

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JULY 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections July 2016	Actual Collections July 2016	Estimated Collections 1 Month July 16-July 16	Actual Collections 1 Month July 16-July 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 6,200	\$ 5,559	\$ 6,200	\$ 5,559	\$ (641)	90%
Consumer Sales Tax/Use Tax	1,285,000	86,703	64,605	86,703	64,605	(22,098)	75%
Personal Income Tax	1,914,225	127,661	116,442	127,661	116,442	(11,219)	91%
Liquor Profit Transfers	18,000	1,300	1,469	1,300	1,469	169	113%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	793	766	793	766	(27)	97%
Tobacco Products Tax	196,300	7,800	13,504	7,800	13,504	5,704	173%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	130	44	130	44	(86)	34%
Charter Tax	0	0	0	0	0	0	0%
Property Transfer Tax	10,500	890	1,078	890	1,078	188	121%
Property Tax	7,200	100	93	100	93	(7)	93%
Insurance Tax	119,000	26,160	22,161	26,160	22,161	(3,999)	85%
Departmental Collections	19,100	1,100	1,018	1,100	1,018	(82)	93%
Corporation Income/Business Franchise Tax	137,400	7,000	3,924	7,000	3,924	(3,076)	56%
Miscellaneous Receipts	9,700	120	152	120	152	32	127%
Miscellaneous Transfers	1,000	0	0	0	0	0	0%
Interest Income	8,000	500	943	500	943	443	189%
Severance Tax	262,544	(8,829)	(6,733)	(8,829)	(6,733)	2,096	76%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	9	0	9	9	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 257,628	\$ 225,034	\$ 257,628	\$ 225,034	\$ (32,594)	
Increase or Decrease Over Estimate			\$ (32,594)		\$ (32,594)		
Percent Collected			87%		87%		

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

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2015	Actual Collections July 2016	Actual Collections 1 Month July 15-July 15	Actual Collections 1 Month July 16-July 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,969	\$ 5,559	\$ 9,969	\$ 5,559	\$ (4,410)	-44%
Consumer Sales Tax/Use Tax	84,021	64,605	84,021	64,605	(19,416)	-23%
Personal Income Tax	117,927	116,442	117,927	116,442	(1,485)	-1%
Liquor Profit Transfers	1,289	1,469	1,289	1,469	180	14%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	778	766	778	766	(12)	-2%
Tobacco Products Tax	10,149	13,504	10,149	13,504	3,355	33%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	315	44	315	44	(271)	-86%
Charter Tax	1	0	1	0	(1)	-100%
Property Transfer Tax	1,123	1,078	1,123	1,078	(45)	-4%
Property Tax	118	93	118	93	(25)	-21%
Insurance Tax	26,708	22,161	26,708	22,161	(4,547)	-17%
Departmental Collections	1,112	1,018	1,112	1,018	(94)	-8%
Corporation Income/Business Franchise Tax	8,196	3,924	8,196	3,924	(4,272)	-52%
Miscellaneous Receipts	130	152	130	152	22	17%
Miscellaneous Transfers	0	0	0	0	0	0%
Interest Income	(837)	943	(837)	943	1,780	-213%
Severance Tax	(9,312)	(6,733)	(9,312)	(6,733)	2,579	-28%
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	22	9	22	9	(13)	-59%
Liquor License Renewal	71	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 251,780	\$ 225,034	\$ 251,780	\$ 225,034	\$ (26,746)	
Increase or Decrease Over Prior Period		\$ (26,746)		\$ (26,746)		
% Increase or Decrease Over Prior Period		-11%		-11%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JULY 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections July 2016	Actual Collections July 2016	Estimated Collections 1 Month July 16-July 16	Actual Collections 1 Month July 16-July 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 9,805	\$ 7,935	\$ 9,805	\$ 7,935	\$ (1,870)	81%
Sales (Privilege) Tax	189,575	17,512	16,547	17,512	16,547	(965)	94%
Motor Fuel Tax	388,200	27,900	33,050	27,900	33,050	5,150	118%
Highway Litter Control Fund	1,727	184	154	184	154	(30)	84%
TOTAL	\$ 671,570	\$ 55,401	\$ 57,686	\$ 55,401	\$ 57,686	\$ 2,285	
Increase or Decrease Over Estimate			\$ 2,285		\$ 2,285		
Percent Collected			104%		104%		

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

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

STATE ROAD FUND

SOURCE	Actual Collections July 2015	Actual Collections July 2016	Actual Collections 1 Month July 15-July 15	Actual Collections 1 Month July 16-July 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,638	\$ 7,935	\$ 6,638	\$ 7,935	\$ 1,297	20%
Privilege Tax	20,514	16,547	20,514	16,547	(3,967)	-19%
Motor Fuel Taxes	35,441	33,050	35,441	33,050	(2,391)	-7%
Highway Litter Control Fund	213	154	213	154	(59)	-28%
TOTAL	\$ 62,806	\$ 57,686	\$ 62,806	\$ 57,686	\$ (5,120)	
Increase or Decrease Over Prior Period		\$ (5,120)		\$ (5,120)		
% Increase or Decrease Over Prior Period		-8%		-8%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482
Expenditures/transfers of prior year/surplus appropriations	(78,342)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	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	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482	\$318,482

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

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
AUGUST 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections August 2016	Actual Collections August 2016	Estimated Collections 2 Months July 16-Aug. 16	Actual Collections 2 Months July 16-Aug. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 12,200	\$ 13,829	\$ 18,400	\$ 19,388	\$ 988	105%
Consumer Sales Tax/Use Tax	1,285,000	107,527	103,576	194,230	168,181	(26,049)	87%
Personal Income Tax	1,914,225	137,483	134,980	265,144	251,422	(13,722)	95%
Liquor Profit Transfers	18,000	1,300	1,525	2,600	2,995	395	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	620	690	1,413	1,455	42	103%
Tobacco Products Tax	196,300	22,300	24,425	30,100	37,928	7,828	126%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	70	65	200	109	(91)	55%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	10,500	990	890	1,880	1,968	88	105%
Property Tax	7,200	400	396	500	489	(11)	98%
Insurance Tax	119,000	1,580	6,131	27,740	28,292	552	102%
Departmental Collections	19,100	1,200	1,195	2,300	2,213	(87)	96%
Corporation Income/Business Franchise Tax	137,400	2,000	484	9,000	4,407	(4,593)	49%
Miscellaneous Receipts	9,700	250	306	370	459	89	124%
Miscellaneous Transfers	1,000	700	1	700	1	(699)	0%
Interest Income	8,000	500	565	1,000	1,508	508	151%
Severance Tax	262,544	35,483	18,844	26,654	12,111	(14,543)	45%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	4,542	5,434	4,542	5,434	892	120%
Video Lottery Transfers	0	0	36	0	45	45	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	845	313	845	313	(532)	37%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 329,990	\$ 313,686	\$ 587,618	\$ 538,719	\$ (48,899)	
Increase or Decrease Over Estimate			\$ (16,304)		\$ (48,899)		
Percent Collected			95%		92%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2015	Actual Collections August 2016	Actual Collections 2 Months July 15-Aug. 15	Actual Collections 2 Months July 16-Aug. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,777	\$ 13,829	\$ 19,747	\$ 19,388	\$ (359)	-2%
Consumer Sales Tax/Use Tax	103,957	103,576	187,977	168,181	(19,796)	-11%
Personal Income Tax	137,938	134,980	255,865	251,422	(4,443)	-2%
Liquor Profit Transfers	1,510	1,525	2,799	2,995	196	7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	660	690	1,438	1,455	17	1%
Tobacco Products Tax	9,001	24,425	19,150	37,928	18,778	98%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	(156)	65	159	109	(50)	-31%
Charter Tax	(18)	1	(17)	1	18	-106%
Property Transfer Tax	1,110	890	2,233	1,968	(265)	-12%
Property Tax	353	396	470	489	19	4%
Insurance Tax	805	6,131	27,513	28,292	779	3%
Departmental Collections	1,137	1,195	2,249	2,213	(36)	-2%
Corporation Income/Business Franchise Tax	2,966	484	11,162	4,407	(6,755)	-61%
Miscellaneous Receipts	306	306	436	459	23	5%
Miscellaneous Transfers	63	1	63	1	(62)	-98%
Interest Income	34	565	(803)	1,508	2,311	-288%
Severance Tax	24,032	18,844	14,721	12,111	(2,610)	-18%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,337	5,434	5,337	5,434	97	2%
Video Lottery Transfers	16	36	38	45	7	18%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	170	313	170	313	143	84%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 298,998	\$ 313,686	\$ 550,778	\$ 538,719	\$ (12,059)	
Increase or Decrease Over Prior Period		\$ 14,688		\$ (12,059)		
% Increase or Decrease Over Prior Period		5%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
AUGUST 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections August 2016	Actual Collections August 2016	Estimated Collections 2 Months July 16-Aug. 16	Actual Collections 2 Months July 16-Aug. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 7,641	\$ 8,306	\$ 17,446	\$ 16,241	\$ (1,205)	93%
Sales (Privilege) Tax	189,575	18,593	20,605	36,105	37,151	1,046	103%
Motor Fuel Tax	388,200	37,900	38,818	65,800	71,868	6,068	109%
Highway Litter Control Fund	1,727	143	174	327	329	2	101%
TOTAL	\$ 671,570	\$ 64,277	\$ 67,903	\$ 119,678	\$ 125,589	\$ 5,911	
Increase or Decrease Over Estimate			\$ 3,626		\$ 5,911		
Percent Collected			106%		105%		

