

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JULY
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col July 2004-2005	Actual Col July 2004-2005	Estimated Col 1 Month 2004-2005	Actual Col 1 Month 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 2,500	\$ 10,051	\$ 2,500	\$ 10,051	\$ 7,551	402.04
Consumer Sales Tax	951,700	72,800	69,577	72,800	69,577	(3,223)	95.57
Personal Income Tax	1,098,700	76,000	71,629	76,000	71,629	(4,371)	94.25
Liquor Profit Transfers	9,000	900	910	900	910	10	101.11
Racing Fees	3,000	0	0	0	0	0	0.00
Beer Tax and Licenses	8,400	790	759	790	759	(31)	96.08
Cigarette Tax	96,000	9,390	7,786	9,390	7,786	(1,604)	82.92
Estate Tax	4,500	800	642	800	642	(158)	80.25
Business Franchise Fees	1,900	300	430	300	430	130	143.33
Charter Tax	5,300	1,530	2,149	1,530	2,149	619	140.46
Use Tax	93,000	13,700	11,375	13,700	11,375	(2,325)	83.03
Property Transfer Tax	9,000	910	1,083	910	1,083	173	119.01
Property Tax	4,300	80	138	80	138	58	172.50
Insurance Tax	96,500	19,900	21,970	19,900	21,970	2,070	110.40
Departmental Collections	15,000	880	1,021	880	1,021	141	116.02
Corporate Income/Business Franchise Tax	175,300	5,900	7,229	5,900	7,229	1,329	122.53
Miscellaneous Receipts	2,000	80	139	80	139	59	173.75
Miscellaneous Transfers	300	150	0	150	0	(150)	0.00
Interest Income	14,000	950	43	950	43	(907)	4.53
Severance Tax	162,000	0	(9)	0	(9)	(9)	0.00
Telecommunications Tax	11,000	100	1,379	100	1,379	1,279	1,379.00
Special Revenue Transfer	40,756	20,006	20,006	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	450	406	450	406	(44)	90.22
HB 102 - Lottery Transfers	87,800	0	14,129	0	14,129	14,129	0.00
Video Lottery Transfers	0	0	145	0	145	145	0.00
Senior Citizen Tax Credit Reimbursement	5,000	0	61	0	61	61	0.00
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 228,116	\$ 243,048	\$ 228,116	\$ 243,048	\$ 14,932	
Increase or Decrease Over Estimate			\$ 14,932		\$ 14,932		
Percent Collected			106.55%		106.55%		

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
August 2, 2004

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2003-2004 VS JULY 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col July 2003-2004	Actual Col July 2004-2005	Actual Col 1 Month 2003-2004	Actual Col 1 Month 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 14,195	\$ 10,051	\$ 14,195	\$ 10,051	\$ (4,144)	(29.19)
Consumer Sales Tax	69,189	69,577	69,189	69,577	388	0.56
Personal Income Tax	74,347	71,629	74,347	71,629	(2,718)	(3.66)
Liquor Profit Transfers	1,017	910	1,017	910	(107)	(10.52)
Racing Fees	0	0	0	0	0	0.00
Beer Tax and Licenses	728	759	728	759	31	4.26
Cigarette Tax	12,560	7,786	12,560	7,786	(4,774)	(38.01)
Estate Tax	661	642	661	642	(19)	(2.87)
Business Franchise Fees	330	430	330	430	100	30.30
Charter Tax	2,738	2,149	2,738	2,149	(589)	(21.51)
Use Tax	14,970	11,375	14,970	11,375	(3,595)	(24.01)
Property Transfer Tax	835	1,083	835	1,083	248	29.70
Property Tax	104	138	104	138	34	32.69
Insurance Tax	19,219	21,970	19,219	21,970	2,751	14.31
Departmental Collections	736	1,021	736	1,021	285	38.72
Corporate Income/Business Franchise Tax	6,958	7,229	6,958	7,229	271	3.89
Miscellaneous Receipts	85	139	85	139	54	63.53
Miscellaneous Transfers	0	0	0	0	0	0.00
Interest Income	752	43	752	43	(709)	(94.28)
Severance Tax	6	(9)	6	(9)	(15)	(250.00)
Telecommunications Tax	1,020	1,379	1,020	1,379	359	35.20
Special Revenue Transfer	0	20,006	0	20,006	20,006	0.00
Smokeless Tobacco Tax	379	406	379	406	27	7.12
HB 102 - Lottery Transfers	0	14,129	0	14,129	14,129	0.00
JOBS/Growth Tax Relief - Transfer	28,075	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	60	145	60	145	85	141.67
Senior Citizen Tax Credit Reimbursement	0	61	0	61	61	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 248,964	\$ 243,048	\$ 248,964	\$ 243,048	\$ (5,916)	
Increase or Decrease Over Prior Period		\$ (5,916)		\$ (5,916)		
% Increase or Decrease Over Prior Period		-2.38%		-2.38%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF AUGUST
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Aug. 2004-2005	Actual Col Aug. 2004-2005	Estimated Col 2 Months 2004-2005	Actual Col 2 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 25,400	\$ 20,086	\$ 27,900	\$ 30,136	\$ 2,236	108.01
Consumer Sales Tax	951,700	78,600	81,284	151,400	150,861	(539)	99.64
Personal Income Tax	1,098,700	73,200	88,032	149,200	159,661	10,461	107.01
Liquor Profit Transfers	9,000	0	0	900	910	10	101.11
Racing Fees	3,000	0	0	0	0	0	0.00
Beer Tax and Licenses	8,400	720	725	1,510	1,484	(26)	98.28
Cigarette Tax	96,000	8,560	9,722	17,950	17,508	(442)	97.54
Estate Tax	4,500	400	290	1,200	932	(268)	77.67
Business Franchise Fees	1,900	70	78	370	507	137	137.03
Charter Tax	5,300	280	187	1,810	2,336	526	129.06
Use Tax	93,000	5,800	6,566	19,500	17,941	(1,559)	92.01
Property Transfer Tax	9,000	830	1,069	1,740	2,152	412	123.68
Property Tax	4,300	180	174	260	313	53	120.38
Insurance Tax	96,500	400	80	20,300	22,051	1,751	108.63
Departmental Collections	15,000	730	1,050	1,610	2,071	461	128.63
Corporate Income/Business Franchise Tax	175,300	2,800	4,853	8,700	12,082	3,382	138.87
Miscellaneous Receipts	2,000	100	60	180	199	19	110.56
Miscellaneous Transfers	300	0	522	150	522	372	348.00
Interest Income	14,000	950	1,373	1,900	1,417	(483)	74.58
Severance Tax	162,000	11,000	20,866	11,000	20,857	9,857	189.61
Telecommunications Tax	11,000	1,700	1,029	1,800	2,408	608	133.78
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	410	410	860	816	(44)	94.88
HB 102 - Lottery Transfers	87,800	1,533	8,068	1,533	22,197	20,664	1,447.95
Video Lottery Transfers	0	0	74	0	219	219	100.00
Senior Citizen Tax Credit Reimbursement	5,000	0	0	0	61	61	100.00
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 213,663	\$ 246,598	\$ 441,779	\$ 489,647	\$ 47,868	
Increase or Decrease Over Estimate			\$ 32,935		\$ 47,868		
Percent Collected			115.41%		110.84%		

