

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JULY
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent Collected
	1999-2000	July 1999-2000	July 1999-2000	1 Month 1999-2000	1 Month 1999-2000	or Decrease Over Estimate	
Business and Occupation Tax	\$ 177,700	\$ 6,800	\$ 4,019	\$ 6,800	\$ 4,019	\$ (2,781)	59.10
Consumer Sales Tax	843,800	65,200	62,024	65,200	62,024	(3,176)	95.13
Personal Income Tax	940,200	56,700	53,817	56,700	53,817	(2,883)	94.92
Liquor Profit Transfers	7,200	600	600	600	600	0	100.00
Racing Fees	4,000	0	530	0	530	530	0.00
Beer Tax and Licenses	7,700	725	776	725	776	51	107.03
Cigarette Tax	32,200	2,900	3,103	2,900	3,103	203	107.00
Estate Tax	21,400	2,200	2,339	2,200	2,339	139	106.32
Business Franchise Fees	2,000	760	462	760	462	(298)	60.79
Charter Tax	5,100	1,350	1,168	1,350	1,168	(182)	86.52
Use Tax	73,400	9,300	8,726	9,300	8,726	(574)	93.83
Property Transfer Tax	6,500	650	668	650	668	18	102.77
Property Tax	3,400	100	76	100	76	(24)	76.00
Insurance Tax Transfers	59,000	13,900	9,421	13,900	9,421	(4,479)	67.78
Departmental Collections	10,000	590	512	590	512	(78)	86.78
Corporate Net Income Tax	153,000	4,500	4,252	4,500	4,252	(248)	94.49
Miscellaneous Receipts	5,000	300	208	300	208	(92)	69.33
Miscellaneous Transfers	500	0	0	0	0	0	0.00
Interest Income	19,000	1,500	837	1,500	837	(663)	55.80
Severance Tax	161,500	0	(1)	0	(1)	(1)	0.00
Business Franchise Tax	92,500	3,900	3,483	3,900	3,483	(417)	89.31
Telecommunications Tax	13,900	1,100	171	1,100	171	(929)	15.55
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	3,909	3,909	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	0	0	0	0	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 176,984	\$ 161,100	\$ 176,984	\$ 161,100	\$ (15,884)	
Increase or Decrease Over Estimate			\$ (15,884)		\$ (15,884)		
Percent Collected			91.03%		91.03%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
August 3, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JULY 1998-1999 VS JULY 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND	Actual Col	Actual Col	Actual Col	Actual Col	Increase or	% Increase or
SOURCE	July 1998-1999	July 1999-2000	1 Month 1998-1999	1 Month 1999-2000	Decrease Over Prior Period	Decrease Over Prior Period
Business and Occupation Tax	\$ 6,305	\$ 4,019	\$ 6,305	\$ 4,019	\$ (2,286)	(36.26)
Consumer Sales Tax	63,490	62,024	63,490	62,024	(1,466)	(2.31)
Personal Income Tax	54,894	53,817	54,894	53,817	(1,077)	(1.96)
Liquor Profit Transfers	500	600	500	600	100	20.00
Racing Fees	0	530	0	530	530	0.00
Beer Tax and Licenses	678	776	678	776	98	14.45
Cigarette Tax	3,053	3,103	3,053	3,103	50	1.64
Estate Tax	4,147	2,339	4,147	2,339	(1,808)	(43.60)
Business Franchise Fees	508	462	508	462	(46)	(9.06)
Charter Tax	1,468	1,168	1,468	1,168	(300)	(20.44)
Use Tax	8,878	8,726	8,878	8,726	(152)	(1.71)
Property Transfer Tax	620	668	620	668	48	7.74
Property Tax	78	76	78	76	(2)	(2.56)
Insurance Tax Transfers	13,964	9,421	13,964	9,421	(4,543)	(32.53)
Departmental Collections	559	512	559	512	(47)	(8.41)
Corporate Net Income Tax	4,379	4,252	4,379	4,252	(127)	(2.90)
Miscellaneous Receipts	101	208	101	208	107	105.94
Miscellaneous Transfers	0	0	0	0	0	0.00
Interest Income	1,777	837	1,777	837	(940)	(52.90)
Severance Tax	(1,461)	(1)	(1,461)	(1)	1,460	(99.93)
Business Franchise Tax	4,064	3,483	4,064	3,483	(581)	(14.30)
Telecommunications Tax	1,010	171	1,010	171	(839)	(83.07)
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	3,909	0	3,909	3,909	0.00
Video Lottery Transfers	0	0	0	0	0	0.00
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	<u>\$ 169,012</u>	<u>\$ 161,100</u>	<u>\$ 169,012</u>	<u>\$ 161,100</u>	<u>\$ (7,912)</u>	
Increase or Decrease Over Prior Period		\$ (7,912)		\$ (7,912)		
% Increase or Decrease Over Prior Period		(4.68)%		(4.68)%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF AUGUST
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent Collected
	1999-2000	Aug. 1999-2000	Aug. 1999-2000	2 Months 1999-2000	2 Months 1999-2000	or Decrease Over Estimate	
Business and Occupation Tax	\$ 177,700	\$ 14,500	\$ 17,437	\$ 21,300	\$ 21,457	\$ 157	100.74
Consumer Sales Tax	843,800	71,200	73,290	136,400	135,314	(1,086)	99.20
Personal Income Tax	940,200	68,730	72,724	125,430	126,541	1,111	100.89
Liquor Profit Transfers	7,200	0	93	600	693	93	115.50
Racing Fees	4,000	0	0	0	530	530	0.00
Beer Tax and Licenses	7,700	660	656	1,385	1,432	47	103.39
Cigarette Tax	32,200	3,000	2,600	5,900	5,703	(197)	96.66
Estate Tax	21,400	1,300	677	3,500	3,017	(483)	86.20
Business Franchise Fees	2,000	100	89	860	551	(309)	64.07
Charter Tax	5,100	200	252	1,550	1,420	(130)	91.61
Use Tax	73,400	4,600	4,420	13,900	13,146	(754)	94.58
Property Transfer Tax	6,500	660	622	1,310	1,290	(20)	98.47
Property Tax	3,400	100	92	200	168	(32)	84.00
Insurance Tax Transfers	59,000	50	4,375	13,950	13,795	(155)	98.89
Departmental Collections	10,000	540	655	1,130	1,167	37	103.27
Corporate Net Income Tax	153,000	2,000	2,544	6,500	6,795	295	104.54
Miscellaneous Receipts	5,000	300	101	600	309	(291)	51.50
Miscellaneous Transfers	500	500	127	500	127	(373)	25.40
Interest Income	19,000	1,500	1,322	3,000	2,159	(841)	71.97
Severance Tax	161,500	1,000	3,651	1,000	3,649	2,649	364.90
Business Franchise Tax	92,500	900	754	4,800	4,238	(562)	88.29
Telecommunications Tax	13,900	1,200	2,191	2,300	2,362	62	102.70
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	0	0	0	0	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 173,040	\$ 188,672	\$ 350,024	\$ 349,772	\$ (252)	
Increase or Decrease Over Estimate			\$ 15,632		\$ (252)		
Percent Collected			109.03%		99.93%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
September 7, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 AUGUST 1998-1999 VS AUGUST 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND	Actual Col	Actual Col	Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Aug. 1998-1999	Aug. 1999-2000	2 Months 1998-1999	2 Months 1999-2000	Decrease Over Prior Period	Decrease Over Prior Period
Business and Occupation Tax	\$ 15,366	\$ 17,437	\$ 21,672	\$ 21,457	\$ (215)	(0.99)
Consumer Sales Tax	69,407	73,290	132,897	135,314	2,417	1.82
Personal Income Tax	69,007	72,724	123,902	126,541	2,639	2.13
Liquor Profit Transfers	0	93	500	693	193	38.60
Racing Fees	0	0	0	530	530	0.00
Beer Tax and Licenses	713	656	1,391	1,432	41	2.95
Cigarette Tax	3,212	2,600	6,265	5,703	(562)	(8.97)
Estate Tax	1,308	677	5,455	3,017	(2,438)	(44.69)
Business Franchise Fees	65	89	573	551	(22)	(3.84)
Charter Tax	187	252	1,655	1,420	(235)	(14.20)
Use Tax	4,216	4,420	13,094	13,146	52	0.40
Property Transfer Tax	644	622	1,264	1,290	26	2.06
Property Tax	92	92	170	168	(2)	(1.18)
Insurance Tax Transfers	31	4,375	13,995	13,795	(200)	(1.43)
Departmental Collections	495	655	1,054	1,167	113	10.72
Corporate Net Income Tax	2,884	2,544	7,263	6,795	(468)	(6.44)
Miscellaneous Receipts	106	101	206	309	103	50.00
Miscellaneous Transfers	508	127	508	127	(381)	(75.00)
Interest Income	1,498	1,322	3,274	2,159	(1,115)	(34.06)
Severance Tax	2,025	3,651	564	3,649	3,085	546.99
Business Franchise Tax	1,151	754	5,215	4,238	(977)	(18.73)
Telecommunications Tax	352	2,191	1,362	2,362	1,000	73.42
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	0	0	0	0	0	0.00
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 173,267	\$ 188,672	\$ 342,279	\$ 349,772	\$ 7,493	
Increase or Decrease Over Prior Period		\$ 15,405		\$ 7,493		
% Increase or Decrease Over Prior Period		8.89%		2.19%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF SEPTEMBER
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

