

**STATE OF  
WEST VIRGINIA**



**Executive Budget  
General and Lottery Funds**

**[www.budget.wv.gov](http://www.budget.wv.gov)**

**Earl Ray Tomblin  
Governor**

**Fiscal Year  
2017**

# State of West Virginia - Executive Budget

---

- Difficult budget years in FY 2014, FY 2015, FY 2016, and FY 2017.
- Record of political consensus, making financially responsible and sometimes difficult decisions.
- Rating agencies have maintained our strong bond ratings.
- Ended FY 2015 with a General Revenue surplus balance of \$12.8 million and \$18 million in unappropriated balances in our Lottery Funds.
- FY 2016 revenues are \$158 million (-7.8%) below estimate at the end of December 2015. Anticipate a FY 2016 year-end shortfall of \$354 million (-8.2%). Shortfall developed quickly, mostly due to significant decline in severance tax collections due to lower energy prices. Governor has taken budgetary action to close this gap and recommends various additional solutions which require legislative approval.
- General Revenue cash flow – we continue to pay our bills on time. Cash flow is adequate until the end of January but will require quick legislative action to maintain current vendor payment schedules.

# State of West Virginia - Executive Budget

---

- State's Workers' Compensation unfunded liability is expected to be fully funded soon.
- Teachers' Retirement – percent funded has climbed from 19% funding level in FY 2003 to an estimated 66% at the end of FY 2015.
- Governor recommends a balanced FY 2017 budget - closed a \$466 million FY 2017 budget gap that had developed by the end of October 2015. Revenue reallocations and enhancements, as well as base budget expenditure reductions, will be presented to the legislature for their consideration.
- No pay raises funded in FY 2017 budget.
- 100% of Required Retirement Contributions are funded in the FY 2017 budget.
- Rainy Day funds continue to be among the best in the country – over \$861 million balance today (20% of General Revenue).
- **No** Rainy Day funds are used to balance FY 2017.
- Only FY 2018 shows a current budget gap. FY 2019 – FY 2021 show positive balances, which indicates a **structurally-balanced budget**.

<b>FY 2016</b> <b>How the Budget Gap is Closed</b> <b>(in thousands)</b>
--

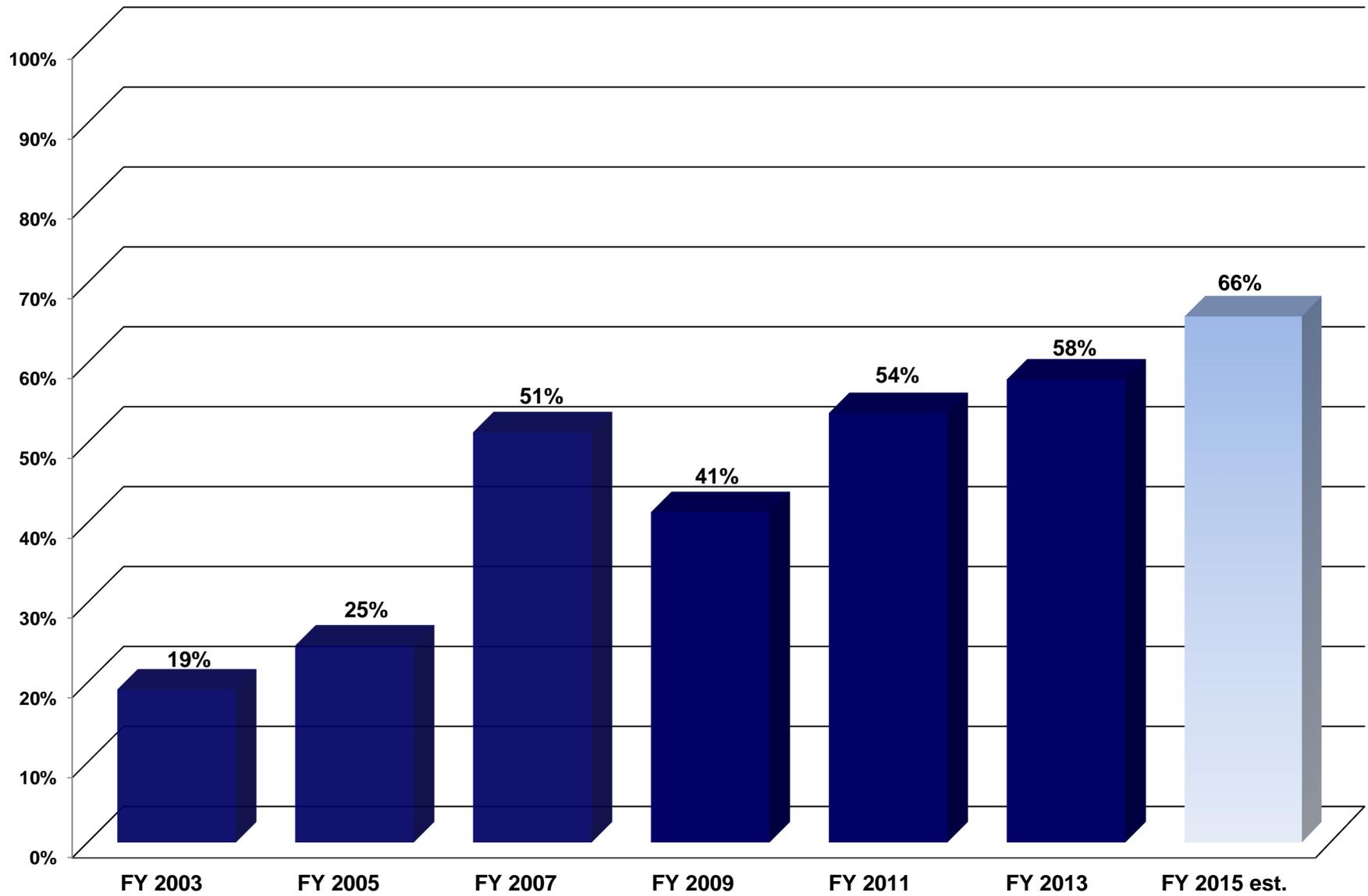
FY 2016 Budget <b>Gap</b> @ 12/31/15	\$ (381,039)
General Revenue - End PIT funding of Old Fund as of 1/31/16 (OPEB delayed to FY17)	53,000
General Revenue - End Port Authority Revenue Transfers (2 payments remaining)	2,150
General Revenue - Increase Cigarette Excise Tax rate to \$1.00/pack (April 1st)	17,400
General Revenue - Increase Other Tobacco Products Tax rate to 12% (currently 7%)	1,100
General Revenue - Impose a 7.5 cent per milliliter Tax on Electronic Cigarettes	400
General Revenue - Impose Sales Tax on Telecommunications Services (6%)	10,000
General Revenue - Continue Severance related WC unit taxes (4 months)	39,000
General Revenue - Use of current unappropriated surplus balance	250
Expire Special Revenue excess cash	33,400
Move GR Medicaid to FY16 Regular Lottery (balance from previous FYs)	9,810
Move GR Medicaid to FY16 Excess Lottery (balance from previous FYs)	8,090
Expire Regular Lottery Surplus (due to "modernization" change) to General Revenue	15,200
Move GR Medicaid to FY16 Excess Lottery (FY16 unappropriated balance)	2,000
Move GR FY16 Medicaid to FY17 Regular Lottery (FY16's anticipated surplus)	5,000
Move GR FY16 Medicaid to FY17 Regular Lottery Surplus (due to "modernization" change)	9,000
Move GR FY16 Medicaid to FY17 Excess Lottery (FY16's anticipated surplus)	20,000
Don't appropriate FY16's General Revenue current unappropriated balance	9,136
FY16 Mid-Year Cut	94,318
Rainy Day	51,800
Estimated FY 2016 Budget <b>Surplus</b> after adjustments @ 6/30/16	\$ 15

