## GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2016</th>
<th>Estimated Collections December 2015</th>
<th>Actual Collections December 2015</th>
<th>Estimated Collections 6 Months July 15-Dec. 15</th>
<th>Actual Collections 6 Months July 15-Dec. 15</th>
<th>To Date - Increase (Decrease)</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$117,000</td>
<td>$8,700</td>
<td>$7,637</td>
<td>$52,700</td>
<td>$54,330</td>
<td>$1,630</td>
<td>103%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>1,269,800</td>
<td>112,000</td>
<td>103,701</td>
<td>617,600</td>
<td>600,067</td>
<td>(17,533)</td>
<td>97%</td>
</tr>
<tr>
<td>Personal Income Tax</td>
<td>1,860,500</td>
<td>152,760</td>
<td>143,452</td>
<td>868,200</td>
<td>836,757</td>
<td>(31,443)</td>
<td>96%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>16,050</td>
<td>800</td>
<td>813</td>
<td>6,390</td>
<td>6,951</td>
<td>561</td>
<td>109%</td>
</tr>
<tr>
<td>Racing Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>8,200</td>
<td>521</td>
<td>513</td>
<td>3,701</td>
<td>3,831</td>
<td>130</td>
<td>104%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>100,400</td>
<td>7,800</td>
<td>7,477</td>
<td>52,100</td>
<td>51,952</td>
<td>(148)</td>
<td>100%</td>
</tr>
<tr>
<td>Estate Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>650</td>
<td>(39)</td>
<td>(50)</td>
<td>301</td>
<td>309</td>
<td>8</td>
<td>103%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>(7)</td>
<td>(7)</td>
<td>0%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>13,400</td>
<td>970</td>
<td>785</td>
<td>7,267</td>
<td>5,766</td>
<td>(1,501)</td>
<td>79%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>6,850</td>
<td>143</td>
<td>155</td>
<td>4,037</td>
<td>4,238</td>
<td>201</td>
<td>105%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>120,200</td>
<td>100</td>
<td>(77)</td>
<td>56,400</td>
<td>55,927</td>
<td>(473)</td>
<td>99%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>18,100</td>
<td>1,023</td>
<td>1,043</td>
<td>6,230</td>
<td>6,541</td>
<td>311</td>
<td>105%</td>
</tr>
<tr>
<td>Corporation Income/Business Franchise Tax</td>
<td>173,200</td>
<td>33,900</td>
<td>26,414</td>
<td>88,900</td>
<td>83,415</td>
<td>(5,485)</td>
<td>94%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>20,000</td>
<td>3,910</td>
<td>4,040</td>
<td>11,262</td>
<td>9,043</td>
<td>(2,219)</td>
<td>80%</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>1,300</td>
<td>0</td>
<td>0</td>
<td>1,300</td>
<td>209</td>
<td>(1,091)</td>
<td>16%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>15,000</td>
<td>1,250</td>
<td>(37)</td>
<td>7,500</td>
<td>(190)</td>
<td>(7,690)</td>
<td>-3%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>471,700</td>
<td>49,900</td>
<td>34,262</td>
<td>203,000</td>
<td>108,568</td>
<td>(94,432)</td>
<td>53%</td>
</tr>
<tr>
<td>Telecommunications Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Special Revenue Transfer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>HB 102 - Lottery Transfers</td>
<td>83,355</td>
<td>4,893</td>
<td>4,957</td>
<td>24,573</td>
<td>26,438</td>
<td>1,865</td>
<td>108%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>0</td>
<td>0</td>
<td>59</td>
<td>0</td>
<td>108</td>
<td>108</td>
<td>0%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>71</td>
<td>0</td>
<td>0</td>
<td>71</td>
<td>71</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>10,000</td>
<td>0</td>
<td>0</td>
<td>1,075</td>
<td>318</td>
<td>(757)</td>
<td>30%</td>
</tr>
<tr>
<td>Tax Amnesty</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$4,305,776</td>
<td>$378,631</td>
<td>$335,149</td>
<td>$2,012,607</td>
<td>$1,854,642</td>
<td>($157,965)</td>
<td></td>
</tr>
<tr>
<td>Increase or Decrease Over Estimate</td>
<td>$(43,482)</td>
<td></td>
<td></td>
<td>$(157,965)</td>
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<td></td>
<td></td>
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<tr>
<td>Percent Collected</td>
<td>89%</td>
<td></td>
<td></td>
<td>92%</td>
<td></td>
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</tr>
</tbody>
</table>

