

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

GENERAL REVENUE FUND

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

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

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

GENERAL REVENUE FUND

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

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

STATE ROAD FUND

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

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February 2, 2015

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

STATE ROAD FUND

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





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

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

\* Amounts for are estimated for these items.

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