<b>FY 2017</b> <b>How the Budget Gap is Closed</b> <b>(in thousands)</b>
--

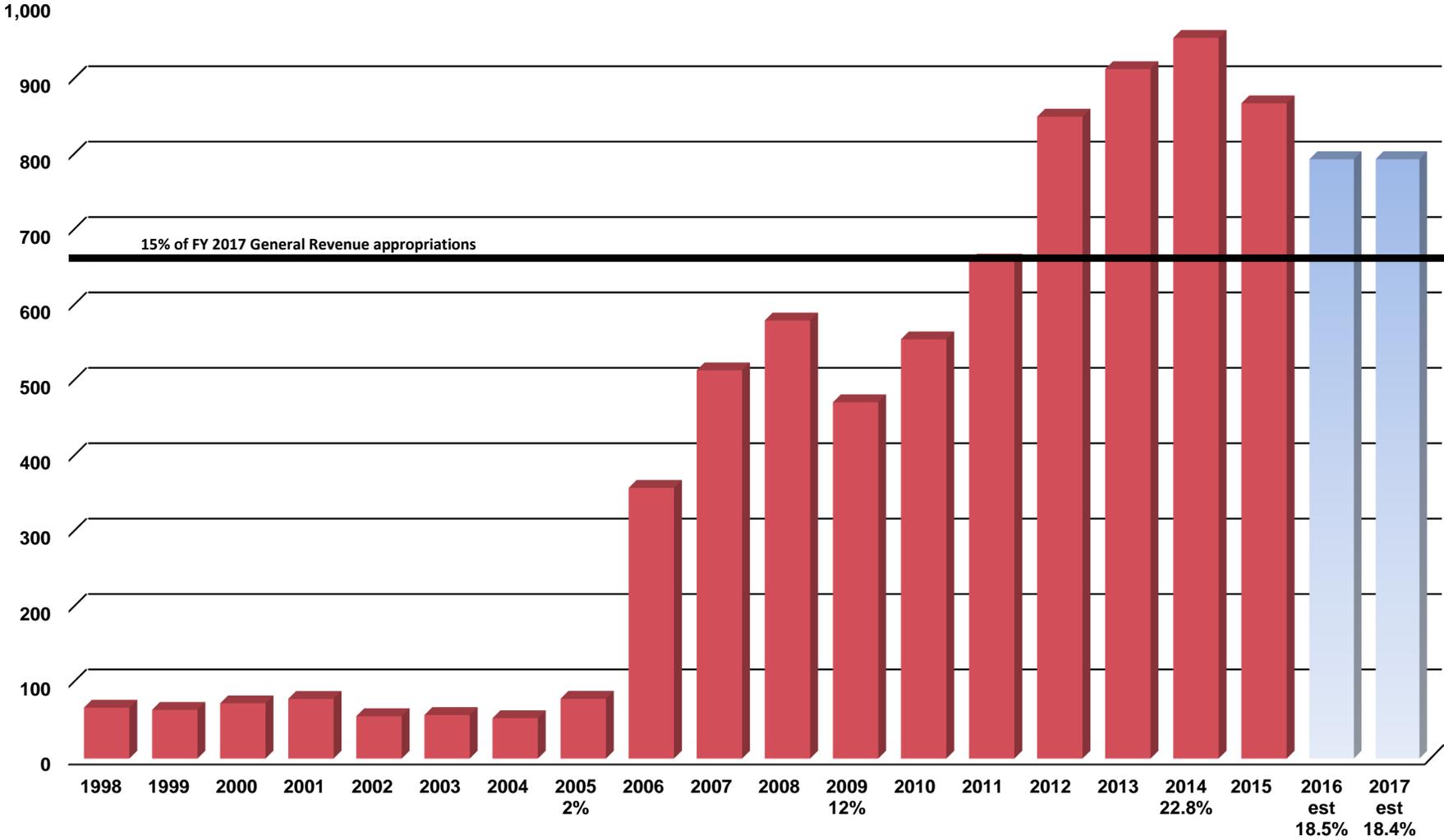
FY 2017 Budget <b>Gap</b> @ 10/31/15	\$ (466,150)
<u>Expenditure adjustments:</u>	
Public Defender - no increase to base funding	17,365
No additional funding for PERS	4,247
PEIA - less additional funding needed due to contract renewal	34,513
Public Ed - SAF - final request less than original estimate	33,597
Public Ed - SAF Transportation - increase new bus funding cycle from 12 to 15 years	677
Public Ed - SAF - remove funding for Growth Counties Facilities Act	1,847
Public Ed - SAF - Service Personnel equity maintained at FY16 level	6,139
Public Ed - all other changes (net)	6,605
Medicaid - less funding required than original estimate to take to full funding	8,709
Medicaid - adjustment for base funding cut for FY17	10,000
DHHR - other base budget reductions	25,846
DMAPS - base budget reductions	14,525
Higher Ed - base budget reductions	11,822
All Other - base budget reductions (net)	23,159
No funding for pay raise in FY17	51,000
Onetime items - net changes	15,190
<u>Revenue adjustments:</u>	
Revenues - End PIT funding - Eliminate special dedication	5,000
Revenues - Severance Tax transfer - less required for debt service	444
Revenues - End Port Authority Revenue Transfers	4,300
Revenues - Suspend Sales Tax transfer to Highways	9,000
Revenues - Reduce SBA Sales Tax transfer (onetime)	4,000
Revenues - Increase Cigarette Excise Tax rate to \$1.00/pack	71,500
Revenues - Increase Other Tobacco Products Tax rate to 12% (currently 7%)	4,700
Revenues - Impose a 7.5 cent per milliliter Tax on Electronic Cigarettes	1,800
Revenues - Impose Sales Tax on Telecommunications Services (6%)	60,000
Revenues - Extend Sales Tax to nonhome use durable medical equipment *	14,000
Revenues - GR Surplus revenue section (onetime)	7,810
Revenues - Excess Lottery - end discretionary transfer to general revenue	18,355
Rainy Day	0
Estimated FY 2017 Budget <b>Surplus</b> @ 6/30/2017	\$ 0

\* Replacement funding for repealed Severance Tax on Behavioral Health Care Providers.