<u>SOURCE</u>	Estimate 1999-2000	Estimated Col Sept. 1999-2000	Actual Col Sept. 1999-2000	Estimated Col 3 Months 1999-2000	Actual Col 3 Months 1999-2000	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 177,700	\$ 14,000	\$ 13,819	\$ 35,300	\$ 35,275	\$ (25)	99.93
Consumer Sales Tax	843,800	68,000	68,977	204,400	204,290	(110)	99.95
Personal Income Tax	940,200	85,570	87,902	211,000	214,443	3,443	101.63
Liquor Profit Transfers	7,200	1,000	1,000	1,600	1,693	93	105.81
Racing Fees	4,000	0	0	0	530	530	0.00
Beer Tax and Licenses	7,700	610	633	1,995	2,065	70	103.51
Cigarette Tax	32,200	2,800	2,858	8,700	8,562	(138)	98.41
Estate Tax	21,400	1,100	1,218	4,600	4,234	(366)	92.04
Business Franchise Fees	2,000	30	32	890	584	(306)	65.62
Charter Tax	5,100	100	254	1,650	1,674	24	101.45
Use Tax	73,400	5,200	4,359	19,100	17,505	(1,595)	91.65
Property Transfer Tax	6,500	520	620	1,830	1,910	80	104.37
Property Tax	3,400	600	807	800	975	175	121.88
Insurance Tax Transfers	59,000	50	64	14,000	13,859	(141)	98.99
Departmental Collections	10,000	540	511	1,670	1,678	8	100.48
Corporate Net Income Tax	153,000	30,500	24,472	37,000	31,268	(5,732)	84.51
Miscellaneous Receipts	5,000	400	80	1,000	389	(611)	38.90
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	2,177	4,600	4,336	(264)	94.26
Severance Tax	161,500	14,500	14,896	15,500	18,545	3,045	119.65
Business Franchise Tax	92,500	15,400	16,576	20,200	20,814	614	103.04
Telecommunications Tax	13,900	1,200	1,045	3,500	3,407	(93)	97.34
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	488	0	488	488	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 243,720	\$ 242,788	\$ 593,744	\$ 592,560	\$ (1,184)	
Increase or Decrease Over Estimate			\$ (932)		\$ (1,184)		
Percent Collected			99.62%		99.80%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
October 5, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 SEPTEMBER 1998-1999 VS SEPTEMBER 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND	Actual Col	Actual Col	Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Sept. 1998-1999	Sept. 1999-2000	3 Months 1998-1999	3 Months 1999-2000	Decrease Over Prior Period	Decrease Over Prior Period
Business and Occupation Tax	\$ 14,230	\$ 13,819	\$ 35,902	\$ 35,275	\$ (627)	(1.75)
Consumer Sales Tax	66,324	68,977	199,221	204,290	5,069	2.54
Personal Income Tax	82,676	87,902	206,577	214,443	7,866	3.81
Liquor Profit Transfers	1,000	1,000	1,500	1,693	193	12.87
Racing Fees	0	0	0	530	530	0.00
Beer Tax and Licenses	669	633	2,060	2,065	5	0.24
Cigarette Tax	2,333	2,858	8,598	8,562	(36)	(0.42)
Estate Tax	1,188	1,218	6,643	4,234	(2,409)	(36.26)
Business Franchise Fees	18	32	591	584	(7)	(1.18)
Charter Tax	51	254	1,706	1,674	(32)	(1.88)
Use Tax	5,088	4,359	18,183	17,505	(678)	(3.73)
Property Transfer Tax	511	620	1,775	1,910	135	7.61
Property Tax	546	807	716	975	259	36.17
Insurance Tax Transfers	(273)	64	13,722	13,859	137	1.00
Departmental Collections	465	511	1,519	1,678	159	10.47
Corporate Net Income Tax	31,391	24,472	38,653	31,268	(7,385)	(19.11)
Miscellaneous Receipts	199	80	405	389	(16)	(3.95)
Miscellaneous Transfers	0	0	508	127	(381)	(75.00)
Interest Income	2,411	2,177	5,686	4,336	(1,350)	(23.74)
Severance Tax	11,295	14,896	11,859	18,545	6,686	56.38
Business Franchise Tax	15,924	16,576	21,139	20,814	(325)	(1.54)
Telecommunications Tax	1,195	1,045	2,557	3,407	850	33.24
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	21	488	21	488	467	2,223.81
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 237,262	\$ 242,788	\$ 579,541	\$ 592,560	\$ 13,019	
Increase or Decrease Over Prior Period		\$ 5,526		\$ 13,019		
% Increase or Decrease Over Prior Period		2.33%		2.25%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF OCTOBER
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

