

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
JULY 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections July 2018	Actual Collections July 2018	Estimated Collections 1 Month July 18-July 18	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 9,100	\$ 10,179	\$ 9,100	\$ 10,179	\$ 1,079	112%
Consumer Sales Tax/Use Tax	1,316,000	78,200	87,055	78,200	87,055	8,855	111%
Personal Income Tax	2,004,000	135,400	145,494	135,400	145,494	10,094	107%
Liquor Profit Transfers	20,800	1,500	2,616	1,500	2,616	1,116	174%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	690	703	690	703	13	102%
Tobacco Products Tax	179,700	15,900	13,565	15,900	13,565	(2,335)	85%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	50	60	50	60	10	120%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	13,000	1,000	1,317	1,000	1,317	317	132%
Property Tax	6,900	100	157	100	157	57	157%
Insurance Tax	123,500	27,600	28,789	27,600	28,789	1,189	104%
Departmental Collections	23,600	1,100	1,260	1,100	1,260	160	115%
Corporation Net Income Tax	142,100	4,800	4,020	4,800	4,020	(780)	84%
Miscellaneous Receipts	10,700	150	169	150	169	19	113%
Miscellaneous Transfers	1,000	50	0	50	0	(50)	0%
Interest Income	23,000	1,200	953	1,200	953	(247)	79%
Severance Tax	361,700	(900)	12,627	(900)	12,627	13,527	-1403%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	5,300	4,623	5,300	4,623	(677)	87%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	17	0	17	17	0%
Liquor License Renewal	0	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%
TOTAL	\$ 4,439,920	\$ 281,240	\$ 313,605	\$ 281,240	\$ 313,605	\$ 32,365	
Increase or Decrease Over Estimate			\$ 32,365		\$ 32,365		
Percent Collected			112%		112%		

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, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2017 VS JULY 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2017	Actual Collections July 2018	Actual Collections 1 Month July 17-July 17	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,960	\$ 10,179	\$ 8,960	\$ 10,179	\$ 1,219	14%
Consumer Sales Tax/Use Tax	65,272	87,055	65,272	87,055	21,783	33%
Personal Income Tax	128,146	145,494	128,146	145,494	17,348	14%
Liquor Profit Transfers	2,572	2,616	2,572	2,616	44	2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	621	703	621	703	82	13%
Tobacco Products Tax	17,016	13,565	17,016	13,565	(3,451)	-20%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	57	60	57	60	3	5%
Charter Tax	1	1	1	1	0	0%
Property Transfer Tax	1,350	1,317	1,350	1,317	(33)	-2%
Property Tax	163	157	163	157	(6)	-4%
Insurance Tax	26,808	28,789	26,808	28,789	1,981	7%
Departmental Collections	1,033	1,260	1,033	1,260	227	22%
Corporation Net Income Tax	3,619	4,020	3,619	4,020	401	11%
Miscellaneous Receipts	153	169	153	169	16	10%
Miscellaneous Transfers	96	0	96	0	(96)	-100%
Interest Income	368	953	368	953	585	159%
Severance Tax	(3,473)	12,627	(3,473)	12,627	16,100	-464%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	4,623	0	4,623	4,623	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	19	17	19	17	(2)	-11%
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%
TOTAL	\$ 252,781	\$ 313,605	\$ 252,781	\$ 313,605	\$ 60,824	
Increase or Decrease Over Prior Period		\$ 60,824		\$ 60,824		
% Increase or Decrease Over Prior Period		24%		24%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
AUGUST 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections August 2018	Actual Collections August 2018	Estimated Collections 2 Months July 18-Aug. 18	Actual Collections 2 Months July 18-Aug. 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 8,900	\$ 9,327	\$ 18,000	\$ 19,506	\$ 1,506	108%
Consumer Sales Tax/Use Tax	1,316,000	111,800	119,005	190,000	206,060	16,060	108%
Personal Income Tax	2,004,000	135,000	139,180	270,400	284,674	14,274	105%
Liquor Profit Transfers	20,800	1,500	1,760	3,000	4,376	1,376	146%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	650	734	1,340	1,437	97	107%
Tobacco Products Tax	179,700	15,300	18,913	31,200	32,479	1,279	104%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	64	59	114	119	5	104%
Charter Tax	0	0	0	0	0	0	0%
Property Transfer Tax	13,000	960	1,086	1,960	2,403	443	123%
Property Tax	6,900	360	291	460	448	(12)	97%
Insurance Tax	123,500	700	395	28,300	29,184	884	103%
Departmental Collections	23,600	1,300	1,479	2,400	2,738	338	114%
Corporation Net Income Tax	142,100	2,000	1,863	6,800	5,883	(917)	87%
Miscellaneous Receipts	10,700	200	234	350	403	53	115%
Miscellaneous Transfers	1,000	400	83	450	83	(367)	18%
Interest Income	23,000	1,400	1,228	2,600	2,181	(419)	84%
Severance Tax	361,700	33,400	50,131	32,500	62,758	30,258	193%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	636	5,300	5,259	(41)	99%
HB 102 - Lottery Transfers	65,000	4,600	5,289	4,600	5,289	689	115%
Video Lottery Transfers	0	0	11	0	29	29	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	300	576	300	576	276	192%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,439,920	\$ 318,834	\$ 352,280	\$ 600,074	\$ 665,885	\$ 65,811	
Increase or Decrease Over Estimate			\$ 33,446		\$ 65,811		
Percent Collected			110%		111%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
September 1, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2017 VS AUGUST 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2017	Actual Collections August 2018	Actual Collections 2 Months July 17-Aug. 17	Actual Collections 2 Months July 18-Aug. 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,581	\$ 9,327	\$ 18,541	\$ 19,506	\$ 965	5%