# Teachers' Retirement System (TRS) % Funded



# Rainy Day Balance at End of Fiscal Year



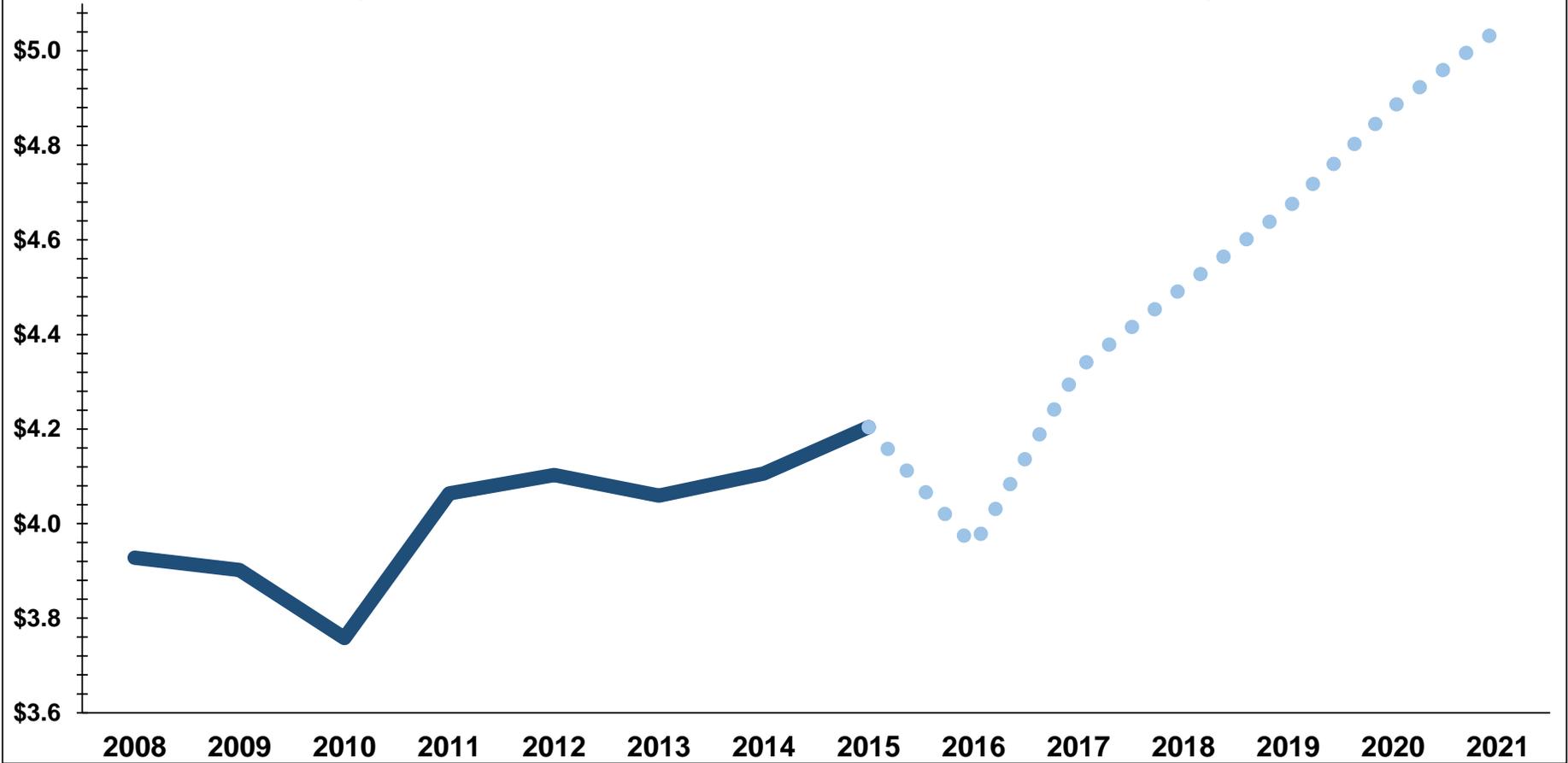
State of West Virginia  
 Summary of All Funds  
 (in thousands)  
 FY 2017

	General	Lottery	Excess Lottery	Road	Appropriated Special	Appropriated Federal	Non-Appropriated Federal	Non-Appropriated Special	Total
<b>Expenditures:</b>									
Legislature	24,022	0	0	0	4,107	3,000	0	16	31,145
Judicial	143,760	0	0	0	1,600	4,550	0	2,570	152,480
Executive	36,570	0	0	0	45,368	23,600	0	317,543	423,081
Administration	104,779	10,000	0	0	170,096	0	0	10,738,974	11,023,849
Commerce	55,352	10,821	5,000	0	34,066	132,641	31,887	91,102	360,869
Education	1,873,685	35,960	19,000	0	30,952	480,162	0	48,956	2,488,715
Education and the Arts	32,158	17,352	0	0	4,108	103,962	0	17,284	174,864
Environment	6,633	0	0	0	70,859	196,298	6,619	237,474	517,883
Health and Human Resources	1,244,216	0	17,278	0	427,317	3,619,403	0	85,240	5,393,454
Military Affairs & Public Safety	356,579	0	0	0	36,964	174,570	42,541	163,580	774,234
Revenue	24,309	0	144,181	0	767,440	3,000	0	875,330	1,814,260
Transportation	5,885	0	0	1,255,507	13,751	32,394	0	78,006	1,385,543
Veterans Assistance	10,499	0	0	0	3,130	10,193	0	1,658	25,480
Senior Services	13,931	49,349	0	0	10,500	14,536	0	1,900	90,216
Higher Education	395,416	12,079	44,000	0	49,609	0	80,309	1,957,235	2,538,648
Misc. Boards & Commissions	0	0	55,000	0	89,381	5,562	0	270,911	420,854
<b>Total Expenditures</b>	<b>\$4,327,794</b>	<b>\$135,561</b>	<b>\$284,459</b>	<b>\$1,255,507</b>	<b>\$1,759,248</b>	<b>\$4,803,871</b>	<b>\$161,356</b>	<b>\$14,887,779</b>	<b>\$27,615,575</b>

