrease Over Estimate			\$ (5,056)		\$ (8,126)		
Percent Collected			92%		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
September 1, 2015

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

STATE ROAD FUND

SOURCE	Actual Collections August 2014	Actual Collections August 2015	Actual Collections 2 Months July 14-Aug. 14	Actual Collections 2 Months July 15-Aug. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 2,020	\$ 6,197	\$ 17,920	\$ 12,835	\$ (5,085)	-28%
Privilege Tax	22,456	18,567	36,628	39,081	2,453	7%
Motor Fuel Taxes	16,848	35,883	57,632	71,324	13,692	24%
Highway Litter Control Fund	164	240	217	453	236	109%
TOTAL	\$ 41,488	\$ 60,887	\$ 112,397	\$ 123,693	\$ 11,296	
Increase or Decrease Over Prior Period		\$ 19,399		\$ 11,296		
% Increase or Decrease Over Prior Period		47%		10%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	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
Ending Cash Balance	\$399,061	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594	\$354,594

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 1, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
SEPTEMBER 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections September 2015	Actual Collections September 2015	Estimated Collections 3 Months July 15-Sept. 15	Actual Collections 3 Months July 15-Sept. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,200	\$ 9,592	\$ 26,400	\$ 29,339	\$ 2,939	111%
Consumer Sales Tax/Use Tax	1,269,800	105,400	100,970	292,800	288,948	(3,852)	99%
Personal Income Tax	1,860,500	213,100	184,999	459,800	440,864	(18,936)	96%
Liquor Profit Transfers	16,050	1,030	1,055	3,360	3,854	494	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	588	672	1,964	2,109	145	107%
Tobacco Products Tax	100,400	7,400	7,951	26,600	27,100	500	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	35	60	165	219	54	133%
Charter Tax	0	0	3	0	(14)	(14)	0%
Property Transfer Tax	13,400	1,737	965	4,026	3,198	(828)	79%
Property Tax	6,850	1,862	2,292	2,338	2,762	424	118%
Insurance Tax	120,200	600	508	28,100	28,021	(79)	100%
Departmental Collections	18,100	1,023	1,021	3,135	3,270	135	104%
Corporation Income/Business Franchise Tax	173,200	35,000	34,713	45,000	45,875	875	102%
Miscellaneous Receipts	20,000	3,953	4,036	5,379	4,473	(906)	83%
Miscellaneous Transfers	1,300	286	137	1,300	200	(1,100)	15%
Interest Income	15,000	1,250	45	3,750	(758)	(4,508)	-20%
Severance Tax	471,700	47,800	24,354	82,500	39,075	(43,425)	47%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	5,256	5,638	10,063	10,975	912	109%
Video Lottery Transfers	0	0	9	0	47	47	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	845	170	(675)	20%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 434,520	\$ 379,020	\$ 997,596	\$ 929,798	\$ (67,798)	
Increase or Decrease Over Estimate			\$ (55,500)		\$ (67,798)		
Percent Collected			87%		93%		

Note: Excludes \$64 million loan for cashflow from Rainy Day Fund

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, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2014	Actual Collections September 2015	Actual Collections 3 Months July 14-Sept. 14	Actual Collections 3 Months July 15-Sept. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,237	\$ 9,592	\$ 26,577	\$ 29,339	\$ 2,762	10%
Consumer Sales Tax/Use Tax	97,984	100,970	293,743	288,948	(4,795)	-2%
Personal Income Tax	204,165	184,999	442,745	440,864	(1,881)	0%
Liquor Profit Transfers	2,348	1,055	3,942	3,854	(88)	-2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	508	672	1,770	2,109	339	19%
Tobacco Products Tax	7,465	7,951	27,681	27,100	(581)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	24	60	135	219	84	62%
Charter Tax	4	3	28	(14)	(42)	-150%
Property Transfer Tax	1,709	965	3,535	3,198	(337)	-10%
Property Tax	1,570	2,292	2,031	2,762	731	36%
Insurance Tax	3,049	508	28,042	28,021	(21)	0%
Departmental Collections	1,017	1,021	3,110	3,270	160	5%
Corporation Income/Business Franchise Tax	42,912	34,713	56,839	45,875	(10,964)	-19%
Miscellaneous Receipts	3,280	4,036	3,975	4,473	498	13%
Miscellaneous Transfers	715	137	2,887	200	(2,687)	-93%
Interest Income	511	45	447	(758)	(1,205)	-270%
Severance Tax	31,678	24,354	67,122	39,075	(28,047)	-42%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	6,617	5,638	12,170	10,975	(1,195)	-10%
Video Lottery Transfers	47	9	67	47	(20)	-30%
Liquor License Renewal	42	0	113	71	(42)	-37%
Senior Citizen Tax Credit Reimbursement	0	0	286	170	(116)	-41%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 413,882	\$ 379,020	\$ 977,245	\$ 929,798	\$ (47,447)	
Increase or Decrease Over Prior Period		\$ (34,862)		\$ (47,447)		
% Increase or Decrease Over Prior Period		-8%		-5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
SEPTEMBER 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections September 2015	Actual Collections September 2015	Estimated Collections 3 Months July 15-Sept. 15	Actual Collections 3 Months July 15-Sept. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 6,559	\$ 6,055	\$ 24,046	\$ 18,890	\$ (5,156)	79%
Sales (Privilege) Tax	189,031	17,072	19,202	53,073	58,282	5,209	110%
Motor Fuel Tax	438,000	38,400	38,874	116,400	110,198	(6,202)	95%
Highway Litter Control Fund	1,742	124	202	455	655	200	144%
TOTAL	\$ 721,059	\$ 62,155	\$ 64,333	\$ 193,974	\$ 188,025	\$ (5,949)	
Increase or Decrease Over Estimate			\$ 2,178		\$ (5,949)		
Percent Collected			104%		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
October 1, 2015

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

STATE ROAD FUND

SOURCE	Actual Collections September 2014	Actual Collections September 2015	Actual Collections 3 Months July 14-Sept. 14	Actual Collections 3 Months July 15-Sept. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,473	\$ 6,055	\$ 24,393	\$ 18,890	\$ (5,503)	-23%
Privilege Tax	19,252	19,202	55,880	58,282	2,402	4%
Motor Fuel Taxes	61,537	38,874	119,169	110,198	(8,971)	-8%
Highway Litter Control Fund	62	202	278	655	377	136%
TOTAL	\$ 87,324	\$ 64,333	\$ 199,720	\$ 188,025	\$ (11,695)	
Increase or Decrease Over Prior Period		\$ (22,991)		\$ (11,695)		
% Increase or Decrease Over Prior Period		-26%		-6%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	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
Ending Cash Balance	<u>\$399,061</u>	<u>\$354,594</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</u>	<u>\$359,552</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
October 1, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
OCTOBER 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections October 2015	Actual Collections October 2015	Estimated Collections 4 Months July 15-Oct. 15	Actual Collections 4 Months July 15-Oct. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 9,000	\$ 6,488	\$ 35,400	\$ 35,827	\$ 427	101%
Consumer Sales Tax/Use Tax	1,269,800	103,500	103,524	396,300	392,472	(3,828)	99%
Personal Income Tax	1,860,500	128,000	130,351	587,800	571,216	(16,584)	97%
Liquor Profit Transfers	16,050	1,200	1,229	4,560	5,083	523	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	636	650	2,600	2,759	159	106%
Tobacco Products Tax	100,400	9,000	8,989	35,600	36,090	490	101%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	56	1	221	221	0	100%
Charter Tax	0	0	1	0	(12)	(12)	0%
Property Transfer Tax	13,400	936	899	4,962	4,097	(865)	83%
Property Tax	6,850	1,143	889	3,481	3,650	169	105%
Insurance Tax	120,200	27,000	27,874	55,100	55,894	794	101%
Departmental Collections	18,100	1,050	1,027	4,185	4,297	112	103%
Corporation Income/Business Franchise Tax	173,200	8,500	10,342	53,500	56,216	2,716	105%
Miscellaneous Receipts	20,000	1,051	316	6,430	4,789	(1,641)	74%
Miscellaneous Transfers	1,300	0	9	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	537	5,000	(221)	(5,221)	-4%
Severance Tax	471,700	26,200	1,246	108,700	40,320	(68,380)	37%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,706	5,135	14,769	16,110	1,341	109%
Video Lottery Transfers	0	0	1	0	48	48	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	230	148	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 323,458	\$ 299,656	\$ 1,321,054	\$ 1,229,454	\$ (91,600)	
Increase or Decrease Over Estimate			\$ (23,802)		\$ (91,600)		
Percent Collected			93%		93%		

