

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

GENERAL REVENUE FUND

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

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

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

GENERAL REVENUE FUND

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

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

STATE ROAD FUND

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

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January 2, 2015

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

STATE ROAD FUND

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





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

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

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\* Amounts for are estimated for these items.