<u>SOURCE</u>	<u>Estimate</u> <u>1999-2000</u>	<u>Estimated Col</u> <u>Oct. 1999-2000</u>	<u>Actual Col</u> <u>Oct. 1999-2000</u>	<u>Estimated Col</u> <u>4 Months</u> <u>1999-2000</u>	<u>Actual Col</u> <u>4 Months</u> <u>1999-2000</u>	<u>Increase</u> <u>or Decrease</u> <u>Over Estimate</u>	<u>Percent</u> <u>Collected</u>
Business and Occupation Tax	\$ 177,700	\$ 13,700	\$ 13,623	\$ 49,000	\$ 48,898	\$ (102)	99.79
Consumer Sales Tax	843,800	74,900	73,403	279,300	277,693	(1,607)	99.42
Personal Income Tax	940,200	63,650	65,795	274,650	280,237	5,587	102.03
Liquor Profit Transfers	7,200	0	0	1,600	1,693	93	105.81
Racing Fees	4,000	1,000	1,000	1,000	1,530	530	153.00
Beer Tax and Licenses	7,700	555	589	2,550	2,654	104	104.08
Cigarette Tax	32,200	2,500	2,810	11,200	11,371	171	101.53
Estate Tax	21,400	1,200	771	5,800	5,006	(794)	86.31
Business Franchise Fees	2,000	30	30	920	614	(306)	66.74
Charter Tax	5,100	300	410	1,950	2,084	134	106.87
Use Tax	73,400	9,300	8,731	28,400	26,236	(2,164)	92.38
Property Transfer Tax	6,500	570	594	2,400	2,504	104	104.33
Property Tax	3,400	400	430	1,200	1,405	205	117.08
Insurance Tax Transfers	59,000	11,900	11,037	25,900	24,896	(1,004)	96.12
Departmental Collections	10,000	540	471	2,210	2,149	(61)	97.24
Corporate Net Income Tax	153,000	2,000	2,947	39,000	34,215	(4,785)	87.73
Miscellaneous Receipts	5,000	900	111	1,900	500	(1,400)	26.32
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	2,132	6,200	6,468	268	104.32
Severance Tax	161,500	12,200	7,937	27,700	26,482	(1,218)	95.60
Business Franchise Tax	92,500	2,900	2,707	23,100	23,521	421	101.82
Telecommunications Tax	13,900	1,100	171	4,600	3,578	(1,022)	77.78
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	22	0	511	511	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 201,245	\$ 195,721	\$ 794,989	\$ 788,281	\$ (6,708)	
Increase or Decrease Over Estimate			\$ (5,524)		\$ (6,708)		
Percent Collected			97.26%		99.16%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
November 2, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 OCTOBER 1998-1999 VS OCTOBER 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND						
<u>SOURCE</u>	Actual Col Oct. 1998-1999	Actual Col Oct. 1999-2000	Actual Col 4 Months 1998-1999	Actual Col 4 Months 1999-2000	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 14,199	\$ 13,623	\$ 50,100	\$ 48,898	\$ (1,202)	(2.40)
Consumer Sales Tax	73,153	73,403	272,374	277,693	5,319	1.95
Personal Income Tax	61,637	65,795	268,215	280,237	12,022	4.48
Liquor Profit Transfers	0	0	1,500	1,693	193	12.87
Racing Fees	785	1,000	785	1,530	745	94.90
Beer Tax and Licenses	547	589	2,607	2,654	47	1.80
Cigarette Tax	3,441	2,810	12,039	11,371	(668)	(5.55)
Estate Tax	1,098	771	7,741	5,006	(2,735)	(35.33)
Business Franchise Fees	127	30	718	614	(104)	(14.48)
Charter Tax	536	410	2,242	2,084	(158)	(7.05)
Use Tax	8,917	8,731	27,100	26,236	(864)	(3.19)
Property Transfer Tax	562	594	2,337	2,504	167	7.15
Property Tax	380	430	1,096	1,405	309	28.19
Insurance Tax Transfers	13,249	11,037	26,971	24,896	(2,075)	(7.69)
Departmental Collections	466	471	1,985	2,149	164	8.26
Corporate Net Income Tax	2,403	2,947	41,057	34,215	(6,842)	(16.66)
Miscellaneous Receipts	97	111	502	500	(2)	(0.40)
Miscellaneous Transfers	0	0	508	127	(381)	(75.00)
Interest Income	2,810	2,132	8,496	6,468	(2,028)	(23.87)
Severance Tax	16,224	7,937	28,082	26,482	(1,600)	(5.70)
Business Franchise Tax	3,424	2,707	24,563	23,521	(1,042)	(4.24)
Telecommunications Tax	2,058	171	4,615	3,578	(1,037)	(22.47)
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	80	22	101	511	410	405.94
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 206,193	\$ 195,721	\$ 785,734	\$ 788,281	\$ 2,547	
Increase or Decrease Over Prior Period		\$ (10,472)		\$ 2,547		
% Increase or Decrease Over Prior Period		(5.08)%		0.32%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF NOVEMBER
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

