



THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2019
General Revenue Collections

Annual Recap

Prepared by: Chris DeWitte, Budget Analyst and Ben Agsten, Budget Analyst



General Revenue Summary

The state began Fiscal Year 2019 with a projected General Revenue estimate of \$4,439,920,000. Over the course of the year the Governor raised this projected estimate 4 separate times:

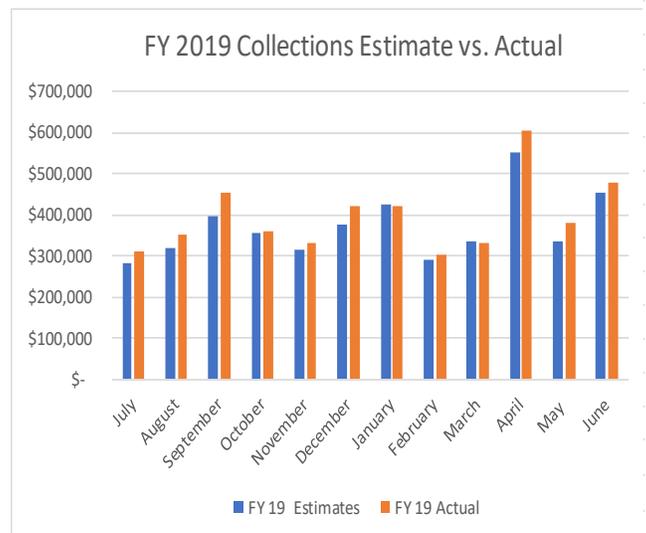
1. On January 9, 2019 the General Revenue estimate was raised \$142,000,000
2. On March 6, 2019 the General Revenue estimate was raised \$25,913,000
3. On May 20, 2019 the General Revenue estimate was raised \$42,325,000
4. On June 17, 2019 the General Revenue estimate was raised \$98,000,000

After adding the four General Revenue estimates to the original estimate, the total fiscal year 2019 General Revenue estimate comes to a grand total of \$4,748,158,000.

The state took in \$4,756,336,000 in General Revenue collections. Comparing the actual collections to the original revenue estimate the state had a \$316,416,000 surplus. The state also started the year with a \$58,000,000 unappropriated balance from the previous fiscal year that was available to spend during fiscal year 2019, for a total surplus of \$374,416,000.

	FY 19			
	Estimates	Actual	Difference	% Difference
July	\$ 281,240	\$ 313,605	\$ 32,365	112%
August	\$ 318,834	\$ 352,280	\$ 33,446	110%
September	\$ 398,835	\$ 452,908	\$ 54,073	114%
October	\$ 356,768	\$ 359,160	\$ 2,392	101%
November	\$ 314,888	\$ 333,641	\$ 18,753	106%
December	\$ 378,163	\$ 422,995	\$ 44,832	112%
January	\$ 425,345	\$ 422,335	\$ (3,010)	99%
February	\$ 290,617	\$ 302,822	\$ 12,205	104%
March	\$ 336,794	\$ 333,001	\$ (3,793)	99%
April	\$ 551,069	\$ 604,695	\$ 53,626	110%
May	\$ 334,513	\$ 380,899	\$ 46,386	114%
June	\$ 452,854	\$ 477,995	\$ 25,141	106%
Totals	\$4,439,920	\$4,756,336	\$ 316,416	107%

* all numbers in thousands



Surplus Revenue in FY 2019 Used to Fund Supplementals

Almost the entire surplus was spent on supplemental appropriations throughout the year. During the 2019 Regular Session \$195,723,199 of this General Revenue surplus was spent on supplementals.

Regular Session:

S. B. 424 - Civil Contingent Fund.	\$ 10,000,000
S. B. 435 - State Department of Education and Vocational Division.	\$ 12,700,000
S. B. 677 - Division of Health and Division of Human Services.	\$ 24,848,902
S. B. 679 - Division of Finance.	\$ 298,000
S. B. 680 - Various divisions in DMAPS.	\$ 766,461
H. B. 2665 - PEIA Rainy Day Fund.	\$ 105,000,000
H. B. 2666 - Department of Veterans' Assistance.	\$ 6,200,000
H. B. 2667 - Department of Military Affairs and Public Safety, Division of Corrections.	\$ 20,609,836
H. B. 2668 - Department of Administration, Public Defender Services.	<u>\$ 15,300,000</u>
Total	\$ 195,723,199

During the 1st Extraordinary session of the Legislature, \$170,625,917 of General Revenue Surplus was spent on supplementals.