Note: Excludes \$60 million loan for cashflow from Rainy Day Fund

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 2, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2014	Actual Collections October 2015	Actual Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 15-Oct. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,028	\$ 6,488	\$ 35,604	\$ 35,827	\$ 223	1%
Consumer Sales Tax/Use Tax	105,879	103,524	399,621	392,472	(7,149)	-2%
Personal Income Tax	122,327	130,351	565,072	571,216	6,144	1%
Liquor Profit Transfers	1,217	1,229	5,159	5,083	(76)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	648	650	2,418	2,759	341	14%
Tobacco Products Tax	9,396	8,989	37,077	36,090	(987)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	88	1	223	221	(2)	-1%
Charter Tax	2	1	29	(12)	(41)	-141%
Property Transfer Tax	702	899	4,238	4,097	(141)	-3%
Property Tax	1,383	889	3,414	3,650	236	7%
Insurance Tax	26,054	27,874	54,096	55,894	1,798	3%
Departmental Collections	1,045	1,027	4,156	4,297	141	3%
Corporation Income/Business Franchise Tax	8,366	10,342	65,205	56,216	(8,989)	-14%
Miscellaneous Receipts	575	316	4,550	4,789	239	5%
Miscellaneous Transfers	0	9	2,887	209	(2,678)	-93%
Interest Income	(107)	537	340	(221)	(561)	-165%
Severance Tax	38,126	1,246	105,248	40,320	(64,928)	-62%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,344	5,135	17,514	16,110	(1,404)	-8%
Video Lottery Transfers	0	1	67	48	(19)	-28%
Liquor License Renewal	71	0	184	71	(113)	-61%
Senior Citizen Tax Credit Reimbursement	230	148	516	318	(198)	-38%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 330,374	\$ 299,656	\$ 1,307,618	\$ 1,229,454	\$ (78,164)	
Increase or Decrease Over Prior Period		\$ (30,718)		\$ (78,164)		
% Increase or Decrease Over Prior Period		-9%		-6%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
OCTOBER 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections October 2015	Actual Collections October 2015	Estimated Collections 4 Months July 15-Oct. 15	Actual Collections 4 Months July 15-Oct. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 6,750	\$ 4,843	\$ 30,796	\$ 23,733	\$ (7,063)	77%
Sales (Privilege) Tax	189,031	16,543	17,878	69,616	76,160	6,544	109%
Motor Fuel Tax	438,000	20,800	21,252	137,200	131,449	(5,751)	96%
Highway Litter Control Fund	1,742	127	70	582	725	143	125%
TOTAL	\$ 721,059	\$ 44,220	\$ 44,043	\$ 238,194	\$ 232,067	\$ (6,127)	
Increase or Decrease Over Estimate			\$ (177)		\$ (6,127)		
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
November 2, 2015

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

STATE ROAD FUND

SOURCE	Actual Collections October 2014	Actual Collections October 2015	Actual Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 15-Oct. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,913	\$ 4,843	\$ 31,306	\$ 23,733	\$ (7,573)	-24%
Privilege Tax	19,483	17,878	75,363	76,160	797	1%
Motor Fuel Taxes	34,813	21,252	153,982	131,449	(22,533)	-15%
Highway Litter Control Fund	181	70	460	725	265	58%
TOTAL	\$ 61,390	\$ 44,043	\$ 261,111	\$ 232,067	\$ (29,044)	
Increase or Decrease Over Prior Period		\$ (17,347)		\$ (29,044)		
% Increase or Decrease Over Prior Period		-28%		-11%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$391,843	\$391,843	\$391,843	\$391,843	\$391,843	\$391,843	\$391,843
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	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
Ending Cash Balance	<u>\$399,061</u>	<u>\$354,594</u>	<u>\$359,552</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</u>	<u>\$391,843</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
November 2, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
NOVEMBER 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections November 2015	Actual Collections November 2015	Estimated Collections 5 Months July 15-Nov. 15	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,600	\$ 10,865	\$ 44,000	\$ 46,693	\$ 2,693	106%
Consumer Sales Tax/Use Tax	1,269,800	109,300	103,895	505,600	496,367	(9,233)	98%
Personal Income Tax	1,860,500	127,640	122,090	715,440	693,305	(22,135)	97%
Liquor Profit Transfers	16,050	1,030	1,056	5,590	6,139	549	110%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	580	558	3,180	3,318	138	104%
Tobacco Products Tax	100,400	8,700	8,386	44,300	44,476	176	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	119	137	340	358	18	105%
Charter Tax	0	0	1	0	(12)	(12)	0%
Property Transfer Tax	13,400	1,335	884	6,297	4,981	(1,316)	79%
Property Tax	6,850	413	433	3,894	4,083	189	105%
Insurance Tax	120,200	1,200	110	56,300	56,004	(296)	99%
Departmental Collections	18,100	1,022	1,201	5,207	5,497	290	106%
Corporation Income/Business Franchise Tax	173,200	1,500	785	55,000	57,002	2,002	104%
Miscellaneous Receipts	20,000	922	214	7,352	5,003	(2,349)	68%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	68	6,250	(153)	(6,403)	-2%
Severance Tax	471,700	44,400	33,985	153,100	74,305	(78,795)	49%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,911	5,371	19,680	21,481	1,801	109%
Video Lottery Transfers	0	0	0	0	48	48	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 312,922	\$ 290,039	\$ 1,633,976	\$ 1,519,493	\$ (114,483)	
Increase or Decrease Over Estimate			\$ (22,883)		\$ (114,483)		
Percent Collected			93%		93%		

Note: Excludes \$60 million loan for cashflow from Rainy Day Fund

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, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2014	Actual Collections November 2015	Actual Collections 5 Months July 14-Nov. 14	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,475	\$ 10,865	\$ 41,079	\$ 46,693	\$ 5,614	14%
Consumer Sales Tax/Use Tax	101,838	103,895	501,459	496,367	(5,092)	-1%
Personal Income Tax	128,017	122,090	693,089	693,305	216	0%
Liquor Profit Transfers	1,064	1,056	6,223	6,139	(84)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	558	558	2,976	3,318	342	11%
Tobacco Products Tax	7,877	8,386	44,954	44,476	(478)	-1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	79	137	302	358	56	19%
Charter Tax	1	1	31	(12)	(43)	-139%
Property Transfer Tax	873	884	5,111	4,981	(130)	-3%
Property Tax	423	433	3,837	4,083	246	6%
Insurance Tax	596	110	54,692	56,004	1,312	2%
Departmental Collections	1,012	1,201	5,168	5,497	329	6%
Corporation Income/Business Franchise Tax	3,666	785	68,870	57,002	(11,868)	-17%
Miscellaneous Receipts	366	214	4,915	5,003	88	2%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	298	68	638	(153)	(791)	-124%
Severance Tax	36,873	33,985	142,121	74,305	(67,816)	-48%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,665	5,371	23,179	21,481	(1,698)	-7%
Video Lottery Transfers	12	0	80	48	(32)	-40%
Liquor License Renewal	21	0	205	71	(134)	-65%
Senior Citizen Tax Credit Reimbursement	0	0	516	318	(198)	-38%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 294,714	\$ 290,039	\$ 1,602,332	\$ 1,519,493	\$ (82,839)	
Increase or Decrease Over Prior Period		\$ (4,675)		\$ (82,839)		
% Increase or Decrease Over Prior Period		-2%		-5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
NOVEMBER 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections November 2015	Actual Collections November 2015	Estimated Collections 5 Months July 15-Nov. 15	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 4,173	\$ 7,319	\$ 34,969	\$ 31,052	\$ (3,917)	89%
Sales (Privilege) Tax	189,031	13,420	14,498	83,036	90,658	7,622	109%
Motor Fuel Tax	438,000	49,300	38,666	186,500	170,115	(16,385)	91%
Highway Litter Control Fund	1,742	79	139	661	864	203	131%
TOTAL	\$ 721,059	\$ 66,972	\$ 60,622	\$ 305,166	\$ 292,689	\$ (12,477)	
Increase or Decrease Over Estimate			\$ (6,350)		\$ (12,477)		
Percent Collected			91%		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
December 1, 2015

