

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections December 2021	Actual Collections December 2021	Estimated Collections 6 Months July 21-Dec 21	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 6,900	\$ 3,307	\$ 51,700	\$ 44,927	\$ (6,773)	87%
Consumer Sales Tax/Use Tax	1,473,800	133,900	153,997	721,900	787,346	65,446	109%
Personal Income Tax	2,041,300	155,000	181,831	919,300	1,036,702	117,402	113%
Liquor Profit Transfers	25,100	2,000	2,011	13,000	13,721	721	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	480	473	3,590	3,599	9	100%
Tobacco Products Tax	164,600	14,100	13,743	84,700	85,011	311	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	55	86	338	509	171	151%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	13,400	930	1,384	7,130	9,442	2,312	132%
Property Tax	7,600	250	163	4,790	4,864	74	102%
Insurance Tax	126,600	200	270	57,420	60,617	3,197	106%
Departmental Collections	23,700	1,160	1,526	8,090	8,992	902	111%
Corporation Net Income Tax	160,300	28,000	79,144	78,200	172,852	94,652	221%
Miscellaneous Receipts	11,000	2,200	167	5,310	1,141	(4,169)	21%
Miscellaneous Transfers	2,000	180	324	1,440	1,321	(119)	92%
Interest Income	5,500	400	(176)	2,500	21	(2,479)	1%
Severance Tax	319,700	32,200	62,575	137,400	254,193	116,793	185%
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	4,400	5,916	26,400	31,600	5,200	120%
Video Lottery Transfers	0	0	41	0	154	154	0%
Liquor License Renewal	766	46	45	383	383	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	558	58	112%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,569,616</b>	<b>\$ 382,401</b>	<b>\$ 506,828</b>	<b>\$ 2,124,091</b>	<b>\$ 2,517,954</b>	<b>\$ 393,863</b>	
Increase or Decrease Over Estimate			\$ 124,427		\$ 393,863		
Percent Collected			133%		119%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
January 3, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2020	Actual Collections December 2021	Actual Collections 6 Months July 20-Dec 20	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,117	\$ 3,307	\$ 60,112	\$ 44,927	\$ (15,185)	-25%
Consumer Sales Tax/Use Tax	130,383	153,997	722,018	787,346	65,328	9%
Personal Income Tax	159,603	181,831	1,083,425	1,036,702	(46,723)	-4%
Liquor Profit Transfers	1,516	2,011	10,660	13,721	3,061	29%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	522	473	3,871	3,599	(272)	-7%
Tobacco Products Tax	16,788	13,743	89,221	85,011	(4,210)	-5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	41	86	346	509	163	47%
Charter Tax	1	1	7	1	(6)	-86%
Property Transfer Tax	809	1,384	7,444	9,442	1,998	27%
Property Tax	103	163	4,773	4,864	91	2%
Insurance Tax	(30)	270	58,351	60,617	2,266	4%
Departmental Collections	1,158	1,526	8,149	8,992	843	10%
Corporation Net Income Tax	40,393	79,144	159,041	172,852	13,811	9%
Miscellaneous Receipts	1,951	167	6,908	1,141	(5,767)	-83%
Miscellaneous Transfers	41	324	380	1,321	941	248%
Interest Income	(406)	(176)	6,746	21	(6,725)	-100%
Severance Tax	15,633	62,575	69,842	254,193	184,351	264%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,426	5,916	26,526	31,600	5,074	19%
Video Lottery Transfers	20	41	70	154	84	120%
Liquor License Renewal	133	45	403	383	(20)	-5%
Senior Citizen Tax Credit Reimbursement	0	0	1,188	558	(630)	-53%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 382,202</b>	<b>\$ 506,828</b>	<b>\$ 2,319,481</b>	<b>\$ 2,517,954</b>	<b>\$ 198,473</b>	
Increase or Decrease Over Prior Period		\$ 124,626		\$ 198,473		
% Increase or Decrease Over Prior Period		33%		9%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections December 2021	Actual Collections December 2021	Estimated Collections 6 Months July 21-Dec 21	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 174,000	\$ 8,789	\$ 5,277	\$ 79,132	\$ 61,803	\$ (17,329)	78%
Sales (Privilege)	260,000	16,657	23,562	128,993	156,285	27,292	121%
Motor Fuel Tax	430,000	35,800	34,046	216,400	217,061	661	100%
Litter	1,700	159	93	731	812	81	111%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	50,000	3,500	1,503	29,500	6,398	(23,102)	22%
Federal Reimbursement	505,000	44,000	51,990	304,000	265,860	(38,140)	87%
<b>TOTAL</b>	<b>\$ 1,420,700</b>	<b>\$ 108,905</b>	<b>\$ 116,471</b>	<b>\$ 758,756</b>	<b>\$ 708,219</b>	<b>\$ (50,537)</b>	
Increase or Decrease Over Estimate			\$ 7,566		\$ (50,537)		
Percent Collected			107%		93%		

Source: wvOASIS  
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Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
January 3, 2022

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

STATE ROAD FUND

SOURCE	Actual Collections December 2020	Actual Collections December 2021	Actual Collections 6 Months July 20-Dec 20	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 9,513	\$ 5,277	\$ 69,399	\$ 61,803	\$ (7,596)	-11%
Sales (Privilege)	19,870	23,562	147,702	156,285	8,583	6%
Motor Fuel Tax	34,196	34,046	204,869	217,061	12,192	6%
Litter	98	93	1,046	812	(234)	-22%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	16,061	1,503	67,458	6,398	(61,060)	-91%
Federal Reimbursement	26,868	51,990	174,150	265,860	91,710	53%
<b>TOTAL</b>	<b>\$ 106,606</b>	<b>\$ 116,471</b>	<b>\$ 664,624</b>	<b>\$ 708,219</b>	<b>\$ 43,595</b>	
Increase or Decrease Over Prior Period		\$ 9,865		\$ 43,595		
% Increase or Decrease Over Prior Period		9%		7%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended December 31, 2021  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$679,107	\$682,442	\$715,699	\$845,434	\$854,417	\$955,342	\$1,085,794	\$1,085,794	\$1,085,794	\$1,085,794	\$1,085,794	\$1,085,794
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(77,451)	(12,109)	(29,276)	(26,753)	(20,275)	(15,539)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	12,286	60,767	227,511	35,736	119,200	145,991	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	68,500	(15,401)	(68,500)	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	2,000	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$682,442</u>	<u>\$715,699</u>	<u>\$845,434</u>	<u>\$854,417</u>	<u>\$955,342</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>	<u>\$1,085,794</u>

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January 3, 2022