1st Extraordinary Session:

H.B. 149 – Milton flood wall	\$ 8,000,000
H.B. 152 – Rainy Day Transfer	\$ 39,000,000
H.B. 153 – Ryan Brown Fund	\$ 2,000,000
H.B. 154 – Directed Transfer from General Revenue to State Road Fund	\$ 50,200,917
H.B. 156 – Federal Reimbursement Repayment	\$ 1,000,000
H.B. 157 – Early Warning Flood System	\$ 800,000
S.B. 1016 – Directed Transfer from General Revenue to State Road Fund	\$ 54,000,000
S.B. 1025 – I/DD Waiver	\$ 1,500,000
S.B. 1027 – Funding of 2019 Surplus Section	<u>\$ 13,125,000</u>
Total	\$ 170,625,917

Final Surplus Transfers

A total of \$366,349,116 in surplus was spent between the regular and extraordinary session, leaving just over \$8,000,000 in unappropriated money for the fiscal year. On August 8, 2019 the Governor released the final fiscal year 2019 numbers, showing that the state ended the year with \$36.8 million in surplus. This unappropriated money will be used in two ways: First, by statute, half of this amount must be transferred to the Rainy-Day Fund (detailed description below). After that, leftover money is used to fund the items that were placed into the surplus section of the budget bill that was passed during the regular session.

The Governor used SB 1027 to prefund almost all the items in the surplus section of the Budget during the 1st extraordinary session. He left one item unfunded: \$53,000,000 for Medicaid. All \$18.4 million in unappropriated money that does not move to the Rainy-Day fund will be used to partially fund the Medicaid appropriation.

Rainy Day Fund

Rainy-Day Transfers		
Rank	Year	Transfer into Rainy-Day
1	2012	\$150,667,825.51
2	2007	\$88,817,007.83
3	2019	\$57,400,000.00
4	2008	\$53,363,287.82
5	2011	\$51,314,324.75
6	2006	\$44,850,921.40
7	2018	\$38,021,769.79
8	2005	\$31,727,547.90
9	2013	\$28,178,027.35
10	2009	\$17,638,764.23
11	2002	\$15,755,064.77
12	2000	\$14,638,355.45
13	2017	\$14,403,447.89
14	2010	\$11,067,940.85
15	2003	\$9,872,304.28
16	2004	\$9,824,317.97
17	2016	\$6,417,315.96
18	2001	\$5,866,365.69
19	2014	\$5,750,640.24
20	2015	\$0.00

On June 30, 2019 the states contribution to the rainy-day fund was \$39,000,000 but was expected to grow as state agencies close out their fiscal year, and General Revenue funds that had been unspent and were not marked for reappropriation in fiscal year 2019 revert to unappropriated funds. This process is commonly known as the 13th month process and takes place in July of each year.

Once all state agencies have completed this process, the total funds that are not spent or reappropriated will be added to the surplus. After the close of the 13th month, an additional \$18.4 million was added to the states Rainy-Day Fund, bringing the total contribution in Fiscal Year 2019 to \$57,400,000. **This made fiscal year 2019 the 3rd highest for total contribution to the Rainy-Day Fund since the fiscal year 2000.**

Included on the next page is a table that shows how West Virginia compares to all other states when the total amount of funds in a state's rainy-day fund is converted to a percentage of that state's general revenue expenditures. As of July 2019 West Virginia, had 16% of its annual general revenue expenditures in the rainy-day account, ranking West Virginia 6th among all states where this data was available. On average states have only 7% of their general revenue expenditures available in their rainy-day funds.