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
September 1, 2004

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 AUGUST 2003-2004 VS AUGUST 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Aug. 2003-2004	Actual Col Aug. 2004-2005	Actual Col 2 Months 2003-2004	Actual Col 2 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 14,079	\$ 20,086	\$ 28,274	\$ 30,136	\$ 1,862	6.59
Consumer Sales Tax	75,056	81,284	144,246	150,861	6,615	4.59
Personal Income Tax	73,075	88,032	147,422	159,661	12,239	8.30
Liquor Profit Transfers	0	0	1,017	910	(107)	(10.52)
Racing Fees	0	0	0	0	0	0.00
Beer Tax and Licenses	689	725	1,417	1,484	67	4.73
Cigarette Tax	12,016	9,722	24,576	17,508	(7,068)	(28.76)
Estate Tax	964	290	1,625	932	(693)	(42.65)
Business Franchise Fees	70	78	400	507	107	26.75
Charter Tax	27	187	2,765	2,336	(429)	(15.52)
Use Tax	6,719	6,566	21,689	17,941	(3,748)	(17.28)
Property Transfer Tax	1,009	1,069	1,843	2,152	309	16.77
Property Tax	257	174	361	313	(48)	(13.30)
Insurance Tax	2,042	80	21,261	22,051	790	3.72
Departmental Collections	885	1,050	1,621	2,071	450	27.76
Corporate Income/Business Franchise Tax	2,123	4,853	9,081	12,082	3,001	33.05
Miscellaneous Receipts	191	60	276	199	(77)	(27.90)
Miscellaneous Transfers	0	522	0	522	522	100.00
Interest Income	194	1,373	946	1,417	471	49.79
Severance Tax	3,611	20,866	3,617	20,857	17,240	476.64
Telecommunications Tax	952	1,029	1,972	2,408	436	22.11
Special Revenue Transfer	0	0	0	20,006	20,006	100.00
Smokeless Tobacco Tax	455	410	834	816	(18)	(2.16)
HB 102 - Lottery Transfers	0	8,068	0	22,197	22,197	100.00
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	0	74	60	219	159	265.00
Senior Citizen Tax Credit Reimbursement	0	0	0	61	61	100.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 194,414	\$ 246,598	\$ 443,378	\$ 489,647	\$ 46,269	
Increase or Decrease Over Prior Period		\$ 52,184		\$ 46,269		
% Increase or Decrease Over Prior Period		26.84%		10.44%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF SEPTEMBER
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent Collected
	2004-2005	Sept. 2004-2005	Sept. 2004-2005	3 Months 2004-2005	3 Months 2004-2005	or Decrease Over Estimate	
Business and Occupation Tax	\$ 172,500	\$ 13,500	\$ 13,731	\$ 41,400	\$ 43,867	\$ 2,467	105.96
Consumer Sales Tax ¹	951,700	77,200	77,373	228,600	228,234	(366)	99.84
Personal Income Tax ²	1,098,700	102,100	101,329	251,300	260,990	9,690	103.86
Liquor Profit Transfers	9,000	1,200	1,200	2,100	2,110	10	100.48
Racing Fees	3,000	0	0	0	0	0	0.00
Beer Tax and Licenses	8,400	640	691	2,150	2,176	26	101.21
Cigarette Tax	96,000	7,230	9,222	25,180	26,730	1,550	106.16
Estate Tax	4,500	400	465	1,600	1,396	(204)	87.25
Business Franchise Fees	1,900	30	23	400	531	131	132.75
Charter Tax	5,300	140	87	1,950	2,423	473	124.26
Use Tax	93,000	5,000	6,812	24,500	24,753	253	101.03
Property Transfer Tax	9,000	810	1,198	2,550	3,350	800	131.37
Property Tax	4,300	970	1,367	1,230	1,680	450	136.59
Insurance Tax	96,500	100	213	20,400	22,263	1,863	109.13
Departmental Collections	15,000	850	824	2,460	2,895	435	117.68
Corporate Income/Business Franchise Tax ³	175,300	35,500	48,586	44,200	60,668	16,468	137.26
Miscellaneous Receipts	2,000	180	79	360	278	(82)	77.22
Miscellaneous Transfers	300	0	0	150	522	372	348.00
Interest Income	14,000	1,200	1,463	3,100	2,880	(220)	92.90
Severance Tax	162,000	16,200	24,468	27,200	45,325	18,125	166.64
Telecommunications Tax	11,000	900	826	2,700	3,234	534	119.78
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	420	387	1,280	1,203	(77)	93.98
HB 102 - Lottery Transfers	87,800	5,212	8,435	6,745	30,632	23,887	454.14
Video Lottery Transfers	0	0	111	0	330	330	100.00
Senior Citizen Tax Credit Reimbursement ⁴	5,000	0	0	0	61	61	100.00
Tax Amnesty ⁵	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 269,782	\$ 298,890	\$ 711,561	\$ 788,537	\$ 76,976	
Increase or Decrease Over Estimate			\$ 29,108		\$ 76,976		
Percent Collected			110.79%		110.82%		

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
October 4, 2004

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 SEPTEMBER 2003-2004 VS SEPTEMBER 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Sept. 2003-2004	Actual Col Sept. 2004-2005	Actual Col 3 Months 2003-2004	Actual Col 3 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 14,045	\$ 13,731	\$ 42,319	\$ 43,867	\$ 1,548	3.66
Consumer Sales Tax	75,512	77,373	219,758	228,234	8,476	3.86
Personal Income Tax	99,628	101,329	247,050	260,990	13,940	5.64
Liquor Profit Transfers	1,300	1,200	2,317	2,110	(207)	(8.93)
Racing Fees	0	0	0	0	0	0.00
Beer Tax and Licenses	668	691	2,085	2,176	91	4.36
Cigarette Tax	7,969	9,222	32,545	26,730	(5,815)	(17.87)
Estate Tax	1,306	465	2,930	1,396	(1,534)	(52.35)
Business Franchise Fees	24	23	424	531	107	25.24
Charter Tax	60	87	2,825	2,423	(402)	(14.23)
Use Tax	5,923	6,812	27,611	24,753	(2,858)	(10.35)
Property Transfer Tax	1,009	1,198	2,853	3,350	497	17.42
Property Tax	1,098	1,367	1,460	1,680	220	15.07
Insurance Tax	333	213	21,595	22,263	668	3.09
Departmental Collections	1,518	824	3,139	2,895	(244)	(7.77)
Corporate Income/Business Franchise Tax	39,116	48,586	48,197	60,668	12,471	25.88
Miscellaneous Receipts	53	79	329	278	(51)	(15.50)
Miscellaneous Transfers	0	0	0	522	522	100.00
Interest Income	528	1,463	1,474	2,880	1,406	95.39
Severance Tax	18,659	24,468	22,275	45,325	23,050	103.48
Telecommunications Tax	992	826	2,963	3,234	271	9.15
Special Revenue Transfer	0	0	0	20,006	20,006	100.00
Smokeless Tobacco Tax	424	387	1,259	1,203	(56)	(4.45)
HB 102 - Lottery Transfers	0	8,435	0	30,632	30,632	100.00
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	0	111	0	330	330	0.00
Senior Citizen Tax Credit Reimbursement	0	0	60	61	1	1.67
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 270,165	\$ 298,890	\$ 713,543	\$ 788,537	\$ 74,994	
Increase or Decrease Over Prior Period		\$ 28,725		\$ 74,994		
% Increase or Decrease Over Prior Period		10.63%		10.51%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF OCTOBER
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Oct. 2004-2005	Actual Col Oct. 2004-2005	Estimated Col 4 Months 2004-2005	Actual Col 4 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 2,100	\$ 7,635	\$ 43,500	\$ 51,502	\$ 8,002	118.40
Consumer Sales Tax	951,700	85,700	81,039	314,300	309,273	(5,027)	98.40
Personal Income Tax	1,098,700	81,900	85,334	333,200	346,324	13,124	103.94
Liquor Profit Transfers	9,000	0	0	2,100	2,110	10	100.48
Racing Fees	3,000	750	780	750	780	30	104.00
Beer Tax and Licenses	8,400	630	634	2,780	2,809	29	101.04
Cigarette Tax	96,000	9,950	7,041	35,130	33,771	(1,359)	96.13
Estate Tax	4,500	200	111	1,800	1,508	(292)	83.78
Business Franchise Fees	1,900	30	20	430	550	120	127.91
Charter Tax	5,300	270	370	2,220	2,793	573	125.81
Use Tax	93,000	11,600	11,768	36,100	36,521	421	101.17
Property Transfer Tax	9,000	760	1,073	3,310	4,423	1,113	133.63
Property Tax	4,300	500	459	1,730	2,138	408	123.58
Insurance Tax	96,500	19,200	22,512	39,600	44,776	5,176	113.07
Departmental Collections	15,000	900	679	3,360	3,574	214	106.37
Corporate Income/Business Franchise Tax	175,300	10,400	6,386	54,600	67,054	12,454	122.81
Miscellaneous Receipts	2,000	60	64	420	342	(78)	81.43
Miscellaneous Transfers	300	0	0	150	523	373	348.67
Interest Income	14,000	1,200	877	4,300	3,756	(544)	87.35
Severance Tax	162,000	700	15,227	27,900	60,552	32,652	217.03
Telecommunications Tax	11,000	100	389	2,800	3,624	824	129.43
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	400	405	1,680	1,607	(73)	95.65
HB 102 - Lottery Transfers	87,800	5,218	7,446	11,963	38,078	26,115	318.30
Video Lottery Transfers	0	0	0	0	330	330	0.00
Senior Citizen Tax Credit Reimbursement	5,000	100	91	100	153	53	153.00
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 232,668	\$ 250,340	\$ 944,229	\$ 1,038,877	\$ 94,648	