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

STATE ROAD FUND

SOURCE	Actual Collections November 2014	Actual Collections November 2015	Actual Collections 5 Months July 14-Nov. 14	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,022	\$ 7,319	\$ 36,328	\$ 31,052	\$ (5,276)	-15%
Privilege Tax	12,208	14,498	87,571	90,658	3,087	4%
Motor Fuel Taxes	15,963	38,666	169,946	170,115	169	0%
Highway Litter Control Fund	56	139	515	864	349	68%
TOTAL	\$ 33,249	\$ 60,622	\$ 294,360	\$ 292,689	\$ (1,671)	
Increase or Decrease Over Prior Period		\$ 27,373		\$ (1,671)		
% Increase or Decrease Over Prior Period		82%		-1%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$347,119	\$347,119	\$347,119	\$347,119	\$347,119	\$347,119
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	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
Ending Cash Balance	<u>\$399,061</u>	<u>\$354,594</u>	<u>\$359,552</u>	<u>\$391,843</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</u>	<u>\$347,119</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
December 1, 2015

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
DECEMBER 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections December 2015	Actual Collections December 2015	Estimated Collections 6 Months July 15-Dec. 15	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,700	\$ 7,637	\$ 52,700	\$ 54,330	\$ 1,630	103%
Consumer Sales Tax/Use Tax	1,269,800	112,000	103,701	617,600	600,067	(17,533)	97%
Personal Income Tax	1,860,500	152,760	143,452	868,200	836,757	(31,443)	96%
Liquor Profit Transfers	16,050	800	813	6,390	6,951	561	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	521	513	3,701	3,831	130	104%
Tobacco Products Tax	100,400	7,800	7,477	52,100	51,952	(148)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	(39)	(50)	301	309	8	103%
Charter Tax	0	0	5	0	(7)	(7)	0%
Property Transfer Tax	13,400	970	785	7,267	5,766	(1,501)	79%
Property Tax	6,850	143	155	4,037	4,238	201	105%
Insurance Tax	120,200	100	(77)	56,400	55,927	(473)	99%
Departmental Collections	18,100	1,023	1,043	6,230	6,541	311	105%
Corporation Income/Business Franchise Tax	173,200	33,900	26,414	88,900	83,415	(5,485)	94%
Miscellaneous Receipts	20,000	3,910	4,040	11,262	9,043	(2,219)	80%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	(37)	7,500	(190)	(7,690)	-3%
Severance Tax	471,700	49,900	34,262	203,000	108,568	(94,432)	53%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,893	4,957	24,573	26,438	1,865	108%
Video Lottery Transfers	0	0	59	0	108	108	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 378,631	\$ 335,149	\$ 2,012,607	\$ 1,854,642	\$ (157,965)	
Increase or Decrease Over Estimate			\$ (43,482)		\$ (157,965)		
Percent Collected			89%		92%		

Note: Excludes \$60 million loan for cashflow from Rainy Day Fund

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 1, 2016

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2014	Actual Collections December 2015	Actual Collections 6 Months July 14-Dec. 14	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,368	\$ 7,637	\$ 52,447	\$ 54,330	\$ 1,883	4%
Consumer Sales Tax/Use Tax	104,406	103,701	605,866	600,067	(5,799)	-1%
Personal Income Tax	145,553	143,452	838,642	836,757	(1,885)	0%
Liquor Profit Transfers	800	813	7,022	6,951	(71)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	500	513	3,476	3,831	355	10%
Tobacco Products Tax	8,412	7,477	53,366	51,952	(1,414)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	51	(50)	353	309	(44)	-12%
Charter Tax	1	5	31	(7)	(38)	-123%
Property Transfer Tax	664	785	5,775	5,766	(9)	0%
Property Tax	142	155	3,979	4,238	259	7%
Insurance Tax	85	(77)	54,777	55,927	1,150	2%
Departmental Collections	1,060	1,043	6,228	6,541	313	5%
Corporation Income/Business Franchise Tax	43,140	26,414	112,011	83,415	(28,596)	-26%
Miscellaneous Receipts	3,273	4,040	8,188	9,043	855	10%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	458	(37)	1,097	(190)	(1,287)	-117%
Severance Tax	47,848	34,262	189,969	108,568	(81,401)	-43%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,314	4,957	28,493	26,438	(2,055)	-7%
Video Lottery Transfers	11	59	91	108	17	19%
Liquor License Renewal	21	0	226	71	(155)	-69%
Senior Citizen Tax Credit Reimbursement	6	0	522	318	(204)	-39%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 373,113	\$ 335,149	\$ 1,975,446	\$ 1,854,642	\$ (120,804)	
Increase or Decrease Over Prior Period		\$ (37,964)		\$ (120,804)		
% Increase or Decrease Over Prior Period		-10%		-6%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
DECEMBER 2015
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections December 2015	Actual Collections December 2015	Estimated Collections 6 Months July 15-Dec. 15	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 6,056	\$ 5,717	\$ 41,025	\$ 36,769	\$ (4,256)	90%
Sales (Privilege) Tax	189,031	11,803	15,971	94,839	106,629	11,790	112%
Motor Fuel Tax	438,000	33,300	45,129	219,800	215,244	(4,556)	98%
Highway Litter Control Fund	1,742	114	116	775	981	206	127%
TOTAL	\$ 721,059	\$ 51,273	\$ 66,933	\$ 356,439	\$ 359,623	\$ 3,184	
Increase or Decrease Over Estimate			\$ 15,660		\$ 3,184		
Percent Collected			131%		101%		

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 1, 2016

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

STATE ROAD FUND

SOURCE	Actual Collections December 2014	Actual Collections December 2015	Actual Collections 6 Months July 14-Dec. 14	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,635	\$ 5,717	\$ 43,963	\$ 36,769	\$ (7,194)	-16%
Privilege Tax	16,240	15,971	103,811	106,629	2,818	3%
Motor Fuel Taxes	56,586	45,129	226,531	215,244	(11,287)	-5%
Highway Litter Control Fund	154	116	669	981	312	47%
TOTAL	\$ 80,615	\$ 66,933	\$ 374,974	\$ 359,623	\$ (15,351)	
Increase or Decrease Over Prior Period		\$ (13,682)		\$ (15,351)		
% Increase or Decrease Over Prior Period		-17%		-4%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$354,629	\$354,629	\$354,629	\$354,629	\$354,629
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$354,629	\$354,629	\$354,629	\$354,629	\$354,629	\$354,629

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 1, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JANUARY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections January 2016	Actual Collections January 2016	Estimated Collections 7 Months July 15-Jan. 16	Actual Collections 7 Months July 15-Jan. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 7,400	\$ 6,138	\$ 60,100	\$ 60,467	\$ 367	101%
Consumer Sales Tax/Use Tax	1,269,800	132,400	132,815	750,000	732,882	(17,118)	98%
Personal Income Tax	1,860,500	188,300	195,307	1,056,500	1,032,064	(24,436)	98%
Liquor Profit Transfers	16,050	1,300	1,304	7,690	8,254	564	107%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	598	471	4,299	4,302	3	100%
Tobacco Products Tax	100,400	8,200	7,000	60,300	58,952	(1,348)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	53	50	354	359	5	101%
Charter Tax	0	0	0	0	(7)	(7)	0%
Property Transfer Tax	13,400	1,497	953	8,764	6,719	(2,045)	77%
Property Tax	6,850	120	196	4,157	4,435	278	107%
Insurance Tax	120,200	700	131	57,100	56,057	(1,043)	98%
Departmental Collections	18,100	6,420	6,896	12,650	13,437	787	106%
Corporation Income/Business Franchise Tax	173,200	3,000	3,407	91,900	86,823	(5,077)	94%
Miscellaneous Receipts	20,000	1,522	750	12,784	9,794	(2,990)	77%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	(212)	8,750	(402)	(9,152)	-5%
Severance Tax	471,700	28,300	11,750	231,300	120,318	(110,982)	52%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,748	7,337	29,321	33,775	4,454	115%
Video Lottery Transfers	0	0	22	0	130	130	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 385,808	\$ 374,315	\$ 2,398,415	\$ 2,228,957	\$ (169,458)	
Increase or Decrease Over Estimate			\$ (11,493)		\$ (169,458)		
Percent Collected			97%		93%		