<u>SOURCE</u>	<u>Estimate</u> <u>1999-2000</u>	<u>Estimated Col</u> <u>Nov. 1999-2000</u>	<u>Actual Col</u> <u>Nov. 1999-2000</u>	<u>Estimated Col</u> <u>5 Months</u> <u>1999-2000</u>	<u>Actual Col</u> <u>5 Months</u> <u>1999-2000</u>	<u>Increase</u> <u>or Decrease</u> <u>Over Estimate</u>	<u>Percent</u> <u>Collected</u>
Business and Occupation Tax	\$ 177,700	\$ 13,900	\$ 13,453	\$ 62,900	\$ 62,351	\$ (549)	99.13
Consumer Sales Tax	843,800	71,500	67,365	350,800	345,058	(5,742)	98.36
Personal Income Tax	940,200	67,710	68,087	342,360	348,324	5,964	101.74
Liquor Profit Transfers	7,200	2,000	2,000	3,600	3,693	93	102.58
Racing Fees	4,000	0	0	1,000	1,530	530	153.00
Beer Tax and Licenses	7,700	555	505	3,105	3,159	54	101.74
Cigarette Tax	32,200	2,500	2,326	13,700	13,697	(3)	99.98
Estate Tax	21,400	2,200	2,010	8,000	7,016	(984)	87.70
Business Franchise Fees	2,000	20	17	940	631	(309)	67.13
Charter Tax	5,100	100	126	2,050	2,210	160	107.80
Use Tax	73,400	4,600	4,133	33,000	30,370	(2,630)	92.03
Property Transfer Tax	6,500	500	607	2,900	3,110	210	107.24
Property Tax	3,400	450	466	1,650	1,871	221	113.39
Insurance Tax Transfers	59,000	500	423	26,400	25,320	(1,080)	95.91
Departmental Collections	10,000	540	606	2,750	2,755	5	100.18
Corporate Net Income Tax	153,000	200	2,149	39,200	36,364	(2,836)	92.77
Miscellaneous Receipts	5,000	500	92	2,400	592	(1,808)	24.67
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	1,490	7,800	7,958	158	102.03
Severance Tax	161,500	21,200	23,742	48,900	50,223	1,323	102.71
Business Franchise Tax	92,500	500	1,415	23,600	24,936	1,336	105.66
Telecommunications Tax	13,900	1,150	1,464	5,750	5,042	(708)	87.69
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	0	0	511	511	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 192,225	\$ 192,476	\$ 987,214	\$ 980,757	\$ (6,457)	
Increase or Decrease Over Estimate			\$ 251		\$ (6,457)		
Percent Collected			100.13%		99.35%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
December 2, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 NOVEMBER 1998-1999 VS NOVEMBER 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND						
<u>SOURCE</u>	<u>Actual Col</u> <u>Nov. 1998-1999</u>	<u>Actual Col</u> <u>Nov. 1999-2000</u>	<u>Actual Col</u> <u>5 Months</u> <u>1998-1999</u>	<u>Actual Col</u> <u>5 Months</u> <u>1999-2000</u>	<u>Increase or</u> <u>Decrease Over</u> <u>Prior Period</u>	<u>% Increase or</u> <u>Decrease Over</u> <u>Prior Period</u>
Business and Occupation Tax	\$ 13,851	\$ 13,453	\$ 63,951	\$ 62,351	\$ (1,600)	(2.50)
Consumer Sales Tax	69,542	67,365	341,916	345,058	3,142	0.92
Personal Income Tax	67,415	68,087	335,629	348,324	12,695	3.78
Liquor Profit Transfers	2,078	2,000	3,578	3,693	115	3.21
Racing Fees	0	0	785	1,530	745	94.90
Beer Tax and Licenses	556	505	3,164	3,159	(5)	(0.16)
Cigarette Tax	2,677	2,326	14,716	13,697	(1,019)	(6.92)
Estate Tax	2,230	2,010	9,970	7,016	(2,954)	(29.63)
Business Franchise Fees	17	17	736	631	(105)	(14.27)
Charter Tax	138	126	2,380	2,210	(170)	(7.14)
Use Tax	4,276	4,133	31,376	30,370	(1,006)	(3.21)
Property Transfer Tax	478	607	2,815	3,110	295	10.48
Property Tax	450	466	1,547	1,871	324	20.94
Insurance Tax Transfers	(172)	423	26,799	25,320	(1,479)	(5.52)
Departmental Collections	521	606	2,506	2,755	249	9.94
Corporate Net Income Tax	777	2,149	41,834	36,364	(5,470)	(13.08)
Miscellaneous Receipts	119	92	621	592	(29)	(4.67)
Miscellaneous Transfers	0	0	508	127	(381)	(75.00)
Interest Income	4	1,490	8,499	7,958	(541)	(6.37)
Severance Tax	22,532	23,742	50,615	50,223	(392)	(0.77)
Business Franchise Tax	696	1,415	25,259	24,936	(323)	(1.28)
Telecommunications Tax	182	1,464	4,797	5,042	245	5.11
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	0	0	101	511	410	405.94
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 188,367	\$ 192,476	\$ 974,102	\$ 980,757	\$ 6,655	
Increase or Decrease Over Prior Period		\$ 4,109		\$ 6,655		
% Increase or Decrease Over Prior Period		2.18%		0.68%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF DECEMBER
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND							
SOURCE	Estimate 1999-2000	Estimated Col Dec. 1999-2000	Actual Col Dec. 1999-2000	Estimated Col 6 Months 1999-2000	Actual Col 6 Months 1999-2000	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 177,700	\$ 15,500	\$ 15,861	\$ 78,400	\$ 78,212	\$ (188)	99.76
Consumer Sales Tax	843,800	70,700	68,504	421,500	413,562	(7,938)	98.12
Personal Income Tax	940,200	66,120	72,880	408,480	421,204	12,724	103.11
Liquor Profit Transfers	7,200	0	0	3,600	3,693	93	102.58
Racing Fees	4,000	0	0	1,000	1,530	530	153.00
Beer Tax and Licenses	7,700	580	504	3,685	3,663	(22)	99.40
Cigarette Tax	32,200	3,000	2,822	16,700	16,518	(182)	98.91
Estate Tax	21,400	3,200	757	11,200	7,773	(3,427)	69.40
Business Franchise Fees	2,000	20	14	960	645	(315)	67.19
Charter Tax	5,100	60	72	2,110	2,282	172	108.15
Use Tax	73,400	4,600	4,493	37,600	34,863	(2,737)	92.72
Property Transfer Tax	6,500	470	488	3,370	3,598	228	106.77
Property Tax	3,400	100	109	1,750	1,981	231	113.20
Insurance Tax Transfers	59,000	0	142	26,400	25,461	(939)	96.44
Departmental Collections	10,000	560	605	3,310	3,360	50	101.51
Corporate Net Income Tax	153,000	31,000	18,053	70,200	54,417	(15,783)	77.52
Miscellaneous Receipts	5,000	400	142	2,800	735	(2,065)	26.25
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	1,544	9,400	9,502	102	101.09
Severance Tax	161,500	13,000	16,603	61,900	66,826	4,926	107.96
Business Franchise Tax	92,500	14,800	13,183	38,400	38,119	(281)	99.27
Telecommunications Tax	13,900	1,250	1,289	7,000	6,331	(669)	90.44
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	212	0	723	723	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 226,960	\$ 218,277	\$ 1,214,174	\$ 1,199,034	\$ (15,140)	
Increase or Decrease Over Estimate			\$ (8,683)		\$ (15,140)		
Percent Collected			96.17 %		98.75 %		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
January 5, 2000

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 DECEMBER 1998-1999 VS DECEMBER 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND			Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Actual Col	Actual Col	6 Months	6 Months	Decrease Over	Decrease Over
	Dec. 1998-1999	Dec. 1999-2000	1998-1999	1999-2000	Prior Period	Prior Period
Business and Occupation Tax	\$ 13,930	\$ 15,861	\$ 77,881	\$ 78,212	\$ 331	0.43
Consumer Sales Tax	68,998	68,504	410,914	413,562	2,648	0.64
Personal Income Tax	63,699	72,880	399,328	421,204	21,876	5.48
Liquor Profit Transfers	0	0	3,578	3,693	115	3.21
Racing Fees	0	0	785	1,530	745	94.90
Beer Tax and Licenses	494	504	3,658	3,663	5	0.14
Cigarette Tax	2,916	2,822	17,632	16,518	(1,114)	(6.32)
Estate Tax	4,115	757	14,085	7,773	(6,312)	(44.81)
Business Franchise Fees	11	14	746	645	(101)	(13.54)
Charter Tax	64	72	2,444	2,282	(162)	(6.63)
Use Tax	4,401	4,493	35,777	34,863	(914)	(2.55)
Property Transfer Tax	462	488	3,278	3,598	320	9.76
Property Tax	93	109	1,639	1,981	342	20.87
Insurance Tax Transfers	36	142	26,835	25,461	(1,374)	(5.12)
Departmental Collections	572	605	3,078	3,360	282	9.16
Corporate Net Income Tax	46,972	18,053	88,806	54,417	(34,389)	(38.72)
Miscellaneous Receipts	144	142	765	735	(30)	(3.92)
Miscellaneous Transfers	0	0	508	127	(381)	(75.00)
Interest Income	2,246	1,544	10,746	9,502	(1,244)	(11.58)
Severance Tax	12,683	16,603	63,298	66,826	3,528	5.57
Business Franchise Tax	14,894	13,183	40,153	38,119	(2,034)	(5.07)
Telecommunications Tax	1,254	1,289	6,051	6,331	280	4.63
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	36	212	137	723	586	427.74
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 238,020	\$ 218,277	\$ 1,212,122	\$ 1,199,034	\$ (13,088)	
Increase or Decrease Over Prior Period		\$ (19,743)		\$ (13,088)		
% Increase or Decrease Over Prior Period		(8.29) %		(1.08) %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JANUARY
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent
SOURCE	1999-2000	Jan. 1999-2000	Jan. 1999-2000	7 Months 1999-2000	7 Months 1999-2000	or Decrease Over Estimate	Collected
Business and Occupation Tax	\$ 177,700	\$ 13,700	\$ 9,791	\$ 92,100	\$ 88,003	\$ (4,097)	95.55
Consumer Sales Tax	843,800	72,100	76,110	493,600	489,672	(3,928)	99.20
Personal Income Tax	940,200	80,450	84,445	488,930	505,649	16,719	103.42
Liquor Profit Transfers	7,200	1,600	1,600	5,200	5,293	93	101.79
Racing Fees	4,000	1,000	780	2,000	2,310	310	115.50
Beer Tax and Licenses	7,700	490	544	4,175	4,207	32	100.77
Cigarette Tax	32,200	2,500	2,532	19,200	19,050	(150)	99.22
Estate Tax	21,400	3,000	1,492	14,200	9,265	(4,935)	65.25
Business Franchise Fees	2,000	10	10	970	655	(315)	67.53
Charter Tax	5,100	100	88	2,210	2,371	161	107.29
Use Tax	73,400	9,300	9,612	46,900	44,474	(2,426)	94.83
Property Transfer Tax	6,500	600	495	3,970	4,093	123	103.10
Property Tax	3,400	120	123	1,870	2,103	233	112.46
Insurance Tax Transfers	59,000	0	53	26,400	25,514	(886)	96.64
Departmental Collections	10,000	3,000	3,413	6,310	6,773	463	107.34
Corporate Net Income Tax	153,000	1,500	1,549	71,700	55,966	(15,734)	78.06
Miscellaneous Receipts	5,000	300	134	3,100	869	(2,231)	28.03
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	1,245	11,000	10,748	(252)	97.71
Severance Tax	161,500	13,500	7,394	75,400	74,220	(1,180)	98.44
Business Franchise Tax	92,500	2,300	1,888	40,700	40,007	(693)	98.30
Telecommunications Tax	13,900	1,050	1,224	8,050	7,555	(495)	93.85
Liquor License Renewal	19,000	0	0	0	0	0	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	0	0	723	723	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 208,220	\$ 204,522	\$ 1,422,394	\$ 1,403,556	\$ (18,838)	
Increase or Decrease Over Estimate			\$ (3,698)		\$ (18,838)		
Percent Collected			98.22 %		98.68 %		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
February 3, 2000