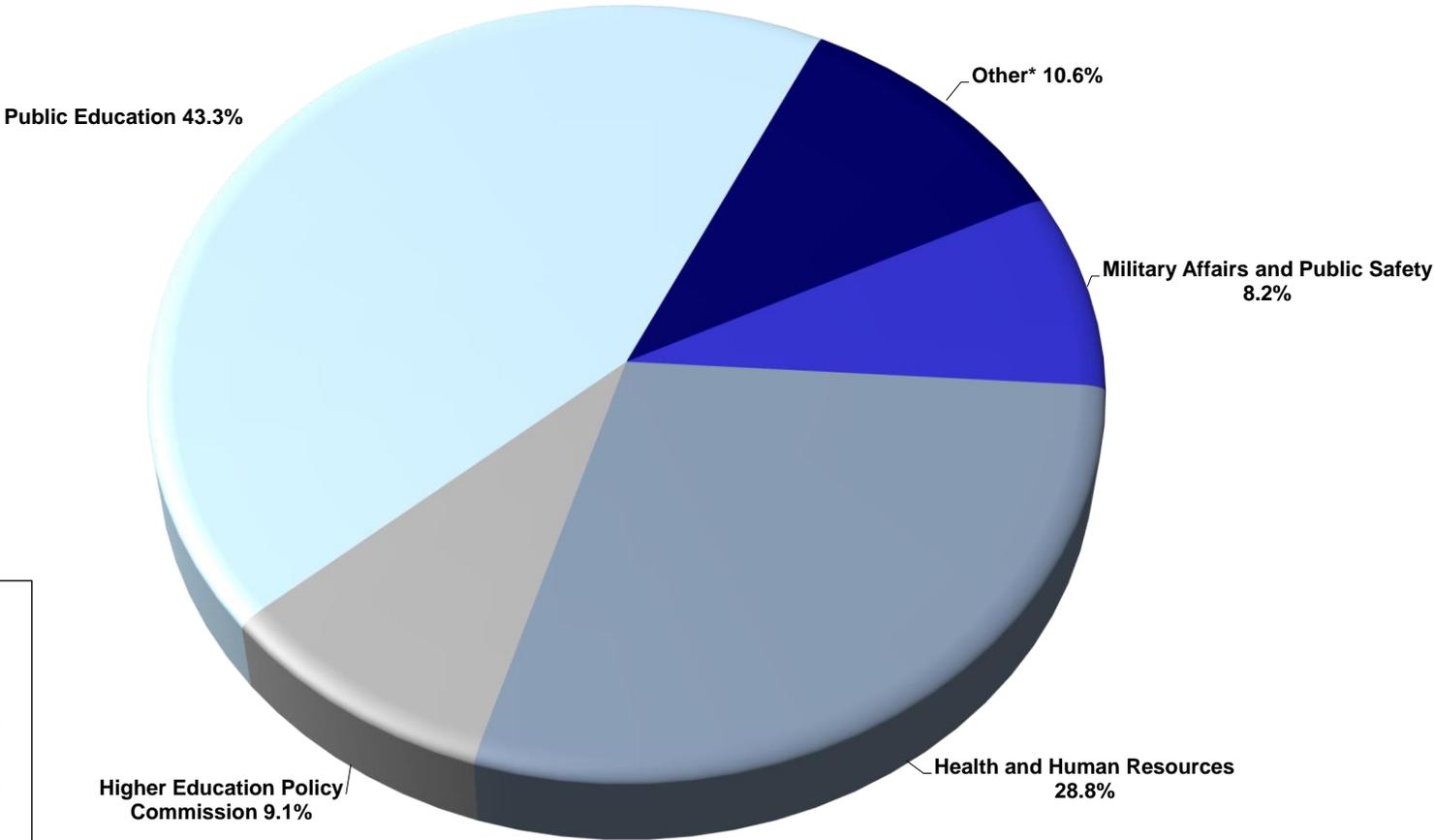
Note that all "Non-Appropriated Special" accounts require budgeting, therefore some are double-counted in the State's accounting system.

# General Revenue Fund Collections Trend

(Actual FY 2008 - FY 2015, Estimated FY 2016 - FY 2021)



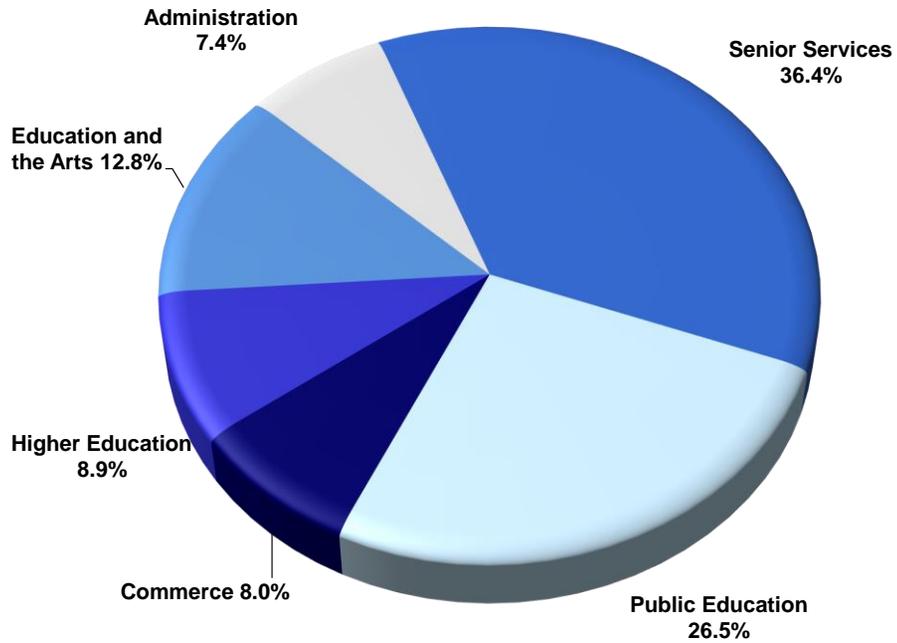
# General Revenue Fund Recommended Appropriations Fiscal Year 2017 \$4.328 Billion



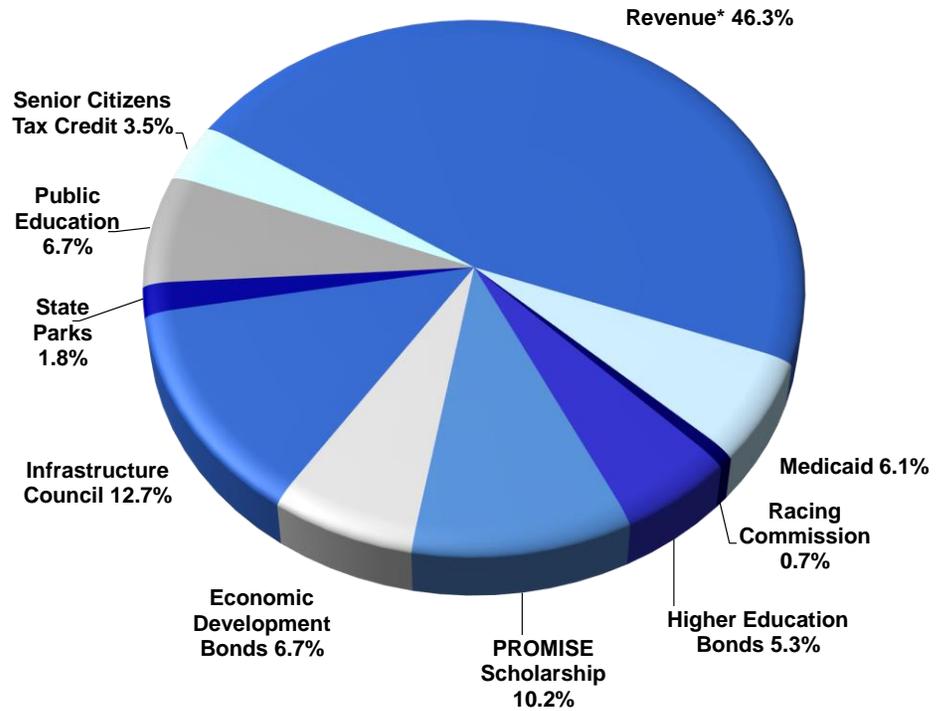
*Other	
Legislature	- 0.6%
Judicial	- 3.3%
Executive	- 0.8%
Administration	- 2.4%
Commerce	- 1.3%
Education & the Arts	- 0.8%
Environment	- 0.2%
Revenue	- 0.6%
Veterans Assistance	- 0.2%
Transportation	- 0.1%
Senior Services	- 0.3%