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

Source: wvOASIS
State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Robert S. Kiss, Cabinet Secretary
Prepared by the State Budget Office
January 1, 2016
<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections December 2014</th>
<th>Actual Collections December 2015</th>
<th>6 Months July 14-Dec. 14</th>
<th>6 Months July 15-Dec. 15</th>
<th>Over Prior Period</th>
<th>% Increase Over Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$11,368</td>
<td>$7,637</td>
<td>$52,447</td>
<td>$54,330</td>
<td>$1,883</td>
<td>4%</td>
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<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>104,406</td>
<td>103,701</td>
<td>605,866</td>
<td>600,067</td>
<td>(5,799)</td>
<td>-1%</td>
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<tr>
<td>Personal Income Tax</td>
<td>145,553</td>
<td>143,452</td>
<td>838,642</td>
<td>836,757</td>
<td>(1,885)</td>
<td>0%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>800</td>
<td>813</td>
<td>7,022</td>
<td>6,951</td>
<td>(71)</td>
<td>-1%</td>
</tr>
<tr>
<td>Racing Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>500</td>
<td>513</td>
<td>3,476</td>
<td>3,831</td>
<td>355</td>
<td>10%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>8,412</td>
<td>7,477</td>
<td>53,366</td>
<td>51,952</td>
<td>(1,414)</td>
<td>-3%</td>
</tr>
<tr>
<td>Estate Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>51</td>
<td>(50)</td>
<td>353</td>
<td>309</td>
<td>(44)</td>
<td>-12%</td>
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<td>1</td>
<td>5</td>
<td>31</td>
<td>(7)</td>
<td>(38)</td>
<td>-123%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>664</td>
<td>785</td>
<td>5,775</td>
<td>5,766</td>
<td>(9)</td>
<td>0%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>142</td>
<td>155</td>
<td>3,979</td>
<td>4,238</td>
<td>259</td>
<td>7%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>85</td>
<td>(77)</td>
<td>54,777</td>
<td>55,927</td>
<td>1,150</td>
<td>2%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>1,060</td>
<td>1,043</td>
<td>6,228</td>
<td>6,541</td>
<td>313</td>
<td>5%</td>
</tr>
<tr>
<td>Corporation Income/Business Franchise Tax</td>
<td>43,140</td>
<td>26,414</td>
<td>112,011</td>
<td>83,415</td>
<td>(28,596)</td>
<td>-26%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>3,273</td>
<td>4,040</td>
<td>8,188</td>
<td>9,043</td>
<td>855</td>
<td>10%</td>
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<tr>
<td>Miscellaneous Transfers</td>
<td>0</td>
<td>0</td>
<td>2,887</td>
<td>209</td>
<td>(2,678)</td>
<td>-93%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>458</td>
<td>(37)</td>
<td>1,097</td>
<td>(190)</td>
<td>(1,287)</td>
<td>-117%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>47,848</td>
<td>34,262</td>
<td>189,967</td>
<td>108,568</td>
<td>(81,401)</td>
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</tr>
<tr>
<td>Telecommunications Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Special Revenue Transfer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>HB 102 - Lottery Transfers</td>
<td>5,314</td>
<td>4,957</td>
<td>28,493</td>
<td>26,438</td>
<td>(2,055)</td>
<td>-7%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>11</td>
<td>59</td>
<td>91</td>
<td>108</td>
<td>17</td>
<td>19%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>21</td>
<td>0</td>
<td>226</td>
<td>71</td>
<td>(155)</td>
<td>-69%</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>6</td>
<td>0</td>
<td>522</td>
<td>318</td>
<td>(204)</td>
<td>-39%</td>
</tr>
<tr>
<td>Tax Amnesty</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$373,113</strong></td>
<td><strong>$335,149</strong></td>
<td><strong>$1,975,446</strong></td>
<td><strong>$1,854,642</strong></td>
<td><strong>($120,804)</strong></td>
<td><strong>-6%</strong></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Prior Period

% Increase or Decrease Over Prior Period

-10%