Note: Excludes \$60 million repayment of loan for cashflow from Rainy Day Fund

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 1, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2015 VS JANUARY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2015	Actual Collections January 2016	Actual Collections 7 Months July 14-Jan. 15	Actual Collections 7 Months July 15-Jan. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,529	\$ 6,138	\$ 59,975	\$ 60,467	\$ 492	1%
Consumer Sales Tax/Use Tax	136,159	132,815	742,024	732,882	(9,142)	-1%
Personal Income Tax	183,112	195,307	1,021,755	1,032,064	10,309	1%
Liquor Profit Transfers	1,309	1,304	8,332	8,254	(78)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	640	471	4,115	4,302	187	5%
Tobacco Products Tax	8,812	7,000	62,178	58,952	(3,226)	-5%
Estate Tax	7	0	7	0	(7)	-100%
Business Franchise Fees	56	50	409	359	(50)	-12%
Charter Tax	1	0	33	(7)	(40)	-121%
Property Transfer Tax	1,207	953	6,982	6,719	(263)	-4%
Property Tax	118	196	4,097	4,435	338	8%
Insurance Tax	1,650	131	56,428	56,057	(371)	-1%
Departmental Collections	6,446	6,896	12,674	13,437	763	6%
Corporation Income/Business Franchise Tax	4,624	3,407	116,635	86,823	(29,812)	-26%
Miscellaneous Receipts	487	750	8,675	9,794	1,119	13%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	(482)	(212)	614	(402)	(1,016)	-165%
Severance Tax	25,187	11,750	215,156	120,318	(94,838)	-44%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	7,203	7,337	35,696	33,775	(1,921)	-5%
Video Lottery Transfers	11	22	102	130	28	27%
Liquor License Renewal	71	0	296	71	(225)	-76%
Senior Citizen Tax Credit Reimbursement	0	0	522	318	(204)	-39%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 384,147	\$ 374,315	\$ 2,359,592	\$ 2,228,957	\$ (130,635)	
Increase or Decrease Over Prior Period		\$ (9,832)		\$ (130,635)		
% Increase or Decrease Over Prior Period		-3%		-6%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JANUARY 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections January 2016	Actual Collections January 2016	Estimated Collections 7 Months July 15-Jan. 16	Actual Collections 7 Months July 15-Jan. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 6,772	\$ 4,732	\$ 47,797	\$ 41,501	\$ (6,296)	87%
Sales (Privilege) Tax	189,031	14,210	14,234	109,049	120,864	11,815	111%
Motor Fuel Tax	438,000	19,100	28,840	238,900	244,084	5,184	102%
Highway Litter Control Fund	1,742	128	109	903	1,090	187	121%
TOTAL	\$ 721,059	\$ 40,210	\$ 47,915	\$ 396,649	\$ 407,539	\$ 10,890	
Increase or Decrease Over Estimate			\$ 7,705		\$ 10,890		
Percent Collected			119%		103%		

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 1, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JANUARY 2015 VS JANUARY 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections January 2015	Actual Collections January 2016	Actual Collections 7 Months July 14-Jan. 15	Actual Collections 7 Months July 15-Jan. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,842	\$ 4,732	\$ 51,805	\$ 41,501	\$ (10,304)	-20%
Privilege Tax	14,625	14,234	118,436	120,864	2,428	2%
Motor Fuel Taxes	18,190	28,840	244,721	244,084	(637)	0%
Highway Litter Control Fund	85	109	755	1,090	335	44%
TOTAL	\$ 40,742	\$ 47,915	\$ 415,717	\$ 407,539	\$ (8,178)	
Increase or Decrease Over Prior Period		\$ 7,173		\$ (8,178)		
% Increase or Decrease Over Prior Period		18%		-2%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$325,082	\$325,082	\$325,082	\$325,082
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$325,082	\$325,082	\$325,082	\$325,082	\$325,082

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 1, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
FEBRUARY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections February 2016	Actual Collections February 2016	Estimated Collections 8 Months July 15-Feb. 16	Actual Collections 8 Months July 15-Feb. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 13,000	\$ 14,559	\$ 73,100	\$ 75,026	\$ 1,926	103%
Consumer Sales Tax/Use Tax	1,269,800	90,000	83,646	840,000	816,528	(23,472)	97%
Personal Income Tax	1,860,500	73,100	89,128	1,129,600	1,121,192	(8,408)	99%
Liquor Profit Transfers	16,050	1,300	1,310	8,990	9,565	575	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	528	563	4,827	4,865	38	101%
Tobacco Products Tax	100,400	7,300	8,556	67,600	67,508	(92)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	54	68	408	427	19	105%
Charter Tax	0	0	2	0	(5)	(5)	0%
Property Transfer Tax	13,400	892	584	9,656	7,303	(2,353)	76%
Property Tax	6,850	143	92	4,300	4,527	227	105%
Insurance Tax	120,200	8,000	19,966	65,100	76,024	10,924	117%
Departmental Collections	18,100	1,040	993	13,690	14,430	740	105%
Corporation Income/Business Franchise Tax	173,200	1,000	(115)	92,900	86,708	(6,192)	93%
Miscellaneous Receipts	20,000	721	269	13,505	10,063	(3,442)	75%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	525	10,000	123	(9,877)	1%
Severance Tax	471,700	56,300	25,174	287,600	145,492	(142,108)	51%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	58,540	0	58,540	58,540	0%
HB 102 - Lottery Transfers	83,355	3,833	6,023	33,154	39,797	6,643	120%
Video Lottery Transfers	0	0	333	0	463	463	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,200	2,058	3,275	2,375	(900)	73%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 260,661	\$ 312,274	\$ 2,659,076	\$ 2,541,231	\$ (117,845)	
Increase or Decrease Over Estimate			\$ 51,613		\$ (117,845)		
Percent Collected			120%		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
March 1, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2015 VS FEBRUARY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2015	Actual Collections February 2016	Actual Collections 8 Months July 14-Feb. 15	Actual Collections 8 Months July 15-Feb. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,605	\$ 14,559	\$ 73,580	\$ 75,026	\$ 1,446	2%
Consumer Sales Tax/Use Tax	86,245	83,646	828,269	816,528	(11,741)	-1%
Personal Income Tax	40,379	89,128	1,062,133	1,121,192	59,059	6%
Liquor Profit Transfers	1,298	1,310	9,630	9,565	(65)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	493	563	4,609	4,865	256	6%
Tobacco Products Tax	7,776	8,556	69,955	67,508	(2,447)	-3%
Estate Tax	0	0	7	0	(7)	-100%
Business Franchise Fees	56	68	465	427	(38)	-8%
Charter Tax	2	2	35	(5)	(40)	-114%
Property Transfer Tax	728	584	7,710	7,303	(407)	-5%
Property Tax	115	92	4,213	4,527	314	7%
Insurance Tax	5,760	19,966	62,188	76,024	13,836	22%
Departmental Collections	1,074	993	13,748	14,430	682	5%
Corporation Income/Business Franchise Tax	1,627	(115)	118,262	86,708	(31,554)	-27%
Miscellaneous Receipts	355	269	9,030	10,063	1,033	11%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	1,106	525	1,720	123	(1,597)	-93%
Severance Tax	53,411	25,174	268,566	145,492	(123,074)	-46%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	58,540	0	58,540	58,540	0%
HB 102 - Lottery Transfers	7,612	6,023	43,307	39,797	(3,510)	-8%
Video Lottery Transfers	0	333	102	463	361	354%
Liquor License Renewal	21	0	317	71	(246)	-78%
Senior Citizen Tax Credit Reimbursement	0	2,058	522	2,375	1,853	355%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 221,663	\$ 312,274	\$ 2,581,255	\$ 2,541,231	\$ (40,024)	
Increase or Decrease Over Prior Period		\$ 90,611		\$ (40,024)		
% Increase or Decrease Over Prior Period		41%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
FEBRUARY 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections February 2016	Actual Collections February 2016	Estimated Collections 8 Months July 15-Feb. 16	Actual Collections 8 Months July 15-Feb. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 4,880	\$ 6,812	\$ 52,677	\$ 48,313	\$ (4,364)	92%
Sales (Privilege) Tax	189,031	13,708	14,873	122,757	135,736	12,979	111%
Motor Fuel Tax	438,000	50,000	33,833	288,900	277,917	(10,983)	96%
Highway Litter Control Fund	1,742	92	157	995	1,247	252	125%
TOTAL	\$ 721,059	\$ 68,680	\$ 55,675	\$ 465,329	\$ 463,213	\$ (2,116)	
Increase or Decrease Over Estimate			\$ (13,005)		\$ (2,116)		
Percent Collected			81.1%		99.5%		