# Recommended Appropriations Fiscal Year 2017

**Lottery Fund  
\$135.6 Million**

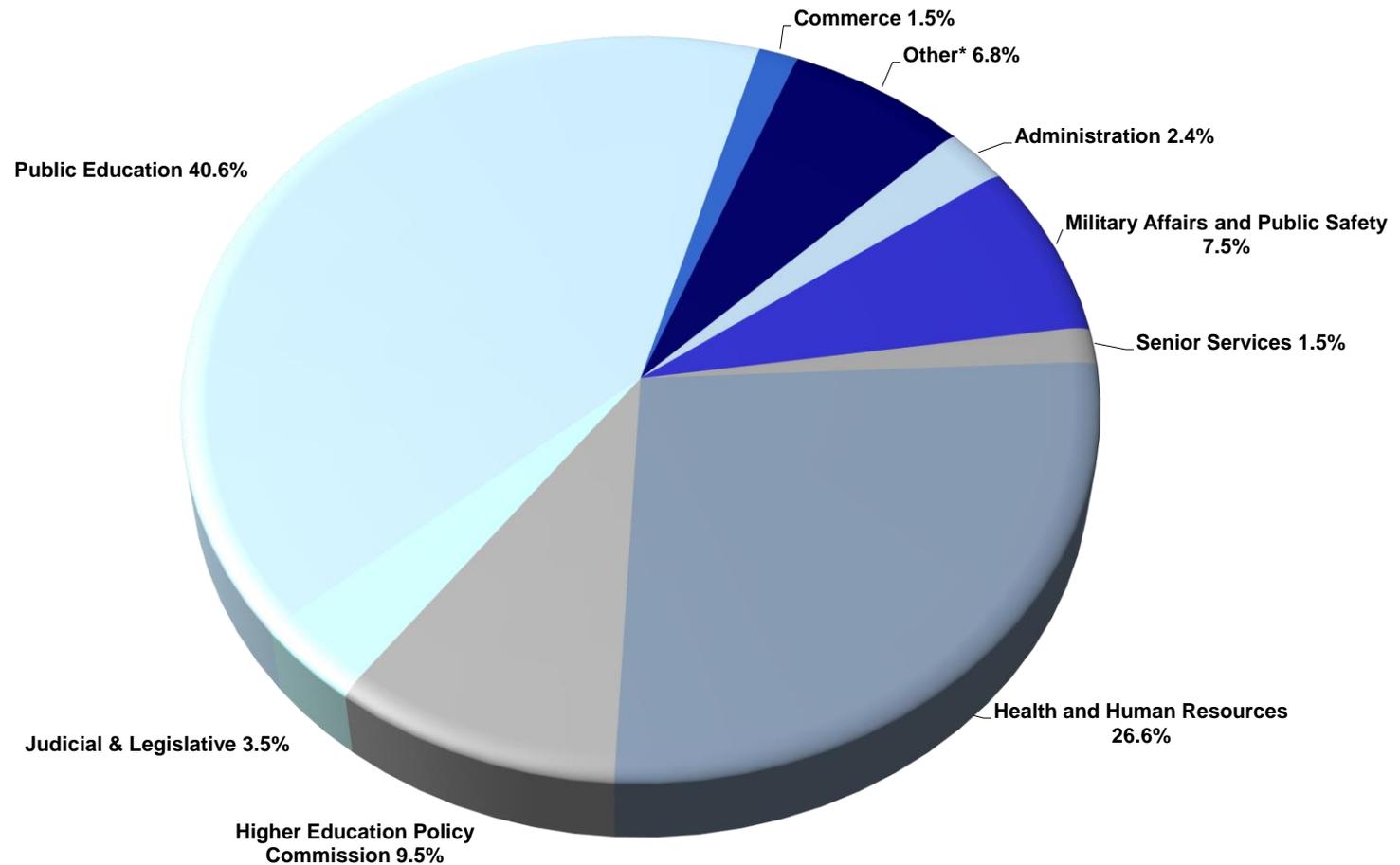


**Excess Lottery Fund  
\$284.4 Million**



\* Includes \$65,000,000 transfer to General Revenue Fund

# Total Recommended Appropriations General, Lottery, and Excess Lottery Fiscal Year 2017 \$4.683 Billion\*



\* \$4.683 billion does not double count \$65 million transfer from Excess Lottery to General Revenue.