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

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

STATE ROAD FUND

SOURCE	Actual Collections August 2015	Actual Collections August 2016	Actual Collections 2 Months July 15-Aug. 15	Actual Collections 2 Months July 16-Aug. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,197	\$ 8,306	\$ 12,835	\$ 16,241	\$ 3,406	27%
Privilege Tax	18,567	20,605	39,081	37,151	(1,930)	-5%
Motor Fuel Taxes	35,883	38,818	71,324	71,868	544	1%
Highway Litter Control Fund	240	174	453	329	(124)	-27%
TOTAL	\$ 60,887	\$ 67,903	\$ 123,693	\$ 125,589	\$ 1,896	
Increase or Decrease Over Prior Period		\$ 7,016		\$ 1,896		
% Increase or Decrease Over Prior Period		12%		2%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832	\$280,832
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	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	<u>\$318,482</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>	<u>\$280,832</u>

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

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
SEPTEMBER 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections September 2016	Actual Collections September 2016	Estimated Collections 3 Months July 16-Sept. 16	Actual Collections 3 Months July 16-Sept. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 9,600	\$ 8,856	\$ 28,000	\$ 28,243	\$ 243	101%
Consumer Sales Tax/Use Tax	1,285,000	105,827	109,584	300,057	277,765	(22,292)	93%
Personal Income Tax	1,914,225	204,199	173,726	469,343	425,148	(44,195)	91%
Liquor Profit Transfers	18,000	1,570	1,598	4,170	4,593	423	110%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	633	700	2,046	2,155	109	105%
Tobacco Products Tax	196,300	19,000	19,357	49,100	57,285	8,185	117%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	48	240	157	(83)	65%
Charter Tax	0	0	1	0	2	2	0%
Property Transfer Tax	10,500	950	1,148	2,830	3,116	286	110%
Property Tax	7,200	2,200	2,350	2,700	2,839	139	105%
Insurance Tax	119,000	750	263	28,490	28,555	65	100%
Departmental Collections	19,100	1,100	1,043	3,400	3,256	(144)	96%
Corporation Income/Business Franchise Tax	137,400	29,000	23,594	38,000	28,002	(9,998)	74%
Miscellaneous Receipts	9,700	1,800	1,996	2,170	2,455	285	113%
Miscellaneous Transfers	1,000	50	128	750	129	(621)	17%
Interest Income	8,000	600	212	1,600	1,720	120	108%
Severance Tax	262,544	26,039	26,200	52,693	38,311	(14,382)	73%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	4,990	5,250	9,532	10,684	1,152	112%
Video Lottery Transfers	0	0	34	0	80	80	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	845	313	(532)	37%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 408,348	\$ 376,088	\$ 995,966	\$ 914,808	\$ (81,158)	
Increase or Decrease Over Estimate			\$ (32,260)		\$ (81,158)		
Percent Collected			92%		92%		

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

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 3, 2016

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2015	Actual Collections September 2016	Actual Collections 3 Months July 15-Sept. 15	Actual Collections 3 Months July 16-Sept. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,592	\$ 8,856	\$ 29,339	\$ 28,243	\$ (1,096)	-4%
Consumer Sales Tax/Use Tax	100,970	109,584	288,948	277,765	(11,183)	-4%
Personal Income Tax	184,999	173,726	440,864	425,148	(15,716)	-4%
Liquor Profit Transfers	1,055	1,598	3,854	4,593	739	19%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	672	700	2,109	2,155	46	2%
Tobacco Products Tax	7,951	19,357	27,100	57,285	30,185	111%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	60	48	219	157	(62)	-28%
Charter Tax	3	1	(14)	2	16	-114%
Property Transfer Tax	965	1,148	3,198	3,116	(82)	-3%
Property Tax	2,292	2,350	2,762	2,839	77	3%
Insurance Tax	508	263	28,021	28,555	534	2%
Departmental Collections	1,021	1,043	3,270	3,256	(14)	0%
Corporation Income/Business Franchise Tax	34,713	23,594	45,875	28,002	(17,873)	-39%
Miscellaneous Receipts	4,036	1,996	4,473	2,455	(2,018)	-45%
Miscellaneous Transfers	137	128	200	129	(71)	-36%
Interest Income	45	212	(758)	1,720	2,478	-327%
Severance Tax	24,354	26,200	39,075	38,311	(764)	-2%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,638	5,250	10,975	10,684	(291)	-3%
Video Lottery Transfers	9	34	47	80	33	70%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	170	313	143	84%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 379,020	\$ 376,088	\$ 929,798	\$ 914,808	\$ (14,990)	
Increase or Decrease Over Prior Period		\$ (2,932)		\$ (14,990)		
% Increase or Decrease Over Prior Period		-1%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
SEPTEMBER 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections September 2016	Actual Collections September 2016	Estimated Collections 3 Months July 16-Sept. 16	Actual Collections 3 Months July 16-Sept. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 6,543	\$ 7,908	\$ 23,989	\$ 24,149	\$ 160	101%
Sales (Privilege) Tax	189,575	17,121	18,641	53,226	55,792	2,566	105%
Motor Fuel Tax	388,200	32,800	34,730	98,600	106,598	7,998	108%
Highway Litter Control Fund	1,727	123	76	450	405	(45)	90%
TOTAL	\$ 671,570	\$ 56,587	\$ 61,355	\$ 176,265	\$ 186,944	\$ 10,679	
Increase or Decrease Over Estimate			\$ 4,768		\$ 10,679		
Percent Collected			108%		106%		

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 3, 2016

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

STATE ROAD FUND

SOURCE	Actual Collections September 2015	Actual Collections September 2016	Actual Collections 3 Months July 15-Sept. 15	Actual Collections 3 Months July 16-Sept. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,055	\$ 7,908	\$ 18,890	\$ 24,149	\$ 5,259	28%
Privilege Tax	19,202	18,641	58,282	55,792	(2,490)	-4%
Motor Fuel Taxes	38,874	34,730	110,198	106,598	(3,600)	-3%
Highway Litter Control Fund	202	76	655	405	(250)	-38%
TOTAL	\$ 64,333	\$ 61,355	\$ 188,025	\$ 186,944	\$ (1,081)	
Increase or Decrease Over Prior Period		\$ (2,978)		\$ (1,081)		
% Increase or Decrease Over Prior Period		-5%		-1%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150	\$388,150

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
October 3, 2016

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
OCTOBER 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections October 2016	Actual Collections October 2016	Estimated Collections 4 Months July 16-Oct. 16	Actual Collections 4 Months July 16-Oct. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 9,200	\$ 8,619	\$ 37,200	\$ 36,863	\$ (337)	99%
Consumer Sales Tax/Use Tax	1,285,000	110,127	97,197	410,184	374,962	(35,222)	91%
Personal Income Tax	1,914,225	135,520	149,894	604,863	575,042	(29,821)	95%
Liquor Profit Transfers	18,000	1,300	1,323	5,470	5,916	446	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	646	572	2,692	2,727	35	101%
Tobacco Products Tax	196,300	17,300	14,536	66,400	71,820	5,420	108%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	30	53	270	211	(59)	78%
Charter Tax	0	0	1	0	2	2	0%
Property Transfer Tax	10,500	880	905	3,710	4,021	311	108%
Property Tax	7,200	1,200	1,002	3,900	3,841	(59)	98%
Insurance Tax	119,000	27,970	25,724	56,460	54,279	(2,181)	96%
Departmental Collections	19,100	1,100	1,122	4,500	4,379	(121)	97%
Corporation Income/Business Franchise Tax	137,400	9,000	4,820	47,000	32,822	(14,178)	70%
Miscellaneous Receipts	9,700	250	302	2,420	2,757	337	114%
Miscellaneous Transfers	1,000	10	334	760	463	(297)	61%
Interest Income	8,000	650	598	2,250	2,318	68	103%
Severance Tax	262,544	8,739	9,604	61,432	47,915	(13,517)	78%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	4,436	5,438	13,968	16,122	2,154	115%
Video Lottery Transfers	0	0	14	0	94	94	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	230	241	1,075	553	(522)	51%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 328,588	\$ 322,299	\$ 1,324,554	\$ 1,237,107	\$ (87,447)	
Increase or Decrease Over Estimate			\$ (6,289)		\$ (87,447)		
Percent Collected			98%		93%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2015	Actual Collections October 2016	Actual Collections 4 Months July 15-Oct. 15	Actual Collections 4 Months July 16-Oct. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,488	\$ 8,619	\$ 35,827	\$ 36,863	\$ 1,036	3%
Consumer Sales Tax/Use Tax	103,524	97,197	392,472	374,962	(17,510)	-4%
Personal Income Tax	130,351	149,894	571,216	575,042	3,826	1%
Liquor Profit Transfers	1,229	1,323	5,083	5,916	833	16%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	650	572	2,759	2,727	(32)	-1%
Tobacco Products Tax	8,989	14,536	36,090	71,820	35,730	99%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	1	53	221	211	(10)	-5%
Charter Tax	1	1	(12)	2	14	-117%
Property Transfer Tax	899	905	4,097	4,021	(76)	-2%
Property Tax	889	1,002	3,650	3,841	191	5%
Insurance Tax	27,874	25,724	55,894	54,279	(1,615)	-3%
Departmental Collections	1,027	1,122	4,297	4,379	82	2%
Corporation Income/Business Franchise Tax	10,342	4,820	56,216	32,822	(23,394)	-42%
Miscellaneous Receipts	316	302	4,789	2,757	(2,032)	-42%
Miscellaneous Transfers	9	334	209	463	254	122%
Interest Income	537	598	(221)	2,318	2,539	-1149%
Severance Tax	1,246	9,604	40,320	47,915	7,595	19%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,135	5,438	16,110	16,122	12	0%
Video Lottery Transfers	1	14	48	94	46	96%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	148	241	318	553	235	74%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 299,656	\$ 322,299	\$ 1,229,454	\$ 1,237,107	\$ 7,653	
Increase or Decrease Over Prior Period		\$ 22,643		\$ 7,653		
% Increase or Decrease Over Prior Period		8%		1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
OCTOBER 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections October 2016	Actual Collections October 2016	Estimated Collections 4 Months July 16-Oct. 16	Actual Collections 4 Months July 16-Oct. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 6,734	\$ 5,054	\$ 30,723	\$ 29,203	\$ (1,520)	95%
Sales (Privilege) Tax	189,575	16,591	18,324	69,817	74,116	4,299	106%
Motor Fuel Tax	388,200	32,900	34,051	131,500	140,649	9,149	107%
Highway Litter Control Fund	1,727	126	160	576	565	(11)	98%
TOTAL	\$ 671,570	\$ 56,351	\$ 57,589	\$ 232,616	\$ 244,533	\$ 11,917	
Increase or Decrease Over Estimate			\$ 1,238		\$ 11,917		
Percent Collected			102%		105%		