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 1, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 2015 VS FEBRUARY 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2015	Actual Collections February 2016	Actual Collections 8 Months July 14-Feb. 15	Actual Collections 8 Months July 15-Feb. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,234	\$ 6,812	\$ 57,039	\$ 48,313	\$ (8,726)	-15%
Privilege Tax	14,687	14,873	133,123	135,736	2,613	2%
Motor Fuel Taxes	51,247	33,833	295,968	277,917	(18,051)	-6%
Highway Litter Control Fund	67	157	822	1,247	425	52%
TOTAL	\$ 71,235	\$ 55,675	\$ 486,952	\$ 463,213	\$ (23,739)	
Increase or Decrease Over Prior Period		\$ (15,560)		\$ (23,739)		
% Increase or Decrease Over Prior Period		-21.8%		-4.9%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 29, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$93,340	\$93,340	\$93,340
Revenues, net of refunds	251,780	298,998	379,020	299,656	290,039	335,149	374,315	312,274	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(274,837)	(323,465)	(298,421)	(314,890)	(325,590)	(318,233)	(332,177)	(260,278)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000		(64,000)	60,000	0	0	(60,000)	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
Net increase/(decrease) in cash	40,943	(24,467)	16,599	44,766	(35,551)	16,916	(17,862)	51,996	0	0	0	0
Ending Cash Balance	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$93,340	\$93,340	\$93,340	\$93,340

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 29, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$270,391	\$270,391	\$270,391
Payment of Fiscal Year 2015 31 day carryover	(38,196)	(203)	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
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,244)	(13,380)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	0	0	0	0
Transfer of Fiscal Year 2015 surplus to Rainy Day Fund	0	(6,417)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(61,440)	(20,000)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	0	0	0	0
Ending Cash Balance	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$270,391	\$270,391	\$270,391	\$270,391

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 29, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$363,731	\$363,731	\$363,731
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	0	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$363,731	\$363,731	\$363,731	\$363,731

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 1, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
MARCH 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections March 2016	Actual Collections March 2016	Estimated Collections 9 Months July 15-Mar. 16	Actual Collections 9 Months July 15-Mar. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 12,800	\$ 12,209	\$ 85,900	\$ 87,236	\$ 1,336	102%
Consumer Sales Tax/Use Tax	1,269,800	93,000	93,055	933,000	909,583	(23,417)	97%
Personal Income Tax	1,860,500	113,600	101,198	1,243,200	1,222,390	(20,810)	98%
Liquor Profit Transfers	16,050	1,030	1,036	10,020	10,601	581	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	538	574	5,365	5,438	73	101%
Tobacco Products Tax	100,400	7,700	7,564	75,300	75,073	(227)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	56	69	464	495	31	107%
Charter Tax	0	0	2	0	(3)	(3)	0%
Property Transfer Tax	13,400	821	727	10,477	8,030	(2,447)	77%
Property Tax	6,850	1,159	1,371	5,459	5,898	439	108%
Insurance Tax	120,200	25,500	12,127	90,600	88,150	(2,450)	97%
Departmental Collections	18,100	1,070	1,073	14,760	15,503	743	105%
Corporation Income/Business Franchise Tax	173,200	21,000	18,159	113,900	104,868	(9,032)	92%
Miscellaneous Receipts	20,000	4,231	4,242	17,736	14,304	(3,432)	81%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	28	11,250	152	(11,098)	1%
Severance Tax	471,700	35,800	36,108	323,400	181,600	(141,800)	56%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	58,541	58,541	0%
HB 102 - Lottery Transfers	83,355	6,462	7,660	39,616	47,457	7,841	120%
Video Lottery Transfers	0	0	101	0	563	563	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,900	3,039	6,175	5,414	(761)	88%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 328,917	\$ 300,342	\$ 2,987,993	\$ 2,841,573	\$ (146,420)	
Increase or Decrease Over Estimate			\$ (28,575)		\$ (146,420)		
Percent Collected			91%		95%		

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, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2015 VS MARCH 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2015	Actual Collections March 2016	Actual Collections 9 Months July 14-Mar. 15	Actual Collections 9 Months July 15-Mar. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,367	\$ 12,209	\$ 86,947	\$ 87,236	\$ 289	0%
Consumer Sales Tax/Use Tax	85,323	93,055	913,592	909,583	(4,009)	0%
Personal Income Tax	127,926	101,198	1,190,059	1,222,390	32,331	3%
Liquor Profit Transfers	1,037	1,036	10,667	10,601	(66)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	520	574	5,129	5,438	309	6%
Tobacco Products Tax	6,307	7,564	76,262	75,073	(1,189)	-2%
Estate Tax	0	0	7	0	(7)	-100%
Business Franchise Fees	58	69	523	495	(28)	-5%
Charter Tax	1	2	37	(3)	(40)	-108%
Property Transfer Tax	702	727	8,412	8,030	(382)	-5%
Property Tax	925	1,371	5,137	5,898	761	15%
Insurance Tax	25,357	12,127	87,544	88,150	606	1%
Departmental Collections	1,102	1,073	14,850	15,503	653	4%
Corporation Income/Business Franchise Tax	28,711	18,159	146,974	104,868	(42,106)	-29%
Miscellaneous Receipts	3,411	4,242	12,440	14,304	1,864	15%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	(379)	28	1,341	152	(1,189)	-89%
Severance Tax	29,961	36,108	298,528	181,600	(116,928)	-39%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	58,541	58,541	0%
HB 102 - Lottery Transfers	7,286	7,660	50,594	47,457	(3,137)	-6%
Video Lottery Transfers	152	101	254	563	309	122%
Liquor License Renewal	21	0	338	71	(267)	-79%
Senior Citizen Tax Credit Reimbursement	5,943	3,039	6,464	5,414	(1,050)	-16%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 337,731	\$ 300,342	\$ 2,918,986	\$ 2,841,573	\$ (77,413)	
Increase or Decrease Over Prior Period		\$ (37,389)		\$ (77,413)		
% Increase or Decrease Over Prior Period		-11%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
MARCH 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections March 2016	Actual Collections March 2016	Estimated Collections 9 Months July 15-Mar. 16	Actual Collections 9 Months July 15-Mar. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 8,662	\$ 7,824	\$ 61,339	\$ 56,138	\$ (5,201)	92%
Sales (Privilege) Tax	189,031	16,776	17,509	139,533	153,245	13,712	110%
Motor Fuel Tax	438,000	36,300	28,594	325,200	306,511	(18,689)	94%
Highway Litter Control Fund	1,742	163	100	1,158	1,347	189	116%
TOTAL	\$ 721,059	\$ 61,901	\$ 54,027	\$ 527,230	\$ 517,241	\$ (9,989)	
Increase or Decrease Over Estimate			\$ (7,874)		\$ (9,989)		
Percent Collected			87%		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, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 2015 VS MARCH 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections March 2015	Actual Collections March 2016	Actual Collections 9 Months July 14-Mar. 15	Actual Collections 9 Months July 15-Mar. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,450	\$ 7,824	\$ 64,489	\$ 56,138	\$ (8,351)	-13%
Privilege Tax	16,739	17,509	149,862	153,245	3,383	2%
Motor Fuel Taxes	31,104	28,594	327,072	306,511	(20,561)	-6%
Highway Litter Control Fund	95	100	917	1,347	430	47%
TOTAL	\$ 55,388	\$ 54,027	\$ 542,340	\$ 517,241	\$ (25,099)	
Increase or Decrease Over Prior Period		\$ (1,361)		\$ (25,099)		
% Increase or Decrease Over Prior Period		-2%		-5%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$80,220	\$80,220
Revenues, net of refunds	251,780	298,998	379,020	299,656	290,039	335,149	374,315	312,274	300,342	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(274,837)	(323,465)	(298,421)	(314,890)	(325,590)	(318,233)	(332,177)	(260,278)	(313,462)	0	0	0
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	0	0	0
Transfers from/(to) Rainy Day Fund	64,000		(64,000)	60,000	0	0	(60,000)	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
Net increase/(decrease) in cash	40,943	(24,467)	16,599	44,766	(35,551)	16,916	(17,862)	51,996	(13,120)	0	0	0
Ending Cash Balance	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$80,220	\$80,220	\$80,220

