## GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2015</th>
<th>Estimated Collections March 2015</th>
<th>Actual Collections March 2015</th>
<th>Estimated Collections 9 Months July 14-Mar. 15</th>
<th>Actual Collections 9 Months July 14-Mar. 15</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$107,000</td>
<td>$11,700</td>
<td>$13,367</td>
<td>$76,700</td>
<td>$86,947</td>
<td>$10,247</td>
<td>113%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>1,253,500</td>
<td>90,000</td>
<td>85,323</td>
<td>919,000</td>
<td>913,592</td>
<td>(5,408)</td>
<td>99%</td>
</tr>
<tr>
<td>Personal Income Tax</td>
<td>1,809,600</td>
<td>108,800</td>
<td>127,926</td>
<td>1,212,800</td>
<td>1,190,059</td>
<td>(22,741)</td>
<td>98%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>16,000</td>
<td>1,030</td>
<td>1,037</td>
<td>9,970</td>
<td>10,667</td>
<td>707</td>
<td>107%</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>8,350</td>
<td>605</td>
<td>520</td>
<td>5,667</td>
<td>5,129</td>
<td>(538)</td>
<td>91%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>105,000</td>
<td>8,000</td>
<td>6,307</td>
<td>77,600</td>
<td>76,262</td>
<td>(1,338)</td>
<td>98%</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>54</td>
<td>58</td>
<td>504</td>
<td>523</td>
<td>19</td>
<td>104%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>37</td>
<td>37</td>
<td>0%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>12,500</td>
<td>868</td>
<td>702</td>
<td>9,088</td>
<td>8,412</td>
<td>(676)</td>
<td>93%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>6,700</td>
<td>1,307</td>
<td>925</td>
<td>5,546</td>
<td>5,137</td>
<td>(409)</td>
<td>93%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>117,600</td>
<td>25,677</td>
<td>25,357</td>
<td>89,971</td>
<td>87,544</td>
<td>(2,427)</td>
<td>97%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>17,600</td>
<td>1,013</td>
<td>1,102</td>
<td>14,371</td>
<td>14,850</td>
<td>479</td>
<td>103%</td>
</tr>
<tr>
<td>Corporation Income/Business Franchise Tax</td>
<td>201,500</td>
<td>22,925</td>
<td>28,711</td>
<td>134,475</td>
<td>146,974</td>
<td>12,499</td>
<td>109%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>17,800</td>
<td>3,497</td>
<td>3,411</td>
<td>13,308</td>
<td>12,440</td>
<td>(868)</td>
<td>93%</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>1,000</td>
<td>57</td>
<td>0</td>
<td>831</td>
<td>2,887</td>
<td>2,056</td>
<td>347%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>1,500</td>
<td>125</td>
<td>(379)</td>
<td>1,125</td>
<td>1,341</td>
<td>216</td>
<td>119%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>474,600</td>
<td>54,300</td>
<td>29,961</td>
<td>347,500</td>
<td>298,528</td>
<td>(48,972)</td>
<td>86%</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>92,600</td>
<td>7,645</td>
<td>7,286</td>
<td>44,160</td>
<td>50,594</td>
<td>6,434</td>
<td>115%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>0</td>
<td>0</td>
<td>152</td>
<td>0</td>
<td>254</td>
<td>254</td>
<td>0%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>451</td>
<td>21</td>
<td>21</td>
<td>339</td>
<td>338</td>
<td>(1)</td>
<td>100%</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>10,000</td>
<td>2,600</td>
<td>5,943</td>
<td>6,080</td>
<td>6,464</td>
<td>384</td>
<td>106%</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>TOTAL</td>
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<td>$340,224</td>
<td>$337,731</td>
<td>$2,969,035</td>
<td>$2,918,968</td>
<td>$(50,049)</td>
<td></td>
</tr>
</tbody>
</table>

### Increase or Decrease Over Estimate

- Increase: $(2,493)
- Decrease: $(50,049)