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

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

STATE ROAD FUND

SOURCE	Actual Collections October 2015	Actual Collections October 2016	Actual Collections 4 Months July 15-Oct. 15	Actual Collections 4 Months July 16-Oct. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 4,843	\$ 5,054	\$ 23,733	\$ 29,203	\$ 5,470	23%
Privilege Tax	17,878	18,324	76,160	74,116	(2,044)	-3%
Motor Fuel Taxes	21,252	34,051	131,449	140,649	9,200	7%
Highway Litter Control Fund	70	160	725	565	(160)	-22%
TOTAL	\$ 44,043	\$ 57,589	\$ 232,067	\$ 244,533	\$ 12,466	
Increase or Decrease Over Prior Period		\$ 13,546		\$ 12,466		
% Increase or Decrease Over Prior Period		31%		5%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239

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

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
NOVEMBER 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections November 2016	Actual Collections November 2016	Estimated Collections 5 Months July 16-Nov. 16	Actual Collections 5 Months July 16-Nov. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 8,900	\$ 6,659	\$ 46,100	\$ 43,521	\$ (2,579)	94%
Consumer Sales Tax/Use Tax	1,285,000	107,927	106,979	518,111	481,942	(36,169)	93%
Personal Income Tax	1,914,225	128,562	114,798	733,425	689,840	(43,585)	94%
Liquor Profit Transfers	18,000	1,300	1,322	6,770	7,238	468	107%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	572	541	3,264	3,267	3	100%
Tobacco Products Tax	196,300	16,500	16,583	82,900	88,403	5,503	107%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	80	44	350	254	(96)	73%
Charter Tax	0	0	0	0	3	3	0%
Property Transfer Tax	10,500	950	925	4,660	4,946	286	106%
Property Tax	7,200	400	424	4,300	4,265	(35)	99%
Insurance Tax	119,000	410	4,235	56,870	58,515	1,645	103%
Departmental Collections	19,100	1,200	1,103	5,700	5,482	(218)	96%
Corporation Net Income Tax	137,400	800	(369)	47,800	32,453	(15,347)	68%
Miscellaneous Receipts	9,700	100	229	2,520	2,986	466	118%
Miscellaneous Transfers	1,000	50	0	810	463	(347)	57%
Interest Income	8,000	700	177	2,950	2,495	(455)	85%
Severance Tax	262,544	26,539	26,573	87,971	74,487	(13,484)	85%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	10,162	0	10,162	10,162	0%
HB 102 - Lottery Transfers	65,000	4,660	5,180	18,628	21,302	2,674	114%
Video Lottery Transfers	0	0	16	0	110	110	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	553	(522)	51%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 299,650	\$ 295,581	\$ 1,624,204	\$ 1,532,687	\$ (91,517)	
Increase or Decrease Over Estimate			\$ (4,069)		\$ (91,517)		
Percent Collected			99%		94%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2015	Actual Collections November 2016	Actual Collections 5 Months July 15-Nov. 15	Actual Collections 5 Months July 16-Nov. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,865	\$ 6,659	\$ 46,693	\$ 43,521	\$ (3,172)	-7%
Consumer Sales Tax/Use Tax	103,895	106,979	496,367	481,942	(14,425)	-3%
Personal Income Tax	122,090	114,798	693,305	689,840	(3,465)	0%
Liquor Profit Transfers	1,056	1,322	6,139	7,238	1,099	18%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	558	541	3,318	3,267	(51)	-2%
Tobacco Products Tax	8,386	16,583	44,476	88,403	43,927	99%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	137	44	358	254	(104)	-29%
Charter Tax	1	0	(12)	3	15	-125%
Property Transfer Tax	884	925	4,981	4,946	(35)	-1%
Property Tax	433	424	4,083	4,265	182	4%
Insurance Tax	110	4,235	56,004	58,515	2,511	4%
Departmental Collections	1,201	1,103	5,497	5,482	(15)	0%
Corporation Income/Business Franchise Tax	785	(369)	57,002	32,453	(24,549)	-43%
Miscellaneous Receipts	214	229	5,003	2,986	(2,017)	-40%
Miscellaneous Transfers	0	0	209	463	254	122%
Interest Income	68	177	(153)	2,495	2,648	-1731%
Severance Tax	33,985	26,573	74,305	74,487	182	0%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	10,162	0	10,162	10,162	0%
HB 102 - Lottery Transfers	5,371	5,180	21,481	21,302	(179)	-1%
Video Lottery Transfers	0	16	48	110	62	129%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	318	553	235	74%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 290,039	\$ 295,581	\$ 1,519,493	\$ 1,532,687	\$ 13,194	
Increase or Decrease Over Prior Period		\$ 5,542		\$ 13,194		
% Increase or Decrease Over Prior Period		2%		1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
NOVEMBER 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections November 2016	Actual Collections November 2016	Estimated Collections 5 Months July 16-Nov. 16	Actual Collections 5 Months July 16-Nov. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 4,163	\$ 5,426	\$ 34,886	\$ 34,628	\$ (258)	99%
Sales (Privilege) Tax	189,575	13,458	16,227	83,275	90,343	7,068	108%
Motor Fuel Tax	388,200	32,900	33,252	164,400	173,902	9,502	106%
Highway Litter Control Fund	1,727	78	90	654	655	1	100%
TOTAL	\$ 671,570	\$ 50,599	\$ 54,995	\$ 283,215	\$ 299,528	\$ 16,313	
Increase or Decrease Over Estimate			\$ 4,396		\$ 16,313		
Percent Collected			109%		106%		

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

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

STATE ROAD FUND

SOURCE	Actual Collections November 2015	Actual Collections November 2016	Actual Collections 5 Months July 15-Nov. 15	Actual Collections 5 Months July 16-Nov. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,319	\$ 5,426	\$ 31,052	\$ 34,628	\$ 3,576	12%
Privilege Tax	14,498	16,227	90,658	90,343	(315)	0%
Motor Fuel Taxes	38,666	33,252	170,115	173,902	3,787	2%
Highway Litter Control Fund	139	90	864	655	(209)	-24%
TOTAL	\$ 60,622	\$ 54,995	\$ 292,689	\$ 299,528	\$ 6,839	
Increase or Decrease Over Prior Period		\$ (5,627)		\$ 6,839		
% Increase or Decrease Over Prior Period		-9%		2%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210	\$398,210

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

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
DECEMBER 2016
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections December 2016	Actual Collections December 2016	Estimated Collections 6 Months July 16-Dec. 16	Actual Collections 6 Months July 16-Dec. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 6,300	\$ 4,993	\$ 52,400	\$ 48,515	\$ (3,885)	93%
Consumer Sales Tax/Use Tax	1,285,000	107,827	109,028	625,938	590,970	(34,968)	94%
Personal Income Tax	1,914,225	154,930	146,604	888,355	836,444	(51,911)	94%
Liquor Profit Transfers	18,000	1,300	1,315	8,070	8,552	482	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	519	474	3,783	3,741	(42)	99%
Tobacco Products Tax	196,300	16,000	16,071	98,900	104,473	5,573	106%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	30	48	380	303	(77)	80%
Charter Tax	0	0	1	0	4	4	0%
Property Transfer Tax	10,500	780	1,618	5,440	6,564	1,124	121%
Property Tax	7,200	200	248	4,500	4,513	13	100%
Insurance Tax	119,000	100	(110)	56,970	58,405	1,435	103%
Departmental Collections	19,100	1,100	992	6,800	6,474	(326)	95%
Corporation Income/Business Franchise Tax	137,400	24,000	21,313	71,800	53,766	(18,034)	75%
Miscellaneous Receipts	9,700	1,900	1,963	4,420	4,950	530	112%
Miscellaneous Transfers	1,000	10	0	820	463	(357)	56%
Interest Income	8,000	700	(557)	3,650	1,938	(1,712)	53%
Severance Tax	262,544	16,139	19,997	104,110	94,484	(9,626)	91%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	819	0	10,981	10,981	0%
HB 102 - Lottery Transfers	65,000	4,626	4,840	23,254	26,142	2,888	112%
Video Lottery Transfers	0	0	117	0	227	227	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	553	(522)	51%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 336,461	\$ 329,774	\$ 1,960,665	\$ 1,862,462	\$ (98,203)	
Increase or Decrease Over Estimate			\$ (6,687)		\$ (98,203)		
Percent Collected			98%		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
January 3, 2017