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JANUARY 1998-1999 VS JANUARY 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND			Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Actual Col	Actual Col	7 Months	7 Months	Decrease Over	Decrease Over
	Jan. 1998-1999	Jan. 1999-2000	1998-1999	1999-2000	Prior Period	Prior Period
Business and Occupation Tax	\$ 12,544	\$ 9,791	\$ 90,425	\$ 88,003	\$ (2,422)	(2.68)
Consumer Sales Tax	70,425	76,110	481,339	489,672	8,333	1.73
Personal Income Tax	77,509	84,445	476,838	505,649	28,811	6.04
Liquor Profit Transfers	1,600	1,600	5,178	5,293	115	2.22
Racing Fees	780	780	1,565	2,310	745	47.60
Beer Tax and Licenses	534	544	4,192	4,207	15	0.36
Cigarette Tax	2,407	2,532	20,039	19,050	(989)	(4.94)
Estate Tax	4,868	1,492	18,953	9,265	(9,688)	(51.12)
Business Franchise Fees	8	10	754	655	(99)	(13.13)
Charter Tax	129	88	2,573	2,371	(202)	(7.85)
Use Tax	8,708	9,612	44,485	44,474	(11)	(0.02)
Property Transfer Tax	584	495	3,862	4,093	231	5.98
Property Tax	118	123	1,757	2,103	346	19.69
Insurance Tax Transfers	(3)	53	26,832	25,514	(1,318)	(4.91)
Departmental Collections	2,856	3,413	5,934	6,773	839	14.14
Corporate Net Income Tax	2,124	1,549	90,930	55,966	(34,964)	(38.45)
Miscellaneous Receipts	201	134	966	869	(97)	(10.04)
Miscellaneous Transfers	81	0	589	127	(462)	(78.44)
Interest Income	1,215	1,245	11,961	10,748	(1,213)	(10.14)
Severance Tax	11,427	7,394	74,724	74,220	(504)	(0.67)
Business Franchise Tax	2,743	1,888	42,896	40,007	(2,889)	(6.73)
Telecommunications Tax	994	1,224	7,045	7,555	510	7.24
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	0	0	137	723	586	427.74
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 201,852	\$ 204,522	\$ 1,413,974	\$ 1,403,556	\$ (10,418)	
Increase or Decrease Over Prior Period		\$ 2,670		\$ (10,418)		
% Increase or Decrease Over Prior Period		1.32 %		(0.74) %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF FEBRUARY
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 1999-2000	Estimated Col Feb. 1999-2000	Actual Col Feb. 1999-2000	Estimated Col 8 Months 1999-2000	Actual Col 8 Months 1999-2000	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 177,700	\$ 17,200	\$ 15,993	\$ 109,300	\$ 103,995	\$ (5,305)	95.15
Consumer Sales Tax	843,800	76,700	74,818	570,300	564,489	(5,811)	98.98
Personal Income Tax	940,200	72,270	78,932	561,200	584,581	23,381	104.17
Liquor Profit Transfers	7,200	0	0	5,200	5,293	93	101.79
Racing Fees	4,000	0	0	2,000	2,310	310	115.50
Beer Tax and Licenses	7,700	485	530	4,660	4,737	77	101.65
Cigarette Tax	32,200	2,500	2,414	21,700	21,464	(236)	98.91
Estate Tax	21,400	1,500	4,604	15,700	13,869	(1,831)	88.34
Business Franchise Fees	2,000	10	21	980	675	(305)	68.88
Charter Tax	5,100	70	131	2,280	2,502	222	109.74
Use Tax	73,400	4,400	4,266	51,300	48,740	(2,560)	95.01
Property Transfer Tax	6,500	540	380	4,510	4,473	(37)	99.18
Property Tax	3,400	100	43	1,970	2,147	177	108.98
Insurance Tax Transfers	59,000	0	193	26,400	25,708	(692)	97.38
Departmental Collections	10,000	620	569	6,930	7,342	412	105.95
Corporate Net Income Tax	153,000	300	324	72,000	56,290	(15,710)	78.18
Miscellaneous Receipts	5,000	300	128	3,400	997	(2,403)	29.32
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40
Interest Income	19,000	1,600	1,375	12,600	12,123	(477)	96.21
Severance Tax	161,500	17,000	16,098	92,400	90,319	(2,081)	97.75
Business Franchise Tax	92,500	900	2,505	41,600	42,512	912	102.19
Telecommunications Tax	13,900	1,100	1,322	9,150	8,877	(273)	97.02
Liquor License Renewal	19,000	7,000	0	7,000	0	(7,000)	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	0	0	723	723	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 204,595	\$ 204,646	\$ 1,626,989	\$ 1,608,202	\$ (18,787)	
Increase or Decrease Over Estimate			\$ 51		\$ (18,787)		
Percent Collected			100.02%		98.85%		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
March 2, 2000