### Percent Collected
- 99%
- 98%

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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
April 1, 2015
<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections March 2014</th>
<th>Actual Collections March 2015</th>
<th>Actual Collections July 13-Mar. 14</th>
<th>Actual Collections July 14-Mar. 15</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>13,370</td>
<td>13,367</td>
<td>85,167</td>
<td>86,947</td>
<td>1,780</td>
<td>2%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>80,666</td>
<td>85,323</td>
<td>885,019</td>
<td>913,592</td>
<td>28,573</td>
<td>3%</td>
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<tr>
<td>Personal Income Tax</td>
<td>104,384</td>
<td>127,926</td>
<td>1,130,717</td>
<td>1,190,059</td>
<td>59,342</td>
<td>5%</td>
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<tr>
<td>Liquor Profit Transfers</td>
<td>1,010</td>
<td>1,037</td>
<td>10,136</td>
<td>10,667</td>
<td>531</td>
<td>5%</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>551</td>
<td>520</td>
<td>5,584</td>
<td>5,129</td>
<td>(455)</td>
<td>-8%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>7,943</td>
<td>6,307</td>
<td>76,873</td>
<td>76,262</td>
<td>(611)</td>
<td>-1%</td>
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<td>Estate Tax</td>
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<td>0</td>
<td>0</td>
<td>7</td>
<td>7</td>
<td>0%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>61</td>
<td>58</td>
<td>498</td>
<td>523</td>
<td>25</td>
<td>5%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>13</td>
<td>1</td>
<td>216</td>
<td>37</td>
<td>(179)</td>
<td>-83%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>566</td>
<td>702</td>
<td>8,208</td>
<td>8,412</td>
<td>204</td>
<td>2%</td>
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<tr>
<td>Property Tax</td>
<td>1,377</td>
<td>925</td>
<td>5,618</td>
<td>5,137</td>
<td>(481)</td>
<td>-9%</td>
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<tr>
<td>Insurance Tax</td>
<td>14,079</td>
<td>25,357</td>
<td>87,898</td>
<td>87,544</td>
<td>(354)</td>
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</tr>
<tr>
<td>Departmental Collections</td>
<td>1,004</td>
<td>1,102</td>
<td>14,271</td>
<td>14,850</td>
<td>579</td>
<td>4%</td>
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<tr>
<td>Corporation Income/Business Franchise Tax</td>
<td>21,207</td>
<td>28,711</td>
<td>145,032</td>
<td>146,974</td>
<td>1,942</td>
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</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>311</td>
<td>3,411</td>
<td>3,503</td>
<td>12,440</td>
<td>8,937</td>
<td>255%</td>
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<tr>
<td>Miscellaneous Transfers</td>
<td>0</td>
<td>0</td>
<td>746</td>
<td>2,887</td>
<td>2,141</td>
<td>287%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>415</td>
<td>(379)</td>
<td>647</td>
<td>1,341</td>
<td>694</td>
<td>107%</td>
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<tr>
<td>Severance Tax</td>
<td>38,212</td>
<td>29,961</td>
<td>316,593</td>
<td>298,528</td>
<td>(18,065)</td>
<td>-6%</td>
</tr>
<tr>
<td>Telecommunications Tax</td>
<td>0</td>
<td>0</td>
<td>(260)</td>
<td>0</td>
<td>260</td>
<td>-100%</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>18,251</td>
<td>7,286</td>
<td>62,526</td>
<td>50,594</td>
<td>(11,932)</td>
<td>-19%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>221</td>
<td>152</td>
<td>401</td>
<td>254</td>
<td>(147)</td>
<td>-37%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>21</td>
<td>21</td>
<td>338</td>
<td>338</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>2,556</td>
<td>5,943</td>
<td>6,083</td>
<td>6,464</td>
<td>381</td>
<td>6%</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>$306,218</td>
<td>$337,731</td>
<td>$2,845,814</td>
<td>$2,918,986</td>
<td>$73,172</td>
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<td>Increase or Decrease Over Prior Period</td>
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<td>$73,172</td>
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<td></td>
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<tr>
<td>% Increase or Decrease Over Prior Period</td>
<td>10%</td>
<td>3%</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>