Consumer Sales Tax/Use Tax	105,391	119,005	170,663	206,060	35,397	21%
Personal Income Tax	127,198	139,180	255,343	284,674	29,331	11%
Liquor Profit Transfers	1,682	1,760	4,254	4,376	122	3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	614	734	1,235	1,437	202	16%
Tobacco Products Tax	15,743	18,913	32,759	32,479	(280)	-1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	55	59	112	119	7	6%
Charter Tax	1	0	2	0	(2)	-100%
Property Transfer Tax	1,058	1,086	2,409	2,403	(6)	0%
Property Tax	401	291	564	448	(116)	-21%
Insurance Tax	818	395	27,626	29,184	1,558	6%
Departmental Collections	1,217	1,479	2,250	2,738	488	22%
Corporation Net Income Tax	1,218	1,863	4,837	5,883	1,046	22%
Miscellaneous Receipts	856	234	1,009	403	(606)	-60%
Miscellaneous Transfers	979	83	1,075	83	(992)	-92%
Interest Income	570	1,228	938	2,181	1,243	133%
Severance Tax	28,625	50,131	25,152	62,758	37,606	150%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5,590	636	5,590	5,259	(331)	-6%
HB 102 - Lottery Transfers	4,720	5,289	4,720	5,289	569	12%
Video Lottery Transfers	1	11	20	29	9	45%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	374	576	374	576	202	54%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 306,692	\$ 352,280	\$ 559,473	\$ 665,885	\$ 106,412	
Increase or Decrease Over Prior Period		\$ 45,588		\$ 106,412		
% Increase or Decrease Over Prior Period		15%		19%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
SEPTEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections September 2018	Actual Collections September 2018	Estimated Collections 3 Months July 18-Sept. 18	Actual Collections 3 Months July 18-Sept. 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 6,400	\$ 6,260	\$ 24,400	\$ 25,766	\$ 1,366	106%
Consumer Sales Tax/Use Tax	1,316,000	116,000	121,169	306,000	327,229	21,229	107%
Personal Income Tax	2,004,000	188,100	217,637	458,500	502,311	43,811	110%
Liquor Profit Transfers	20,800	1,800	1,831	4,800	6,207	1,407	129%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	675	799	2,015	2,236	221	111%
Tobacco Products Tax	179,700	14,000	13,788	45,200	46,267	1,067	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	50	50	164	169	5	103%
Charter Tax	0	0	1	0	3	3	0%
Property Transfer Tax	13,000	1,210	1,332	3,170	3,734	564	118%
Property Tax	6,900	2,200	2,034	2,660	2,482	(178)	93%
Insurance Tax	123,500	300	719	28,600	29,903	1,303	105%
Departmental Collections	23,600	1,200	1,196	3,600	3,934	334	109%
Corporation Net Income Tax	142,100	29,900	41,169	36,700	47,052	10,352	128%
Miscellaneous Receipts	10,700	1,850	1,970	2,200	2,373	173	108%
Miscellaneous Transfers	1,000	50	1,633	500	1,716	1,216	343%
Interest Income	23,000	1,500	1,797	4,100	3,978	(122)	97%
Severance Tax	361,700	29,100	33,788	61,600	96,546	34,946	157%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	88	5,300	5,347	47	101%
HB 102 - Lottery Transfers	65,000	4,500	5,601	9,100	10,890	1,790	120%
Video Lottery Transfers	0	0	46	0	74	74	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	300	576	276	192%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,439,920	\$ 398,835	\$ 452,908	\$ 998,909	\$ 1,118,793	\$ 119,884	
Increase or Decrease Over Estimate			\$ 54,073		\$ 119,884		
Percent Collected			114%		112%		

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, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
SEPTEMBER 2017 VS SEPTEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2017	Actual Collections September 2018	Actual Collections 3 Months July 17-Sept. 17	Actual Collections 3 Months July 18-Sept. 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,499	\$ 6,260	\$ 25,041	\$ 25,766	\$ 725	3%
Consumer Sales Tax/Use Tax	109,918	121,169	280,581	327,229	46,648	17%
Personal Income Tax	177,563	217,637	432,907	502,311	69,404	16%
Liquor Profit Transfers	1,846	1,831	6,100	6,207	107	2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	631	799	1,866	2,236	370	20%
Tobacco Products Tax	14,244	13,788	47,003	46,267	(736)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	50	50	162	169	7	4%
Charter Tax	2	1	4	3	(1)	-25%
Property Transfer Tax	1,204	1,332	3,613	3,734	121	3%
Property Tax	2,342	2,034	2,906	2,482	(424)	-15%
Insurance Tax	365	719	27,991	29,903	1,912	7%
Departmental Collections	1,195	1,196	3,445	3,934	489	14%
Corporation Net Income Tax	31,955	41,169	36,792	47,052	10,260	28%
Miscellaneous Receipts	3,352	1,970	4,360	2,373	(1,987)	-46%
Miscellaneous Transfers	809	1,633	1,884	1,716	(168)	-9%
Interest Income	860	1,797	1,797	3,978	2,181	121%
Severance Tax	31,201	33,788	56,354	96,546	40,192	71%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	487	88	6,076	5,347	(729)	-12%
HB 102 - Lottery Transfers	4,644	5,601	9,364	10,890	1,526	16%
Video Lottery Transfers	34	46	54	74	20	37%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	374	576	202	54%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 389,201	\$ 452,908	\$ 948,674	\$ 1,118,793	\$ 170,119	
Increase or Decrease Over Prior Period		\$ 63,707		\$ 170,119		
% Increase or Decrease Over Prior Period		16%		18%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
OCTOBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections October 2018	Actual Collections October 2018	Estimated Collections 4 Months July 18-Oct. 18	Actual Collections 4 Months July 18-Oct. 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 11,400	\$ 12,788	\$ 35,800	\$ 38,554	\$ 2,754	108%