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 1998-1999 VS FEBRUARY 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND	Actual Col	Actual Col	Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Feb. 1998-1999	Feb. 1999-2000	8 Months 1998-1999	8 Months 1999-2000	Decrease Over Prior Period	Decrease Over Prior Period
Business and Occupation Tax	\$ 18,731	\$ 15,993	\$ 109,156	\$ 103,995	\$ (5,161)	(4.73)
Consumer Sales Tax	77,495	74,818	558,834	564,489	5,655	1.01
Personal Income Tax	69,545	78,932	546,382	584,581	38,199	6.99
Liquor Profit Transfers	0	0	5,178	5,293	115	2.22
Racing Fees	0	0	1,565	2,310	745	47.60
Beer Tax and Licenses	546	530	4,738	4,737	(1)	(0.02)
Cigarette Tax	2,572	2,414	22,611	21,464	(1,147)	(5.07)
Estate Tax	1,634	4,604	20,587	13,869	(6,718)	(32.63)
Business Franchise Fees	13	21	767	675	(92)	(11.99)
Charter Tax	83	131	2,656	2,502	(154)	(5.80)
Use Tax	4,090	4,266	48,576	48,740	164	0.34
Property Transfer Tax	532	380	4,394	4,473	79	1.80
Property Tax	104	43	1,861	2,147	286	15.37
Insurance Tax Transfers	(159)	193	26,673	25,708	(965)	(3.62)
Departmental Collections	528	569	6,462	7,342	880	13.62
Corporate Net Income Tax	(2,874)	324	88,056	56,290	(31,766)	(36.07)
Miscellaneous Receipts	180	128	1,146	997	(149)	(13.00)
Miscellaneous Transfers	0	0	589	127	(462)	(78.44)
Interest Income	1,412	1,375	13,373	12,123	(1,250)	(9.35)
Severance Tax	14,383	16,098	89,107	90,319	1,212	1.36
Business Franchise Tax	1,524	2,505	44,420	42,512	(1,908)	(4.30)
Telecommunications Tax	1,045	1,322	8,090	8,877	787	9.73
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	36	0	173	723	550	317.92
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	<u>\$ 191,420</u>	<u>\$ 204,646</u>	<u>\$ 1,605,394</u>	<u>\$ 1,608,202</u>	<u>\$ 2,808</u>	
Increase or Decrease Over Prior Period		\$ 13,226		\$ 2,808		
% Increase or Decrease Over Prior Period		6.91%		0.17%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MARCH
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND		Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent
SOURCE	1999-2000	Mar. 1999-2000	Mar. 1999-2000	9 Months 1999-2000	9 Months 1999-2000	or Decrease Over Estimate	Collected	
Business and Occupation Tax	\$ 177,700	\$ 16,800	\$ 14,680	\$ 126,100	\$ 118,675	\$ (7,425)	94.11	
Consumer Sales Tax	843,800	59,800	59,606	630,100	624,096	(6,004)	99.05	
Personal Income Tax	940,200	58,800	57,747	620,000	642,328	22,328	103.60	
Liquor Profit Transfers	7,200	0	0	5,200	5,293	93	101.79	
Racing Fees	4,000	0	0	2,000	2,310	310	115.50	
Beer Tax and Licenses	7,700	565	595	5,225	5,332	107	102.05	
Cigarette Tax	32,200	2,500	2,634	24,200	24,099	(101)	99.58	
Estate Tax	21,400	2,000	1,511	17,700	15,380	(2,320)	86.89	
Business Franchise Fees	2,000	10	105	990	780	(210)	78.79	
Charter Tax	5,100	20	(11)	2,300	2,491	191	108.30	
Use Tax	73,400	4,100	4,489	55,400	53,229	(2,171)	96.08	
Property Transfer Tax	6,500	420	413	4,930	4,885	(45)	99.09	
Property Tax	3,400	300	787	2,270	2,933	663	129.21	
Insurance Tax Transfers	59,000	17,400	16,846	43,800	42,553	(1,247)	97.15	
Departmental Collections	10,000	1,230	1,585	8,160	8,927	767	109.40	
Corporate Net Income Tax	153,000	20,500	20,582	92,500	76,872	(15,628)	83.10	
Miscellaneous Receipts	5,000	500	174	3,900	1,172	(2,728)	30.05	
Miscellaneous Transfers	500	0	0	500	127	(373)	25.40	
Interest Income	19,000	1,600	2,043	14,200	14,166	(34)	99.76	
Severance Tax	161,500	16,900	14,066	109,300	104,384	(4,916)	95.50	
Business Franchise Tax	92,500	18,800	23,579	60,400	66,091	5,691	109.42	
Telecommunications Tax	13,900	1,050	1,167	10,200	10,044	(156)	98.47	
Liquor License Renewal	19,000	3,000	0	10,000	0	(10,000)	0.00	
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00	
Video Lottery Transfers	0	0	55	0	778	778	0.00	
Carrier Income Tax	0	0	0	0	0	0	0.00	
TOTAL	\$ 2,664,159	\$ 226,295	\$ 222,653	\$ 1,853,284	\$ 1,830,854	\$ (22,430)		
Increase or Decrease Over Estimate			\$ (3,642)		\$ (22,430)			
Percent Collected			98.39 %		98.79 %			

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
April 5, 2000

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 1998-1999 VS MARCH 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND			Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Actual Col	Actual Col	9 Months	9 Months	Decrease Over	Decrease Over
	Mar. 1998-1999	Mar. 1999-2000	1998-1999	1999-2000	Prior Period	Prior Period
Business and Occupation Tax	\$ 16,653	\$ 14,680	\$ 125,809	\$ 118,675	\$ (7,134)	(5.67)
Consumer Sales Tax	55,445	59,606	614,279	624,096	9,817	1.60
Personal Income Tax	57,665	57,747	604,047	642,328	38,281	6.34
Liquor Profit Transfers	0	0	5,178	5,293	115	2.22
Racing Fees	0	0	1,565	2,310	745	47.60
Beer Tax and Licenses	582	595	5,320	5,332	12	0.23
Cigarette Tax	2,507	2,634	25,118	24,099	(1,019)	(4.06)
Estate Tax	1,913	1,511	22,500	15,380	(7,120)	(31.64)
Business Franchise Fees	10	105	777	780	3	0.39
Charter Tax	(49)	(11)	2,607	2,491	(116)	(4.45)
Use Tax	3,556	4,489	52,132	53,229	1,097	2.10
Property Transfer Tax	397	413	4,791	4,885	94	1.96
Property Tax	290	787	2,150	2,933	783	36.42
Insurance Tax Transfers	19,254	16,846	45,927	42,553	(3,374)	(7.35)
Departmental Collections	1,448	1,585	7,910	8,927	1,017	12.86
Corporate Net Income Tax	18,919	20,582	106,975	76,872	(30,103)	(28.14)
Miscellaneous Receipts	184	174	1,330	1,172	(158)	(11.88)
Miscellaneous Transfers	0	0	589	127	(462)	(78.44)
Interest Income	924	2,043	14,297	14,166	(131)	(0.92)
Severance Tax	19,661	14,066	108,768	104,384	(4,384)	(4.03)
Business Franchise Tax	18,707	23,579	63,127	66,091	2,964	4.70
Telecommunications Tax	2,324	1,167	10,414	10,044	(370)	(3.55)
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	0	55	173	778	605	349.71
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 220,390	\$ 222,653	\$ 1,825,783	\$ 1,830,854	\$ 5,071	
Increase or Decrease Over Prior Period		\$ 2,263		\$ 5,071		
% Increase or Decrease Over Prior Period		1.03 %		0.28 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF APRIL
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND				Estimated Col	Actual Col	Increase	
SOURCE	Estimate	Estimated Col	Actual Col	10 Months	10 Months	or Decrease	Percent
	1999-2000	Apr. 1999-2000	Apr. 1999-2000	1999-2000	1999-2000	Over Estimate	Collected
Business and Occupation Tax	\$ 177,700	\$ 15,500	\$ 11,666	\$ 141,600	\$ 130,341	\$ (11,259)	92.05
Consumer Sales Tax	843,800	66,500	71,570	696,600	695,665	(935)	99.87
Personal Income Tax	940,200	125,700	128,334	745,700	770,661	24,961	103.35
Liquor Profit Transfers	7,200	500	500	5,700	5,793	93	101.63
Racing Fees	4,000	1,000	560	3,000	2,870	(130)	95.67
Beer Tax and Licenses	7,700	545	653	5,770	5,985	215	103.73
Cigarette Tax	32,200	2,500	2,527	26,700	26,626	(74)	99.72
Estate Tax	21,400	1,500	449	19,200	15,830	(3,370)	82.45
Business Franchise Fees	2,000	10	18	1,000	798	(202)	79.80
Charter Tax	5,100	200	34	2,500	2,525	25	101.00
Use Tax	73,400	9,300	9,055	64,700	62,284	(2,416)	96.27
Property Transfer Tax	6,500	510	631	5,440	5,516	76	101.40
Property Tax	3,400	800	523	3,070	3,457	387	112.61
Insurance Tax Transfers	59,000	15,150	11,899	58,950	54,452	(4,498)	92.37
Departmental Collections	10,000	610	657	8,770	9,583	813	109.27
Corporate Net Income Tax	153,000	30,000	20,352	122,500	97,224	(25,276)	79.37
Miscellaneous Receipts	5,000	500	142	4,400	1,314	(3,086)	29.86
Miscellaneous Transfers	500	0	611	500	738	238	147.60
Interest Income	19,000	1,600	2,006	15,800	16,172	372	102.35
Severance Tax	161,500	12,800	9,779	122,100	114,163	(7,937)	93.50
Business Franchise Tax	92,500	15,700	17,121	76,100	83,212	7,112	109.35
Telecommunications Tax	13,900	1,250	1,262	11,450	11,307	(143)	98.75
Liquor License Renewal	19,000	3,000	0	13,000	0	(13,000)	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	42	0	820	820	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 305,175	\$ 290,391	\$ 2,158,459	\$ 2,121,245	\$ (37,214)	
Increase or Decrease Over Estimate			\$ (14,784)		\$ (37,214)		
Percent Collected			95.16 %		98.28 %		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
May 2, 2000