Increase or Decrease Over Estimate

\$ 17,672 \$ 94,648

Percent Collected

107.60% 110.02%

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
November 3, 2004

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 OCTOBER 2003-2004 VS OCTOBER 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Oct. 2003-2004	Actual Col Oct. 2004-2005	Actual Col 4 Months 2003-2004	Actual Col 4 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 11,523	\$ 7,635	\$ 53,843	\$ 51,502	\$ (2,341)	(4.35)
Consumer Sales Tax	79,587	81,039	299,345	309,273	9,928	3.32
Personal Income Tax	79,526	85,334	326,576	346,324	19,748	6.05
Liquor Profit Transfers	0	0	2,317	2,110	(207)	(8.93)
Racing Fees	615	780	615	780	165	26.83
Beer Tax and Licenses	625	634	2,710	2,809	99	3.65
Cigarette Tax	8,346	7,041	40,892	33,771	(7,121)	(17.41)
Estate Tax	1,445	111	4,375	1,508	(2,867)	(65.53)
Business Franchise Fees	23	20	446	550	104	23.32
Charter Tax	76	370	2,900	2,793	(107)	(3.69)
Use Tax	10,581	11,768	38,192	36,521	(1,671)	(4.38)
Property Transfer Tax	871	1,073	3,724	4,423	699	18.77
Property Tax	495	459	1,955	2,138	183	9.36
Insurance Tax	20,756	22,512	42,350	44,776	2,426	5.73
Departmental Collections	980	679	4,119	3,574	(545)	(13.23)
Corporate Income/Business Franchise Tax	4,108	6,386	52,305	67,054	14,749	28.20
Miscellaneous Receipts	58	64	387	342	(45)	(11.63)
Miscellaneous Transfers	0	0	0	523	523	0.00
Interest Income	1,073	877	2,547	3,756	1,209	47.47
Severance Tax	13,599	15,227	35,875	60,552	24,677	68.79
Telecommunications Tax	912	389	3,875	3,624	(251)	(6.48)
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	389	405	1,648	1,607	(41)	(2.49)
HB 102 - Lottery Transfers	1,482	7,446	1,482	38,078	36,596	2,469.37
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	0	0	60	330	270	450.00
Senior Citizen Tax Credit Reimbursement	0	91	0	153	153	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 237,070	\$ 250,340	\$ 950,613	\$ 1,038,877	\$ 88,264	
Increase or Decrease Over Prior Period		\$ 13,270		\$ 88,264		
% Increase or Decrease Over Prior Period		5.60%		9.28%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF NOVEMBER
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Nov. 2004-2005	Actual Col Nov. 2004-2005	Estimated Col 5 Months 2004-2005	Actual Col 5 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 24,000	\$ 19,454	\$ 67,500	\$ 70,956	\$ 3,456	105.12
Consumer Sales Tax	951,700	78,650	78,578	392,950	387,852	(5,098)	98.70
Personal Income Tax	1,098,700	78,100	81,286	411,300	427,610	16,310	103.97
Liquor Profit Transfers	9,000	2,500	2,500	4,600	4,610	10	100.22
Racing Fees	3,000	0	0	750	780	30	104.00
Beer Tax and Licenses	8,400	590	586	3,370	3,395	25	100.74
Cigarette Tax	96,000	8,390	8,514	43,520	42,285	(1,235)	97.16
Estate Tax	4,500	500	219	2,300	1,726	(574)	75.04
Business Franchise Fees	1,900	60	41	490	591	101	120.61
Charter Tax	5,300	330	490	2,550	3,283	733	128.75
Use Tax	93,000	6,500	7,051	42,600	43,572	972	102.28
Property Transfer Tax	9,000	810	950	4,120	5,374	1,254	130.44
Property Tax	4,300	500	243	2,230	2,382	152	106.82
Insurance Tax	96,500	200	100	39,800	44,875	5,075	112.75
Departmental Collections	15,000	860	838	4,220	4,412	192	104.55
Corporate Income/Business Franchise Tax	175,300	600	1,793	55,200	68,847	13,647	124.72
Miscellaneous Receipts	2,000	80	26	500	368	(132)	73.60
Miscellaneous Transfers	300	0	91	150	614	464	409.33
Interest Income	14,000	1,000	(974)	5,300	2,783	(2,517)	52.51
Severance Tax	162,000	28,100	28,840	56,000	89,392	33,392	159.63
Telecommunications Tax	11,000	1,900	1,039	4,700	4,662	(38)	99.19
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	410	447	2,090	2,054	(36)	98.28
HB 102 - Lottery Transfers	87,800	4,797	7,725	16,760	45,803	29,043	273.29
Video Lottery Transfers	0	0	48	0	378	378	0.00
Senior Citizen Tax Credit Reimbursement	5,000	0	0	100	153	53	153.00
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 238,877	\$ 239,885	\$ 1,183,106	\$ 1,278,763	\$ 95,657	