**Six Year Financial Plan  
Through FY 2021  
General and Lottery Revenues**  
(in thousands)

	Actual FY 2015	Budgeted FY 2016	Recommended FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021
<b>Estimated Revenue</b>							
General Revenue	\$4,203,810	\$4,305,776	<b>\$4,327,794</b>	\$4,499,592	\$4,667,666	\$4,881,300	\$5,044,611
General Revenue - estimated FY 2016 shortfall	0	(354,130)	<b>0</b>	0	0	0	0
General Revenue - reallocations and enhancements to FY 2016	0	123,050	<b>0</b>	0	0	0	0
General Revenue - (Surplus used/available from previous FYs)	5,801	39,744	<b>7,810</b>	0	0	0	0
General Revenue - (Surplus used/available from expirations)	48,057	73,740	<b>0</b>	0	0	0	0
Lottery	160,790	136,326	<b>135,561</b>	135,561	135,561	135,561	135,561
Lottery - (Surplus used/available from previous FYs)	6,990	19,810	<b>14,000</b>	0	0	0	0
Excess Lottery	254,413	217,026	<b>219,459</b>	219,459	219,459	219,459	219,459
Excess Lottery - (Surplus used/available from previous FYs)	(18,417)	28,090	<b>20,000</b>	0	0	0	0
<b>Total Available</b>	<b>\$4,661,444</b>	<b>\$4,589,432</b>	<b>\$4,724,624</b>	<b>\$4,854,612</b>	<b>\$5,022,686</b>	<b>\$5,236,320</b>	<b>\$5,399,631</b>
<b>Estimated Expenditures</b>							
Previous Year's Base Budget			<b>\$4,721,307</b>	\$4,698,831	\$4,850,303	\$4,983,345	\$5,128,786
<b>(Base Budget FY16) and (Base Budget Growth for out-years): *</b>							
Legislature		23,452	<b>0</b>	860	850	860	700
Supreme Court		139,572	<b>4,187</b>	5,275	5,220	5,260	4,320
Public Defender		31,712	<b>(65)</b>	15,300	0	0	0
PERS Employer Contribution		57,936	<b>0</b>	9,237	0	0	0
PEIA Premiums		330,488	<b>41,961</b>	0	30,000	32,000	35,000
Teachers' Retirement Savings Realized		34,472	<b>(2,072)</b>	0	0	0	0
Teachers' Retirement System		365,071	<b>8,104</b>	17,755	0	0	0
State Aid to Schools (PEIA and Retirement included above)		1,172,551	<b>(48,788)</b>	(13,293)	(14,386)	(8,837)	(8,793)
Public Education - All Other		193,676	<b>(6,486)</b>	1,495	1,500	1,505	1,510
DHHR- Medicaid		691,403	<b>27,660</b>	40,842	33,328	37,057	31,495
DHHR- All Other		603,479	<b>(17,795)</b>	12,828	13,780	14,846	16,000
Correctional Facilities		196,080	<b>(7,868)</b>	2,000	2,000	2,000	2,000
State Police		80,320	<b>(3,793)</b>	750	750	750	750
Public Safety Retirement Plan A / State Police Plan B		17,459	<b>1,045</b>	2,741	0	0	0
Higher Education		467,549	<b>(14,021)</b>	(1,898)	0	0	0
All Other Items (net)		316,087	<b>(4,545)</b>	80	2,000	2,000	2,000
Salary Enhancements **			<b>0</b>	52,500	53,000	53,000	53,000
Unanticipated Expenditures			<b>0</b>	5,000	5,000	5,000	5,000
<b>Total Ongoing Base Budget</b>	<b>\$4,808,435</b>	<b>\$4,721,307</b>	<b>\$4,698,831</b>	<b>\$4,850,303</b>	<b>\$4,983,345</b>	<b>\$5,128,786</b>	<b>\$5,271,768</b>
Onetime Expenditures	41,828	18,467	<b>41,809</b>	24,092	32,563	18,667	10,017
Recommended Supplementals		26,909					
Onetime Reductions	(141,092)	(89,365)	<b>(16,016)</b>				
Expirations	(8,887)						
Surplus Transferred to Rainy Day Fund	0	6,417					
Mid-year cut	(38,907)	(94,318)					
<b>Estimated Balance (Gaps)</b>	<b>\$67</b>	<b>\$15</b>	<b>\$0</b>	<b>(\$19,783)</b>	<b>\$6,778</b>	<b>\$88,867</b>	<b>\$117,846</b>

**Note: This six-year financial plan is a tool for analyzing future budgets. Out-year gaps must be balanced.**

\* FY 2017-FY 2021 Expenditure Growth is the additional amount required annually to fund existing programs.

\*\* Includes base building pay raises of 2% for School Aid Formula professional educators and school service personnel, and state employees in FY 2018 - FY 2021.

## Governor's Recommendations FY 2017

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>GENERAL REVENUE</b>							
<b>LEGISLATURE</b>							
Senate	0165	\$5,952,206				\$5,952,206	Recommended as requested
House of Delegates	0170	8,904,031				8,904,031	Recommended as requested
Joint Expenses/Claims against State	0175	8,798,788		366,669		9,165,457	\$366,699 for claims as requested
Subtotal		<b>23,655,025</b>	<b>0</b>	<b>366,669</b>	<b>0</b>	<b>24,021,694</b>	
<b>JUDICIAL</b>							
Supreme Court	0180	<b>139,572,495</b>			<b>4,187,175</b>	<b>143,759,670</b>	\$4,187,175 over FY 2016 appropriation as requested
<b>EXECUTIVE</b>							
Office of the Governor	0101	4,810,265	(215,266)			4,594,999	
Custodial Fund	0102	571,382				571,382	
Civil Contingent Fund	0105	0				0	
State Auditor's Office	0116	5,681,694	(127,268)	(2,500,000)		3,054,426	(\$2,500,000) reduction for VFD workers' comp subsidy
State Treasurer's Office	0126	3,225,815	(129,033)		350,000	3,446,782	\$350,000 for development of technology functions
Department of Agriculture	0131	10,429,061	(452,179)			9,976,882	
WV Conservation Agency	0132	8,334,904	(333,396)			8,001,508	
Meat Inspection	0135	722,188				722,188	
Agricultural Awards	0136	54,250				54,250	
Agricultural Land Protection Auth.	0607	98,979				98,979	
Attorney General	0150	5,164,237	(206,569)			4,957,668	
Secretary of State	0155	1,127,636	(45,439)			1,082,197	
State Election Commission	0160	8,342				8,342	
Subtotal		<b>40,228,753</b>	<b>(1,509,150)</b>	<b>(2,500,000)</b>	<b>350,000</b>	<b>36,569,603</b>	
<b>ADMINISTRATION</b>							
Office of the Secretary	0186	15,815,535	(10,000)			15,805,535	
Public Employees Insurance Agency	0200	0			43,487,151	43,487,151	\$43,487,151 for employers' premium contribution
Division of Finance	0203	781,417				781,417	
General Services Division	0230	8,240,668	(477,068)			7,763,600	
Purchasing Division	0210	1,039,989				1,039,989	
Comm. on Uniform State Laws	0214	45,550				45,550	
Grievance Board	0220	1,093,027				1,093,027	
Ethics Commission	0223	706,575				706,575	
Public Defender Services	0226	31,711,595	(65,000)			31,646,595	
Comm. Purchase from Handicapped	0233	4,055				4,055	
Prosecuting Attorneys Institute	0557	241,287				241,287	
Children's Health Insurance Agency	0588	0				0	
Real Estate Division	0610	901,206	(65,000)			836,206	
Travel Management	0615	1,393,312	(65,000)			1,328,312	
Subtotal		<b>61,974,216</b>	<b>(682,068)</b>	<b>0</b>	<b>43,487,151</b>	<b>104,779,299</b>	

