

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2021  
SEPTEMBER 2020  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections September 2020	Actual Collections September 2020	Estimated Collections 3 Months July 20-Sept 20	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 12,200	\$ 10,467	\$ 33,700	\$ 31,669	\$ (2,031)	94%
Consumer Sales Tax/Use Tax	1,421,800	128,500	129,313	335,500	350,728	15,228	105%
Personal Income Tax	2,155,650	196,000	193,982	592,050	614,486	22,436	104%
Liquor Profit Transfers	23,000	2,030	2,085	5,785	6,055	270	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	630	675	1,930	2,179	249	113%
Tobacco Products Tax	155,400	13,000	15,574	42,600	45,028	2,428	106%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	43	40	163	167	4	102%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	12,300	1,000	1,370	3,000	3,852	852	128%
Property Tax	7,600	2,340	2,289	2,810	3,014	204	107%
Insurance Tax	131,300	600	(172)	30,100	27,754	(2,346)	92%
Departmental Collections	24,200	1,300	1,713	4,500	4,178	(322)	93%
Corporation Net Income Tax	144,500	27,000	38,385	62,500	105,768	43,268	169%
Miscellaneous Receipts	11,000	2,200	2,089	2,530	2,489	(41)	98%
Miscellaneous Transfers	2,000	1,100	0	1,230	80	(1,150)	7%
Interest Income	14,664	1,200	1,326	3,600	6,499	2,899	181%
Severance Tax	250,950	24,400	18,572	16,800	22,614	5,814	135%
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	5,866	0	11,351	11,351	0%
Video Lottery Transfers	0	0	0	0	41	41	0%
Liquor License Renewal	10,000	46	46	9,418	167	(9,251)	2%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	400	865	465	216%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,574,514</b>	<b>\$ 413,589</b>	<b>\$ 423,620</b>	<b>\$ 1,148,616</b>	<b>\$ 1,238,989</b>	<b>\$ 90,373</b>	
Increase or Decrease Over Estimate			\$ 10,031		\$ 90,373		
Percent Collected			102%		108%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 1, 2020

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
SEPTEMBER 2019 VS SEPTEMBER 2020  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2019	Actual Collections September 2020	Actual Collections 3 Months July 19-Sept 19	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,827	\$ 10,467	\$ 35,446	\$ 31,669	\$ (3,777)	-11%
Consumer Sales Tax/Use Tax	125,820	129,313	330,293	350,728	20,435	6%
Personal Income Tax	226,745	193,982	503,563	614,486	110,923	22%
Liquor Profit Transfers	2,031	2,085	6,468	6,055	(413)	-6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	620	675	2,003	2,179	176	9%
Tobacco Products Tax	13,256	15,574	42,886	45,028	2,142	5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	34	40	164	167	3	2%
Charter Tax	1	0	3	5	2	67%
Property Transfer Tax	950	1,370	3,297	3,852	555	17%
Property Tax	2,129	2,289	2,734	3,014	280	10%
Insurance Tax	730	(172)	30,904	27,754	(3,150)	-10%
Departmental Collections	1,251	1,713	4,381	4,178	(203)	-5%
Corporation Net Income Tax	43,724	38,385	50,248	105,768	55,520	110%
Miscellaneous Receipts	2,054	2,089	2,410	2,489	79	3%
Miscellaneous Transfers	592	0	713	80	(633)	-89%
Interest Income	3,846	1,326	9,262	6,499	(2,763)	-30%
Severance Tax	33,911	18,572	59,254	22,614	(36,640)	-62%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,726	5,866	10,752	11,351	599	6%
Video Lottery Transfers	22	0	71	41	(30)	-42%
Liquor License Renewal	0	46	2,852	167	(2,685)	-94%
Senior Citizen Tax Credit Reimbursement	0	0	393	865	472	120%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 477,269</b>	<b>\$ 423,620</b>	<b>\$ 1,098,097</b>	<b>\$ 1,238,989</b>	<b>\$ 140,892</b>	
Increase or Decrease Over Prior Period		\$ (53,649)		\$ 140,892		
% Increase or Decrease Over Prior Period		-11%		13%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2021  
SEPTEMBER 2020  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections September 2020	Actual Collections September 2020	Estimated Collections 3 Months July 20-Sept 20	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 169,357	\$ 11,501	\$ 11,591	\$ 45,924	\$ 38,496	\$ (7,428)	84%
Sales (Privilege)	231,194	18,790	32,196	61,487	82,208	20,721	134%
Motor Fuel Tax	440,000	36,000	30,722	106,300	104,585	(1,715)	98%
Litter	1,671	85	128	416	579	163	139%
Less: Industrial Access Road Transfer	(3,000)	0	0	0	0	0	0%
Miscellaneous	28,995	500	256	14,584	834	(13,750)	6%
Federal Reimbursement	467,400	67,261	37,382	165,260	99,441	(65,819)	60%
<b>TOTAL</b>	<b>\$ 1,335,617</b>	<b>\$ 134,137</b>	<b>\$ 112,275</b>	<b>\$ 393,971</b>	<b>\$ 326,143</b>	<b>\$ (67,828)</b>	
Increase or Decrease Over Estimate			\$ (21,862)		\$ (67,828)		
Percent Collected			84%		83%		

Source: wvOASIS  
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Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 1, 2020

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
SEPTEMBER 2019 VS SEPTEMBER 2020  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections September 2019	Actual Collections September 2020	Actual Collections 3 Months July 19-Sept 19	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 11,002	\$ 11,591	\$ 37,036	\$ 38,496	\$ 1,460	4%
Sales (Privilege)	25,132	32,196	78,658	82,208	3,550	5%
Motor Fuel Tax	40,997	30,722	126,378	104,585	(21,793)	-17%
Litter	119	128	485	579	94	19%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	1,049	256	4,668	834	(3,834)	-82%
Federal Reimbursement	26,452	37,382	94,883	99,441	4,558	5%
<b>TOTAL</b>	<b>\$ 104,751</b>	<b>\$ 112,275</b>	<b>\$ 342,108</b>	<b>\$ 326,143</b>	<b>\$ (15,965)</b>	
Increase or Decrease Over Prior Period		\$ 7,524		\$ (15,965)		
% Increase or Decrease Over Prior Period		7%		-5%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended September 30, 2020  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$454,485	\$614,866	\$580,803	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268
Expenditures/transfers of prior year/surplus appropriations	(83,554)	(20,402)	(18,055)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	175,335	379	122,120	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	68,600	(14,040)	(68,600)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	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	\$614,866	\$580,803	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268	\$616,268

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October 1, 2020