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2015	Actual Collections December 2016	Actual Collections 6 Months July 15-Dec. 15	Actual Collections 6 Months July 16-Dec. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,637	\$ 4,993	\$ 54,330	\$ 48,515	\$ (5,815)	-11%
Consumer Sales Tax/Use Tax	103,701	109,028	600,067	590,970	(9,097)	-2%
Personal Income Tax	143,452	146,604	836,757	836,444	(313)	0%
Liquor Profit Transfers	813	1,315	6,951	8,552	1,601	23%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	513	474	3,831	3,741	(90)	-2%
Tobacco Products Tax	7,477	16,071	51,952	104,473	52,521	101%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	(50)	48	309	303	(6)	-2%
Charter Tax	5	1	(7)	4	11	-157%
Property Transfer Tax	785	1,618	5,766	6,564	798	14%
Property Tax	155	248	4,238	4,513	275	6%
Insurance Tax	(77)	(110)	55,927	58,405	2,478	4%
Departmental Collections	1,043	992	6,541	6,474	(67)	-1%
Corporation Income/Business Franchise Tax	26,414	21,313	83,415	53,766	(29,649)	-36%
Miscellaneous Receipts	4,040	1,963	9,043	4,950	(4,093)	-45%
Miscellaneous Transfers	0	0	209	463	254	122%
Interest Income	(37)	(557)	(190)	1,938	2,128	-1120%
Severance Tax	34,262	19,997	108,568	94,484	(14,084)	-13%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	819	0	10,981	10,981	0%
HB 102 - Lottery Transfers	4,957	4,840	26,438	26,142	(296)	-1%
Video Lottery Transfers	59	117	108	227	119	110%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	318	553	235	74%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 335,149	\$ 329,774	\$ 1,854,642	\$ 1,862,462	\$ 7,820	
Increase or Decrease Over Prior Period		\$ (5,375)		\$ 7,820		
% Increase or Decrease Over Prior Period		-2%		0%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
DECEMBER 2016
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections December 2016	Actual Collections December 2016	Estimated Collections 6 Months July 16-Dec. 16	Actual Collections 6 Months July 16-Dec. 16	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 6,042	\$ 5,335	\$ 40,928	\$ 39,964	\$ (964)	98%
Sales (Privilege) Tax	189,575	11,837	15,936	95,112	106,279	11,167	112%
Motor Fuel Tax	388,200	27,900	17,703	192,300	191,605	(695)	100%
Highway Litter Control Fund	1,727	113	69	767	723	(44)	94%
TOTAL	\$ 671,570	\$ 45,892	\$ 39,043	\$ 329,107	\$ 338,571	\$ 9,464	
Increase or Decrease Over Estimate			\$ (6,849)		\$ 9,464		
Percent Collected			85%		103%		

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 1, 2017

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

STATE ROAD FUND

SOURCE	Actual Collections December 2015	Actual Collections December 2016	Actual Collections 6 Months July 15-Dec. 15	Actual Collections 6 Months July 16-Dec. 16	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,717	\$ 5,335	\$ 36,769	\$ 39,964	\$ 3,195	9%
Privilege Tax	15,971	15,936	106,629	106,279	(350)	0%
Motor Fuel Taxes	45,129	17,703	215,244	191,605	(23,639)	-11%
Highway Litter Control Fund	116	69	981	723	(258)	-26%
TOTAL	\$ 66,933	\$ 39,043	\$ 359,623	\$ 338,571	\$ (21,052)	
Increase or Decrease Over Prior Period		\$ (27,890)		\$ (21,052)		
% Increase or Decrease Over Prior Period		-42%		-6%		

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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$402,320	\$402,320	\$402,320	\$402,320	\$402,320
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$402,320	\$402,320	\$402,320	\$402,320	\$402,320	\$402,320

Source: wvOASIS
State Auditor's Office, Lisa Hopkins, State Auditor
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 3, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JANUARY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections January 2017	Actual Collections January 2017	Estimated Collections 7 Months July 16-Jan. 17	Actual Collections 7 Months July 16-Jan. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 10,700	\$ 9,062	\$ 63,100	\$ 57,577	\$ (5,523)	91%
Consumer Sales Tax/Use Tax	1,285,000	141,327	114,907	767,265	705,877	(61,388)	92%
Personal Income Tax	1,914,225	202,634	205,058	1,090,989	1,041,503	(49,486)	95%
Liquor Profit Transfers	18,000	1,300	1,315	9,370	9,868	498	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	536	504	4,319	4,245	(74)	98%
Tobacco Products Tax	196,300	16,000	13,228	114,900	117,701	2,801	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	71	420	374	(46)	89%
Charter Tax	0	0	1	0	5	5	0%
Property Transfer Tax	10,500	930	1,052	6,370	7,615	1,245	120%
Property Tax	7,200	200	130	4,700	4,643	(57)	99%
Insurance Tax	119,000	270	(46)	57,240	58,359	1,119	102%
Departmental Collections	19,100	6,600	6,840	13,400	13,314	(86)	99%
Corporation Income/Business Franchise Tax	137,400	3,000	5,249	74,800	59,015	(15,785)	79%
Miscellaneous Receipts	9,700	600	258	5,020	5,207	187	104%
Miscellaneous Transfers	1,000	40	81	860	544	(316)	63%
Interest Income	8,000	700	245	4,350	2,183	(2,167)	50%
Severance Tax	262,544	30,039	37,280	134,149	131,764	(2,385)	98%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	(258)	0	10,723	10,723	0%
HB 102 - Lottery Transfers	65,000	4,475	6,412	27,729	32,554	4,825	117%
Video Lottery Transfers	0	0	12	0	239	239	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	553	(522)	51%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 419,391	\$ 401,401	\$ 2,380,056	\$ 2,263,863	\$ (116,193)	
Increase or Decrease Over Estimate			\$ (17,990)		\$ (116,193)		
Percent Collected			96%		95%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
February 1, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2016 VS JANUARY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2016	Actual Collections January 2017	Actual Collections 7 Months July 15-Jan. 16	Actual Collections 7 Months July 16-Jan. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,138	\$ 9,062	\$ 60,467	\$ 57,577	\$ (2,890)	-5%
Consumer Sales Tax/Use Tax	132,815	114,907	732,882	705,877	(27,005)	-4%
Personal Income Tax	195,307	205,058	1,032,064	1,041,503	9,439	1%
Liquor Profit Transfers	1,304	1,315	8,254	9,868	1,614	20%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	471	504	4,302	4,245	(57)	-1%
Tobacco Products Tax	7,000	13,228	58,952	117,701	58,749	100%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	50	71	359	374	15	4%
Charter Tax	0	1	(7)	5	12	-171%
Property Transfer Tax	953	1,052	6,719	7,615	896	13%
Property Tax	196	130	4,435	4,643	208	5%
Insurance Tax	131	(46)	56,057	58,359	2,302	4%
Departmental Collections	6,896	6,840	13,437	13,314	(123)	-1%
Corporation Income/Business Franchise Tax	3,407	5,249	86,823	59,015	(27,808)	-32%
Miscellaneous Receipts	750	258	9,794	5,207	(4,587)	-47%
Miscellaneous Transfers	0	81	209	544	335	160%
Interest Income	(212)	245	(402)	2,183	2,585	-643%
Severance Tax	11,750	37,280	120,318	131,764	11,446	10%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	(258)	0	10,723	10,723	0%
HB 102 - Lottery Transfers	7,337	6,412	33,775	32,554	(1,221)	-4%
Video Lottery Transfers	22	12	130	239	109	84%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	318	553	235	74%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 374,315	\$ 401,401	\$ 2,228,957	\$ 2,263,863	\$ 34,906	
Increase or Decrease Over Prior Period		\$ 27,086		\$ 34,906		
% Increase or Decrease Over Prior Period		7%		2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JANUARY 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections January 2017	Actual Collections January 2017	Estimated Collections 7 Months July 16-Jan. 17	Actual Collections 7 Months July 16-Jan. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 6,758	\$ 6,101	\$ 47,686	\$ 46,065	\$ (1,621)	97%
Sales (Privilege) Tax	189,575	14,251	15,954	109,363	122,233	12,870	112%
Motor Fuel Tax	388,200	37,900	50,661	230,200	242,266	12,066	105%
Highway Litter Control Fund	1,727	127	122	894	845	(49)	95%
TOTAL	\$ 671,570	\$ 59,036	\$ 72,838	\$ 388,143	\$ 411,409	\$ 23,266	
Increase or Decrease Over Estimate			\$ 13,802		\$ 23,266		
Percent Collected			123%		106%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
February 1, 2017

