

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
JULY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections July 2021	Actual Collections July 2021	Estimated Collections 1 Month July 21-July 21	Actual Collections 1 Month July 21-July 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 11,000	\$ 7,840	\$ 11,000	\$ 7,840	\$ (3,160)	71%
Consumer Sales Tax/Use Tax	1,473,800	94,400	89,779	94,400	89,779	(4,621)	95%
Personal Income Tax	2,041,300	127,100	141,777	127,100	141,777	14,677	112%
Liquor Profit Transfers	25,100	2,000	2,549	2,000	2,549	549	127%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	700	764	700	764	64	109%
Tobacco Products Tax	164,600	14,800	14,511	14,800	14,511	(289)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	60	95	60	95	35	158%
Charter Tax	0	0	0	0	0	0	0%
Property Transfer Tax	13,400	1,400	2,071	1,400	2,071	671	148%
Property Tax	7,600	160	10	160	10	(150)	6%
Insurance Tax	126,600	26,200	29,592	26,200	29,592	3,392	113%
Departmental Collections	23,700	1,300	1,506	1,300	1,506	206	116%
Corporation Net Income Tax	160,300	5,500	11,078	5,500	11,078	5,578	201%
Miscellaneous Receipts	11,000	120	121	120	121	1	101%
Miscellaneous Transfers	2,000	40	293	40	293	253	733%
Interest Income	5,500	400	239	400	239	(161)	60%
Severance Tax	319,700	(7,600)	3,418	(7,600)	3,418	11,018	-45%
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	60	0	60	60	0%
Liquor License Renewal	766	101	101	101	101	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 277,681	\$ 305,804	\$ 277,681	\$ 305,804	\$ 28,123	
Increase or Decrease Over Estimate			\$ 28,123		\$ 28,123		
Percent Collected			110%		110%		

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 2, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2020 VS JULY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2020	Actual Collections July 2021	Actual Collections 1 Month July 20-July 20	Actual Collections 1 Month July 20-July 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,969	\$ 7,840	\$ 10,969	\$ 7,840	\$ (3,129)	-29%
Consumer Sales Tax/Use Tax	89,849	89,779	89,849	89,779	(70)	0%
Personal Income Tax	276,401	141,777	276,401	141,777	(134,624)	-49%
Liquor Profit Transfers	1,591	2,549	1,591	2,549	958	60%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	823	764	823	764	(59)	-7%
Tobacco Products Tax	16,773	14,511	16,773	14,511	(2,262)	-13%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	58	95	58	95	37	64%
Charter Tax	33	0	33	0	(33)	-100%
Property Transfer Tax	1,251	2,071	1,251	2,071	820	66%
Property Tax	205	10	205	10	(195)	-95%
Insurance Tax	27,821	29,592	27,821	29,592	1,771	6%
Departmental Collections	1,296	1,506	1,296	1,506	210	16%
Corporation Net Income Tax	60,383	11,078	60,383	11,078	(49,305)	-82%
Miscellaneous Receipts	158	121	158	121	(37)	-23%
Miscellaneous Transfers	0	293	0	293	293	0%
Interest Income	2,966	239	2,966	239	(2,727)	-92%
Severance Tax	(6,694)	3,418	(6,694)	3,418	10,112	-151%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	7	60	7	60	53	757%
Liquor License Renewal	75	101	75	101	26	35%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 483,965	\$ 305,804	\$ 483,965	\$ 305,804	\$ (178,161)	
Increase or Decrease Over Prior Period		\$ (178,161)		\$ (178,161)		
% Increase or Decrease Over Prior Period		-37%		-37%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
JULY 2021
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections July 2021	Actual Collections July 2021	Estimated Collections 1 Month July 21-July 21	Actual Collections 1 Month July 21-July 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 174,000	\$ 16,502	\$ 15,780	\$ 16,502	\$ 15,780	\$ (722)	96%
Sales (Privilege)	260,000	22,626	25,888	22,626	25,888	3,262	114%
Motor Fuel Tax	430,000	28,900	38,012	28,900	38,012	9,112	132%
Litter	1,700	145	167	145	167	22	115%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	50,000	9,000	857	9,000	857	(8,143)	10%
Federal Reimbursement	505,000	47,000	35,090	47,000	35,090	(11,910)	75%
TOTAL	\$ 1,420,700	\$ 124,173	\$ 115,794	\$ 124,173	\$ 115,794	\$ (8,379)	
Increase or Decrease Over Estimate			\$ (8,379)		\$ (8,379)		
Percent Collected			93%		93%		

Source: wvOASIS
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August 2, 2021

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JULY 2020 VS JULY 2021
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2020	Actual Collections July 2021	Actual Collections 1 Month July 20-July 20	Actual Collections 1 Month July 21-July 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 15,779	\$ 15,780	\$ 15,779	\$ 15,780	\$ 1	0%
Sales (Privilege)	28,620	25,888	28,620	25,888	(2,732)	-10%
Motor Fuel Tax	36,544	38,012	36,544	38,012	1,468	4%
Litter	151	167	151	167	16	11%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	208	857	208	857	649	312%
Federal Reimbursement	28,574	35,090	28,574	35,090	6,516	23%
TOTAL	\$ 109,876	\$ 115,794	\$ 109,876	\$ 115,794	\$ 5,918	
Increase or Decrease Over Prior Period		\$ 5,918		\$ 5,918		
% Increase or Decrease Over Prior Period		5%		5%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 2022
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$679,107	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(77,216)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	12,286	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	68,500	0	0	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	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677

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August 2, 2021