## GENERAL REVENUE FUND

<table>
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<tr>
<th>Source</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections July 2007</th>
<th>Actual Collections July 2007</th>
<th>Estimated Collections 1 Month July 07-July 07</th>
<th>Actual Collections 1 Month July 07-July 07</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
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</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$10,200</td>
<td>$13,463</td>
<td>$10,200</td>
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<td>98,101</td>
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<td>111,900</td>
<td>123,749</td>
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<td>778</td>
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<td><strong>$314,881</strong></td>
<td><strong>$32,801</strong></td>
<td><strong>111.63%</strong></td>
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Increase or Decrease Over Estimate: $32,801
Percent Collected: 111.63%

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, James Robert Alsop, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2007
## General Revenue Fund

<table>
<thead>
<tr>
<th>Source</th>
<th>July 2006</th>
<th>July 2007</th>
<th>July 06-July 06</th>
<th>July 07-July 07</th>
<th>Over Prior Period</th>
<th>Over Prior Period</th>
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<td>0.00</td>
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<td>778</td>
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<td>4,644</td>
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<td>(81)</td>
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<td>(67.57)</td>
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<td>0.00</td>
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<td><strong>Smokeless Tobacco Tax</strong></td>
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<td>434</td>
<td>471</td>
<td>434</td>
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<td>(7.86)</td>
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<td>0</td>
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<td><strong>Video Lottery Transfers</strong></td>
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<td>0.00</td>
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Increase or Decrease Over Prior Period

- $93,224
- $93,224

% Increase or Decrease Over Prior Period

- 42.06%
## STATE OF WEST VIRGINIA
### REVENUE COLLECTIONS
#### FISCAL YEAR 2008
##### AUGUST 2007
##### (IN THOUSANDS)

### GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections Aug. 2007</th>
<th>Actual Collections Aug. 2007</th>
<th>Estimated Collections 2 Months July 07-Aug. 07</th>
<th>Actual Collections 2 Months July 07-Aug. 07</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$13,500</td>
<td>$11,970</td>
<td>$23,700</td>
<td>$25,433</td>
<td>$1,733</td>
<td>107.31</td>
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<td>89,409</td>
<td>179,900</td>
<td>187,510</td>
<td>7,610</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$3,819,000</strong></td>
<td><strong>$264,170</strong></td>
<td><strong>$272,468</strong></td>
<td><strong>$546,250</strong></td>
<td><strong>$587,349</strong></td>
<td><strong>$41,099</strong></td>
<td></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Estimate: $8,298 $41,099  
Percent Collected: 103.14% 107.52%

Source: State Auditor's Office, Glen B. Gainer III, State Auditor  
Department of Revenue, James Robert Alsop, Cabinet Secretary  
Prepared by the State Budget Office  
September 4, 2007
### General Revenue Fund