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$259,996	\$259,996
Payment of Fiscal Year 2015 31 day carryover	(38,196)	(203)	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	26,660	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,244)	(13,380)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(37,055)	0	0	0
Transfer of Fiscal Year 2015 surplus to Rainy Day Fund	0	(6,417)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(61,440)	(20,000)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	0	0	0
Ending Cash Balance	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$259,996	\$259,996	\$259,996

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$340,216	\$340,216
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	0	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$340,216	\$340,216	\$340,216

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, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
APRIL 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections April 2016	Actual Collections April 2016	Estimated Collections 10 Months July 15-Apr. 16	Actual Collections 10 Months July 15-Apr. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 11,700	\$ 6,867	\$ 97,600	\$ 94,103	\$ (3,497)	96%
Consumer Sales Tax/Use Tax	1,269,800	96,500	95,434	1,029,500	1,005,017	(24,483)	98%
Personal Income Tax	1,860,500	332,100	287,660	1,575,300	1,510,050	(65,250)	96%
Liquor Profit Transfers	16,050	1,810	1,863	11,830	12,464	634	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	618	769	5,983	6,208	225	104%
Tobacco Products Tax	100,400	8,300	8,268	83,600	83,341	(259)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	69	62	533	558	25	105%
Charter Tax	0	0	2	0	0	0	0%
Property Transfer Tax	13,400	901	811	11,378	8,841	(2,537)	78%
Property Tax	6,850	997	602	6,456	6,499	43	101%
Insurance Tax	120,200	27,500	27,338	118,100	115,488	(2,612)	98%
Departmental Collections	18,100	1,150	1,166	15,910	16,669	759	105%
Corporation Income/Business Franchise Tax	173,200	24,000	15,126	137,900	119,993	(17,907)	87%
Miscellaneous Receipts	20,000	925	2,130	18,661	16,434	(2,227)	88%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	1,278	12,500	1,430	(11,070)	11%
Severance Tax	471,700	39,000	22,073	362,400	203,673	(158,727)	56%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	1,163	0	59,703	59,703	0%
HB 102 - Lottery Transfers	83,355	7,722	8,470	47,338	55,927	8,589	118%
Video Lottery Transfers	0	0	19	0	582	582	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	2,600	3,768	8,775	9,182	407	105%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 557,142	\$ 484,869	\$ 3,545,135	\$ 3,326,442	\$ (218,693)	
Increase or Decrease Over Estimate			\$ (72,273)		\$ (218,693)		
Percent Collected			87%		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
May 2, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2015 VS APRIL 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2015	Actual Collections April 2016	Actual Collections 10 Months July 14-Apr. 15	Actual Collections 10 Months July 15-Apr. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,152	\$ 6,867	\$ 99,099	\$ 94,103	\$ (4,996)	-5%
Consumer Sales Tax/Use Tax	101,584	95,434	1,015,176	1,005,017	(10,159)	-1%
Personal Income Tax	338,194	287,660	1,528,253	1,510,050	(18,203)	-1%
Liquor Profit Transfers	1,825	1,863	12,491	12,464	(27)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	605	769	5,734	6,208	474	8%
Tobacco Products Tax	8,894	8,268	85,157	83,341	(1,816)	-2%
Estate Tax	0	0	7	0	(7)	-100%
Business Franchise Fees	68	62	591	558	(33)	-6%
Charter Tax	2	2	39	0	(39)	-100%
Property Transfer Tax	675	811	9,087	8,841	(246)	-3%
Property Tax	1,245	602	6,382	6,499	117	2%
Insurance Tax	26,261	27,338	113,806	115,488	1,682	1%
Departmental Collections	1,168	1,166	16,017	16,669	652	4%
Corporation Income/Business Franchise Tax	19,103	15,126	166,076	119,993	(46,083)	-28%
Miscellaneous Receipts	476	2,130	12,917	16,434	3,517	27%
Miscellaneous Transfers	7,500	0	10,387	209	(10,178)	-98%
Interest Income	673	1,278	2,014	1,430	(584)	-29%
Severance Tax	32,130	22,073	330,658	203,673	(126,985)	-38%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	1,163	0	59,703	59,703	0%
HB 102 - Lottery Transfers	8,572	8,470	59,166	55,927	(3,239)	-5%
Video Lottery Transfers	84	19	338	582	244	72%
Liquor License Renewal	71	0	409	71	(338)	-83%
Senior Citizen Tax Credit Reimbursement	3,536	3,768	10,000	9,182	(818)	-8%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 564,818	\$ 484,869	\$ 3,483,804	\$ 3,326,442	\$ (157,362)	
Increase or Decrease Over Prior Period		\$ (79,949)		\$ (157,362)		
% Increase or Decrease Over Prior Period		-14%		-5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
APRIL 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections April 2016	Actual Collections April 2016	Estimated Collections 10 Months July 15-Apr. 16	Actual Collections 10 Months July 15-Apr. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 7,647	\$ 8,285	\$ 68,986	\$ 64,423	\$ (4,563)	93%
Sales (Privilege) Tax	189,031	17,096	16,937	156,629	170,182	13,553	109%
Motor Fuel Tax	438,000	21,900	30,074	347,100	336,585	(10,515)	97%
Highway Litter Control Fund	1,742	144	89	1,302	1,437	135	110%
TOTAL	\$ 721,059	\$ 46,787	\$ 55,385	\$ 574,017	\$ 572,627	\$ (1,390)	
Increase or Decrease Over Estimate			\$ 8,598		\$ (1,390)		
Percent Collected			118.4%		99.8%		

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 2, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 APRIL 2015 VS APRIL 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections April 2015	Actual Collections April 2016	Actual Collections 10 Months July 14-Apr. 15	Actual Collections 10 Months July 15-Apr. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 10,890	\$ 8,285	\$ 75,379	\$ 64,423	\$ (10,956)	-15%
Privilege Tax	19,469	16,937	169,331	170,182	851	1%
Motor Fuel Taxes	33,686	30,074	360,758	336,585	(24,173)	-7%
Highway Litter Control Fund	84	89	1,001	1,437	436	44%
TOTAL	\$ 64,129	\$ 55,385	\$ 606,469	\$ 572,627	\$ (33,842)	
Increase or Decrease Over Prior Period		\$ (8,744)		\$ (33,842)		
% Increase or Decrease Over Prior Period		-14%		-6%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$128,913
Revenues, net of refunds	251,780	298,998	379,020	299,656	290,039	335,149	374,315	312,274	300,342	484,869	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(274,837)	(323,465)	(298,421)	(314,890)	(325,590)	(318,233)	(332,177)	(260,278)	(313,462)	(436,176)	0	0
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	0	0
Transfers from/(to) Rainy Day Fund	64,000		(64,000)	60,000	0	0	(60,000)	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
Net increase/(decrease) in cash	40,943	(24,467)	16,599	44,766	(35,551)	16,916	(17,862)	51,996	(13,120)	48,693	0	0
Ending Cash Balance	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$128,913	\$128,913