Increase or Decrease Over Estimate

\$ 1,008 \$ 95,657

Percent Collected

100.42% 108.09%

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
December 3, 2004

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2003-2004 VS NOVEMBER 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Nov. 2003-2004	Actual Col Nov. 2004-2005	Actual Col 5 Months 2003-2004	Actual Col 5 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 178	\$ 19,454	\$ 54,020	\$ 70,956	\$ 16,936	31.35
Consumer Sales Tax	78,537	78,578	377,882	387,852	9,970	2.64
Personal Income Tax	76,333	81,286	402,909	427,610	24,701	6.13
Liquor Profit Transfers	2,700	2,500	5,017	4,610	(407)	(8.11)
Racing Fees	0	0	615	780	165	26.83
Beer Tax and Licenses	568	586	3,278	3,395	117	3.57
Cigarette Tax	6,125	8,514	47,016	42,285	(4,731)	(10.06)
Estate Tax	296	219	4,671	1,726	(2,945)	(63.05)
Business Franchise Fees	13	41	459	591	132	28.76
Charter Tax	141	490	3,041	3,283	242	7.96
Use Tax	6,668	7,051	44,860	43,572	(1,288)	(2.87)
Property Transfer Tax	928	950	4,652	5,374	722	15.52
Property Tax	251	243	2,206	2,382	176	7.98
Insurance Tax	167	100	42,518	44,875	2,357	5.54
Departmental Collections	826	838	4,944	4,412	(532)	(10.76)
Corporate Income/Business Franchise Tax	(4,498)	1,793	47,807	68,847	21,040	44.01
Miscellaneous Receipts	80	26	467	368	(99)	(21.20)
Miscellaneous Transfers	0	91	0	614	614	0.00
Interest Income	601	(974)	3,148	2,783	(365)	(11.59)
Severance Tax	13,295	28,840	49,170	89,392	40,222	81.80
Telecommunications Tax	(339)	1,039	3,536	4,662	1,126	31.84
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	364	447	2,012	2,054	42	2.09
HB 102 - Lottery Transfers	6,272	7,725	7,754	45,803	38,049	490.70
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	20	48	81	378	297	366.67
Senior Citizen Tax Credit Reimbursement	0	0	0	153	153	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 189,526	\$ 239,885	\$ 1,140,138	\$ 1,278,763	\$ 138,625	
Increase or Decrease Over Prior Period		\$ 50,359		\$ 138,625		
% Increase or Decrease Over Prior Period		26.57%		12.16%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF DECEMBER
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Dec. 2004-2005	Actual Col Dec. 2004-2005	Estimated Col 6 Months 2004-2005	Actual Col 6 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 1,800	\$ 3,028	\$ 69,300	\$ 73,983	\$ 4,683	106.76
Consumer Sales Tax	951,700	78,350	77,356	471,300	465,208	(6,092)	98.71
Personal Income Tax	1,098,700	90,000	71,442	501,300	499,052	(2,248)	99.55
Liquor Profit Transfers	9,000	0	19	4,600	4,629	29	100.63
Racing Fees	3,000	0	0	750	780	30	104.00
Beer Tax and Licenses	8,400	540	544	3,910	3,940	30	100.77
Cigarette Tax	96,000	5,090	7,373	48,610	49,658	1,048	102.16
Estate Tax	4,500	400	330	2,700	2,056	(644)	76.15
Business Franchise Fees	1,900	70	38	560	629	69	112.32
Charter Tax	5,300	90	91	2,640	3,374	734	127.80
Use Tax	93,000	6,200	6,116	48,800	49,688	888	101.82
Property Transfer Tax	9,000	700	969	4,820	6,342	1,522	131.58
Property Tax	4,300	100	179	2,330	2,561	231	109.91
Insurance Tax	96,500	100	58	39,900	44,933	5,033	112.61
Departmental Collections	15,000	1,010	639	5,230	5,051	(179)	96.58
Corporate Income/Business Franchise Tax	175,300	30,400	44,509	85,600	113,356	27,756	132.43
Miscellaneous Receipts	2,000	350	76	850	444	(406)	52.24
Miscellaneous Transfers	300	0	0	150	614	464	409.33
Interest Income	14,000	1,000	448	6,300	3,230	(3,070)	51.27
Severance Tax	162,000	3,000	13,924	59,000	103,316	44,316	175.11
Telecommunications Tax	11,000	100	1,754	4,800	6,416	1,616	133.67
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	380	355	2,470	2,409	(61)	97.53
HB 102 - Lottery Transfers	87,800	4,401	18,276	21,161	64,079	42,918	302.82
Video Lottery Transfers	0	0	43	0	422	422	0.00
Senior Citizen Tax Credit Reimbursement	5,000	0	0	100	153	53	153.00
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 224,081	\$ 247,567	\$ 1,407,187	\$ 1,526,329	\$ 119,142	

Increase or Decrease Over Estimate

\$ 23,486 \$ 119,142

Percent Collected

110.48% 108.47%

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
January 4, 2005

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2003-2004 VS DECEMBER 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Dec. 2003-2004	Actual Col Dec. 2004-2005	Actual Col 6 Months 2003-2004	Actual Col 6 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 20,136	\$ 3,028	\$ 74,156	\$ 73,983	\$ (173)	(0.23)
Consumer Sales Tax	73,880	77,356	451,761	465,208	13,447	2.98
Personal Income Tax	81,284	71,442	484,193	499,052	14,859	3.07
Liquor Profit Transfers	0	19	5,017	4,629	(388)	(7.73)
Racing Fees	0	0	615	780	165	26.83
Beer Tax and Licenses	586	544	3,864	3,940	76	1.97
Cigarette Tax	8,233	7,373	55,249	49,658	(5,591)	(10.12)
Estate Tax	636	330	5,308	2,056	(3,252)	(61.27)
Business Franchise Fees	42	38	502	629	127	25.30
Charter Tax	380	91	3,421	3,374	(47)	(1.37)
Use Tax	5,998	6,116	50,858	49,688	(1,170)	(2.30)
Property Transfer Tax	771	969	5,423	6,342	919	16.95
Property Tax	95	179	2,301	2,561	260	11.30
Insurance Tax	(498)	58	42,019	44,933	2,914	6.93
Departmental Collections	7,050	639	11,995	5,051	(6,944)	(57.89)
Corporate Income/Business Franchise Tax	32,166	44,509	79,974	113,356	33,382	41.74
Miscellaneous Receipts	70	76	537	444	(93)	(17.32)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	547	448	3,696	3,230	(466)	(12.61)
Severance Tax	26,610	13,924	75,780	103,316	27,536	36.34
Telecommunications Tax	1,817	1,754	5,353	6,416	1,063	19.86
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	443	355	2,454	2,409	(45)	(1.83)
HB 102 - Lottery Transfers	6,824	18,276	14,577	64,079	49,502	339.59
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	0	43	80	422	342	427.50
Senior Citizen Tax Credit Reimbursement	0	0	0	153	153	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 267,070	\$ 247,567	\$ 1,407,208	\$ 1,526,329	\$ 119,121	
Increase or Decrease Over Prior Period		\$ (19,503)		\$ 119,121		
% Increase or Decrease Over Prior Period		-7.30%		8.47%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JANUARY
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Jan. 2004-2005	Actual Col Jan. 2004-2005	Estimated Col 7 Months 2004-2005	Actual Col 7 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 24,100	\$ 21,806	\$ 93,400	\$ 95,790	\$ 2,390	102.56
Consumer Sales Tax	951,700	93,500	101,716	564,800	566,923	2,123	100.38
Personal Income Tax	1,098,700	94,300	124,526	595,600	623,578	27,978	104.70
Liquor Profit Transfers	9,000	2,000	2,017	6,600	6,646	46	100.70
Racing Fees	3,000	750	0	1,500	780	(720)	52.00
Beer Tax and Licenses	8,400	600	572	4,510	4,512	2	100.04
Cigarette Tax	96,000	8,440	8,488	57,050	58,147	1,097	101.92
Estate Tax	4,500	400	921	3,100	2,977	(123)	96.03
Business Franchise Fees	1,900	10	19	570	648	78	113.68
Charter Tax	5,300	130	219	2,770	3,592	822	129.68
Use Tax	93,000	11,000	12,339	59,800	62,026	2,226	103.72
Property Transfer Tax	9,000	760	1,030	5,580	7,372	1,792	132.11
Property Tax	4,300	170	159	2,500	2,720	220	108.80
Insurance Tax	96,500	100	119	40,000	45,053	5,053	112.63
Departmental Collections	15,000	4,100	4,062	9,330	9,113	(217)	97.67
Corporate Income/Business Franchise Tax	175,300	(200)	3,116	85,400	116,472	31,072	136.38
Miscellaneous Receipts	2,000	70	85	920	529	(391)	57.50
Miscellaneous Transfers	300	150	0	300	614	314	204.67
Interest Income	14,000	1,150	1,236	7,450	4,467	(2,983)	59.96
Severance Tax	162,000	24,700	20,714	83,700	124,029	40,329	148.18
Telecommunications Tax	11,000	1,700	681	6,500	7,098	598	109.20
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	390	367	2,860	2,776	(84)	97.06
HB 102 - Lottery Transfers	87,800	11,828	921	32,989	65,000	32,011	197.04
Video Lottery Transfers	0	0	21	0	443	443	0.00
Senior Citizen Tax Credit Reimbursement	5,000	100	0	200	153	(47)	76.50
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 280,248	\$ 305,134	\$ 1,687,435	\$ 1,831,464	\$ 144,029	
Increase or Decrease Over Estimate			\$ 24,886		\$ 144,029		
Percent Collected			108.88%		108.54%		

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.
2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.
3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.
4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.
5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
February 2, 2005