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JANUARY 2016 VS JANUARY 2017
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections January 2016	Actual Collections January 2017	Actual Collections 7 Months July 15-Jan. 16	Actual Collections 7 Months July 16-Jan. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 4,732	\$ 6,101	\$ 41,501	\$ 46,065	\$ 4,564	11%
Privilege Tax	14,234	15,954	120,864	122,233	1,369	1%
Motor Fuel Taxes	28,840	50,661	244,084	242,266	(1,818)	-1%
Highway Litter Control Fund	109	122	1,090	845	(245)	-22%
TOTAL	\$ 47,915	\$ 72,838	\$ 407,539	\$ 411,409	\$ 3,870	
Increase or Decrease Over Prior Period		\$ 24,923		\$ 3,870		
% Increase or Decrease Over Prior Period		52%		1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended January 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$445,740	\$445,740	\$445,740	\$445,740
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$445,740	\$445,740	\$445,740	\$445,740	\$445,740

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
February 1, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
FEBRUARY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections February 2017	Actual Collections February 2017	Estimated Collections 8 Months July 16-Feb. 17	Actual Collections 8 Months July 16-Feb. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 10,500	\$ 11,527	\$ 73,600	\$ 69,104	\$ (4,496)	94%
Consumer Sales Tax/Use Tax	1,285,000	89,427	92,900	856,692	798,777	(57,915)	93%
Personal Income Tax	1,914,225	73,018	76,877	1,164,007	1,118,379	(45,628)	96%
Liquor Profit Transfers	18,000	1,300	8,304	10,670	18,172	7,502	170%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	548	491	4,867	4,736	(131)	97%
Tobacco Products Tax	196,300	16,200	12,898	131,100	130,600	(500)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	56	460	430	(30)	93%
Charter Tax	0	0	2	0	7	7	0%
Property Transfer Tax	10,500	700	724	7,070	8,339	1,269	118%
Property Tax	7,200	100	135	4,800	4,778	(22)	100%
Insurance Tax	119,000	15,130	6,747	72,370	65,105	(7,265)	90%
Departmental Collections	19,100	1,100	1,031	14,500	14,345	(155)	99%
Corporation Income/Business Franchise Tax	137,400	500	(1,845)	75,300	57,170	(18,130)	76%
Miscellaneous Receipts	9,700	240	257	5,260	5,465	205	104%
Miscellaneous Transfers	1,000	10	0	870	544	(326)	63%
Interest Income	8,000	700	888	5,050	3,071	(1,979)	61%
Severance Tax	262,544	26,539	28,799	160,688	160,563	(125)	100%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	2,366	0	13,089	13,089	0%
HB 102 - Lottery Transfers	65,000	3,295	6,916	31,024	39,470	8,446	127%
Video Lottery Transfers	0	0	79	0	318	318	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,200	2,681	3,275	3,234	(41)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 241,547	\$ 251,833	\$ 2,621,603	\$ 2,515,696	\$ (105,907)	
Increase or Decrease Over Estimate			\$ 10,286		\$ (105,907)		
Percent Collected			104%		96%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
March 1, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2016 VS FEBRUARY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2016	Actual Collections February 2017	Actual Collections 8 Months July 15-Feb. 16	Actual Collections 8 Months July 16-Feb. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,559	\$ 11,527	\$ 75,026	\$ 69,104	\$ (5,922)	-8%
Consumer Sales Tax/Use Tax	83,646	92,900	816,528	798,777	(17,751)	-2%
Personal Income Tax	89,128	76,877	1,121,192	1,118,379	(2,813)	0%
Liquor Profit Transfers	1,310	8,304	9,565	18,172	8,607	90%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	563	491	4,865	4,736	(129)	-3%
Tobacco Products Tax	8,556	12,898	67,508	130,600	63,092	93%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	68	56	427	430	3	1%
Charter Tax	2	2	(5)	7	12	-240%
Property Transfer Tax	584	724	7,303	8,339	1,036	14%
Property Tax	92	135	4,527	4,778	251	6%
Insurance Tax	19,966	6,747	76,024	65,105	(10,919)	-14%
Departmental Collections	993	1,031	14,430	14,345	(85)	-1%
Corporation Income/Business Franchise Tax	(115)	(1,845)	86,708	57,170	(29,538)	-34%
Miscellaneous Receipts	269	257	10,063	5,465	(4,598)	-46%
Miscellaneous Transfers	0	0	209	544	335	160%
Interest Income	525	888	123	3,071	2,948	2397%
Severance Tax	25,174	28,799	145,492	160,563	15,071	10%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	58,540	2,366	58,540	13,089	(45,451)	-78%
HB 102 - Lottery Transfers	6,023	6,916	39,797	39,470	(327)	-1%
Video Lottery Transfers	333	79	463	318	(145)	-31%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	2,058	2,681	2,375	3,234	859	36%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 312,274	\$ 251,833	\$ 2,541,231	\$ 2,515,696	\$ (25,535)	
Increase or Decrease Over Prior Period		\$ (60,441)		\$ (25,535)		
% Increase or Decrease Over Prior Period		-19%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
FEBRUARY 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections February 2017	Actual Collections February 2017	Estimated Collections 8 Months July 16-Feb. 17	Actual Collections 8 Months July 16-Feb. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 4,868	\$ 6,164	\$ 52,554	\$ 52,229	\$ (325)	99%
Sales (Privilege) Tax	189,575	13,747	13,303	123,110	135,536	12,426	110%
Motor Fuel Tax	388,200	31,600	26,335	261,800	268,601	6,801	103%
Highway Litter Control Fund	1,727	91	85	985	930	(55)	94%
TOTAL	\$ 671,570	\$ 50,306	\$ 45,887	\$ 438,449	\$ 457,296	\$ 18,847	
Increase or Decrease Over Estimate			\$ (4,419)		\$ 18,847		
Percent Collected			91%		104%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
March 1, 2017

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 2016 VS FEBRUARY 2017
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2016	Actual Collections February 2017	Actual Collections 8 Months July 15-Feb. 16	Actual Collections 8 Months July 16-Feb. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,812	\$ 6,164	\$ 48,313	\$ 52,229	\$ 3,916	8%
Privilege Tax	14,873	13,303	135,736	135,536	(200)	0%
Motor Fuel Taxes	33,833	26,335	277,917	268,601	(9,316)	-3%
Highway Litter Control Fund	157	85	1,247	930	(317)	-25%
TOTAL	\$ 55,675	\$ 45,887	\$ 463,213	\$ 457,296	\$ (5,917)	
Increase or Decrease Over Prior Period		\$ (9,788)		\$ (5,917)		
% Increase or Decrease Over Prior Period		-18%		-1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended February 28, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$106,126	\$106,126	\$106,126
Revenues, net of refunds	225,034	313,686	376,088	322,299	295,581	329,774	401,401	251,833	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(259,632)	(317,072)	(272,743)	(302,126)	(282,654)	(320,012)	(348,927)	(306,404)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	(60,000)	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
Net increase/(decrease) in cash	25,402	(3,386)	43,345	20,173	12,927	9,762	52,474	(54,571)	0	0	0	0
Ending Cash Balance	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$106,126	\$106,126	\$106,126	\$106,126

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended February 28, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$268,281	\$268,281	\$268,281
Payment of Fiscal Year 2016 31 day carryover	(58,946)	0	0	2	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	76,000	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	(19,396)	(19,861)	(12,027)	(12,086)	(10,956)	(5,652)	(9,054)	(16,762)	0	0	0	0
Transfer of Fiscal Year 2016 surplus to Rainy Day Fund	0	(14,403)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,342)	(34,264)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	0	0	0	0
Ending Cash Balance	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$268,281	\$268,281	\$268,281	\$268,281

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended February 28, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$374,407	\$374,407	\$374,407
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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>\$318,482</u>	<u>\$280,832</u>	<u>\$388,150</u>	<u>\$396,239</u>	<u>\$398,210</u>	<u>\$402,320</u>	<u>\$445,740</u>	<u>\$374,407</u>	<u>\$374,407</u>	<u>\$374,407</u>	<u>\$374,407</u>	<u>\$374,407</u>