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$243,424
Payment of Fiscal Year 2015 31 day carryover	(38,196)	(203)	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	26,660	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,244)	(13,380)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(37,055)	(16,572)	0	0
Transfer of Fiscal Year 2015 surplus to Rainy Day Fund	0	(6,417)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(61,440)	(20,000)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	0	0
Ending Cash Balance	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$243,424	\$243,424

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$372,337	\$372,337
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	0	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	<u>\$399,061</u>	<u>\$354,594</u>	<u>\$359,552</u>	<u>\$391,843</u>	<u>\$347,119</u>	<u>\$354,629</u>	<u>\$325,082</u>	<u>\$363,731</u>	<u>\$340,216</u>	<u>\$372,337</u>	<u>\$372,337</u>	<u>\$372,337</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
May 2, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
MAY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections May 2016	Actual Collections May 2016	Estimated Collections 11 Months July 15-May 16	Actual Collections 11 Months July 15-May 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 9,500	\$ 14,524	\$ 107,100	\$ 108,626	\$ 1,526	101%
Consumer Sales Tax/Use Tax	1,269,800	107,800	100,602	1,137,300	1,105,619	(31,681)	97%
Personal Income Tax	1,860,500	96,700	124,291	1,672,000	1,634,341	(37,659)	98%
Liquor Profit Transfers	16,050	2,090	2,366	13,920	14,830	910	107%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	804	827	6,787	7,035	248	104%
Tobacco Products Tax	100,400	9,000	7,647	92,600	90,988	(1,612)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	55	54	588	611	23	104%
Charter Tax	0	0	1	0	0	0	0%
Property Transfer Tax	13,400	1,007	911	12,385	9,752	(2,633)	79%
Property Tax	6,850	297	305	6,753	6,804	51	101%
Insurance Tax	120,200	1,600	1,214	119,700	116,702	(2,998)	97%
Departmental Collections	18,100	1,060	1,181	16,970	17,850	880	105%
Corporation Income/Business Franchise Tax	173,200	2,000	(758)	139,900	119,235	(20,665)	85%
Miscellaneous Receipts	20,000	704	445	19,365	16,880	(2,485)	87%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	768	13,750	2,198	(11,552)	16%
Severance Tax	471,700	41,100	32,761	403,500	236,434	(167,066)	59%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	5,953	0	65,656	65,656	0%
HB 102 - Lottery Transfers	83,355	10,515	20,746	57,853	76,674	18,821	133%
Video Lottery Transfers	0	0	38	0	621	621	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	1,225	818	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 286,707	\$ 314,694	\$ 3,831,842	\$ 3,641,136	\$ (190,706)	
Increase or Decrease Over Estimate			\$ 27,987		\$ (190,706)		
Percent Collected			110%		95%		

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, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2015 VS MAY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2015	Actual Collections May 2016	Actual Collections 11 Months July 14-May 15	Actual Collections 11 Months July 15-May 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,931	\$ 14,524	\$ 106,030	\$ 108,626	\$ 2,596	2%
Consumer Sales Tax/Use Tax	91,734	100,602	1,106,910	1,105,619	(1,291)	0%
Personal Income Tax	117,481	124,291	1,645,734	1,634,341	(11,393)	-1%
Liquor Profit Transfers	2,101	2,366	14,593	14,830	237	2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	899	827	6,633	7,035	402	6%
Tobacco Products Tax	8,901	7,647	94,057	90,988	(3,069)	-3%
Estate Tax	0	0	7	0	(7)	-100%
Business Franchise Fees	55	54	645	611	(34)	-5%
Charter Tax	2	1	41	0	(41)	-100%
Property Transfer Tax	1,053	911	10,140	9,752	(388)	-4%
Property Tax	203	305	6,585	6,804	219	3%
Insurance Tax	1,630	1,214	115,436	116,702	1,266	1%
Departmental Collections	994	1,181	17,012	17,850	838	5%
Corporation Income/Business Franchise Tax	(10,072)	(758)	156,005	119,235	(36,770)	-24%
Miscellaneous Receipts	385	445	13,302	16,880	3,578	27%
Miscellaneous Transfers	76	0	10,462	209	(10,253)	-98%
Interest Income	155	768	2,169	2,198	29	1%
Severance Tax	33,000	32,761	363,658	236,434	(127,224)	-35%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	5,953	0	65,656	65,656	0%
HB 102 - Lottery Transfers	25,157	20,746	84,323	76,674	(7,649)	-9%
Video Lottery Transfers	12	38	350	621	271	77%
Liquor License Renewal	21	0	430	71	(359)	-83%
Senior Citizen Tax Credit Reimbursement	0	818	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 280,718	\$ 314,694	\$ 3,764,522	\$ 3,641,136	\$ (123,386)	
Increase or Decrease Over Prior Period		\$ 33,976		\$ (123,386)		
% Increase or Decrease Over Prior Period		12%		-3%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
MAY 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections May 2016	Actual Collections May 2016	Estimated Collections 11 Months July 15-May 16	Actual Collections 11 Months July 15-May 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 7,556	\$ 7,116	\$ 76,542	\$ 71,539	\$ (5,003)	93%
Sales (Privilege) Tax	189,031	16,083	18,269	172,712	188,451	15,739	109%
Motor Fuel Tax	438,000	53,900	29,721	401,000	366,306	(34,694)	91%
Highway Litter Control Fund	1,742	143	102	1,445	1,538	93	106%
TOTAL	\$ 721,059	\$ 77,682	\$ 55,208	\$ 651,699	\$ 627,834	\$ (23,865)	
Increase or Decrease Over Estimate			\$ (22,474)		\$ (23,865)		
Percent Collected			71%		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
June 1, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MAY 2015 VS MAY 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections May 2015	Actual Collections May 2016	Actual Collections 11 Months July 14-May 15	Actual Collections 11 Months July 15-May 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 8,003	\$ 7,116	\$ 83,383	\$ 71,539	\$ (11,844)	-14%
Privilege Tax	18,617	18,269	187,948	188,451	503	0%
Motor Fuel Taxes	31,633	29,721	392,390	366,306	(26,084)	-7%
Highway Litter Control Fund	97	102	1,099	1,538	439	40%
TOTAL	\$ 58,350	\$ 55,208	\$ 664,820	\$ 627,834	\$ (36,986)	
Increase or Decrease Over Prior Period		\$ (3,142)		\$ (36,986)		
% Increase or Decrease Over Prior Period		-5%		-6%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$107,379
Revenues, net of refunds	251,780	298,998	379,020	299,656	290,039	335,149	374,315	312,274	300,342	484,869	314,694	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(274,837)	(323,465)	(298,421)	(314,890)	(325,590)	(318,233)	(332,177)	(260,278)	(313,462)	(436,176)	(336,228)	0
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	(21,534)	0
Transfers from/(to) Rainy Day Fund	64,000		(64,000)	60,000	0	0	(60,000)	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
Net increase/(decrease) in cash	40,943	(24,467)	16,599	44,766	(35,551)	16,916	(17,862)	51,996	(13,120)	48,693	(21,534)	0
Ending Cash Balance	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$107,379	\$107,379

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$216,679
Payment of Fiscal Year 2015 31 day carryover	(38,196)	(203)	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	26,660	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,244)	(13,380)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(37,055)	(16,572)	(26,745)	0
Transfer of Fiscal Year 2015 surplus to Rainy Day Fund	0	(6,417)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(61,440)	(20,000)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	(26,745)	0
Ending Cash Balance	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$216,679	\$216,679

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$372,337	\$324,058
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	(26,745)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	(21,534)	0
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$372,337	\$324,058	\$324,058