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JANUARY 2003-2004 VS JANUARY 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Jan. 2003-2004	Actual Col Jan. 2004-2005	Actual Col 7 Months 2003-2004	Actual Col 7 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 8,367	\$ 21,806	\$ 82,523	\$ 95,790	\$ 13,267	16.08
Consumer Sales Tax	83,805	101,716	535,566	566,923	31,357	5.85
Personal Income Tax	95,125	124,526	579,318	623,578	44,260	7.64
Liquor Profit Transfers	2,100	2,017	7,117	6,646	(471)	(6.62)
Racing Fees	0	0	615	780	165	26.83
Beer Tax and Licenses	583	572	4,447	4,512	65	1.46
Cigarette Tax	9,146	8,488	64,395	58,147	(6,248)	(9.70)
Estate Tax	99	921	5,406	2,977	(2,429)	(44.93)
Business Franchise Fees	57	19	558	648	90	16.13
Charter Tax	103	219	3,524	3,592	68	1.93
Use Tax	10,680	12,339	61,539	62,026	487	0.79
Property Transfer Tax	816	1,030	6,240	7,372	1,132	18.14
Property Tax	162	159	2,463	2,720	257	10.43
Insurance Tax	97	119	42,116	45,053	2,937	6.97
Departmental Collections	1,972	4,062	13,967	9,113	(4,854)	(34.75)
Corporate Income/Business Franchise Tax	(2,086)	3,116	77,887	116,472	38,585	49.54
Miscellaneous Receipts	91	85	628	529	(99)	(15.76)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	703	1,236	4,399	4,467	68	1.55
Severance Tax	7,743	20,714	83,523	124,029	40,506	48.50
Telecommunications Tax	163	681	5,516	7,098	1,582	28.68
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	402	367	2,856	2,776	(80)	(2.80)
HB 102 - Lottery Transfers	15,327	921	29,904	65,000	35,096	117.36
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	72	21	153	443	290	189.54
Senior Citizen Tax Credit Reimbursement	0	0	0	153	153	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 235,527	\$ 305,134	\$ 1,642,735	\$ 1,831,464	\$ 188,729	
Increase or Decrease Over Prior Period		\$ 69,607		\$ 188,729		
% Increase or Decrease Over Prior Period		29.55%		11.49%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF FEBRUARY
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Feb. 2004-2005	Actual Col Feb. 2004-2005	Estimated Col 8 Months 2004-2005	Actual Col 8 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 17,500	\$ 18,253	\$ 110,900	\$ 114,043	\$ 3,143	102.83
Consumer Sales Tax	951,700	73,000	69,754	637,800	636,677	(1,123)	99.82
Personal Income Tax	1,098,700	78,500	66,776	674,100	690,354	16,254	102.41
Liquor Profit Transfers	9,000	0	22	6,600	6,669	69	101.05
Racing Fees	3,000	0	290	1,500	1,070	(430)	71.33
Beer Tax and Licenses	8,400	650	581	5,160	5,092	(68)	98.68
Cigarette Tax	96,000	8,590	7,150	65,640	65,297	(343)	99.48
Estate Tax	4,500	300	278	3,400	3,256	(144)	95.76
Business Franchise Fees	1,900	20	14	590	662	72	112.20
Charter Tax	5,300	130	92	2,900	3,684	784	127.03
Use Tax	93,000	5,500	5,705	65,300	67,732	2,432	103.72
Property Transfer Tax	9,000	640	845	6,220	8,217	1,997	132.11
Property Tax	4,300	50	88	2,550	2,808	258	110.12
Insurance Tax	96,500	500	5,626	40,500	50,679	10,179	125.13
Departmental Collections	15,000	1,090	703	10,420	9,815	(605)	94.19
Corporate Income/Business Franchise Tax	175,300	(3,100)	2,723	82,300	119,195	36,895	144.83
Miscellaneous Receipts	2,000	50	64	970	593	(377)	61.13
Miscellaneous Transfers	300	0	0	300	614	314	204.67
Interest Income	14,000	1,100	1,329	8,550	5,795	(2,755)	67.78
Severance Tax	162,000	23,100	25,043	106,800	149,072	42,272	139.58
Telecommunications Tax	11,000	900	439	7,400	7,537	137	101.85
Special Revenue Transfer	40,756	0	0	20,006	20,006	0	100.00
Smokeless Tobacco Tax	4,800	320	431	3,180	3,207	27	100.85
HB 102 - Lottery Transfers	87,800	14,569	0	47,558	65,000	17,442	136.68
Video Lottery Transfers	0	0	43	0	486	486	0.00
Senior Citizen Tax Credit Reimbursement	5,000	1,400	1,326	1,600	1,479	(121)	92.44
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 224,809	\$ 207,575	\$ 1,912,244	\$ 2,039,039	\$ 126,795	

Increase or Decrease Over Estimate

\$ (17,234) \$ 126,795

Percent Collected

92.33% 106.63%

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
March 3, 2005

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2003-2004 VS FEBRUARY 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Feb. 2003-2004	Actual Col Feb. 2004-2005	Actual Col 8 Months 2003-2004	Actual Col 8 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 23,578	\$ 18,253	\$ 106,101	\$ 114,043	\$ 7,942	7.49
Consumer Sales Tax	81,559	69,754	617,126	636,677	19,551	3.17
Personal Income Tax	77,762	66,776	657,080	690,354	33,274	5.06
Liquor Profit Transfers	0	22	7,117	6,669	(448)	(6.29)
Racing Fees	265	290	880	1,070	190	21.59
Beer Tax and Licenses	559	581	5,006	5,092	86	1.72
Cigarette Tax	6,481	7,150	70,876	65,297	(5,579)	(7.87)
Estate Tax	473	278	5,880	3,256	(2,624)	(44.63)
Business Franchise Fees	22	14	580	662	82	14.14
Charter Tax	119	92	3,642	3,684	42	1.15
Use Tax	5,004	5,705	66,543	67,732	1,189	1.79
Property Transfer Tax	570	845	6,810	8,217	1,407	20.66
Property Tax	80	88	2,543	2,808	265	10.42
Insurance Tax	11,001	5,626	53,117	50,679	(2,438)	(4.59)
Departmental Collections	708	703	14,675	9,815	(4,860)	(33.12)
Corporate Income/Business Franchise Tax	(2,965)	2,723	74,922	119,195	44,273	59.09
Miscellaneous Receipts	55	64	682	593	(89)	(13.05)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	885	1,329	5,284	5,795	511	9.67
Severance Tax	19,707	25,043	103,229	149,072	45,843	44.41
Telecommunications Tax	866	439	6,383	7,537	1,154	18.08
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	299	431	3,155	3,207	52	1.65
HB 102 - Lottery Transfers	20,815	0	50,719	65,000	14,281	28.16
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	0	43	153	486	333	217.65
Senior Citizen Tax Credit Reimbursement	0	1,326	0	1,479	1,479	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 247,843	\$ 207,575	\$ 1,890,578	\$ 2,039,039	\$ 148,461	
Increase or Decrease Over Prior Period		\$ (40,268)		\$ 148,461		
% Increase or Decrease Over Prior Period		-16.25%		7.85%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MARCH
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Mar. 2004-2005	Actual Col Mar. 2004-2005	Estimated Col 9 Months 2004-2005	Actual Col 9 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 16,200	\$ 17,761	\$ 127,100	\$ 131,803	\$ 4,703	103.70
Consumer Sales Tax	951,700	70,400	70,547	708,200	707,224	(976)	99.86
Personal Income Tax	1,098,700	66,000	71,939	740,100	762,292	22,192	103.00
Liquor Profit Transfers	9,000	0	20	6,600	6,688	88	101.33
Racing Fees	3,000	0	0	1,500	1,070	(430)	71.33
Beer Tax and Licenses	8,400	590	625	5,750	5,717	(33)	99.43
Cigarette Tax	96,000	6,770	8,053	72,410	73,350	940	101.30
Estate Tax	4,500	300	258	3,700	3,514	(186)	94.97
Business Franchise Fees	1,900	10	21	600	683	83	113.83
Charter Tax	5,300	40	70	2,940	3,754	814	127.69
Use Tax	93,000	5,500	6,265	70,800	73,996	3,196	104.51
Property Transfer Tax	9,000	540	697	6,760	8,915	2,155	131.88
Property Tax	4,300	630	747	3,180	3,555	375	111.79
Insurance Tax	96,500	30,900	25,171	71,400	75,850	4,450	106.23
Departmental Collections	15,000	1,660	905	12,080	10,721	(1,359)	88.75
Corporate Income/Business Franchise Tax	175,300	28,600	56,490	110,900	175,685	64,785	158.42
Miscellaneous Receipts	2,000	720	81	1,690	674	(1,016)	39.88
Miscellaneous Transfers	300	0	0	300	614	314	204.67
Interest Income	14,000	1,300	854	9,850	6,650	(3,200)	67.51
Severance Tax	162,000	14,100	24,445	120,900	173,517	52,617	143.52
Telecommunications Tax	11,000	900	390	8,300	7,927	(373)	95.51
Special Revenue Transfer	40,756	1,205	0	21,211	20,006	(1,205)	94.32
Smokeless Tobacco Tax	4,800	400	363	3,580	3,570	(10)	99.72
HB 102 - Lottery Transfers	87,800	17,442	7,238	65,000	72,238	7,238	111.14
Video Lottery Transfers	0	0	27	0	513	513	0.00
Senior Citizen Tax Credit Reimbursement	5,000	1,300	610	2,900	2,089	(811)	72.03
Tax Amnesty	0	0	0	0	0	0	0.00
TOTAL	\$ 3,071,756	\$ 265,507	\$ 293,577	\$ 2,177,751	\$ 2,332,615	\$ 154,864	