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 1998-1999 VS APRIL 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND			Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Actual Col	Actual Col	10 Months	10 Months	Decrease Over	Decrease Over
	Apr. 1998-1999	Apr. 1999-2000	1998-1999	1999-2000	Prior Period	Prior Period
Business and Occupation Tax	\$ 16,438	\$ 11,666	\$ 142,247	\$ 130,341	\$ (11,906)	(8.37)
Consumer Sales Tax	68,853	71,570	683,132	695,665	12,533	1.83
Personal Income Tax	125,914	128,334	729,962	770,661	40,699	5.58
Liquor Profit Transfers	500	500	5,678	5,793	115	2.03
Racing Fees	810	560	2,375	2,870	495	20.84
Beer Tax and Licenses	605	653	5,926	5,985	59	1.00
Cigarette Tax	2,232	2,527	27,350	26,626	(724)	(2.65)
Estate Tax	1,149	449	23,649	15,830	(7,819)	(33.06)
Business Franchise Fees	9	18	785	798	13	1.66
Charter Tax	30	34	2,636	2,525	(111)	(4.21)
Use Tax	7,904	9,055	60,036	62,284	2,248	3.74
Property Transfer Tax	541	631	5,332	5,516	184	3.45
Property Tax	471	523	2,621	3,457	836	31.90
Insurance Tax Transfers	4,093	11,899	50,020	54,452	4,432	8.86
Departmental Collections	608	657	8,519	9,583	1,064	12.49
Corporate Net Income Tax	35,813	20,352	142,788	97,224	(45,564)	(31.91)
Miscellaneous Receipts	164	142	1,493	1,314	(179)	(11.99)
Miscellaneous Transfers	0	611	590	738	148	25.08
Interest Income	949	2,006	15,246	16,172	926	6.07
Severance Tax	11,740	9,779	120,507	114,163	(6,344)	(5.26)
Business Franchise Tax	16,423	17,121	79,550	83,212	3,662	4.60
Telecommunications Tax	(22)	1,262	10,392	11,307	915	8.80
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	(5)	42	168	820	652	388.10
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 295,219	\$ 290,391	\$ 2,121,002	\$ 2,121,245	\$ 243	
Increase or Decrease Over Prior Period		\$ (4,828)		\$ 243		
% Increase or Decrease Over Prior Period		(1.64) %		0.01 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MAY
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent
SOURCE	1999-2000	May 1999-2000	May 1999-2000	11 Months 1999-2000	11 Months 1999-2000	or Decrease Over Estimate	Collected
Business and Occupation Tax	\$ 177,700	\$ 16,000	\$ 16,191	\$ 157,600	\$ 146,532	\$ (11,068)	92.98
Consumer Sales Tax	843,800	68,700	67,361	765,300	763,026	(2,274)	99.70
Personal Income Tax	940,200	98,000	111,613	843,700	882,274	38,574	104.57
Liquor Profit Transfers	7,200	1,000	1,000	6,700	6,793	93	101.39
Racing Fees	4,000	0	0	3,000	2,870	(130)	95.67
Beer Tax and Licenses	7,700	850	963	6,620	6,949	329	104.97
Cigarette Tax	32,200	2,700	3,050	29,400	29,675	275	100.94
Estate Tax	21,400	1,200	1,975	20,400	17,804	(2,596)	87.27
Business Franchise Fees	2,000	100	331	1,100	1,129	29	102.64
Charter Tax	5,100	700	672	3,200	3,198	(2)	99.94
Use Tax	73,400	4,400	4,465	69,100	66,749	(2,351)	96.60
Property Transfer Tax	6,500	560	400	6,000	5,916	(84)	98.60
Property Tax	3,400	230	158	3,300	3,615	315	109.55
Insurance Tax Transfers	59,000	50	1,597	59,000	56,049	(2,951)	95.00
Departmental Collections	10,000	610	759	9,380	10,342	962	110.26
Corporate Net Income Tax	153,000	1,000	3,675	123,500	100,899	(22,601)	81.70
Miscellaneous Receipts	5,000	300	124	4,700	1,438	(3,262)	30.60
Miscellaneous Transfers	500	0	0	500	738	238	147.60
Interest Income	19,000	1,600	1,479	17,400	17,651	251	101.44
Severance Tax	161,500	18,100	16,288	140,200	130,451	(9,749)	93.05
Business Franchise Tax	92,500	700	2,025	76,800	85,238	8,438	110.99
Telecommunications Tax	13,900	1,150	1,538	12,600	12,844	244	101.94
Liquor License Renewal	19,000	3,000	0	16,000	0	(16,000)	0.00
Special Revenue Transfer	6,159	0	0	3,909	3,909	0	100.00
Video Lottery Transfers	0	0	164	0	984	984	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 220,950	\$ 235,828	\$ 2,379,409	\$ 2,357,073	\$ (22,336)	
Increase or Decrease Over Estimate			\$ 14,878		\$ (22,336)		
Percent Collected			106.73 %		99.06 %		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Jack R. Buckalew, Cabinet Secretary
Prepared by the Budget Office
June 1, 2000

