

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2020  
JULY 2019  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections July 2019	Actual Collections July 2019	Estimated Collections 1 Month July 19-July 19	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 10,200	\$ 11,682	\$ 10,200	\$ 11,682	\$ 1,482	115%
Consumer Sales Tax/Use Tax	1,390,260	88,000	80,508	88,000	80,508	(7,492)	91%
Personal Income Tax	2,154,880	151,700	135,032	151,700	135,032	(16,668)	89%
Liquor Profit Transfers	21,000	1,500	2,622	1,500	2,622	1,122	175%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	700	739	700	739	39	106%
Tobacco Products Tax	177,000	15,000	16,121	15,000	16,121	1,121	107%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	100	65	100	65	(35)	65%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	12,300	1,300	1,229	1,300	1,229	(71)	95%
Property Tax	7,200	140	174	140	174	34	124%
Insurance Tax	131,800	29,500	30,152	29,500	30,152	652	102%
Departmental Collections	24,000	1,400	1,733	1,400	1,733	333	124%
Corporation Net Income Tax	136,980	3,400	4,365	3,400	4,365	965	128%
Miscellaneous Receipts	11,000	300	143	300	143	(157)	48%
Miscellaneous Transfers	1,700	10	121	10	121	111	1210%
Interest Income	30,000	3,000	3,462	3,000	3,462	462	115%
Severance Tax	376,800	11,400	(3,496)	11,400	(3,496)	(14,896)	-31%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	28	0	28	28	0%
Liquor License Renewal	29,000	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,710,200</b>	<b>\$ 317,650</b>	<b>\$ 284,681</b>	<b>\$ 317,650</b>	<b>\$ 284,681</b>	<b>\$ (32,969)</b>	
Increase or Decrease Over Estimate			\$ (32,969)		\$ (32,969)		
Percent Collected			90%		90%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
August 1, 2019

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JULY 2018 VS JULY 2019  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2018	Actual Collections July 2019	Actual Collections 1 Month July 18-July 18	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,179	\$ 11,682	\$ 10,179	\$ 11,682	\$ 1,503	15%
Consumer Sales Tax/Use Tax	87,055	80,508	87,055	80,508	(6,547)	-8%
Personal Income Tax	145,494	135,032	145,494	135,032	(10,462)	-7%
Liquor Profit Transfers	2,616	2,622	2,616	2,622	6	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	703	739	703	739	36	5%
Tobacco Products Tax	13,565	16,121	13,565	16,121	2,556	19%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	60	65	60	65	5	8%
Charter Tax	1	1	1	1	0	0%
Property Transfer Tax	1,317	1,229	1,317	1,229	(88)	-7%
Property Tax	157	174	157	174	17	11%
Insurance Tax	28,789	30,152	28,789	30,152	1,363	5%
Departmental Collections	1,260	1,733	1,260	1,733	473	38%
Corporation Net Income Tax	4,020	4,365	4,020	4,365	345	9%
Miscellaneous Receipts	169	143	169	143	(26)	-15%
Miscellaneous Transfers	0	121	0	121	121	0%
Interest Income	953	3,462	953	3,462	2,509	263%
Severance Tax	12,627	(3,496)	12,627	(3,496)	(16,123)	-128%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	4,623	0	4,623	0	(4,623)	-100%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	17	28	17	28	11	65%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 313,605</b>	<b>\$ 284,681</b>	<b>\$ 313,605</b>	<b>\$ 284,681</b>	<b>\$ (28,924)</b>	
Increase or Decrease Over Prior Period		\$ (28,924)		\$ (28,924)		
% Increase or Decrease Over Prior Period		-9%		-9%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2019  
JULY 2019  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2020	Estimated Collections July 2019	Actual Collections July 2019	Estimated Collections 1 Month July 19-July 19	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 143,682	\$ 13,719	\$ 17,931	\$ 13,719	\$ 17,931	\$ 4,212	131%
Sales (Privilege)	231,061	20,215	24,052	20,215	24,052	3,837	119%
Motor Fuel Tax	450,000	65,500	51,395	65,500	51,395	(14,105)	78%
Litter	1,719	147	215	147	215	68	146%
Less: Industrial Access Road Transfer	(3,000)	0	0	0	0	0	0%
Miscellaneous	28,995	11,000	2,294	11,000	2,294	(8,706)	21%
Federal Reimbursement	467,400	46,935	6,206	46,935	6,206	(40,729)	13%
<b>TOTAL</b>	<b>\$ 1,319,857</b>	<b>\$ 157,516</b>	<b>\$ 102,093</b>	<b>\$ 157,516</b>	<b>\$ 102,093</b>	<b>\$ (55,423)</b>	
Increase or Decrease Over Estimate			\$ (55,423)		\$ (55,423)		
Percent Collected			65%		65%		

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Prepared by the State Budget Office  
August 1, 2019

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JULY 2018 VS JULY 2019  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2018	Actual Collections July 2019	Actual Collections 1 Month July 18-July 18	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 16,008	\$ 17,931	\$ 16,008	\$ 17,931	\$ 1,923	12%
Sales (Privilege)	20,549	24,052	20,549	24,052	3,503	17%
Motor Fuel Tax	64,760	51,395	64,760	51,395	(13,365)	-21%
Litter	142	215	142	215	73	51%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	880	2,294	880	2,294	1,414	161%
Federal Reimbursement	44,157	6,206	44,157	6,206	(37,951)	-86%
<b>TOTAL</b>	<b>\$ 146,496</b>	<b>\$ 102,093</b>	<b>\$ 146,496</b>	<b>\$ 102,093</b>	<b>\$ (44,403)</b>	
Increase or Decrease Over Prior Period		\$ (44,403)		\$ (44,403)		
% Increase or Decrease Over Prior Period		-30%		-30%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended July 31, 2019  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$517,820	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866
Expenditures/transfers of prior year/surplus appropriations	(117,941)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	10,987	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	70,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	70,000	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866	\$480,866

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August 1, 2019