

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%
<b>TOTAL</b>	<b>\$ 4,305,776</b>	<b>\$ 434,520</b>	<b>\$ 379,020</b>	<b>\$ 997,596</b>	<b>\$ 929,798</b>	<b>\$ (67,798)</b>	
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%
<b>TOTAL</b>	<b>\$ 413,882</b>	<b>\$ 379,020</b>	<b>\$ 977,245</b>	<b>\$ 929,798</b>	<b>\$ (47,447)</b>	
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%
<b>TOTAL</b>	<b>\$ 721,059</b>	<b>\$ 62,155</b>	<b>\$ 64,333</b>	<b>\$ 193,974</b>	<b>\$ 188,025</b>	<b>\$ (5,949)</b>	
Increase or Decrease Over Estimate			\$ 2,178		\$ (5,949)		
Percent Collected			104%		97%		

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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%
<b>TOTAL</b>	<b>\$ 87,324</b>	<b>\$ 64,333</b>	<b>\$ 199,720</b>	<b>\$ 188,025</b>	<b>\$ (11,695)</b>	
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	\$399,061	\$354,594	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552	\$359,552

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