Increase or Decrease Over Estimate

\$ 28,070 \$ 154,864

Percent Collected

110.57% 107.11%

1/ Revised from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600.

3/ Revised from \$ 173,000 to \$ 175,300. Increase of \$ 2,300.

4/ Revised from \$ 0 to \$ 5,000. Increase of \$ 5,000.

5/ Revised from \$ 10,000 to \$ 0. Decrease of \$10,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
April 4, 2005

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 2003-2004 VS MARCH 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Mar. 2003-2004	Actual Col Mar. 2004-2005	Actual Col 9 Months 2003-2004	Actual Col 9 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 24,214	\$ 17,761	\$ 130,315	\$ 131,803	\$ 1,488	1.14
Consumer Sales Tax	66,470	70,547	683,595	707,224	23,629	3.46
Personal Income Tax	64,698	71,939	721,778	762,292	40,514	5.61
Liquor Profit Transfers	0	20	7,117	6,688	(429)	(6.03)
Racing Fees	0	0	880	1,070	190	21.59
Beer Tax and Licenses	593	625	5,599	5,717	118	2.11
Cigarette Tax	8,023	8,053	78,899	73,350	(5,549)	(7.03)
Estate Tax	300	258	6,179	3,514	(2,665)	(43.13)
Business Franchise Fees	18	21	599	683	84	14.02
Charter Tax	145	70	3,788	3,754	(34)	(0.90)
Use Tax	5,114	6,265	71,658	73,996	2,338	3.26
Property Transfer Tax	561	697	7,371	8,915	1,544	20.95
Property Tax	718	747	3,262	3,555	293	8.98
Insurance Tax	17,891	25,171	71,008	75,850	4,842	6.82
Departmental Collections	1,090	905	15,764	10,721	(5,043)	(31.99)
Corporate Income/Business Franchise Tax	31,842	56,490	106,764	175,685	68,921	64.55
Miscellaneous Receipts	79	81	762	674	(88)	(11.55)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	1,193	854	6,477	6,650	173	2.67
Severance Tax	23,607	24,445	126,836	173,517	46,681	36.80
Telecommunications Tax	1,757	390	8,140	7,927	(213)	(2.62)
Special Revenue Transfer	0	0	0	20,006	20,006	0.00
Smokeless Tobacco Tax	382	363	3,537	3,570	33	0.93
HB 102 - Lottery Transfers	14,281	7,238	65,000	72,238	7,238	11.14
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	49	27	201	513	312	155.22
Senior Citizen Tax Credit Reimbursement	0	610	0	2,089	2,089	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 263,025	\$ 293,577	\$ 2,153,604	\$ 2,332,615	\$ 179,011	
Increase or Decrease Over Prior Period		\$ 30,552		\$ 179,011		
% Increase or Decrease Over Prior Period		11.62%		8.31%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF APRIL
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col Apr. 2004-2005	Actual Col Apr. 2004-2005	Estimated Col 10 Months 2004-2005	Actual Col 10 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 2,400	\$ 10,798	\$ 129,500	\$ 142,601	\$ 13,101	110.12
Consumer Sales Tax	1 951,700	77,000	79,029	785,200	786,253	1,053	100.13
Personal Income Tax	2 1,146,900	167,200	154,935	907,300	917,227	9,927	101.09
Liquor Profit Transfers	9,000	600	632	7,200	7,320	120	101.67
Racing Fees	3,000	750	0	2,250	1,070	(1,180)	47.56
Beer Tax and Licenses	8,400	610	616	6,360	6,333	(27)	99.58
Cigarette Tax	96,000	8,470	7,040	80,880	80,390	(490)	99.39
Estate Tax	4,500	200	163	3,900	3,676	(224)	94.26
Business Franchise Fees	1,900	20	12	620	695	75	112.10
Charter Tax	5,300	50	33	2,990	3,787	797	126.66
Use Tax	93,000	10,800	9,826	81,600	83,822	2,222	102.72
Property Transfer Tax	9,000	740	1,079	7,500	9,994	2,494	133.25
Property Tax	4,300	570	375	3,750	3,930	180	104.80
Insurance Tax	96,500	24,700	20,099	96,100	95,949	(151)	99.84
Departmental Collections	15,000	930	652	13,010	11,373	(1,637)	87.42
Corporate Income/Business Franchise Tax	3 266,600	74,000	32,337	184,900	208,022	23,122	112.51
Miscellaneous Receipts	2,000	50	87	1,740	761	(979)	43.74
Miscellaneous Transfers	300	0	0	300	614	314	204.67
Interest Income	14,000	1,300	1,748	11,150	8,397	(2,753)	75.31
Severance Tax	4 232,500	14,200	19,879	135,100	193,397	58,297	143.15
Telecommunications Tax	11,000	100	156	8,400	8,084	(316)	96.24
Special Revenue Transfer	40,756	6,616	20,750	27,827	40,756	12,929	146.46
Smokeless Tobacco Tax	4,800	400	395	3,980	3,965	(15)	99.62
HB 102 - Lottery Transfers	5 226,991	21,000	38,405	86,000	110,643	24,643	128.65
Video Lottery Transfers	0	0	219	0	732	732	0.00
Senior Citizen Tax Credit Reimbursement	6 5,000	1,200	981	4,100	3,070	(1,030)	74.88
Tax Amnesty	7 0	0	0	0	0	0	0.00
TOTAL	8 \$ 3,420,947	\$ 413,906	\$ 400,246	\$ 2,591,657	\$ 2,732,861	\$ 141,204	
Increase or Decrease Over Estimate			\$ (13,660)		\$ 141,204		
Percent Collected			96.70%		105.45%		

1/ Revised 07/04 from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.

2/ Revised 07/04 from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600. Revised 04/05 from \$1,098,700 to \$1,146,900. Increase of \$48,300

3/ Revised 07/04 from \$ 173,000 to \$ 175,300. Increase of \$ 2,300. Revised 04/05 from \$ 5,300 to \$ 266,600. Increase of \$91,300.

4/ Revised 04/05 from \$ 162,000 to \$ 232,500. Increase of \$ 70,500.

5/ Revised 04/05 from \$ 87,800 to \$ 226,991. Increase of \$139,191.