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>COMMERCE</b>							
Office of the Secretary	0606	380,467				380,467	
Forestry	0250	5,463,542	(218,572)	(2,711,045)		2,533,925	(\$2,400,000) moved to timber severance tax fund; (\$311,045) moved to Development Office for central administrative unit
Geological & Economic Survey	0253	2,999,967	(119,999)			2,879,968	
Development Office	0256	12,760,566	(212,545)	534,194		13,082,215	\$534,194 moved from other agencies for central administrative unit
Division of Labor	0260	2,857,815	(67,331)			2,790,484	
Division of Natural Resources	0265	19,824,780	(792,992)			19,031,788	
Miners' Health, Safety & Training	0277	13,114,908	(525,396)	(167,989)		12,421,523	(\$167,989) moved to Development Office for central administrative unit
Bd of Coal Mine Health & Safety	0280	422,299	(13,811)	(46,000)		362,488	(\$46,000) moved to Development Office for central administrative unit
WorkForce WV	0572	65,408	(2,622)			62,786	
Division of Energy	0612	1,626,031	(65,041)	(9,160)		1,551,830	(\$9,160) moved to Development Office for central administrative unit
Occupational Safety and Health	0616	156,092				156,092	
Office of Economic Opportunity	0617	102,417	(4,097)			98,320	
Subtotal		<b>59,774,292</b>	<b>(2,022,406)</b>	<b>(2,400,000)</b>	<b>0</b>	<b>55,351,886</b>	
<b>EDUCATION</b>							
School Lunch Program	0303	2,480,155	(45,000)			2,435,155	
FFA-FHA Camp & Conference Center	0306	750,000	(750,000)			0	
State Department of Education	0313	93,984,914	(3,083,609)	(3,477,099)		87,424,206	(\$2,072,000) for Teachers' Retirement Savings Realized; (\$1,830,000) for Increased Enrollment; \$424,901 Statutory Adjustments
Aid for Exceptional Children	0314	28,903,583	(181,301)	205,345		28,927,627	Statutory Adjustments
State Aid to Schools	0317	1,757,282,118	(11,491,278)	(36,735,188)		1,709,055,652	(\$1,846,747) adjustment to Local Share allowance for the growth counties facilities credit; (\$6,139,266) to maintain service personnel pay equity at current level; (\$676,930) to change the bus replacement cycle to 15 years; \$8,104,382 for retirement; (\$11,535,195) increase in Local Share; (\$2,527,044) "Adjustments" lines left in formula; (\$1,526,640) base PEIA decrease based on enrollment; (\$6,016,424) excess balance on deposit with PEIA - onetime reduction; (\$13,824,564) for professional educators mostly due to drop in enrollment; all other steps (net) (\$746,760)
Vocational Division	0390	31,581,189	(642,792)	144,080		31,082,477	Statutory Adjustments
Performance Audit	0573	1,855,590	(123,824)	(588,590)		1,143,176	Statutory Adjustments
Schools for the Deaf & the Blind	0320	13,639,961	(136,400)	113,447		13,617,008	Statutory Adjustments
Subtotal		<b>1,930,477,510</b>	<b>(16,454,204)</b>	<b>(40,338,005)</b>	<b>0</b>	<b>1,873,685,301</b>	
<b>EDUCATION AND THE ARTS</b>							
Office of the Secretary	0294	6,512,698	(471,500)	400,000	0	6,441,198	\$400,000 moved from lottery fund
Culture and History	0293	5,006,297	(128,252)			4,878,045	
Library Commission	0296	1,664,164				1,664,164	
Educational Broadcasting Authority	0300	4,824,333	(120,548)			4,703,785	
Division of Rehabilitation Services	0310	14,470,829				14,470,829	
Subtotal		<b>32,478,321</b>	<b>(720,300)</b>	<b>400,000</b>	<b>0</b>	<b>32,158,021</b>	

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>ENVIRONMENTAL PROTECTION</b>							
Environmental Quality Board	0270	104,842				104,842	
Environmental Protection	0273	6,726,671	(276,370)			6,450,301	
Air Quality Board	0550	77,731				77,731	
Subtotal		<b>6,909,244</b>	<b>(276,370)</b>	<b>0</b>	<b>0</b>	<b>6,632,874</b>	
<b>HEALTH AND HUMAN RESOURCES</b>							
Office of Secretary	0400	907,492		(100,000)		807,492	(\$100,000) moved to Human Services
Division of Health	0407	72,535,918		(6,549,655)	3,200,000	69,186,263	\$3,200,000 for Birth-to-Three program; (\$4,000,000) for State Aid for Local Public Health Services; (\$2,435,154) for Tobacco Education Program; (\$114,501) for phase out of Primary Care Centers mortgage support
Division of Health	0525	189,175,164	(10,000,000)			179,175,164	
Division of Health	0561	647,500				647,500	
Human Rights Commission	0416	1,115,322				1,115,322	
Human Services	0403	954,525,889	(10,000,000)	4,241,019	44,517,549	993,284,457	\$1,000,000 for operational shortfall; \$1,300,000 for RAPIDS; \$39,552,012 base funding improvement for Medicaid; \$913,309 for Youth Service/Transitional Staff; \$611,949 for Centralized Intake; \$1,140,279 for Economic Service Workers; \$100,000 moved from Secretary's Office; (\$11,303,136) net Medicaid adjustment due to actual performance; \$15,444,155 Medicaid moved from lottery funds
Subtotal		<b>1,218,907,285</b>	<b>(20,000,000)</b>	<b>(2,408,636)</b>	<b>47,717,549</b>	<b>1,244,216,198</b>	
<b>MILITARY AFFAIRS &amp; PUBLIC SAFETY</b>							
Office of the Secretary	0430	2,364,275	(150,000)			2,214,275	
Adjutant General - State Militia	0433	14,993,758	(599,750)			14,394,008	
Adjutant General - Military Fund	0605	171,125	(6,845)			164,280	
Parole Board	0440	1,152,235			50,000	1,202,235	\$50,000 for attorney fees
Homeland Security/Emerg. Mgmt.	0443	3,171,977	(126,880)			3,045,097	
Corrections Central Office	0446	611,990				611,990	
Correctional Units	0450	196,080,184	(7,867,687)			188,212,497	
WV State Police	0453	97,778,577	(3,911,144)	1,163,693		95,031,126	\$1,163,693 for retirement
Fire Commission	0436	69,439	(2,778)			66,661	
Justice and Community Services	0546	10,564,916	(422,597)			10,142,319	
Juvenile Services	0570	32,695,019			6,558,051	39,253,070	\$867,500 for Youth Reporting Centers; \$1,300,000 for Northern Juvenile Center; \$4,390,551 for Resident Medical Expense
Protective Services Division	0585	2,324,904	(83,654)			2,241,250	
Subtotal		<b>361,978,399</b>	<b>(13,171,335)</b>	<b>1,163,693</b>	<b>6,608,051</b>	<b>356,578,808</b>	
<b>REVENUE</b>							
Secretary of Revenue	0465	637,638	(25,506)			612,132	
Tax Division	0470	23,393,625	(935,745)			22,457,880	
State Budget Office	0595	713,001	(50,044)			662,957	
Office of Tax Appeals	0593	538,088				538,088	
Athletic Commission	0523	39,106	(1,564)			37,542	
Subtotal		<b>25,321,458</b>	<b>(1,012,859)</b>	<b>0</b>	<b>0</b>	<b>24,308,599</b>	

