

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections April 2015	Actual Collections April 2015	Estimated Collections 10 Months July 14-Apr. 15	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 10,500	\$ 12,152	\$ 87,200	\$ 99,099	\$ 11,899	114%
Consumer Sales Tax/Use Tax	1,253,500	102,500	101,584	1,021,500	1,015,176	(6,324)	99%
Personal Income Tax	1,809,600	312,600	338,194	1,525,400	1,528,253	2,853	100%
Liquor Profit Transfers	16,000	1,810	1,825	11,780	12,491	711	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	677	605	6,344	5,734	(610)	90%
Tobacco Products Tax	105,000	8,700	8,894	86,300	85,157	(1,143)	99%
Estate Tax	0	0	0	0	7	7	0%
Business Franchise Fees	650	51	68	555	591	36	106%
Charter Tax	0	0	2	0	39	39	0%
Property Transfer Tax	12,500	1,029	675	10,117	9,087	(1,030)	90%
Property Tax	6,700	725	1,245	6,271	6,382	111	102%
Insurance Tax	117,600	22,801	26,261	112,772	113,806	1,034	101%
Departmental Collections	17,600	1,035	1,168	15,406	16,017	611	104%
Corporation Income/Business Franchise Tax	201,500	22,700	19,103	157,175	166,076	8,901	106%
Miscellaneous Receipts	17,800	497	476	13,805	12,917	(888)	94%
Miscellaneous Transfers*	1,000	56	7,500	887	10,387	9,500	1171%
Interest Income	1,500	125	673	1,250	2,014	764	161%
Severance Tax	474,600	40,400	32,130	387,900	330,658	(57,242)	85%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	8,868	8,572	53,028	59,166	6,138	112%
Video Lottery Transfers	0	0	84	0	338	338	0%
Liquor License Renewal	451	70	71	409	409	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	3,400	3,536	9,480	10,000	520	105%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,253,951	\$ 538,544	\$ 564,818	\$ 3,507,579	\$ 3,483,804	\$ (23,775)	
Increase or Decrease Over Estimate			\$ 26,274		\$ (23,775)		
Percent Collected			105%		99%		

Source: wvOASIS

State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2015

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.

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

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2014	Actual Collections April 2015	Actual Collections 10 Months July 13-Apr. 14	Actual Collections 10 Months July 14-Apr. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,247	\$ 12,152	\$ 97,414	\$ 99,099	\$ 1,685	2%
Consumer Sales Tax/Use Tax	90,677	101,584	975,696	1,015,176	39,480	4%
Personal Income Tax	285,529	338,194	1,416,246	1,528,253	112,007	8%
Liquor Profit Transfers	1,310	1,825	11,446	12,491	1,045	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	586	605	6,169	5,734	(435)	-7%
Tobacco Products Tax	8,501	8,894	85,375	85,157	(218)	0%
Estate Tax	0	0	0	7	7	0%
Business Franchise Fees	75	68	573	591	18	3%
Charter Tax	3	2	219	39	(180)	-82%
Property Transfer Tax	727	675	8,935	9,087	152	2%
Property Tax	658	1,245	6,276	6,382	106	2%
Insurance Tax	26,947	26,261	114,845	113,806	(1,039)	-1%
Departmental Collections	1,132	1,168	15,403	16,017	614	4%
Corporation Income/Business Franchise Tax	22,128	19,103	167,161	166,076	(1,085)	-1%
Miscellaneous Receipts	25,732	476	29,235	12,917	(16,318)	-56%
Miscellaneous Transfers*	0	7,500	745	10,387	9,642	1294%
Interest Income	21	673	668	2,014	1,346	201%
Severance Tax	49,864	32,130	366,457	330,658	(35,799)	-10%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	44,707	0	44,707	0	(44,707)	-100%
HB 102 - Lottery Transfers	2,474	8,572	65,000	59,166	(5,834)	-9%
Video Lottery Transfers	27	84	428	338	(90)	-21%
Liquor License Renewal	71	71	409	409	0	0%
Senior Citizen Tax Credit Reimbursement	3,440	3,536	9,524	10,000	476	5%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 576,856	\$ 564,818	\$ 3,422,670	\$ 3,483,804	\$ 61,134	
Increase or Decrease Over Prior Period		\$ (12,038)		\$ 61,134		
% Increase or Decrease Over Prior Period		-2%		2%		

* Includes \$7.5 million of General Revenue reappropriations expired to current year cash balance.