6/ Revised 07/04 from \$ 0 to \$ 5,000. Increase of \$ 5,000.

7/ Revised 07/04 from \$ 10,000 to \$ 0. Decrease of \$ 10,000.

8/ Revised 04/05 from \$3,071,756 to \$3,420,947. Increase of \$349,191.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
May 4, 2005

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 APRIL 2003-2004 VS APRIL 2004-2005
 (IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col Apr. 2003-2004	Actual Col Apr. 2004-2005	Actual Col 10 Months 2003-2004	Actual Col 10 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 15,780	\$ 10,798	\$ 146,094	\$ 142,601	\$ (3,493)	(2.39)
Consumer Sales Tax	76,190	79,029	759,786	786,253	26,467	3.48
Personal Income Tax	131,208	154,935	852,986	917,227	64,241	7.53
Liquor Profit Transfers	700	632	7,817	7,320	(497)	(6.36)
Racing Fees	0	0	880	1,070	190	21.59
Beer Tax and Licenses	676	616	6,275	6,333	58	0.92
Cigarette Tax	7,173	7,040	86,072	80,390	(5,682)	(6.60)
Estate Tax	562	163	6,741	3,676	(3,065)	(45.47)
Business Franchise Fees	16	12	615	695	80	13.01
Charter Tax	64	33	3,852	3,787	(65)	(1.69)
Use Tax	9,882	9,826	81,539	83,822	2,283	2.80
Property Transfer Tax	713	1,079	8,085	9,994	1,909	23.61
Property Tax	386	375	3,647	3,930	283	7.76
Insurance Tax	20,225	20,099	91,233	95,949	4,716	5.17
Departmental Collections	865	652	16,629	11,373	(5,256)	(31.61)
Corporate Income/Business Franchise Tax	31,108	32,337	137,873	208,022	70,149	50.88
Miscellaneous Receipts	90	87	852	761	(91)	(10.68)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	1,047	1,748	7,524	8,397	873	11.60
Severance Tax	19,406	19,879	146,242	193,397	47,155	32.24
Telecommunications Tax	1,005	156	9,145	8,084	(1,061)	(11.60)
Special Revenue Transfer	0	20,750	0	40,756	40,756	0.00
Smokeless Tobacco Tax	373	395	3,910	3,965	55	1.41
HB 102 - Lottery Transfers	2,370	38,405	67,370	110,643	43,273	64.23
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	8	219	209	732	523	250.24
Senior Citizen Tax Credit Reimbursement	0	981	0	3,070	3,070	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 319,847	\$ 400,246	\$ 2,473,451	\$ 2,732,861	\$ 259,410	
Increase or Decrease Over Prior Period		\$ 80,399		\$ 259,410		
% Increase or Decrease Over Prior Period		25.14%		10.49%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MAY
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col May 2004-2005	Actual Col May 2004-2005	Estimated Col 11 Months 2004-2005	Actual Col 11 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 172,500	\$ 27,700	\$ 23,168	\$ 157,200	\$ 165,770	\$ 8,570	105.45
Consumer Sales Tax	1 951,700	77,500	79,409	862,700	865,662	2,962	100.34
Personal Income Tax	2 1,146,900	117,600	131,978	1,024,900	1,049,205	24,305	102.37
Liquor Profit Transfers	9,000	1,300	2,212	8,500	9,532	1,032	112.14
Racing Fees	3,000	0	0	2,250	1,070	(1,180)	47.56
Beer Tax and Licenses	8,400	950	1,020	7,310	7,353	43	100.59
Cigarette Tax	96,000	9,090	8,416	89,970	88,806	(1,164)	98.71
Estate Tax	4,500	200	665	4,100	4,342	242	105.90
Business Franchise Fees	1,900	160	26	780	721	(59)	92.44
Charter Tax	5,300	630	264	3,620	4,051	431	111.91
Use Tax	93,000	6,500	8,076	88,100	91,899	3,799	104.31
Property Transfer Tax	9,000	700	1,028	8,200	11,022	2,822	134.41
Property Tax	4,300	200	266	3,950	4,196	246	106.23
Insurance Tax	96,500	300	1,445	96,400	97,393	993	101.03
Departmental Collections	15,000	1,010	773	14,020	12,146	(1,874)	86.63
Corporate Income/Business Franchise Tax	3 266,600	3,500	8,316	188,400	216,337	27,937	114.83
Miscellaneous Receipts	2,000	120	96	1,860	857	(1,003)	46.08
Miscellaneous Transfers	300	0	0	300	614	314	204.67
Interest Income	14,000	1,300	2,291	12,450	10,688	(1,762)	85.85
Severance Tax	4 232,500	58,400	25,875	193,500	219,272	25,772	113.32
Telecommunications Tax	11,000	1,700	453	10,100	8,537	(1,563)	84.52
Special Revenue Transfer	40,756	11,179	0	39,006	40,756	1,750	104.49
Smokeless Tobacco Tax	4,800	410	396	4,390	4,361	(29)	99.34
HB 102 - Lottery Transfers	5 226,991	49,894	52,184	135,894	162,827	26,933	119.82
Video Lottery Transfers	0	0	222	0	953	953	0.00
Senior Citizen Tax Credit Reimbursement	6 5,000	600	621	4,700	3,691	(1,009)	78.53
Tax Amnesty	7 0	0	0	0	0	0	0.00
TOTAL	8 \$ 3,420,947	\$ 370,943	\$ 349,200	\$ 2,962,600	\$ 3,082,061	\$ 119,461	
Increase or Decrease Over Estimate			\$ (21,743)		\$ 119,461		
Percent Collected			94.14%		104.03%		

1/ Revised 07/04 from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.
2/ Revised 07/04 from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600. Revised 04/05 from \$1,098,700 to \$1,146,900. Increase of \$48,300
3/ Revised 07/04 from \$ 173,000 to \$ 175,300. Increase of \$ 2,300. Revised 04/05 from \$ 5,300 to \$ 266,600. Increase of \$91,300.
4/ Revised 04/05 from \$ 162,000 to \$ 232,500. Increase of \$ 70,500.
5/ Revised 04/05 from \$ 87,800 to \$ 226,991. Increase of \$139,191.
6/ Revised 07/04 from \$ 0 to \$ 5,000. Increase of \$ 5,000.
7/ Revised 07/04 from \$ 10,000 to \$ 0. Decrease of \$ 10,000.
8/ Revised 04/05 from \$3,071,756 to \$3,420,947. Increase of \$349,191.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
June 1, 2005

