

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2014  
OCTOBER 2013  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections October 2013	Actual Collections October 2013	Estimated Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 106,600	\$ 9,000	\$ 7,664	\$ 36,100	\$ 33,589	\$ (2,511)	93%
Consumer Sales Tax/Use Tax	1,204,000	102,300	101,933	406,400	403,141	(3,259)	99%
Personal Income Tax	1,766,750	130,400	122,613	572,650	537,220	(35,430)	94%
Liquor Profit Transfers	15,400	1,150	1,164	4,400	4,805	405	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,400	610	650	2,859	2,758	(101)	96%
Tobacco Products Tax	108,100	8,600	9,834	36,700	36,252	(448)	99%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	600	42	59	212	237	25	112%
Charter Tax	0	0	12	0	24	24	0%
Property Transfer Tax	10,300	824	775	3,659	3,538	(121)	97%
Property Tax	6,300	888	803	3,203	3,418	215	107%
Insurance Tax	116,000	26,400	24,204	54,900	51,765	(3,135)	94%
Departmental Collections	16,500	950	1,085	4,000	4,125	125	103%
Corporation Income/Business Franchise Tax	229,800	10,100	7,412	70,400	68,689	(1,711)	98%
Miscellaneous Receipts	4,400	205	450	747	1,479	732	198%
Miscellaneous Transfers	2,500	0	0	2,500	745	(1,755)	30%
Interest Income	6,000	500	311	2,000	(590)	(2,590)	-30%
Severance Tax	431,300	29,400	34,396	130,700	137,969	7,269	106%
Telecommunications Tax	0	0	0	0	(261)	(261)	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	0	0	0	0	0	0%
Video Lottery Transfers	0	0	6	0	84	84	0%
Liquor License Renewal	451	71	92	184	184	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	230	80	1,075	1,063	(12)	99%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,136,001</b>	<b>\$ 321,670</b>	<b>\$ 313,543</b>	<b>\$ 1,332,689</b>	<b>\$ 1,290,234</b>	<b>\$ (42,455)</b>	
Increase or Decrease Over Estimate			\$ (8,127)		\$ (42,455)		
Percent Collected			97%		97%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor  
Department of Revenue, Robert S. Kiss, Cabinet Secretary  
Prepared by the State Budget Office  
November 1, 2013

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
OCTOBER 2012 VS OCTOBER 2013  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2012	Actual Collections October 2013	Actual Collections 4 Months July 12-Oct. 12	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,018	\$ 7,664	\$ 36,939	\$ 33,589	\$ (3,350)	-9%
Consumer Sales Tax/Use Tax	102,941	101,933	405,092	403,141	(1,951)	0%
Personal Income Tax	116,805	122,613	550,841	537,220	(13,621)	-2%
Liquor Profit Transfers	1,172	1,164	4,815	4,805	(10)	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	586	650	2,905	2,758	(147)	-5%
Tobacco Products Tax	9,544	9,834	36,788	36,252	(536)	-1%
Estate Tax	1	0	2	0	(2)	-100%
Business Franchise Fees	48	59	255	237	(18)	-7%
Charter Tax	5	12	33	24	(9)	-27%
Property Transfer Tax	590	775	2,771	3,538	767	28%
Property Tax	720	803	3,166	3,418	252	8%
Insurance Tax	23,805	24,204	51,224	51,765	541	1%
Departmental Collections	1,017	1,085	3,706	4,125	419	11%
Corporation Income/Business Franchise Tax	14,018	7,412	81,071	68,689	(12,382)	-15%
Miscellaneous Receipts	422	450	1,548	1,479	(69)	-4%
Miscellaneous Transfers	0	0	1,272	745	(527)	-41%
Interest Income	688	311	2,441	(590)	(3,031)	-124%
Severance Tax	54,142	34,396	121,712	137,969	16,257	13%
Telecommunications Tax	16	0	38	(261)	(299)	-787%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	10,009	0	26,600	0	(26,600)	-100%
Video Lottery Transfers	28	6	218	84	(134)	-61%
Liquor License Renewal	71	92	184	184	0	0%
Senior Citizen Tax Credit Reimbursement	228	80	1,072	1,063	(9)	-1%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 345,874</b>	<b>\$ 313,543</b>	<b>\$ 1,334,693</b>	<b>\$ 1,290,234</b>	<b>\$ (44,459)</b>	
Increase or Decrease Over Prior Period		\$ (32,331)		\$ (44,459)		
% Increase or Decrease Over Prior Period		-9%		-3%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2014  
OCTOBER 2013  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2014	Estimated Collections October 2013	Actual Collections October 2013	Estimated Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 92,741	\$ 6,783	\$ 6,869	\$ 30,948	\$ 29,412	\$ (1,536)	95%
Sales (Privilege) Tax	175,464	15,358	15,399	64,464	70,475	6,011	109%
Motor Fuel Tax	430,000	34,600	37,325	155,800	164,290	8,490	105%
Highway Litter Control Fund	1,740	127	168	580	551	(29)	95%
<b>TOTAL</b>	<b>\$ 699,945</b>	<b>\$ 56,868</b>	<b>\$ 59,761</b>	<b>\$ 251,792</b>	<b>\$ 264,728</b>	<b>\$ 12,936</b>	
Increase or Decrease Over Estimate			\$ 2,893		\$ 12,936		
Percent Collected			105%		105%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor  
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Prepared by the State Budget Office  
November 1, 2013

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 OCTOBER 2012 VS OCTOBER 2013  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections October 2012	Actual Collections October 2013	Actual Collections 4 Months July 12-Oct. 12	Actual Collections 4 Months July 13-Oct. 13	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 5,989	\$ 6,869	\$ 28,243	\$ 29,412	\$ 1,169	4%
Privilege Tax	16,338	15,399	65,704	70,475	4,771	7%
Motor Fuel Taxes	44,245	37,325	156,059	164,290	8,231	5%
Highway Litter Control Fund	157	168	644	551	(93)	-14%
<b>TOTAL</b>	<b>\$ 66,729</b>	<b>\$ 59,761</b>	<b>\$ 250,650</b>	<b>\$ 264,728</b>	<b>\$ 14,078</b>	
Increase or Decrease Over Prior Period		\$ (6,968)		\$ 14,078		
% Increase or Decrease Over Prior Period		-10%		6%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended October 31, 2013  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$512,138	\$539,610	\$463,852	\$528,922	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805
Expenditures/transfers of prior year/surplus appropriations	(72,068)	(22,586)	(14,606)	(15,628)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	37,540	(47,421)	141,676	(58,489)	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	62,000	(5,751)	(62,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$539,610	\$463,852	\$528,922	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805	\$454,805

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Dept. of Revenue, Robert S. Kiss, Cabinet Secretary  
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November 1, 2013