Rainy Day Fund Balances as a Percentage of General Fund Expenditures, 2000-19*

STATE / FISCAL YEAR	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Alabama	0%	0%	5%	1%	2%	3%	6%	8%	3%	2%	0%	0%	0%	0%	0%	5%	7%	9%	9%	10%
Alaska	121%	132%	88%	84%	93%	74%	70%	55%	103%	155%	157%	238%	226%	210%	210%	174%	130%	103%	57%	43%
Arizona	7%	6%	1%	0%	0%	2%	6%	7%	2%	0%	0%	0%	3%	5%	5%	5%	5%	5%	5%	4%
Arkansas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	2%	2%
California	13%	2%	0%	0%	0%	11%	11%	3%	0%	0%	0%	0%	0%	2%	5%	4%	6%	9%	13%	11%
Colorado	10%	0%	0%	0%	2%	0%	0%	4%	4%	6%	2%	2%	4%	5%	5%	7%	5%	6%	11%	8%
Connecticut	5%	5%	0%	0%	2%	5%	8%	9%	8%	8%	0%	0%	0%	1%	3%	2%	1%	1%	6%	8%
Delaware	5%	5%	5%	5%	5%	5%	5%	5%	5%	6%	6%	6%	5%	5%	5%	6%	5%	5%	6%	5%
Florida	9%	4%	5%	5%	5%	4%	4%	4%	5%	1%	1%	1%	2%	3%	3%	4%	5%	4%	4%	5%
Georgia	4%	5%	5%	1%	0%	2%	4%	8%	5%	1%	1%	2%	2%	4%	5%	7%	9%	10%	N/A	N/A
Hawaii	0%	1%	1%	0%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	1%	1%	1%	4%	5%	5%
Idaho	2%	3%	3%	0%	0%	1%	5%	5%	5%	4%	1%	0%	1%	5%	6%	8%	9%	13%	11%	11%
Illinois	0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%	1%	1%	1%	0%	0%	0%
Indiana	6%	6%	3%	3%	2%	3%	3%	3%	3%	3%	0%	0%	3%	4%	7%	8%	10%	10%	9%	8%
Iowa	9%	8%	4%	0%	4%	5%	8%	10%	10%	9%	8%	8%	10%	10%	10%	10%	10%	8%	9%	10%
Kansas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Kentucky	4%	3%	0%	0%	1%	1%	1%	3%	2%	0%	0%	0%	1%	1%	1%	1%	2%	1%	1%	1%
Louisiana	1%	3%	4%	0%	0%	6%	9%	7%	8%	9%	7%	8%	5%	5%	5%	4%	3%	3%	3%	3%
Maine	6%	5%	1%	0%	1%	2%	3%	4%	4%	0%	0%	1%	2%	2%	3%	4%	4%	6%	8%	8%
Maryland	6%	9%	5%	5%	5%	5%	6%	10%	5%	5%	5%	4%	5%	5%	5%	5%	5%	5%	5%	5%
Massachusetts	8%	10%	4%	2%	3%	7%	8%	8%	6%	3%	2%	4%	5%	5%	5%	3%	3%	3%	4%	5%
Michigan	13%	10%	2%	0%	1%	0%	0%	0%	0%	0%	0%	0%	4%	6%	6%	4%	5%	6%	7%	10%
Minnesota	12%	12%	0%	1%	7%	9%	7%	7%	7%	0%	0%	0%	4%	4%	3%	5%	10%	9%	9%	9%
Mississippi	7%	5%	3%	1%	1%	1%	2%	1%	7%	7%	6%	4%	2%	1%	2%	7%	6%	5%	5%	6%
Missouri	2%	2%	3%	4%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Montana	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%
Nebraska	6%	7%	4%	2%	3%	7%	9%	17%	17%	14%	9%	12%	11%	19%	18%	17%	16%	8%	7%	7%
Nevada	8%	7%	7%	0%	3%	5%	6%	7%	2%	0%	0%	1%	3%	1%	1%	0%	0%	4%	5%	7%
New Hampshire	2%	5%	0%	1%	1%	1%	5%	7%	6%	1%	1%	1%	1%	1%	1%	2%	7%	7%	7%	7%
New Jersey	4%	3%	0%	0%	1%	1%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
New Mexico	0%	0%	0%	0%	10%	15%	15%	11%	12%	6%	5%	9%	13%	11%	11%	10%	2%	0%	7%	23%
New York	1%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	3%	3%	3%	3%	2%
North Carolina	0%	1%	0%	1%	2%	4%	4%	4%	4%	1%	1%	2%	2%	3%	3%	4%	7%	8%	8%	8%
North Dakota	0%	5%	3%	1%	0%	11%	10%	20%	17%	26%	21%	23%	17%	25%	18%	18%	19%	2%	5%	10%
Ohio	5%	5%	2%	1%	1%	2%	4%	4%	4%	0%	0%	0%	1%	2%	5%	5%	6%	6%	6%	8%
Oklahoma	3%	7%	1%	0%	4%	9%	9%	9%	9%	5%	5%	5%	10%	9%	8%	6%	4%	2%	7%	N/A
Oregon	0%	0%	0%	0%	0%	0%	0%	0%	9%	2%	3%	0%	2%	1%	2%	5%	6%	8%	10%	12%
Pennsylvania	6%	6%	0%	0%	1%	1%	2%	3%	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Rhode Island	3%	3%	3%	3%	3%	3%	3%	2%	3%	3%	4%	4%	5%	5%	5%	5%	5%	5%	5%	5%
South Carolina	3%	1%	0%	0%	1%	1%	3%	3%	1%	0%	2%	14%	5%	6%	6%	7%	6%	6%	6%	7%
South Dakota	5%	14%	14%	12%	18%	14%	13%	12%	9%	9%	9%	9%	11%	10%	10%	11%	10%	10%	10%	11%
Tennessee	3%	3%	2%	2%	3%	3%	4%	6%	7%	5%	5%	3%	3%	3%	4%	4%	4%	5%	6%	6%
Texas	0%	1%	1%	2%	1%	1%	4%	4%	11%	15%	19%	13%	14%	15%	14%	17%	18%	19%	19%	23%
Utah	3%	3%	1%	1%	2%	4%	6%	7%	5%	5%	5%	6%	8%	8%	8%	8%	8%	8%	8%	16%
Vermont	5%	5%	1%	1%	3%	5%	5%	5%	5%	5%	5%	5%	5%	6%	5%	5%	5%	7%	8%	8%
Virginia	5%	6%	4%	1%	2%	3%	7%	7%	6%	4%	2%	2%	2%	3%	4%	3%	1%	3%	2%	2%
Washington	7%	4%	1%	0%	0%	0%	2%	2%	2%	0%	1%	0%	1%	2%	3%	3%	3%	8%	7%	5%
West Virginia	3%	3%	2%	2%	2%	2%	10%	14%	15%	12%	15%	17%	21%	21%	23%	21%	17%	15%	17%	16%
Wisconsin	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	2%	2%	2%	2%	2%	2%	N/A
Wyoming	7%	9%	9%	31%	55%	34%	36%	16%	16%	23%	23%	48%	48%	52%	52%	86%	110%	101%	101%	91%
Median	4.0%	4.0%	2.0%	1.0%	2.0%	2.5%	4.0%	4.5%	5.0%	3.0%	1.5%	2.0%	2.5%	3.5%	4.0%	5.0%	5.0%	5.0%	6.0%	7.0%