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
March 1, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
MARCH 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections March 2017	Actual Collections March 2017	Estimated Collections 9 Months July 16-Mar. 17	Actual Collections 9 Months July 16-Mar. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 12,500	\$ 11,421	\$ 86,100	\$ 80,525	\$ (5,575)	94%
Consumer Sales Tax/Use Tax	1,285,000	94,627	93,425	951,319	892,202	(59,117)	94%
Personal Income Tax	1,914,225	117,027	120,714	1,281,034	1,239,093	(41,941)	97%
Liquor Profit Transfers	18,000	1,300	1,306	11,970	19,478	7,508	163%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	558	567	5,425	5,303	(122)	98%
Tobacco Products Tax	196,300	15,500	18,015	146,600	148,614	2,014	101%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	72	500	502	2	100%
Charter Tax	0	0	2	0	8	8	0%
Property Transfer Tax	10,500	780	955	7,850	9,294	1,444	118%
Property Tax	7,200	1,300	1,377	6,100	6,155	55	101%
Insurance Tax	119,000	17,530	25,584	89,900	90,690	790	101%
Departmental Collections	19,100	1,100	1,101	15,600	15,446	(154)	99%
Corporation Income/Business Franchise Tax	137,400	5,100	(768)	80,400	56,401	(23,999)	70%
Miscellaneous Receipts	9,700	1,900	2,055	7,160	7,520	360	105%
Miscellaneous Transfers	1,000	40	0	910	544	(366)	60%
Interest Income	8,000	700	744	5,750	3,815	(1,935)	66%
Severance Tax	262,544	27,139	40,241	187,827	200,804	12,977	107%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	4,244	0	17,334	17,334	0%
HB 102 - Lottery Transfers	65,000	5,144	7,515	36,168	46,985	10,817	130%
Video Lottery Transfers	0	0	89	0	407	407	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,900	2,845	6,175	6,079	(96)	98%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 305,185	\$ 331,504	\$ 2,926,788	\$ 2,847,199	\$ (79,589)	
Increase or Decrease Over Estimate			\$ 26,319		\$ (79,589)		
Percent Collected			109%		97%		

Source: wvOASIS
State Auditor's Office, John B. McCusky, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
April 3, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2016 VS MARCH 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2016	Actual Collections March 2017	Actual Collections 9 Months July 15-Mar. 16	Actual Collections 9 Months July 16-Mar. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,209	\$ 11,421	\$ 87,236	\$ 80,525	\$ (6,711)	-8%
Consumer Sales Tax/Use Tax	93,055	93,425	909,583	892,202	(17,381)	-2%
Personal Income Tax	101,198	120,714	1,222,390	1,239,093	16,703	1%
Liquor Profit Transfers	1,036	1,306	10,601	19,478	8,877	84%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	574	567	5,438	5,303	(135)	-2%
Tobacco Products Tax	7,564	18,015	75,073	148,614	73,541	98%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	69	72	495	502	7	1%
Charter Tax	2	2	(3)	8	11	-367%
Property Transfer Tax	727	955	8,030	9,294	1,264	16%
Property Tax	1,371	1,377	5,898	6,155	257	4%
Insurance Tax	12,127	25,584	88,150	90,690	2,540	3%
Departmental Collections	1,073	1,101	15,503	15,446	(57)	0%
Corporation Income/Business Franchise Tax	18,159	(768)	104,868	56,401	(48,467)	-46%
Miscellaneous Receipts	4,242	2,055	14,304	7,520	(6,784)	-47%
Miscellaneous Transfers	0	0	209	544	335	160%
Interest Income	28	744	152	3,815	3,663	2410%
Severance Tax	36,108	40,241	181,600	200,804	19,204	11%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	4,244	58,541	17,334	(41,207)	-70%
HB 102 - Lottery Transfers	7,660	7,515	47,457	46,985	(472)	-1%
Video Lottery Transfers	101	89	563	407	(156)	-28%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	3,039	2,845	5,414	6,079	665	12%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 300,342	\$ 331,504	\$ 2,841,573	\$ 2,847,199	\$ 5,626	
Increase or Decrease Over Prior Period		\$ 31,162		\$ 5,626		
% Increase or Decrease Over Prior Period		10%		0%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
MARCH 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections March 2017	Actual Collections March 2017	Estimated Collections 9 Months July 16-Mar. 17	Actual Collections 9 Months July 16-Mar. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 8,641	\$ 9,720	\$ 61,195	\$ 61,949	\$ 754	101%
Sales (Privilege) Tax	189,575	16,824	18,292	139,934	153,828	13,894	110%
Motor Fuel Tax	388,200	26,600	27,074	288,400	295,675	7,275	103%
Highway Litter Control Fund	1,727	162	286	1,147	1,216	69	106%
TOTAL	\$ 671,570	\$ 52,227	\$ 55,372	\$ 490,676	\$ 512,668	\$ 21,992	
Increase or Decrease Over Estimate			\$ 3,145		\$ 21,992		
Percent Collected			106%		104%		

Source: wvOASIS
State Auditor's Office, John B. McCusky, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
April 3, 2017

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 2016 VS MARCH 2017
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections March 2016	Actual Collections March 2017	Actual Collections 9 Months July 15-Mar. 16	Actual Collections 9 Months July 16-Mar. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,824	\$ 9,720	\$ 56,138	\$ 61,949	\$ 5,811	10%
Privilege Tax	17,509	18,292	153,245	153,828	583	0%
Motor Fuel Taxes	28,594	27,074	306,511	295,675	(10,836)	-4%
Highway Litter Control Fund	100	286	1,347	1,216	(131)	-10%
TOTAL	\$ 54,027	\$ 55,372	\$ 517,241	\$ 512,668	\$ (4,573)	
Increase or Decrease Over Prior Period		\$ 1,345		\$ (4,573)		
% Increase or Decrease Over Prior Period		2%		-1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$101,700	\$101,700
Revenues, net of refunds	225,034	313,686	376,088	322,299	295,581	329,774	401,401	251,833	331,503	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(259,632)	(317,072)	(272,743)	(302,126)	(282,654)	(320,012)	(348,927)	(306,404)	(335,929)	0	0	0
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	(60,000)	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
Net increase/(decrease) in cash	25,402	(3,386)	43,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	0	0	0
Ending Cash Balance	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$101,700	\$101,700	\$101,700

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$269,695	\$269,695
Payment of Fiscal Year 2016 31 day carryover	(58,946)	0	0	2	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	76,000	0	0	0	0	0	15,300	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	(19,396)	(19,861)	(12,027)	(12,086)	(10,956)	(5,652)	(9,054)	(16,762)	(13,886)	0	0	0
Transfer of Fiscal Year 2016 surplus to Rainy Day Fund	0	(14,403)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,342)	(34,264)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	0	0	0
Ending Cash Balance	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$269,695	\$269,695	\$269,695

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$371,395	\$371,395
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$371,395	\$371,395	\$371,395

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
April 3, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
APRIL 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections April 2017	Actual Collections April 2017	Estimated Collections 10 Months July 16-Apr. 17	Actual Collections 10 Months July 16-Apr. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 6,700	\$ 7,341	\$ 92,800	\$ 87,866	\$ (4,934)	95%
Consumer Sales Tax/Use Tax	1,285,000	104,627	90,662	1,055,946	982,864	(73,082)	93%
Personal Income Tax	1,914,225	311,984	269,128	1,593,018	1,508,221	(84,797)	95%
Liquor Profit Transfers	18,000	1,810	1,839	13,780	21,317	7,537	155%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	697	656	6,122	5,959	(163)	97%
Tobacco Products Tax	196,300	16,600	14,626	163,200	163,240	40	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	50	46	550	547	(3)	99%
Charter Tax	0	0	4	0	12	12	0%
Property Transfer Tax	10,500	880	816	8,730	10,110	1,380	116%
Property Tax	7,200	700	606	6,800	6,761	(39)	99%
Insurance Tax	119,000	27,330	14,224	117,230	104,914	(12,316)	89%
Departmental Collections	19,100	1,200	1,088	16,800	16,534	(266)	98%
Corporation Income/Business Franchise Tax	137,400	29,500	29,984	109,900	86,385	(23,515)	79%
Miscellaneous Receipts	9,700	270	384	7,430	7,904	474	106%
Miscellaneous Transfers	1,000	20	47	930	591	(339)	64%
Interest Income	8,000	750	552	6,500	4,368	(2,132)	67%
Severance Tax	262,544	13,139	23,954	200,966	224,758	23,792	112%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	35,838	0	53,172	53,172	0%
HB 102 - Lottery Transfers	65,000	7,245	8,442	43,413	55,427	12,014	128%
Video Lottery Transfers	0	0	29	0	436	436	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,600	3,512	8,775	9,591	816	109%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 526,102	\$ 503,778	\$ 3,452,890	\$ 3,350,977	\$ (101,913)	
Increase or Decrease Over Estimate			\$ (22,324)		\$ (101,913)		
Percent Collected			96%		97%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2016 VS APRIL 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2016	Actual Collections April 2017	Actual Collections 10 Months July 15-Apr. 16	Actual Collections 10 Months July 16-Apr. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,867	\$ 7,341	\$ 94,103	\$ 87,866	\$ (6,237)	-7%
Consumer Sales Tax/Use Tax	95,434	90,662	1,005,017	982,864	(22,153)	-2%
Personal Income Tax	287,660	269,128	1,510,050	1,508,221	(1,829)	0%
Liquor Profit Transfers	1,863	1,839	12,464	21,317	8,853	71%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	769	656	6,208	5,959	(249)	-4%
Tobacco Products Tax	8,268	14,626	83,341	163,240	79,899	96%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	62	46	558	547	(11)	-2%
Charter Tax	2	4	0	12	12	0%
Property Transfer Tax	811	816	8,841	10,110	1,269	14%
Property Tax	602	606	6,499	6,761	262	4%
Insurance Tax	27,338	14,224	115,488	104,914	(10,574)	-9%
Departmental Collections	1,166	1,088	16,669	16,534	(135)	-1%
Corporation Income/Business Franchise Tax	15,126	29,984	119,993	86,385	(33,608)	-28%
Miscellaneous Receipts	2,130	384	16,434	7,904	(8,530)	-52%
Miscellaneous Transfers	0	47	209	591	382	183%
Interest Income	1,278	552	1,430	4,368	2,938	205%
Severance Tax	22,073	23,954	203,673	224,758	21,085	10%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,163	35,838	59,703	53,172	(6,531)	-11%
HB 102 - Lottery Transfers	8,470	8,442	55,927	55,427	(500)	-1%
Video Lottery Transfers	19	29	582	436	(146)	-25%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	3,768	3,512	9,182	9,591	409	4%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 484,869	\$ 503,778	\$ 3,326,442	\$ 3,350,977	\$ 24,535	
Increase or Decrease Over Prior Period		\$ 18,909		\$ 24,535		
% Increase or Decrease Over Prior Period		4%		1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
APRIL 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections April 2017	Actual Collections April 2017	Estimated Collections 10 Months July 16-Apr. 17	Actual Collections 10 Months July 16-Apr. 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 7,628	\$ 10,849	\$ 68,823	\$ 72,798	\$ 3,975	106%
Sales (Privilege) Tax	189,575	17,146	15,483	157,080	169,311	12,231	108%
Motor Fuel Tax	388,200	36,600	19,979	325,000	315,654	(9,346)	97%
Highway Litter Control Fund	1,727	143	260	1,290	1,476	186	114%
TOTAL	\$ 671,570	\$ 61,517	\$ 46,571	\$ 552,193	\$ 559,239	\$ 7,046	
Increase or Decrease Over Estimate			\$ (14,946)		\$ 7,046		
Percent Collected			76%		101%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2016 VS APRIL 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections April 2016	Actual Collections April 2017	Actual Collections 10 Months July 15-Apr. 16	Actual Collections 10 Months July 16-Apr. 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 8,285	\$ 10,849	\$ 64,423	\$ 72,798	\$ 8,375	13%
Privilege Tax	16,937	15,483	170,182	169,311	(871)	-1%
Motor Fuel Taxes	30,074	19,979	336,585	315,654	(20,931)	-6%
Highway Litter Control Fund	89	260	1,437	1,476	39	3%
TOTAL	\$ 55,385	\$ 46,571	\$ 572,627	\$ 559,239	\$ (13,388)	
Increase or Decrease Over Prior Period		\$ (8,814)		\$ (13,388)		
% Increase or Decrease Over Prior Period		-16%		-2%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended April 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$256,670
Revenues, net of refunds	225,034	313,686	376,088	322,299	295,581	329,774	401,401	251,833	331,503	503,778	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	24,510	0	0
Expenditures	(259,632)	(317,072)	(272,743)	(302,126)	(282,654)	(320,012)	(348,927)	(306,404)	(335,929)	(373,318)	0	0
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	(60,000)	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
Net increase/(decrease) in cash	25,402	(3,386)	43,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	0	0
Ending Cash Balance	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$256,670	\$256,670