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, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JUNE 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections June 2016	Actual Collections June 2016	Estimated Collections 12 Months July 15-June 16	Actual Collections 12 Months July 15-June 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 9,900	\$ 10,548	\$ 117,000	\$ 119,174	\$ 2,174	102%
Consumer Sales Tax/Use Tax	1,269,800	132,500	125,425	1,269,800	1,231,044	(38,756)	97%
Personal Income Tax	1,860,500	188,500	168,970	1,860,500	1,803,311	(57,189)	97%
Liquor Profit Transfers	16,050	2,130	3,482	16,050	18,313	2,263	114%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	1,413	961	8,200	7,996	(204)	98%
Tobacco Products Tax	100,400	7,800	9,286	100,400	100,274	(126)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	62	65	650	676	26	104%
Charter Tax	0	0	2	0	3	3	0%
Property Transfer Tax	13,400	1,015	867	13,400	10,618	(2,782)	79%
Property Tax	6,850	97	154	6,850	6,957	107	102%
Insurance Tax	120,200	500	657	120,200	117,359	(2,841)	98%
Departmental Collections	18,100	1,130	1,179	18,100	19,029	929	105%
Corporation Income/Business Franchise Tax	173,200	33,300	24,370	173,200	143,605	(29,595)	83%
Miscellaneous Receipts	20,000	635	4,097	20,000	20,976	976	105%
Miscellaneous Transfers	1,300	0	1,037	1,300	1,246	(54)	96%
Interest Income	15,000	1,250	310	15,000	2,509	(12,491)	17%
Severance Tax	471,700	68,200	40,006	471,700	276,440	(195,260)	59%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	63,258	0	128,914	128,914	0%
HB 102 - Lottery Transfers	83,355	25,502	6,681	83,355	83,355	0	100%
Video Lottery Transfers	0	0	188	0	809	809	0%
Liquor License Renewal	71	0	0	71	71	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	\$ 4,305,776	\$ 473,934	\$ 461,543	\$ 4,305,776	\$ 4,102,679	\$ (203,097)	
Increase or Decrease Over Estimate			\$ (12,391)		\$ (203,097)		
Percent Collected			97%		95%		

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2016

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2015 VS JUNE 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2015	Actual Collections June 2016	Actual Collections 12 Months July 14-June 15	Actual Collections 12 Months July 15-June 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,492	\$ 10,548	\$ 120,522	\$ 119,174	\$ (1,348)	-1%
Consumer Sales Tax/Use Tax	121,311	125,425	1,228,221	1,231,044	2,823	0%
Personal Income Tax	194,322	168,970	1,840,056	1,803,311	(36,745)	-2%
Liquor Profit Transfers	3,769	3,482	18,361	18,313	(48)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,141	961	7,773	7,996	223	3%
Tobacco Products Tax	8,106	9,286	102,163	100,274	(1,889)	-2%
Estate Tax	0	0	7	0	(7)	-100%
Business Franchise Fees	102	65	747	676	(71)	-10%
Charter Tax	2	2	43	3	(40)	-93%
Property Transfer Tax	902	867	11,042	10,618	(424)	-4%
Property Tax	93	154	6,679	6,957	278	4%
Insurance Tax	727	657	116,163	117,359	1,196	1%
Departmental Collections	1,211	1,179	18,223	19,029	806	4%
Corporation Income/Business Franchise Tax	30,096	24,370	186,101	143,605	(42,496)	-23%
Miscellaneous Receipts	3,156	4,097	16,458	20,976	4,518	27%
Miscellaneous Transfers	593	1,037	11,056	1,246	(9,810)	-89%
Interest Income	174	310	2,343	2,509	166	7%
Severance Tax	50,515	40,006	414,173	276,440	(137,733)	-33%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	63,258	0	128,914	128,914	0%
HB 102 - Lottery Transfers	8,277	6,681	92,600	83,355	(9,245)	-10%
Video Lottery Transfers	278	188	628	809	181	29%
Liquor License Renewal	21	0	451	71	(380)	-84%
Senior Citizen Tax Credit Reimbursement	0	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 439,288	\$ 461,543	\$ 4,203,810	\$ 4,102,679	\$ (101,131)	
Increase or Decrease Over Prior Period		\$ 22,255		\$ (101,131)		
% Increase or Decrease Over Prior Period		5%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
JUNE 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections June 2016	Actual Collections June 2016	Estimated Collections 12 Months July 15-June 16	Actual Collections 12 Months July 15-June 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,286	\$ 15,744	\$ 15,445	\$ 92,286	\$ 86,983	\$ (5,303)	94%
Sales (Privilege) Tax	189,031	16,319	17,796	189,031	206,247	17,216	109%
Motor Fuel Tax	438,000	37,000	30,092	438,000	396,397	(41,603)	91%
Highway Litter Control Fund	1,742	297	315	1,742	1,854	112	106%
TOTAL	\$ 721,059	\$ 69,360	\$ 63,648	\$ 721,059	\$ 691,481	\$ (29,578)	
Increase or Decrease Over Estimate			\$ (5,712)		\$ (29,578)		
Percent Collected			92%		96%		

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2016

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 2015 VS JUNE 2016
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2015	Actual Collections June 2016	Actual Collections 12 Months July 14-June 15	Actual Collections 12 Months July 15-June 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 17,218	\$ 15,445	\$ 100,601	\$ 86,983	\$ (13,618)	-14%
Privilege Tax	18,078	17,796	206,026	206,247	221	0%
Motor Fuel Taxes	42,463	30,092	434,853	396,397	(38,456)	-9%
Highway Litter Control Fund	419	315	1,517	1,854	337	22%
TOTAL	\$ 78,178	\$ 63,648	\$ 742,997	\$ 691,481	\$ (51,516)	
Increase or Decrease Over Prior Period		\$ (14,530)		\$ (51,516)		
% Increase or Decrease Over Prior Period		-19%		-7%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$107,379
Revenues, net of refunds	251,780	298,998	379,020	299,656	290,039	335,149	374,315	312,274	300,342	484,869	314,694	461,543
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	3,150
Expenditures	(274,837)	(323,465)	(298,421)	(314,890)	(325,590)	(318,233)	(332,177)	(260,278)	(313,462)	(436,176)	(336,228)	(404,989)
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	(21,534)	59,704
Transfers from/(to) Rainy Day Fund	64,000		(64,000)	60,000	0	0	(60,000)	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
Net increase/(decrease) in cash	40,943	(24,467)	16,599	44,766	(35,551)	16,916	(17,862)	51,996	(13,120)	48,693	(21,534)	59,704
Ending Cash Balance	\$40,943	\$16,476	\$33,075	\$77,841	\$42,290	\$59,206	\$41,344	\$93,340	\$80,220	\$128,913	\$107,379	\$167,083

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$216,679
Payment of Fiscal Year 2015 31 day carryover	(38,196)	(203)	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	26,660	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	(3,150)
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(23,244)	(13,380)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(37,055)	(16,572)	(26,745)	(9,232)
Transfer of Fiscal Year 2015 surplus to Rainy Day Fund	0	(6,417)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(61,440)	(20,000)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	(26,745)	(12,382)
Ending Cash Balance	\$358,118	\$338,118	\$326,477	\$314,002	\$304,829	\$295,423	\$283,738	\$270,391	\$259,996	\$243,424	\$216,679	\$204,297

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2016
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$419,558	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$372,337	\$324,058
Expenditures/transfers of prior year/surplus appropriations	(61,440)	(13,583)	(11,641)	(12,475)	(9,173)	(9,406)	(11,685)	(13,347)	(10,395)	(16,572)	(26,745)	(12,382)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(23,057)	(24,467)	80,599	(15,234)	(35,551)	16,916	42,138	51,996	(13,120)	48,693	(21,534)	59,704
Transfers from/(to) Rainy Day Fund	64,000	(6,417)	(64,000)	60,000	0	0	(60,000)	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
Ending Cash Balance	\$399,061	\$354,594	\$359,552	\$391,843	\$347,119	\$354,629	\$325,082	\$363,731	\$340,216	\$372,337	\$324,058	\$371,380

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2016