

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2016
NOVEMBER 2015
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections November 2015	Actual Collections November 2015	Estimated Collections 5 Months July 15-Nov. 15	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,600	\$ 10,865	\$ 44,000	\$ 46,693	\$ 2,693	106%
Consumer Sales Tax/Use Tax	1,269,800	109,300	103,895	505,600	496,367	(9,233)	98%
Personal Income Tax	1,860,500	127,640	122,090	715,440	693,305	(22,135)	97%
Liquor Profit Transfers	16,050	1,030	1,056	5,590	6,139	549	110%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	580	558	3,180	3,318	138	104%
Tobacco Products Tax	100,400	8,700	8,386	44,300	44,476	176	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	119	137	340	358	18	105%
Charter Tax	0	0	1	0	(12)	(12)	0%
Property Transfer Tax	13,400	1,335	884	6,297	4,981	(1,316)	79%
Property Tax	6,850	413	433	3,894	4,083	189	105%
Insurance Tax	120,200	1,200	110	56,300	56,004	(296)	99%
Departmental Collections	18,100	1,022	1,201	5,207	5,497	290	106%
Corporation Income/Business Franchise Tax	173,200	1,500	785	55,000	57,002	2,002	104%
Miscellaneous Receipts	20,000	922	214	7,352	5,003	(2,349)	68%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	68	6,250	(153)	(6,403)	-2%
Severance Tax	471,700	44,400	33,985	153,100	74,305	(78,795)	49%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,911	5,371	19,680	21,481	1,801	109%
Video Lottery Transfers	0	0	0	0	48	48	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,305,776	\$ 312,922	\$ 290,039	\$ 1,633,976	\$ 1,519,493	\$ (114,483)	
Increase or Decrease Over Estimate			\$ (22,883)		\$ (114,483)		
Percent Collected			93%		93%		

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
December 1, 2015

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2014	Actual Collections November 2015	Actual Collections 5 Months July 14-Nov. 14	Actual Collections 5 Months July 15-Nov. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,475	\$ 10,865	\$ 41,079	\$ 46,693	\$ 5,614	14%
Consumer Sales Tax/Use Tax	101,838	103,895	501,459	496,367	(5,092)	-1%
Personal Income Tax	128,017	122,090	693,089	693,305	216	0%
Liquor Profit Transfers	1,064	1,056	6,223	6,139	(84)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	558	558	2,976	3,318	342	11%
Tobacco Products Tax	7,877	8,386	44,954	44,476	(478)	-1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	79	137	302	358	56	19%
Charter Tax	1	1	31	(12)	(43)	-139%
Property Transfer Tax	873	884	5,111	4,981	(130)	-3%
Property Tax	423	433	3,837	4,083	246	6%
Insurance Tax	596	110	54,692	56,004	1,312	2%
Departmental Collections	1,012	1,201	5,168	5,497	329	6%
Corporation Income/Business Franchise Tax	3,666	785	68,870	57,002	(11,868)	-17%
Miscellaneous Receipts	366	214	4,915	5,003	88	2%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	298	68	638	(153)	(791)	-124%
Severance Tax	36,873	33,985	142,121	74,305	(67,816)	-48%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,665	5,371	23,179	21,481	(1,698)	-7%
Video Lottery Transfers	12	0	80	48	(32)	-40%
Liquor License Renewal	21	0	205	71	(134)	-65%
Senior Citizen Tax Credit Reimbursement	0	0	516	318	(198)	-38%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 294,714	\$ 290,039	\$ 1,602,332	\$ 1,519,493	\$ (82,839)	
Increase or Decrease Over Prior Period		\$ (4,675)		\$ (82,839)		
% Increase or Decrease Over Prior Period		-2%		-5%		