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended April 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$231,598
Payment of Fiscal Year 2016 31 day carryover	(58,946)	0	0	2	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	76,000	0	0	0	0	0	15,300	6,000	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(24,510)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(19,396)	(19,861)	(12,027)	(12,086)	(10,956)	(5,652)	(9,054)	(16,762)	(13,886)	(19,587)	0	0
Transfer of Fiscal Year 2016 surplus to Rainy Day Fund	0	(14,403)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,342)	(34,264)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	0	0
Ending Cash Balance	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$231,598	\$231,598

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended April 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$488,268
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	0	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$488,268	\$488,268

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
April 3, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
MAY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections May 2017	Actual Collections May 2017	Estimated Collections 11 Months July 16-May 17	Actual Collections 11 Months July 16-May 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 12,700	\$ 14,210	\$ 105,500	\$ 102,076	\$ (3,424)	97%
Consumer Sales Tax/Use Tax	1,285,000	100,227	106,856	1,156,173	1,089,720	(66,453)	94%
Personal Income Tax	1,914,225	106,877	123,255	1,699,895	1,631,475	(68,420)	96%
Liquor Profit Transfers	18,000	2,090	2,330	15,870	23,647	7,777	149%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	848	1,030	6,970	6,989	19	100%
Tobacco Products Tax	196,300	17,100	14,457	180,300	177,698	(2,602)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	40	66	590	613	23	104%
Charter Tax	0	0	1	0	14	14	0%
Property Transfer Tax	10,500	890	794	9,620	10,903	1,283	113%
Property Tax	7,200	300	378	7,100	7,139	39	101%
Insurance Tax	119,000	1,600	14,173	118,830	119,086	256	100%
Departmental Collections	19,100	1,100	1,312	17,900	17,846	(54)	100%
Corporation Income/Business Franchise Tax	137,400	1,500	4,997	111,400	91,382	(20,018)	82%
Miscellaneous Receipts	9,700	370	290	7,800	8,194	394	105%
Miscellaneous Transfers	1,000	50	0	980	591	(389)	60%
Interest Income	8,000	750	864	7,250	5,232	(2,018)	72%
Severance Tax	262,544	33,439	49,240	234,405	273,998	39,593	117%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	6,146	0	59,318	59,318	0%
HB 102 - Lottery Transfers	65,000	10,066	9,573	53,479	65,000	11,521	122%
Video Lottery Transfers	0	0	13	0	449	449	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	1,225	409	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,187,419	\$ 291,172	\$ 350,394	\$ 3,744,062	\$ 3,701,370	\$ (42,692)	
Increase or Decrease Over Estimate			\$ 59,222		\$ (42,692)		
Percent Collected			120%		99%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2016 VS MAY 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2016	Actual Collections May 2017	Actual Collections 11 Months July 15-May 16	Actual Collections 11 Months July 16-May 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,524	\$ 14,210	\$ 108,626	\$ 102,076	\$ (6,550)	-6%
Consumer Sales Tax/Use Tax	100,602	106,856	1,105,619	1,089,720	(15,899)	-1%
Personal Income Tax	124,291	123,255	1,634,341	1,631,475	(2,866)	0%
Liquor Profit Transfers	2,366	2,330	14,830	23,647	8,817	59%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	827	1,030	7,035	6,989	(46)	-1%
Tobacco Products Tax	7,647	14,457	90,988	177,698	86,710	95%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	54	66	611	613	2	0%
Charter Tax	1	1	0	14	14	0%
Property Transfer Tax	911	794	9,752	10,903	1,151	12%
Property Tax	305	378	6,804	7,139	335	5%
Insurance Tax	1,214	14,173	116,702	119,086	2,384	2%
Departmental Collections	1,181	1,312	17,850	17,846	(4)	0%
Corporation Income/Business Franchise Tax	(758)	4,997	119,235	91,382	(27,853)	-23%
Miscellaneous Receipts	445	290	16,880	8,194	(8,686)	-51%
Miscellaneous Transfers	0	0	209	591	382	183%
Interest Income	768	864	2,198	5,232	3,034	138%
Severance Tax	32,761	49,240	236,434	273,998	37,564	16%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5,953	6,146	65,656	59,318	(6,338)	-10%
HB 102 - Lottery Transfers	20,746	9,573	76,674	65,000	(11,674)	-15%
Video Lottery Transfers	38	13	621	449	(172)	-28%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	818	409	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 314,694	\$ 350,394	\$ 3,641,136	\$ 3,701,370	\$ 60,234	
Increase or Decrease Over Prior Period		\$ 35,700		\$ 60,234		
% Increase or Decrease Over Prior Period		11%		2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
MAY 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections May 2017	Actual Collections May 2017	Estimated Collections 11 Months July 16-May 17	Actual Collections 11 Months July 16-May 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 7,538	\$ 10,850	\$ 76,361	\$ 83,648	\$ 7,287	110%
Sales (Privilege) Tax	189,575	16,129	17,385	173,209	186,696	13,487	108%
Motor Fuel Tax	388,200	31,600	46,097	356,600	361,751	5,151	101%
Highway Litter Control Fund	1,727	142	177	1,432	1,653	221	115%
TOTAL	\$ 671,570	\$ 55,409	\$ 74,509	\$ 607,602	\$ 633,748	\$ 26,146	
Increase or Decrease Over Estimate			\$ 19,100		\$ 26,146		
Percent Collected			134%		104%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2017

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MAY 2016 VS MAY 2017
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections May 2016	Actual Collections May 2017	Actual Collections 11 Months July 15-May 16	Actual Collections 11 Months July 16-May 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 7,116	\$ 10,850	\$ 71,539	\$ 83,648	\$ 12,109	17%
Privilege Tax	18,269	17,385	188,451	186,696	(1,755)	-1%
Motor Fuel Taxes	29,721	46,097	366,306	361,751	(4,555)	-1%
Highway Litter Control Fund	102	177	1,538	1,653	115	7%
TOTAL	\$ 55,208	\$ 74,509	\$ 627,834	\$ 633,748	\$ 5,914	
Increase or Decrease Over Prior Period		\$ 19,301		\$ 5,914		
% Increase or Decrease Over Prior Period		35%		1%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$167,342
Revenues, net of refunds	225,034	313,686	376,088	322,299	295,581	329,774	401,401	251,833	331,503	503,778	350,394	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	24,510	0	0
Expenditures	(259,632)	(317,072)	(272,743)	(302,126)	(282,654)	(320,012)	(348,927)	(306,404)	(335,929)	(373,318)	(439,722)	0
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	(89,328)	0
Transfers from/(to) Rainy Day Fund	60,000	0	(60,000)	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
Net increase/(decrease) in cash	25,402	(3,386)	43,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	(89,328)	0
Ending Cash Balance	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$167,342	\$167,342