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2003-2004 VS MAY 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col May 2003-2004	Actual Col May 2004-2005	Actual Col 11 Months 2003-2004	Actual Col 11 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 9,627	\$ 23,168	\$ 155,722	\$ 165,770	\$ 10,048	6.45
Consumer Sales Tax	77,654	79,409	837,439	865,662	28,223	3.37
Personal Income Tax	98,594	131,978	951,580	1,049,205	97,625	10.26
Liquor Profit Transfers	1,300	2,212	9,117	9,532	415	4.55
Racing Fees	0	0	880	1,070	190	21.59
Beer Tax and Licenses	1,062	1,020	7,337	7,353	16	0.22
Cigarette Tax	8,756	8,416	94,829	88,806	(6,023)	(6.35)
Estate Tax	659	665	7,400	4,342	(3,058)	(41.32)
Business Franchise Fees	27	26	642	721	79	12.31
Charter Tax	80	264	3,932	4,051	119	3.03
Use Tax	6,010	8,076	87,549	91,899	4,350	4.97
Property Transfer Tax	949	1,028	9,034	11,022	1,988	22.01
Property Tax	252	266	3,899	4,196	297	7.62
Insurance Tax	984	1,445	92,216	97,393	5,177	5.61
Departmental Collections	856	773	17,485	12,146	(5,339)	(30.53)
Corporate Income/Business Franchise Tax	6,005	8,316	143,878	216,337	72,459	50.36
Miscellaneous Receipts	68	96	920	857	(63)	(6.85)
Miscellaneous Transfers	0	0	0	614	614	0.00
Interest Income	502	2,291	8,026	10,688	2,662	33.17
Severance Tax	18,617	25,875	164,860	219,272	54,412	33.00
Telecommunications Tax	184	453	9,329	8,537	(792)	(8.49)
Special Revenue Transfer	0	0	0	40,756	40,756	0.00
Smokeless Tobacco Tax	434	396	4,343	4,361	18	0.41
HB 102 - Lottery Transfers	21,515	52,184	88,885	162,827	73,942	83.19
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	0.00
Video Lottery Transfers	26	222	235	953	718	305.53
Senior Citizen Tax Credit Reimbursement	2,753	621	2,753	3,691	938	0.00
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 256,914	\$ 349,200	\$ 2,730,365	\$ 3,082,061	\$ 351,696	
Increase or Decrease Over Prior Period		\$ 92,286		\$ 351,696		
% Increase or Decrease Over Prior Period		35.92%		12.88%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JUNE
FISCAL YEAR 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 2004-2005	Estimated Col June 2004-2005	Actual Col June 2004-2005	Estimated Col 12 Months 2004-2005	Actual Col 12 Months 2004-2005	Increase or Decrease Over Estimate	Percent Collected	
Business and Occupation Tax	\$ 172,500	\$ 15,300	\$ 16,691	\$ 172,500	\$ 182,461	\$ 9,961	105.77	
Consumer Sales Tax	1	951,700	89,000	94,511	951,700	960,172	8,472	100.89
Personal Income Tax	2	1,146,900	122,000	120,882	1,146,900	1,170,087	23,187	102.02
Liquor Profit Transfers	9,000	500	1,512	9,000	11,044	2,044	122.71	
Racing Fees	3,000	750	300	3,000	1,370	(1,630)	45.67	
Beer Tax and Licenses	8,400	1,090	979	8,400	8,333	(67)	99.20	
Cigarette Tax	96,000	6,030	9,260	96,000	98,066	2,066	102.15	
Estate Tax	4,500	400	456	4,500	4,797	297	106.60	
Business Franchise Fees	1,900	1,120	1,232	1,900	1,954	54	102.84	
Charter Tax	5,300	1,680	2,640	5,300	6,690	1,390	126.23	
Use Tax	93,000	4,900	11,052	93,000	102,950	9,950	110.70	
Property Transfer Tax	9,000	800	1,150	9,000	12,171	3,171	135.23	
Property Tax	4,300	350	86	4,300	4,282	(18)	99.58	
Insurance Tax	96,500	100	318	96,500	97,712	1,212	101.26	
Departmental Collections	15,000	980	924	15,000	13,071	(1,929)	87.14	
Corporate Income/Business Franchise Tax	3	266,600	78,200	64,451	266,600	280,788	14,188	105.32
Miscellaneous Receipts	2,000	140	80	2,000	937	(1,063)	46.85	
Miscellaneous Transfers	300	0	0	300	614	314	204.67	
Interest Income	14,000	1,550	2,505	14,000	13,193	(807)	94.24	
Severance Tax	4	232,500	39,000	28,796	232,500	248,068	15,568	106.70
Telecommunications Tax	11,000	900	202	11,000	8,740	(2,260)	79.45	
Special Revenue Transfer	40,756	1,750	0	40,756	40,756	0	100.00	
Smokeless Tobacco Tax	4,800	410	398	4,800	4,759	(41)	99.15	
HB 102 - Lottery Transfers	5	226,991	91,097	64,164	226,991	226,991	0	100.00
Video Lottery Transfers	0	0	67	0	1,020	1,020	0.00	
Senior Citizen Tax Credit Reimbursement	6	5,000	300	113	5,000	3,804	(1,196)	76.08
Tax Amnesty	7	0	0	0	0	0	0.00	
TOTAL	8	\$ 3,420,947	\$ 458,347	\$ 422,769	\$ 3,420,947	\$ 3,504,830	\$ 83,883	
Increase or Decrease Over Estimate				\$ (35,578)		\$ 83,883		
Percent Collected				92.24%		102.45%		

- 1/ Revised 07/04 from \$ 946,400 to \$ 951,700. Increase of \$ 5,300.
2/ Revised 07/04 from \$1,101,300 to \$1,098,700. Decrease of \$ 2,600. Revised 04/05 from \$1,098,700 to \$1,146,900. Increase of \$48,300
3/ Revised 07/04 from \$ 173,000 to \$ 175,300. Increase of \$ 2,300. Revised 04/05 from \$ 5,300 to \$ 266,600. Increase of \$91,300.
4/ Revised 04/05 from \$ 162,000 to \$ 232,500. Increase of \$ 70,500.
5/ Revised 04/05 from \$ 87,800 to \$ 226,991. Increase of \$139,191.
6/ Revised 07/04 from \$ 0 to \$ 5,000. Increase of \$ 5,000.
7/ Revised 07/04 from \$ 10,000 to \$ 0. Decrease of \$ 10,000.
8/ Revised 04/05 from \$3,071,756 to \$3,420,947. Increase of \$349,191.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, John Musgrave, Acting Cabinet Secretary
Prepared by the State Budget Office
July 1, 2005

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2003-2004 VS JUNE 2004-2005
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col June 2003-2004	Actual Col June 2004-2005	Actual Col 12 Months 2003-2004	Actual Col 12 Months 2004-2005	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 21,673	\$ 16,691	\$ 177,395	\$ 182,461	\$ 5,066	2.86
Consumer Sales Tax	90,553	94,511	927,992	960,172	32,180	3.47
Personal Income Tax	116,632	120,882	1,068,212	1,170,087	101,875	9.54
Liquor Profit Transfers	700	1,512	9,817	11,044	1,227	12.50
Racing Fees	1,190	300	2,070	1,370	(700)	(33.82)
Beer Tax and Licenses	976	979	8,313	8,333	20	0.24
Cigarette Tax	8,048	9,260	102,877	98,066	(4,811)	(4.68)
Estate Tax	1,901	456	9,301	4,797	(4,504)	(48.42)
Business Franchise Fees	988	1,232	1,631	1,954	323	19.80
Charter Tax	2,022	2,640	5,953	6,690	737	12.38
Use Tax	5,824	11,052	93,373	102,950	9,577	10.26
Property Transfer Tax	1,095	1,150	10,129	12,171	2,042	20.16
Property Tax	78	86	3,977	4,282	305	7.67
Insurance Tax	1,031	318	93,248	97,712	4,464	4.79
Departmental Collections	981	924	18,466	13,071	(5,395)	(29.22)
Corporate Income/Business Franchise Tax	37,637	64,451	181,515	280,788	99,273	54.69
Miscellaneous Receipts	72	80	992	937	(55)	(5.54)
Miscellaneous Transfers	23	0	23	614	591	2,569.57
Interest Income	(1,024)	2,505	7,001	13,193	6,192	88.44
Severance Tax	19,494	28,796	184,354	248,068	63,714	34.56
Telecommunications Tax	1,688	202	11,017	8,740	(2,277)	(20.67)
Special Revenue Transfer	2,500	0	2,500	40,756	38,256	1,530.24
Smokeless Tobacco Tax	388	398	4,732	4,759	27	0.57
HB 102 - Lottery Transfers	37,915	64,164	126,800	226,991	100,191	79.01
JOBS/Growth Tax Relief - Transfer	0	0	28,075	0	(28,075)	(100.00)
Video Lottery Transfers	70	67	305	1,020	715	234.43
Senior Citizen Tax Credit Reimbursement	120	113	2,873	3,804	931	32.41
Tax Amnesty	0	0	0	0	0	0.00
TOTAL	\$ 352,575	\$ 422,769	\$ 3,082,941	\$ 3,504,830	\$ 421,889	
Increase or Decrease Over Prior Period		\$ 70,194		\$ 421,889		
% Increase or Decrease Over Prior Period		19.91%		13.68%		