Consumer Sales Tax/Use Tax	1,316,000	95,800	99,960	401,800	427,189	25,389	106%
Personal Income Tax	2,004,000	162,200	155,686	620,700	657,998	37,298	106%
Liquor Profit Transfers	20,800	1,500	1,519	6,300	7,726	1,426	123%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	555	382	2,570	2,617	47	102%
Tobacco Products Tax	179,700	14,800	14,018	60,000	60,285	285	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	53	47	217	216	(1)	100%
Charter Tax	0	0	1	0	4	4	0%
Property Transfer Tax	13,000	1,200	1,033	4,370	4,767	397	109%
Property Tax	6,900	1,000	1,231	3,660	3,713	53	101%
Insurance Tax	123,500	29,100	30,845	57,700	60,747	3,047	105%
Departmental Collections	23,600	1,500	1,192	5,100	5,126	26	101%
Corporation Net Income Tax	142,100	5,500	2,267	42,200	49,319	7,119	117%
Miscellaneous Receipts	10,700	200	220	2,400	2,593	193	108%
Miscellaneous Transfers	1,000	60	247	560	1,962	1,402	350%
Interest Income	23,000	1,600	1,465	5,700	5,443	(257)	95%
Severance Tax	361,700	19,400	24,823	81,000	121,370	40,370	150%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	5,300	5,830	10,600	11,178	578	105%
HB 102 - Lottery Transfers	65,000	5,300	5,366	14,400	16,256	1,856	113%
Video Lottery Transfers	0	0	7	0	81	81	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	300	233	600	809	209	135%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,439,920	\$ 356,768	\$ 359,160	\$ 1,355,677	\$ 1,477,953	\$ 122,276	
Increase or Decrease Over Estimate			\$ 2,392		\$ 122,276		
Percent Collected			101%		109%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
OCTOBER 2017 VS OCTOBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2017	Actual Collections October 2018	Actual Collections 4 Months July 17-Oct. 17	Actual Collections 4 Months July 18-Oct. 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,954	\$ 12,788	\$ 36,994	\$ 38,554	\$ 1,560	4%
Consumer Sales Tax/Use Tax	92,906	99,960	373,488	427,189	53,701	14%
Personal Income Tax	156,060	155,686	588,967	657,998	69,031	12%
Liquor Profit Transfers	1,514	1,519	7,614	7,726	112	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	535	382	2,401	2,617	216	9%
Tobacco Products Tax	13,556	14,018	60,558	60,285	(273)	0%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	47	47	209	216	7	3%
Charter Tax	0	1	5	4	(1)	-20%
Property Transfer Tax	1,028	1,033	4,640	4,767	127	3%
Property Tax	900	1,231	3,806	3,713	(93)	-2%
Insurance Tax	30,547	30,845	58,538	60,747	2,209	4%
Departmental Collections	1,356	1,192	4,801	5,126	325	7%
Corporation Net Income Tax	6,042	2,267	42,834	49,319	6,485	15%
Miscellaneous Receipts	944	220	5,304	2,593	(2,711)	-51%
Miscellaneous Transfers	0	247	1,884	1,962	78	4%
Interest Income	537	1,465	2,335	5,443	3,108	133%
Severance Tax	24,345	24,823	80,698	121,370	40,672	50%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5,775	5,830	11,851	11,178	(673)	-6%
HB 102 - Lottery Transfers	5,528	5,366	14,893	16,256	1,363	9%
Video Lottery Transfers	5	7	59	81	22	37%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	306	233	680	809	129	19%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 353,885	\$ 359,160	\$ 1,302,559	\$ 1,477,953	\$ 175,394	
Increase or Decrease Over Prior Period		\$ 5,275		\$ 175,394		
% Increase or Decrease Over Prior Period		1%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
NOVEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections November 2018	Actual Collections November 2018	Estimated Collections 5 Months July 18-Nov. 18	Actual Collections 5 Months July 18-Nov. 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 8,800	\$ 6,915	\$ 44,600	\$ 45,469	\$ 869	102%
Consumer Sales Tax/Use Tax	1,316,000	115,400	121,198	517,200	548,387	31,187	106%
Personal Income Tax	2,004,000	128,300	135,635	749,000	793,632	44,632	106%
Liquor Profit Transfers	20,800	1,500	1,516	7,800	9,241	1,441	118%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	520	537	3,090	3,154	64	102%
Tobacco Products Tax	179,700	15,200	15,020	75,200	75,305	105	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	48	55	265	271	6	102%
Charter Tax	0	0	0	0	4	4	0%
Property Transfer Tax	13,000	1,200	1,198	5,570	5,966	396	107%
Property Tax	6,900	400	365	4,060	4,079	19	100%
Insurance Tax	123,500	120	137	57,820	60,884	3,064	105%
Departmental Collections	23,600	1,300	1,495	6,400	6,621	221	103%
Corporation Net Income Tax	142,100	1,000	(531)	43,200	48,788	5,588	113%
Miscellaneous Receipts	10,700	250	206	2,650	2,799	149	106%
Miscellaneous Transfers	1,000	50	0	610	1,962	1,352	322%
Interest Income	23,000	1,700	1,437	7,400	6,880	(520)	93%
Severance Tax	361,700	34,600	42,440	115,600	163,809	48,209	142%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	689	10,600	11,867	1,267	112%
HB 102 - Lottery Transfers	65,000	4,500	5,318	18,900	21,574	2,674	114%
Video Lottery Transfers	0	0	11	0	92	92	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	600	809	209	135%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,439,920	\$ 314,888	\$ 333,641	\$ 1,670,565	\$ 1,811,593	\$ 141,028	
Increase or Decrease Over Estimate			\$ 18,753		\$ 141,028		
Percent Collected			106%		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
December 1, 2018

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2017 VS NOVEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2017	Actual Collections November 2018	Actual Collections 5 Months July 17-Nov. 17	Actual Collections 5 Months July 18-Nov. 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,301	\$ 6,915	\$ 43,295	\$ 45,469	\$ 2,174	5%