* Source: National Association of State Budget Officers

State Road Fund Collections

State Road Fund Collections	
Year	Collections
2019	\$868,487,000
2018	\$797,088,000
2017	\$691,645,000
2016	\$691,481,000
2015	\$742,997,000
2014	\$734,717,000
2013	\$688,327,000
2012	\$665,602,000
2011	\$663,308,000
2010	\$628,157,000
2009	\$626,434,000
2008	\$661,960,000
2007	\$611,085,000
2006	\$580,904,000
2005	\$578,050,000
2004	\$570,742,000
2003	\$544,729,000
2002	\$563,515,000
2001	\$528,984,000
2000	\$538,589,000

* Source: WV State Budget Office

The State Road Fund is its own section of the budget, separate from General Revenue, Lottery, etc. Typically, it relies on funds from specific taxes and fees, including the fuel taxes and vehicle registrations. This money goes toward funding highway and secondary road maintenance.

Collections this year topped \$868 Million dollars, **which ranks Fiscal Year 2019 as the highest year for State Road fund collections since fiscal year 2000.** This figure does not include the two General Revenue transfers that were made as a result of legislative action during the 1st extraordinary session as well as \$367 million in Federal Reimbursements.

State Road Fund collections consist of the Motor Fuel tax (which includes both the Motor Fuel Excise tax and Motor carrier Road tax), DMV Registration fees, Sales Tax (for obtaining the certificate of title on a vehicle), Highway Litter Control fees and Miscellaneous fees collected by the Department of Transportation.

State Road Fund Transfers from General Revenue

Twice this year, the governor has introduced supplemental bills transferring money from the General Revenue Fund to the State Road Fund. Senate Bill 1016 transferred \$54,000,000 and House Bill 154 transferred \$50,200,917,

In total, the Legislature transferred **\$104,200,917** to the State Road Fund. This level of transfer is unprecedented. The Legislature has only authorized two such transfers in the last decade, \$15 million in FY2012 and around \$20 million in FY2016.