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MAY 1998-1999 VS MAY 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND						
SOURCE	Actual Col May 1998-1999	Actual Col May 1999-2000	Actual Col 11 Months 1998-1999	Actual Col 11 Months 1999-2000	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 16,022	\$ 16,191	\$ 158,269	\$ 146,532	\$ (11,737)	(7.42)
Consumer Sales Tax	65,463	67,361	748,595	763,026	14,431	1.93
Personal Income Tax	103,277	111,613	833,238	882,274	49,036	5.88
Liquor Profit Transfers	1,000	1,000	6,678	6,793	115	1.72
Racing Fees	0	0	2,375	2,870	495	20.84
Beer Tax and Licenses	965	963	6,890	6,949	59	0.86
Cigarette Tax	2,862	3,050	30,212	29,675	(537)	(1.78)
Estate Tax	1,275	1,975	24,924	17,804	(7,120)	(28.57)
Business Franchise Fees	242	331	1,027	1,129	102	9.93
Charter Tax	423	672	3,059	3,198	139	4.54
Use Tax	3,856	4,465	63,893	66,749	2,856	4.47
Property Transfer Tax	545	400	5,878	5,916	38	0.65
Property Tax	182	158	2,803	3,615	812	28.97
Insurance Tax Transfers	13,350	1,597	63,369	56,049	(7,320)	(11.55)
Departmental Collections	601	759	9,120	10,342	1,222	13.40
Corporate Net Income Tax	(3,756)	3,675	139,032	100,899	(38,133)	(27.43)
Miscellaneous Receipts	105	124	1,599	1,438	(161)	(10.07)
Miscellaneous Transfers	0	0	589	738	149	25.30
Interest Income	2,441	1,479	17,687	17,651	(36)	(0.20)
Severance Tax	13,146	16,288	133,654	130,451	(3,203)	(2.40)
Business Franchise Tax	235	2,025	79,785	85,238	5,453	6.83
Telecommunications Tax	1,138	1,538	11,530	12,844	1,314	11.40
Liquor License Renewal	0	0	0	0	0	0.00
Special Revenue Transfer	0	0	0	3,909	3,909	0.00
Video Lottery Transfers	0	164	168	984	816	0.00
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 223,372	\$ 235,828	\$ 2,344,374	\$ 2,357,073	\$ 12,699	
Increase or Decrease Over Prior Period		\$ 12,456		\$ 12,699		
% Increase or Decrease Over Prior Period		5.58 %		0.54 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JUNE
FISCAL YEAR 1999-2000
(IN THOUSANDS)

GENERAL REVENUE FUND				Estimated Col	Actual Col	Increase	
SOURCE	Estimate	Estimated Col	Actual Col	12 Months	12 Months	or Decrease	Percent
	1999-2000	June 1999-2000	June 1999-2000	1999-2000	1999-2000	Over Estimate	Collected
Business and Occupation Tax	\$ 177,700	\$ 20,100	\$ 21,463	\$ 177,700	\$ 167,995	\$ (9,705)	94.54
Consumer Sales Tax	843,800	78,500	82,771	843,800	845,797	1,997	100.24
Personal Income Tax	940,200	96,500	83,447	940,200	965,721	25,521	102.71
Liquor Profit Transfers	7,200	500	500	7,200	7,293	93	101.29
Racing Fees	4,000	1,000	777	4,000	3,647	(353)	91.18
Beer Tax and Licenses	7,700	1,080	1,051	7,700	8,000	300	103.90
Cigarette Tax	32,200	2,800	2,669	32,200	32,345	145	100.45
Estate Tax	21,400	1,000	3,298	21,400	21,103	(297)	98.61
Business Franchise Fees	2,000	900	874	2,000	2,003	3	100.15
Charter Tax	5,100	1,900	1,938	5,100	5,135	35	100.69
Use Tax	73,400	4,300	4,504	73,400	71,253	(2,147)	97.07
Property Transfer Tax	6,500	500	592	6,500	6,508	8	100.12
Property Tax	3,400	100	59	3,400	3,674	274	108.06
Insurance Tax Transfers	59,000	0	448	59,000	56,497	(2,503)	95.76
Departmental Collections	10,000	620	763	10,000	11,105	1,105	111.05
Corporate Net Income Tax	153,000	29,500	16,106	153,000	117,005	(35,995)	76.47
Miscellaneous Receipts	5,000	300	102	5,000	1,540	(3,460)	30.80
Miscellaneous Transfers	500	0	0	500	738	238	147.60
Interest Income	19,000	1,600	2,372	19,000	20,023	1,023	105.38
Severance Tax	161,500	21,300	18,223	161,500	148,674	(12,826)	92.06
Business Franchise Tax	92,500	15,700	15,551	92,500	100,788	8,288	108.96
Telecommunications Tax	13,900	1,300	2,427	13,900	15,271	1,371	109.86
Liquor License Renewal	19,000	3,000	19,000	19,000	19,000	0	100.00
Special Revenue Transfer	6,159	2,250	2,250	6,159	6,159	0	100.00
Video Lottery Transfers	0	0	238	0	1,222	1,222	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,664,159	\$ 284,750	\$ 281,423	\$ 2,664,159	\$ 2,638,496	\$ (25,663)	
Increase or Decrease Over Estimate			\$ (3,327)		\$ (25,663)		
Percent Collected			98.83 %		99.04 %		

Source: State Auditors Office, Glenn B. Gainer III, State Auditor
Department of Administration, Jack R. Buckalew, Cabinet Secretary
Prepared by the Budget Office
July 5, 2000

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 1998-1999 VS JUNE 1999-2000
 (IN THOUSANDS)

GENERAL REVENUE FUND			Actual Col	Actual Col	Increase or	% Increase or
SOURCE	Actual Col	Actual Col	12 Months	12 Months	Decrease Over	Decrease Over
	June 1998-1999	June 1999-2000	1998-1999	1999-2000	Prior Period	Prior Period
Business and Occupation Tax	\$ 24,337	\$ 21,463	\$ 182,607	\$ 167,995	\$ (14,612)	(8.00)
Consumer Sales Tax	80,429	82,771	829,024	845,797	16,773	2.02
Personal Income Tax	86,642	83,447	919,880	965,721	45,841	4.98
Liquor Profit Transfers	422	500	7,100	7,293	193	2.72
Racing Fees	625	777	3,000	3,647	647	21.57
Beer Tax and Licenses	994	1,051	7,884	8,000	116	1.47
Cigarette Tax	2,866	2,669	33,078	32,345	(733)	(2.22)
Estate Tax	2,402	3,298	27,326	21,103	(6,223)	(22.77)
Business Franchise Fees	1,318	874	2,346	2,003	(343)	(14.62)
Charter Tax	2,006	1,938	5,065	5,135	70	1.38
Use Tax	4,273	4,504	68,165	71,253	3,088	4.53
Property Transfer Tax	510	592	6,388	6,508	120	1.88
Property Tax	587	59	3,390	3,674	284	8.38
Insurance Tax Transfers	45	448	63,414	56,497	(6,917)	(10.91)
Departmental Collections	730	763	9,850	11,105	1,255	12.74
Corporate Net Income Tax	28,663	16,106	167,695	117,005	(50,690)	(30.23)
Miscellaneous Receipts	2,867	102	4,466	1,540	(2,926)	(65.52)
Miscellaneous Transfers	0	0	589	738	149	25.30
Interest Income	1,041	2,372	18,728	20,023	1,295	6.91
Severance Tax	14,705	18,223	148,358	148,674	316	0.21
Business Franchise Tax	15,642	15,551	95,427	100,788	5,361	5.62
Telecommunications Tax	2,305	2,427	13,835	15,271	1,436	10.38
Liquor License Renewal	0	19,000	0	19,000	19,000	0.00
Special Revenue Transfer	0	2,250	0	6,159	6,159	0.00
Video Lottery Transfers	85	238	253	1,222	969	0.00
Carrier Income Tax	0	0	0	0	0	0.00
TOTAL	\$ 273,494	\$ 281,423	\$ 2,617,868	\$ 2,638,496	\$ 20,628	
Increase or Decrease Over Prior Period		\$ 7,929		\$ 20,628		
% Increase or Decrease Over Prior Period		2.90 %		0.79 %		