Consumer Sales Tax/Use Tax	109,419	121,198	482,906	548,387	65,481	14%
Personal Income Tax	122,170	135,635	711,137	793,632	82,495	12%
Liquor Profit Transfers	1,517	1,516	9,131	9,241	110	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	533	537	2,935	3,154	219	7%
Tobacco Products Tax	15,046	15,020	75,604	75,305	(299)	0%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	56	55	265	271	6	2%
Charter Tax	0	0	5	4	(1)	-20%
Property Transfer Tax	1,079	1,198	5,719	5,966	247	4%
Property Tax	367	365	4,173	4,079	(94)	-2%
Insurance Tax	119	137	58,657	60,884	2,227	4%
Departmental Collections	1,250	1,495	6,051	6,621	570	9%
Corporation Net Income Tax	1,459	(531)	44,294	48,788	4,494	10%
Miscellaneous Receipts	1,078	206	6,382	2,799	(3,583)	-56%
Miscellaneous Transfers	0	0	1,884	1,962	78	4%
Interest Income	767	1,437	3,102	6,880	3,778	122%
Severance Tax	31,616	42,440	112,315	163,809	51,494	46%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,014	689	12,865	11,867	(998)	-8%
HB 102 - Lottery Transfers	4,696	5,318	19,589	21,574	1,985	10%
Video Lottery Transfers	5	11	63	92	29	46%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	680	809	129	19%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 298,492	\$ 333,641	\$ 1,601,052	\$ 1,811,593	\$ 210,541	
Increase or Decrease Over Prior Period		\$ 35,149		\$ 210,541		
% Increase or Decrease Over Prior Period		12%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2019
DECEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections December 2018	Actual Collections December 2018	Estimated Collections 6 Months July 18-Dec. 18	Actual Collections 6 Months July 18-Dec. 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 7,300	\$ 7,954	\$ 51,900	\$ 53,423	\$ 1,523	103%
Consumer Sales Tax/Use Tax	1,316,000	116,500	124,155	633,700	672,542	38,842	106%
Personal Income Tax	2,004,000	162,500	169,869	911,500	963,501	52,001	106%
Liquor Profit Transfers	20,800	1,500	1,519	9,300	10,760	1,460	116%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	465	488	3,555	3,642	87	102%
Tobacco Products Tax	179,700	15,900	13,861	91,100	89,167	(1,933)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	48	58	313	329	16	105%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	13,000	1,300	959	6,870	6,925	55	101%
Property Tax	6,900	200	198	4,260	4,276	16	100%
Insurance Tax	123,500	(100)	(12)	57,720	60,872	3,152	105%
Departmental Collections	23,600	1,200	1,047	7,600	7,668	68	101%
Corporation Net Income Tax	142,100	28,800	48,723	72,000	97,511	25,511	135%
Miscellaneous Receipts	10,700	1,900	1,975	4,550	4,774	224	105%
Miscellaneous Transfers	1,000	50	0	660	1,962	1,302	297%
Interest Income	23,000	1,800	1,544	9,200	8,424	(776)	92%
Severance Tax	361,700	34,300	45,266	149,900	209,075	59,175	139%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	80	10,600	11,947	1,347	113%
HB 102 - Lottery Transfers	65,000	4,500	5,272	23,400	26,846	3,446	115%
Video Lottery Transfers	0	0	39	0	131	131	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	600	809	209	135%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,439,920	\$ 378,163	\$ 422,995	\$ 2,048,728	\$ 2,234,589	\$ 185,861	
Increase or Decrease Over Estimate			\$ 44,832		\$ 185,861		
Percent Collected			112%		109%		

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 1, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2017 VS DECEMBER 2018
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2017	Actual Collections December 2018	Actual Collections 6 Months July 17-Dec. 17	Actual Collections 6 Months July 18-Dec. 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,666	\$ 7,954	\$ 48,961	\$ 53,423	\$ 4,462	9%
Consumer Sales Tax/Use Tax	110,458	124,155	593,364	672,542	79,178	13%
Personal Income Tax	172,051	169,869	883,188	963,501	80,313	9%
Liquor Profit Transfers	1,528	1,519	10,659	10,760	101	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	469	488	3,403	3,642	239	7%
Tobacco Products Tax	16,194	13,861	91,799	89,167	(2,632)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	43	58	308	329	21	7%
Charter Tax	1	0	6	5	(1)	-17%
Property Transfer Tax	630	959	6,350	6,925	575	9%
Property Tax	103	198	4,276	4,276	0	0%
Insurance Tax	287	(12)	58,944	60,872	1,928	3%
Departmental Collections	1,176	1,047	7,227	7,668	441	6%
Corporation Net Income Tax	24,260	48,723	68,553	97,511	28,958	42%
Miscellaneous Receipts	3,258	1,975	9,640	4,774	(4,866)	-50%
Miscellaneous Transfers	0	0	1,884	1,962	78	4%
Interest Income	410	1,544	3,512	8,424	4,912	140%
Severance Tax	26,035	45,266	138,350	209,075	70,725	51%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	347	80	13,212	11,947	(1,265)	-10%
HB 102 - Lottery Transfers	4,606	5,272	24,195	26,846	2,651	11%
Video Lottery Transfers	23	39	86	131	45	52%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	680	809	129	19%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 367,545	\$ 422,995	\$ 1,968,597	\$ 2,234,589	\$ 265,992	
Increase or Decrease Over Prior Period		\$ 55,450		\$ 265,992		
% Increase or Decrease Over Prior Period		15%		14%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections January 2019	Actual Collections January 2019	Estimated Collections 7 Months July 18-Jan. 19	Actual Collections 7 Months July 18-Jan. 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 9,200	\$ 8,562	\$ 61,100	\$ 61,984	\$ 884	101%