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$216,167
Payment of Fiscal Year 2016 31 day carryover	(58,946)	0	0	2	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	76,000	0	0	0	0	0	15,300	6,000	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(24,510)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(19,396)	(19,861)	(12,027)	(12,086)	(10,956)	(5,652)	(9,054)	(16,762)	(13,886)	(19,587)	(15,431)	0
Transfer of Fiscal Year 2016 surplus to Rainy Day Fund	0	(14,403)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,342)	(34,264)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	(15,431)	0
Ending Cash Balance	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$216,167	\$216,167

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 31, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$383,509
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	(15,431)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	(89,328)	0
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	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	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$383,509	\$383,509

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2017

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JUNE 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections June 2017	Actual Collections June 2017	Estimated Collections 12 Months July 16-June 17	Actual Collections 12 Months July 16-June 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,500	\$ 10,000	\$ 9,808	\$ 115,500	\$ 111,885	\$ (3,615)	97%
Consumer Sales Tax/Use Tax	1,285,000	128,827	132,562	1,285,000	1,222,283	(62,717)	95%
Personal Income Tax	1,914,225	214,330	182,391	1,914,225	1,813,866	(100,359)	95%
Liquor Profit Transfers	18,000	2,130	2,671	18,000	26,317	8,317	146%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,300	1,330	1,011	8,300	8,000	(300)	96%
Tobacco Products Tax	196,300	16,000	16,949	196,300	194,647	(1,653)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	60	53	650	666	16	102%
Charter Tax	0	0	2	0	16	16	0%
Property Transfer Tax	10,500	880	1,085	10,500	11,988	1,488	114%
Property Tax	7,200	100	109	7,200	7,248	48	101%
Insurance Tax	119,000	170	1,077	119,000	120,163	1,163	101%
Departmental Collections	19,100	1,200	1,288	19,100	19,134	34	100%
Corporation Income/Business Franchise Tax	137,400	26,000	24,923	137,400	116,306	(21,094)	85%
Miscellaneous Receipts	9,700	1,900	1,877	9,700	10,071	371	104%
Miscellaneous Transfers	1,000	20	996	1,000	1,587	587	159%
Interest Income	8,000	750	813	8,000	6,045	(1,955)	76%
Severance Tax	262,544	28,139	47,033	262,544	321,031	58,487	122%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	40,476	0	99,793	99,793	0%
HB 102 - Lottery Transfers	65,000	11,521	0	65,000	65,000	0	100%
Video Lottery Transfers	0	0	15	0	464	464	0%
Liquor License Renewal	0	0	0	0	0	0	0%
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	\$ 4,187,419	\$ 443,357	\$ 465,139	\$ 4,187,419	\$ 4,166,510	\$ (20,909)	
Increase or Decrease Over Estimate			\$ 21,782		\$ (20,909)		
Percent Collected			105%		100%		

Source: wvOASIS
State Auditor's Office, John B. McCusky, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 3, 2017

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2016 VS JUNE 2017
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2016	Actual Collections June 2017	Actual Collections 12 Months July 15-June 16	Actual Collections 12 Months July 16-June 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,548	\$ 9,808	\$ 119,174	\$ 111,885	\$ (7,289)	-6%
Consumer Sales Tax/Use Tax	125,425	132,562	1,231,044	1,222,283	(8,761)	-1%
Personal Income Tax	168,970	182,391	1,803,311	1,813,866	10,555	1%
Liquor Profit Transfers	3,482	2,671	18,313	26,317	8,004	44%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	961	1,011	7,996	8,000	4	0%
Tobacco Products Tax	9,286	16,949	100,274	194,647	94,373	94%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	65	53	676	666	(10)	-1%
Charter Tax	2	2	3	16	13	433%
Property Transfer Tax	867	1,085	10,618	11,988	1,370	13%
Property Tax	154	109	6,957	7,248	291	4%
Insurance Tax	657	1,077	117,359	120,163	2,804	2%
Departmental Collections	1,179	1,288	19,029	19,134	105	1%
Corporation Income/Business Franchise Tax	24,370	24,923	143,605	116,306	(27,299)	-19%
Miscellaneous Receipts	4,097	1,877	20,976	10,071	(10,905)	-52%
Miscellaneous Transfers	1,037	996	1,246	1,587	341	27%
Interest Income	310	813	2,509	6,045	3,536	141%
Severance Tax	40,006	47,033	276,440	321,031	44,591	16%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	63,258	40,476	128,914	99,793	(29,121)	-23%
HB 102 - Lottery Transfers	6,681	0	83,355	65,000	(18,355)	-22%
Video Lottery Transfers	188	15	809	464	(345)	-43%
Liquor License Renewal	0	0	71	0	(71)	-100%
Senior Citizen Tax Credit Reimbursement	0	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 461,543	\$ 465,139	\$ 4,102,679	\$ 4,166,510	\$ 63,831	
Increase or Decrease Over Prior Period		\$ 3,596		\$ 63,831		
% Increase or Decrease Over Prior Period		1%		2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2017
JUNE 2017
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2017	Estimated Collections June 2017	Actual Collections June 2017	Estimated Collections 12 Months July 16-June 17	Actual Collections 12 Months July 16-June 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,068	\$ 15,707	\$ 20,706	\$ 92,068	\$ 104,354	\$ 12,286	113%
Sales (Privilege) Tax	189,575	16,366	17,415	189,575	204,111	14,536	108%
Motor Fuel Tax	388,200	31,600	19,553	388,200	381,304	(6,896)	98%
Highway Litter Control Fund	1,727	295	223	1,727	1,876	149	109%
TOTAL	\$ 671,570	\$ 63,968	\$ 57,897	\$ 671,570	\$ 691,645	\$ 20,075	
Increase or Decrease Over Estimate			\$ (6,071)		\$ 20,075		
Percent Collected			91%		103%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 3, 2017

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 2016 VS JUNE 2017
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2016	Actual Collections June 2017	Actual Collections 12 Months July 15-June 16	Actual Collections 12 Months July 16-June 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 15,445	\$ 20,706	\$ 86,983	\$ 104,354	\$ 17,371	20%
Privilege Tax	17,796	17,415	206,247	204,111	(2,136)	-1%
Motor Fuel Taxes	30,092	19,553	396,397	381,304	(15,093)	-4%
Highway Litter Control Fund	315	223	1,854	1,876	22	1%
TOTAL	\$ 63,648	\$ 57,897	\$ 691,481	\$ 691,645	\$ 164	
Increase or Decrease Over Prior Period		\$ (5,751)		\$ 164		
% Increase or Decrease Over Prior Period		-9%		0%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended June 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$167,342
Revenues, net of refunds	225,034	313,686	376,088	322,299	295,581	324,774	401,401	251,833	331,503	503,778	350,394	470,140
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	24,510	0	0
Expenditures	(259,632)	(317,072)	(272,743)	(302,126)	(282,654)	(320,012)	(348,927)	(306,404)	(335,929)	(373,318)	(439,722)	(438,364)
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	4,762	52,474	(54,571)	(4,426)	154,970	(89,328)	31,776
Transfers from/(to) Rainy Day Fund	60,000	0	(60,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	5,000	0	0	0	0	0	(5,000)
Net increase/(decrease) in cash	25,402	(3,386)	43,345	20,173	12,927	9,762	52,474	(54,571)	(4,426)	154,970	(89,328)	26,776
Ending Cash Balance	\$25,402	\$22,016	\$65,361	\$85,534	\$98,461	\$108,223	\$160,697	\$106,126	\$101,700	\$256,670	\$167,342	\$194,118

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$216,167
Payment of Fiscal Year 2016 31 day carryover	(58,946)	0	0	2	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	76,000	0	0	0	0	0	15,300	6,000	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	(24,510)	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(19,396)	(19,861)	(12,027)	(12,086)	(10,956)	(5,652)	(9,054)	(16,762)	(13,886)	(19,587)	(15,431)	(12,218)
Transfer of Fiscal Year 2016 surplus to Rainy Day Fund	0	(14,403)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(78,342)	(34,264)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	(15,431)	(12,218)
Ending Cash Balance	\$293,080	\$258,816	\$322,789	\$310,705	\$299,749	\$294,097	\$285,043	\$268,281	\$269,695	\$231,598	\$216,167	\$203,949

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2017
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$371,422	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$383,509
Expenditures/transfers of prior year/surplus appropriations	(78,342)	(19,861)	63,973	(12,084)	(10,956)	(5,652)	(9,054)	(16,762)	1,414	(38,097)	(15,431)	(12,218)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	(34,598)	(3,386)	103,345	20,173	12,927	4,762	52,474	(54,571)	(4,426)	154,970	(89,328)	31,776
Transfers from/(to) Rainy Day Fund	60,000	(14,403)	(60,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	5,000	0	0	0	0	0	(5,000)
Ending Cash Balance	\$318,482	\$280,832	\$388,150	\$396,239	\$398,210	\$402,320	\$445,740	\$374,407	\$371,395	\$488,268	\$383,509	\$398,067

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Dept. of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 3, 2017