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>TRANSPORTATION</b>							
State Rail Authority	0506	2,179,801	(25,000)			2,154,801	
Public Transit	0510	2,476,279	(128,710)			2,347,569	
Public Port Authority	0581	295,031	(18,315)			276,716	
Aeronautics Commission	0582	1,178,742	(73,169)			1,105,573	
Subtotal		<b>6,129,853</b>	<b>(245,194)</b>	<b>0</b>	<b>0</b>	<b>5,884,659</b>	
<b>VETERANS ASSISTANCE</b>							
Veterans Affairs	0456	9,733,889	(391,657)			9,342,232	
Veterans Home	0460	1,157,530				1,157,530	
Subtotal		<b>10,891,419</b>	<b>(391,657)</b>	<b>0</b>	<b>0</b>	<b>10,499,762</b>	
<b>SENIOR SERVICES</b>							
Senior Services	0420	<b>14,063,432</b>		<b>(131,834)</b>		<b>13,931,598</b>	(\$131,834) moved to lottery fund
<b>HIGHER EDUCATION</b>							
Council for C&T College Education	0596	7,349,728	(293,991)			7,055,737	
Mountwest C&T College	0599	5,687,484	(227,499)			5,459,985	
New River C&T College	0600	5,641,703	(225,668)			5,416,035	
Pierpont C&T College	0597	7,530,761	(301,230)			7,229,531	
Blue Ridge C&T College	0601	4,607,544	(184,302)			4,423,242	
WVU at Parkersburg	0351	9,788,994	(391,560)			9,397,434	
Southern WV C&T College	0380	8,203,924	(328,157)			7,875,767	
WV Northern C&T College	0383	7,075,033	(283,001)			6,792,032	
Eastern WV C&T College	0587	1,881,834	(75,273)			1,806,561	
BridgeValley C&T College	0618	7,719,911	(308,796)			7,411,115	
HEPC-Administration	0589	68,572,438	(184,163)	135,849		68,524,124	\$135,849 moved from lottery
WVNET	0551	1,696,561	(67,862)			1,628,699	
WVU-School of Medicine	0343	22,227,072	(889,083)	(200,000)		21,137,989	(\$200,000) for School of Public Health - 5 year funding ends
West Virginia University	0344	113,268,962	(4,530,759)			108,738,203	
Marshall University-School of Medicine	0347	14,008,822	(560,352)			13,448,470	
Marshall University	0348	49,842,942	(1,993,717)			47,849,225	
WV School of Osteopathic Medicine	0336	7,753,046	(310,122)			7,442,924	
Bluefield State College	0354	5,815,119	(232,605)			5,582,514	
Concord University	0357	8,933,744	(357,350)			8,576,394	
Fairmont State University	0360	15,668,202	(626,728)			15,041,474	
Glenville State College	0363	6,034,427	(241,377)			5,793,050	
Shepherd University	0366	9,831,330	(393,253)			9,438,077	
West Liberty University	0370	8,196,740	(327,870)			7,868,870	
West Virginia State University	0373	11,956,850	(478,274)			11,478,576	
Subtotal		<b>409,293,171</b>	<b>(13,812,992)</b>	<b>(64,151)</b>	<b>0</b>	<b>395,416,028</b>	
<b>TOTAL GENERAL REVENUE</b>		<b>4,341,654,873</b>	<b>(70,298,535)</b>	<b>(45,912,264)</b>	<b>102,349,926</b>	<b>4,327,794,000</b>	

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>LOTTERY</b>							
<b>ADMINISTRATION</b>							
Education, Arts, Sciences and Tourism Debt Service Fund	2252	10,000,000				10,000,000	
<b>COMMERCE</b>							
Tourism	3067	8,000,306	(241,012)			7,759,294	
Division of Natural Resources	3267	3,188,852	(127,554)			3,061,298	
<b>EDUCATION</b>							
State Department of Education	3951	17,952,526		7,700		17,960,226	Statutory Adjustments
School Building Authority	3963	18,000,000				18,000,000	
<b>EDUCATION AND THE ARTS</b>							
Office of the Secretary	3508	1,586,412		(400,000)		1,186,412	(\$400,000) moved to general revenue
Culture and History	3534	4,745,102				4,745,102	
Library Commission	3559	11,420,993				11,420,993	
<b>SENIOR SERVICES</b>							
Bureau of Senior Services	5405	59,217,320		(9,868,166)		49,349,154	\$131,834 moved from general revenue; (\$10,000,000) moved to DHHR general revenue
<b>HIGHER EDUCATION POLICY COMMISSION</b>							
Community & Technical College	4908	5,000,000				5,000,000	
Higher Education Policy Comm.	4925	3,146,564		(135,849)		3,010,715	(\$135,849) moved to general revenue
West Virginia University	4185	3,488,143				3,488,143	
Marshall-School of Medicine	4896	579,782				579,782	
<b>TOTAL LOTTERY</b>		<b>146,326,000</b>	<b>(368,566)</b>	<b>(10,396,315)</b>	<b>0</b>	<b>135,561,119</b>	

DEPARTMENT / Agency Description	Fund	(1) Adjusted Base FY 2016	(2) Reductions	(3) Adjustments	(4) Improvements	(5) Governor's Recommendation FY 2017	Adjustments / Improvements Explanation
<b>EXCESS LOTTERY</b>							
<b>COMMERCE</b>							
Division of Natural Resources	3277	5,000,000				5,000,000	
<b>EDUCATION</b>							
School Building Authority (Bond)	3514	19,000,000				19,000,000	
<b>HEALTH AND HUMAN RESOURCES</b>							
Div. of Human Services	5365	22,722,140		(5,444,155)		17,277,985	(\$5,444,155) moved to general revenue
<b>REVENUE</b>							
Lottery Comm.-General Purpose	7206	65,000,000				65,000,000	
Lottery Comm.-Refundable Credit	7207	10,000,000				10,000,000	
Lottery Comm.-Directed Transfer	7208	18,355,000		(18,355,000)		0	(\$18,355,000) elimination of discretionary transfer to general revenue
Lottery Comm.-Sty Fnds/Purposes	7213	65,603,860		1,577,385		67,181,245	\$1,577,385 adjustment based on statutory formulas
Racing Commission	7308	2,000,000				2,000,000	
<b>HIGHER EDUCATION POLICY COMMISSION</b>							
PROMISE Scholarship	4295	29,000,000				29,000,000	
Improvement Fund (Bond)	4297	15,000,000				15,000,000	
Higher Education-Administration	4932	-				0	
<b>MISCELLANEOUS BOARDS &amp; COMMISSIONS</b>							
Water Development Authority	3390	46,000,000		(10,000,000)		36,000,000	\$10,000,000 onetime reduction
Economic Development Auth (Bond)	9065	19,000,000				19,000,000	
<b>TOTAL EXCESS LOTTERY</b>		<b>\$316,681,000</b>	<b>\$0</b>	<b>(\$32,221,770)</b>	<b>\$0</b>	<b>\$284,459,230</b>	