Consumer Sales Tax/Use Tax	1,351,000	122,200	124,723	790,900	797,264	6,364	101%
Personal Income Tax	2,054,000	227,000	216,252	1,188,500	1,179,753	(8,747)	99%
Liquor Profit Transfers	20,800	1,500	1,509	10,800	12,270	1,470	114%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	490	483	4,045	4,125	80	102%
Tobacco Products Tax	179,700	14,600	13,490	105,700	102,657	(3,043)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	65	87	378	416	38	110%
Charter Tax	0	0	1	0	6	6	0%
Property Transfer Tax	13,000	1,300	1,006	8,170	7,931	(239)	97%
Property Tax	6,900	150	175	4,410	4,452	42	101%
Insurance Tax	123,500	(20)	876	57,700	61,748	4,048	107%
Departmental Collections	23,600	8,700	8,467	16,300	16,135	(165)	99%
Corporation Net Income Tax	142,100	2,000	6,870	74,000	104,381	30,381	141%
Miscellaneous Receipts	10,700	300	220	4,850	4,994	144	103%
Miscellaneous Transfers	1,000	60	0	720	1,962	1,242	273%
Interest Income	23,000	2,000	2,397	11,200	10,821	(379)	97%
Severance Tax	418,700	29,900	30,466	236,800	239,541	2,741	101%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	1,400	930	12,000	12,877	877	107%
HB 102 - Lottery Transfers	65,000	4,500	5,791	27,900	32,637	4,737	117%
Video Lottery Transfers	0	0	30	0	161	161	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	600	809	209	135%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,581,920	\$ 425,345	\$ 422,335	\$ 2,616,073	\$ 2,656,924	\$ 40,851	
Increase or Decrease Over Estimate			\$ (3,010)		\$ 40,851		
Percent Collected			99%		102%		

Note: The Governor's Official Revenue estimates for Fiscal Year 2019 were revised upward by \$142 million at the beginning of January. The changes include an increase in the Personal Income Tax estimate, Consumer Sales Tax estimate and the Severance Tax estimate. These revisions are reflected in the estimates for the first six months of the fiscal year. As a result of these revisions, cumulative revenue collections at the end of December were \$43.861 million above the cumulative estimate.

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2018	Actual Collections January 2019	Actual Collections 7 Months July 17-Jan. 18	Actual Collections 7 Months July 18-Jan. 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,524	\$ 8,562	\$ 58,485	\$ 61,984	\$ 3,499	6%
Consumer Sales Tax/Use Tax	118,346	124,723	711,710	797,264	85,554	12%
Personal Income Tax	214,595	216,252	1,097,783	1,179,753	81,970	7%
Liquor Profit Transfers	1,519	1,509	12,177	12,270	93	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	519	483	3,922	4,125	203	5%
Tobacco Products Tax	13,763	13,490	105,561	102,657	(2,904)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	62	87	371	416	45	12%
Charter Tax	2	1	8	6	(2)	-25%
Property Transfer Tax	1,117	1,006	7,467	7,931	464	6%
Property Tax	290	175	4,566	4,452	(114)	-2%
Insurance Tax	(12)	876	58,932	61,748	2,816	5%
Departmental Collections	8,336	8,467	15,563	16,135	572	4%
Corporation Net Income Tax	(8,459)	6,870	60,094	104,381	44,287	74%
Miscellaneous Receipts	862	220	10,502	4,994	(5,508)	-52%
Miscellaneous Transfers	275	0	2,159	1,962	(197)	-9%
Interest Income	634	2,397	4,146	10,821	6,675	161%
Severance Tax	26,045	30,466	164,395	239,541	75,146	46%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	941	930	14,153	12,877	(1,276)	-9%
HB 102 - Lottery Transfers	4,708	5,791	28,904	32,637	3,733	13%
Video Lottery Transfers	52	30	138	161	23	17%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	680	809	129	19%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 393,119	\$ 422,335	\$ 2,361,716	\$ 2,656,924	\$ 295,208	
Increase or Decrease Over Prior Period		\$ 29,216		\$ 295,208		
% Increase or Decrease Over Prior Period		7%		12%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections February 2019	Actual Collections February 2019	Revised Estimated Collections 8 Months July 18-Feb. 19	Actual Collections 8 Months July 18-Feb. 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 12,700	\$ 13,595	\$ 73,800	\$ 75,579	\$ 1,779	102%
Consumer Sales Tax/Use Tax	1,351,000	101,300	104,336	892,200	901,600	9,400	101%
Personal Income Tax	2,054,000	92,600	103,905	1,281,100	1,283,658	2,558	100%
Liquor Profit Transfers	20,800	1,500	1,510	12,300	13,779	1,479	112%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	485	451	4,530	4,576	46	101%
Tobacco Products Tax	179,700	14,400	11,517	120,100	114,174	(5,926)	95%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	57	78	435	493	58	113%
Charter Tax	0	0	0	0	7	7	0%
Property Transfer Tax	13,000	800	949	8,970	8,881	(89)	99%
Property Tax	6,900	125	132	4,535	4,583	48	101%
Insurance Tax	123,500	14,900	14,134	72,600	75,882	3,282	105%
Departmental Collections	23,600	1,600	1,229	17,900	17,364	(536)	97%
Corporation Net Income Tax	142,100	500	(3,552)	74,500	100,829	26,329	135%
Miscellaneous Receipts	10,700	200	274	5,050	5,268	218	104%
Miscellaneous Transfers	1,000	50	59	770	2,021	1,251	262%
Interest Income	23,000	2,100	3,415	13,300	14,237	937	107%
Severance Tax	418,700	38,500	41,453	275,300	280,994	5,694	102%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	600	1,436	12,600	14,313	1,713	114%
HB 102 - Lottery Transfers	65,000	5,700	6,995	33,600	39,632	6,032	118%
Video Lottery Transfers	0	0	0	0	161	161	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,500	906	3,100	1,715	(1,385)	55%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,581,920	\$ 290,617	\$ 302,822	\$ 2,906,690	\$ 2,959,746	\$ 53,056	
Increase or Decrease Over Estimate			\$ 12,205		\$ 53,056		
Percent Collected			104%		102%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2018	Actual Collections February 2019	Actual Collections 8 Months July 17-Feb. 18	Actual Collections 8 Months July 18-Feb. 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,977	\$ 13,595	\$ 71,462	\$ 75,579	\$ 4,117	6%
Consumer Sales Tax/Use Tax	95,561	104,336	807,271	901,600	94,329	12%
Personal Income Tax	86,288	103,905	1,184,071	1,283,658	99,587	8%
Liquor Profit Transfers	1,503	1,510	13,681	13,779	98	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	487	451	4,409	4,576	167	4%
Tobacco Products Tax	13,579	11,517	119,141	114,174	(4,967)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	46	78	417	493	76	18%
Charter Tax	0	0	8	7	(1)	-13%
Property Transfer Tax	916	949	8,382	8,881	499	6%
Property Tax	81	132	4,647	4,583	(64)	-1%
Insurance Tax	12,154	14,134	71,085	75,882	4,797	7%
Departmental Collections	1,521	1,229	17,084	17,364	280	2%
Corporation Net Income Tax	(530)	(3,552)	59,564	100,829	41,265	69%
Miscellaneous Receipts	1,035	274	11,537	5,268	(6,269)	-54%
Miscellaneous Transfers	0	59	2,159	2,021	(138)	-6%
Interest Income	457	3,415	4,603	14,237	9,634	209%
Severance Tax	36,123	41,453	200,518	280,994	80,476	40%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,389	1,436	15,541	14,313	(1,228)	-8%
HB 102 - Lottery Transfers	6,085	6,995	34,989	39,632	4,643	13%
Video Lottery Transfers	41	0	180	161	(19)	-11%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	2,458	906	3,139	1,715	(1,424)	-45%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 272,171	\$ 302,822	\$ 2,633,888	\$ 2,959,746	\$ 325,858	
Increase or Decrease Over Prior Period		\$ 30,651		\$ 325,858		
% Increase or Decrease Over Prior Period		11%		12%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections March 2019	Actual Collections March 2019	Estimated Collections 9 Months July 18-March 19	Actual Collections 9 Months July 18-March 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 6,900	\$ 8,916	\$ 80,700	\$ 84,495	\$ 3,795	105%
Consumer Sales Tax/Use Tax	1,358,000	102,300	99,949	1,001,500	1,001,549	49	100%
Personal Income Tax	2,054,000	136,300	123,232	1,417,400	1,406,890	(10,510)	99%
Liquor Profit Transfers	20,800	1,500	1,505	13,800	15,285	1,485	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	530	494	5,060	5,069	9	100%
Tobacco Products Tax	179,700	14,600	12,772	134,700	126,947	(7,753)	94%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	64	73	499	567	68	114%
Charter Tax	0	0	2	0	8	8	0%
Property Transfer Tax	13,000	1,200	859	10,170	9,740	(430)	96%
Property Tax	6,900	1,300	1,416	5,835	5,999	164	103%
Insurance Tax	123,500	19,400	22,485	92,000	98,367	6,367	107%
Departmental Collections	23,600	1,500	1,360	19,400	18,724	(676)	97%
Corporation Net Income Tax	155,713	4,200	3,904	92,313	104,733	12,420	113%
Miscellaneous Receipts	10,700	2,500	2,045	7,550	7,313	(237)	97%
Miscellaneous Transfers	1,000	50	0	820	2,021	1,201	246%
Interest Income	23,000	2,200	2,545	15,500	16,782	1,282	108%
Severance Tax	424,000	32,300	39,794	312,900	320,788	7,888	103%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	650	2,810	13,250	17,123	3,873	129%
HB 102 - Lottery Transfers	65,000	6,300	7,262	39,900	46,894	6,994	118%
Video Lottery Transfers	0	0	137	0	298	298	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	3,000	1,441	6,100	3,156	(2,944)	52%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,607,833	\$ 336,794	\$ 333,001	\$ 3,269,397	\$ 3,292,748	\$ 23,351	
Increase or Decrease Over Estimate			\$ (3,793)		\$ 23,351		
Percent Collected			99%		101%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2018	Actual Collections March 2019	Actual Collections 9 Months July 17-March 18	Actual Collections 9 Months July 18-March 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,989	\$ 8,916	\$ 79,451	\$ 84,495	\$ 5,044	6%
Consumer Sales Tax/Use Tax	96,103	99,949	903,375	1,001,549	98,174	11%
Personal Income Tax	127,935	123,232	1,312,006	1,406,890	94,884	7%
Liquor Profit Transfers	1,509	1,505	15,189	15,285	96	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	502	494	4,911	5,069	158	3%
Tobacco Products Tax	14,357	12,772	133,497	126,947	(6,550)	-5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	69	73	486	567	81	17%
Charter Tax	(2)	2	6	8	2	33%
Property Transfer Tax	638	859	9,020	9,740	720	8%
Property Tax	1,347	1,416	5,994	5,999	5	0%
Insurance Tax	22,103	22,485	93,188	98,367	5,179	6%
Departmental Collections	1,459	1,360	18,543	18,724	181	1%
Corporation Net Income Tax	1,842	3,904	61,406	104,733	43,327	71%
Miscellaneous Receipts	4,077	2,045	15,613	7,313	(8,300)	-53%
Miscellaneous Transfers	104	0	2,264	2,021	(243)	-11%
Interest Income	104	2,545	4,708	16,782	12,074	256%
Severance Tax	33,176	39,794	233,693	320,788	87,095	37%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	4,338	2,810	19,879	17,123	(2,756)	-14%
HB 102 - Lottery Transfers	6,733	7,262	41,722	46,894	5,172	12%
Video Lottery Transfers	151	137	331	298	(33)	-10%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	3,087	1,441	6,227	3,156	(3,071)	-49%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 327,621	\$ 333,001	\$ 2,961,509	\$ 3,292,748	\$ 331,239	
Increase or Decrease Over Prior Period		\$ 5,380		\$ 331,239		
% Increase or Decrease Over Prior Period		2%		11%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections April 2019	Actual Collections April 2019	Estimated Collections 10 Months July 18-April 19	Actual Collections 10 Months July 18-April 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 15,500	\$ 17,199	\$ 96,200	\$ 101,694	\$ 5,494	106%
Consumer Sales Tax/Use Tax	1,358,000	98,000	100,557	1,099,500	1,102,106	2,606	100%
Personal Income Tax	2,054,000	307,900	333,190	1,725,300	1,740,081	14,781	101%
Liquor Profit Transfers	20,800	2,000	2,009	15,800	17,295	1,495	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	595	638	5,655	5,707	52	101%
Tobacco Products Tax	179,700	13,900	13,307	148,600	140,254	(8,346)	94%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	54	63	553	630	77	114%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	13,000	930	901	11,100	10,641	(459)	96%
Property Tax	6,900	680	559	6,515	6,558	43	101%
Insurance Tax	123,500	30,400	29,848	122,400	128,215	5,815	105%
Departmental Collections	23,600	1,400	1,224	20,800	19,948	(852)	96%
Corporation Net Income Tax	155,713	30,200	45,235	122,513	149,968	27,455	122%
Miscellaneous Receipts	10,700	350	346	7,900	7,658	(242)	97%
Miscellaneous Transfers	1,000	60	32	880	2,053	1,173	233%
Interest Income	23,000	2,500	4,100	18,000	20,881	2,881	116%
Severance Tax	424,000	35,300	46,397	348,200	367,185	18,985	105%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	0	13,250	17,123	3,873	129%
HB 102 - Lottery Transfers	65,000	8,100	9,077	48,000	55,970	7,970	117%
Video Lottery Transfers	0	0	13	0	311	311	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	3,200	0	9,300	3,156	(6,144)	34%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,607,833	\$ 551,069	\$ 604,695	\$ 3,820,466	\$ 3,897,443	\$ 76,977	
Increase or Decrease Over Estimate			\$ 53,626		\$ 76,977		
Percent Collected			110%		102%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2018	Actual Collections April 2019	Actual Collections 10 Months July 17-April 18	Actual Collections 10 Months July 18-April 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,571	\$ 17,199	\$ 94,022	\$ 101,694	\$ 7,672	8%
Consumer Sales Tax/Use Tax	93,934	100,557	997,308	1,102,106	104,798	11%
Personal Income Tax	293,772	333,190	1,605,778	1,740,081	134,303	8%
Liquor Profit Transfers	2,011	2,009	17,200	17,295	95	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	606	638	5,517	5,707	190	3%
Tobacco Products Tax	12,829	13,307	146,326	140,254	(6,072)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	58	63	544	630	86	16%
Charter Tax	0	0	7	9	2	29%
Property Transfer Tax	644	901	9,664	10,641	977	10%
Property Tax	771	559	6,766	6,558	(208)	-3%
Insurance Tax	30,262	29,848	123,450	128,215	4,765	4%
Departmental Collections	1,347	1,224	19,890	19,948	58	0%
Corporation Net Income Tax	25,292	45,235	86,697	149,968	63,271	73%
Miscellaneous Receipts	1,478	346	17,092	7,658	(9,434)	-55%
Miscellaneous Transfers	0	32	2,264	2,053	(211)	-9%
Interest Income	845	4,100	5,553	20,881	15,328	276%
Severance Tax	40,017	46,397	273,710	367,185	93,475	34%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5,451	0	25,330	17,123	(8,207)	-32%
HB 102 - Lottery Transfers	8,377	9,077	50,099	55,970	5,871	12%
Video Lottery Transfers	42	13	372	311	(61)	-16%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	3,020	0	9,247	3,156	(6,091)	-66%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 535,327	\$ 604,695	\$ 3,496,836	\$ 3,897,443	\$ 400,607	
Increase or Decrease Over Prior Period		\$ 69,368		\$ 400,607		
% Increase or Decrease Over Prior Period		13%		11%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections May 2019	Actual Collections May 2019	Estimated Collections 11 Months July 18-May 19	Actual Collections 11 Months July 18-May 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 10,200	\$ 11,674	\$ 106,400	\$ 113,368	\$ 6,968	107%
Consumer Sales Tax/Use Tax	1,358,000	116,200	116,800	1,215,700	1,218,906	3,206	100%
Personal Income Tax	2,054,000	130,400	156,245	1,855,700	1,896,326	40,626	102%
Liquor Profit Transfers	20,800	2,200	2,277	18,000	19,572	1,572	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	985	914	6,640	6,621	(19)	100%
Tobacco Products Tax	179,700	15,600	18,088	164,200	158,342	(5,858)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	68	74	621	704	83	113%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	13,000	900	1,045	12,000	11,686	(314)	97%
Property Tax	6,900	300	354	6,815	6,912	97	101%
Insurance Tax	123,500	800	283	123,200	128,497	5,297	104%
Departmental Collections	23,600	1,400	1,531	22,200	21,479	(721)	97%
Corporation Net Income Tax	181,038	2,700	11,518	150,538	161,486	10,948	107%
Miscellaneous Receipts	10,700	300	304	8,200	7,963	(237)	97%
Miscellaneous Transfers	1,000	60	0	940	2,053	1,113	218%
Interest Income	23,000	2,500	2,755	20,500	23,636	3,136	115%
Severance Tax	441,000	37,200	43,405	402,400	410,590	8,190	102%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	0	13,250	17,123	3,873	129%
HB 102 - Lottery Transfers	65,000	12,000	9,029	60,000	65,000	5,000	108%
Video Lottery Transfers	0	0	12	0	323	323	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	700	4,589	10,000	7,745	(2,255)	77%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,650,158	\$ 334,513	\$ 380,897	\$ 4,197,304	\$ 4,278,341	\$ 81,037	
Increase or Decrease Over Estimate			\$ 46,384		\$ 81,037		
Percent Collected			114%		102%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
June 3, 2019

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

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2018	Actual Collections May 2019	Actual Collections 11 Months July 17-May 18	Actual Collections 11 Months July 18-May 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,969	\$ 11,674	\$ 104,991	\$ 113,368	\$ 8,377	8%
Consumer Sales Tax/Use Tax	105,973	116,800	1,103,281	1,218,906	115,625	10%
Personal Income Tax	130,922	156,245	1,736,700	1,896,326	159,626	9%
Liquor Profit Transfers	2,345	2,277	19,544	19,572	28	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	905	914	6,422	6,621	199	3%
Tobacco Products Tax	15,980	18,088	162,306	158,342	(3,964)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	97	74	641	704	63	10%
Charter Tax	2	0	8	9	1	13%
Property Transfer Tax	1,137	1,045	10,802	11,686	884	8%
Property Tax	207	354	6,972	6,912	(60)	-1%
Insurance Tax	52	283	123,501	128,497	4,996	4%
Departmental Collections	1,250	1,531	21,141	21,479	338	2%
Corporation Net Income Tax	5,409	11,518	92,107	161,486	69,379	75%
Miscellaneous Receipts	1,983	304	19,075	7,963	(11,112)	-58%
Miscellaneous Transfers	0	0	2,264	2,053	(211)	-9%
Interest Income	783	2,755	6,336	23,636	17,300	273%
Severance Tax	36,819	43,405	310,529	410,590	100,061	32%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,060	0	26,390	17,123	(9,267)	-35%
HB 102 - Lottery Transfers	12,238	9,029	62,337	65,000	2,663	4%
Video Lottery Transfers	24	12	397	323	(74)	-19%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	753	4,589	10,000	7,745	(2,255)	-23%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 328,908	\$ 380,897	\$ 3,825,744	\$ 4,278,341	\$ 452,597	
Increase or Decrease Over Prior Period		\$ 51,989		\$ 452,597		
% Increase or Decrease Over Prior Period		16%		12%		

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

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections June 2019	Actual Collections June 2019	Estimated Collections 12 Months July 18-June 19	Actual Collections 12 Months July 18-June 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 124,500	\$ 12,914	\$ 11,155	\$ 124,500	\$ 124,523	\$ 23	100%
Consumer Sales Tax/Use Tax	1,368,000	149,105	151,251	1,368,000	1,370,157	2,157	100%
Personal Income Tax	2,092,000	203,300	200,481	2,092,000	2,096,807	4,807	100%
Liquor Profit Transfers	20,800	2,800	3,467	20,800	23,039	2,239	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	860	1,007	7,500	7,628	128	102%
Tobacco Products Tax	179,700	15,500	12,881	179,700	171,224	(8,476)	95%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	49	63	670	767	97	114%
Charter Tax	0	0	1	0	10	10	0%
Property Transfer Tax	13,000	1,000	1,167	13,000	12,853	(147)	99%
Property Tax	6,900	85	127	6,900	7,039	139	102%
Insurance Tax	128,500	480	614	128,500	129,111	611	100%
Departmental Collections	23,600	1,400	1,277	23,600	22,756	(844)	96%
Corporation Net Income Tax	206,038	45,792	36,545	206,038	198,032	(8,006)	96%
Miscellaneous Receipts	10,700	2,500	134	10,700	8,096	(2,604)	76%
Miscellaneous Transfers	1,000	60	71	1,000	2,124	1,124	212%
Interest Income	26,000	4,000	4,140	26,000	27,776	1,776	107%
Severance Tax	451,000	42,100	51,861	451,000	462,451	11,451	103%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	0	13,250	17,123	3,873	129%
HB 102 - Lottery Transfers	65,000	5,000	0	65,000	65,000	0	100%
Video Lottery Transfers	0	0	41	0	364	364	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	1,712	10,000	9,456	(544)	95%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,748,158	\$ 486,945	\$ 477,995	\$ 4,748,158	\$ 4,756,336	\$ 8,178	
Increase or Decrease Over Estimate			\$ (8,950)		\$ 8,178		
Percent Collected			98%		100%		

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

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

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2018	Actual Collections June 2019	Actual Collections 12 Months July 17-June 18	Actual Collections 12 Months July 18-June 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,012	\$ 11,155	\$ 115,003	\$ 124,523	\$ 9,520	8%
Consumer Sales Tax/Use Tax	143,750	151,251	1,247,031	1,370,157	123,126	10%
Personal Income Tax	182,870	200,481	1,919,570	2,096,807	177,237	9%
Liquor Profit Transfers	1,576	3,467	21,120	23,039	1,919	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,041	1,007	7,463	7,628	165	2%
Tobacco Products Tax	15,533	12,881	177,839	171,224	(6,615)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	57	63	698	767	69	10%
Charter Tax	2	1	11	10	(1)	-9%
Property Transfer Tax	1,235	1,167	12,036	12,853	817	7%
Property Tax	343	127	7,315	7,039	(276)	-4%
Insurance Tax	728	614	124,230	129,111	4,881	4%
Departmental Collections	1,414	1,277	22,554	22,756	202	1%
Corporation Net Income Tax	17,962	36,545	110,068	198,032	87,964	80%
Miscellaneous Receipts	3,120	134	22,195	8,096	(14,099)	-64%
Miscellaneous Transfers	249	71	2,513	2,124	(389)	-15%
Interest Income	1,510	4,140	7,846	27,776	19,930	254%
Severance Tax	35,384	51,861	345,914	462,451	116,537	34%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5	0	26,395	17,123	(9,272)	-35%
HB 102 - Lottery Transfers	2,663	0	65,000	65,000	0	0%
Video Lottery Transfers	60	41	457	364	(93)	-20%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	1,712	10,000	9,456	(544)	-5%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 419,514	\$ 477,995	\$ 4,245,258	\$ 4,756,336	\$ 511,078	
Increase or Decrease Over Prior Period		\$ 58,481		\$ 511,078		
% Increase or Decrease Over Prior Period		14%		12%		