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections Aug. 2006</th>
<th>Actual Collections Aug. 2007</th>
<th>Actual Collections 2 Months Jul 06-Aug. 06</th>
<th>Actual Collections 2 Months Jul 07-Aug. 07</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business and Occupation Tax</strong></td>
<td>$13,370</td>
<td>$11,970</td>
<td>$27,486</td>
<td>$25,433</td>
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<td>(7.47%)</td>
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<td><strong>Consumer Sales Tax</strong></td>
<td>100,382</td>
<td>89,409</td>
<td>156,076</td>
<td>187,510</td>
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<td>98,061</td>
<td>177,617</td>
<td>221,810</td>
<td>44,193</td>
<td>24.88%</td>
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<tr>
<td><strong>Liquor Profit Transfers</strong></td>
<td>52</td>
<td>45</td>
<td>1,479</td>
<td>1,563</td>
<td>84</td>
<td>5.68%</td>
</tr>
<tr>
<td><strong>Racing Fees</strong></td>
<td>0</td>
<td>140</td>
<td>0</td>
<td>140</td>
<td>140</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Beer Tax and Licenses</strong></td>
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<td>803</td>
<td>1,428</td>
<td>1,581</td>
<td>153</td>
<td>10.71%</td>
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<td><strong>Cigarette Tax</strong></td>
<td>9,871</td>
<td>10,051</td>
<td>18,496</td>
<td>18,384</td>
<td>(112)</td>
<td>(0.61%)</td>
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<td><strong>Estate Tax</strong></td>
<td>6</td>
<td>(3)</td>
<td>(16)</td>
<td>46</td>
<td>62</td>
<td>(387.50)%</td>
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<tr>
<td><strong>Business Franchise Fees</strong></td>
<td>91</td>
<td>133</td>
<td>424</td>
<td>919</td>
<td>495</td>
<td>116.75%</td>
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<tr>
<td><strong>Charter Tax</strong></td>
<td>376</td>
<td>635</td>
<td>2,606</td>
<td>2,214</td>
<td>(392)</td>
<td>(15.04)%</td>
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<td>8,065</td>
<td>9,856</td>
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<td>23,963</td>
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<td>1,136</td>
<td>2,390</td>
<td>2,361</td>
<td>(29)</td>
<td>(1.21)%</td>
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<tr>
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<td>273</td>
<td>262</td>
<td>374</td>
<td>112</td>
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<td>1,679</td>
<td>21,176</td>
<td>24,121</td>
<td>2,945</td>
<td>13.91%</td>
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<td>905</td>
<td>1,396</td>
<td>1,658</td>
<td>2,216</td>
<td>558</td>
<td>33.66%</td>
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<td><strong>Corporate Income/Business Franchise Tax</strong></td>
<td>6,075</td>
<td>6,447</td>
<td>16,797</td>
<td>22,755</td>
<td>5,958</td>
<td>35.47%</td>
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<tr>
<td><strong>Miscellaneous Receipts</strong></td>
<td>119</td>
<td>80</td>
<td>185</td>
<td>174</td>
<td>(11)</td>
<td>(5.95)%</td>
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<tr>
<td><strong>Miscellaneous Transfers</strong></td>
<td>2,817</td>
<td>991</td>
<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)%</td>
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<tr>
<td><strong>Interest Income</strong></td>
<td>4,074</td>
<td>4,870</td>
<td>7,943</td>
<td>9,513</td>
<td>1,570</td>
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<tr>
<td><strong>Severance Tax</strong></td>
<td>35,102</td>
<td>33,837</td>
<td>35,020</td>
<td>40,104</td>
<td>5,084</td>
<td>14.52%</td>
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<td><strong>Telecommunications Tax</strong></td>
<td>34</td>
<td>52</td>
<td>71</td>
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<td>(9.86)%</td>
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<tr>
<td><strong>Special Revenue Transfer</strong></td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Smokeless Tobacco Tax</strong></td>
<td>424</td>
<td>450</td>
<td>895</td>
<td>884</td>
<td>(11)</td>
<td>(1.23)%</td>
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<tr>
<td><strong>HB 102 - Lottery Transfers</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Video Lottery Transfers</strong></td>
<td>42</td>
<td>0</td>
<td>53</td>
<td>72</td>
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<tr>
<td><strong>Senior Citizen Tax Credit Reimbursement</strong></td>
<td>78</td>
<td>157</td>
<td>78</td>
<td>157</td>
<td>79</td>
<td>101.28%</td>
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<tr>
<td><strong>Tax Amnesty</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
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<td>$272,468</td>
<td>$495,662</td>
<td>$587,349</td>
<td>$91,687</td>
<td>18.50%</td>
</tr>
</tbody>
</table>

Increase or Decrease Over Prior Period $ (1,536) $ 91,687

% Increase or Decrease Over Prior Period -0.56% 18.50%
## General Revenue Fund

<table>
<thead>
<tr>
<th>Source</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections Sept. 2007</th>
<th>Actual Collections Sept. 2007</th>
<th>Estimated Collections 3 Months Jul 07-Sept. 07</th>
<th>Actual Collections 3 Months July 07-Sept. 07</th>
<th>To Date Increase or Decrease Over Estimate</th>
<th>To Date Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$8,100</td>
<td>$7,268</td>
<td>$31,800</td>
<td>$32,701</td>
<td>$901</td>
<td>102.83</td>
</tr>
<tr>
<td>Consumer Sales Tax</td>
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<td>85,147</td>
<td>265,800</td>
<td>272,658</td>
<td>6,858</td>
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<td>337,100</td>
<td>368,772</td>
<td>31,672</td>
<td>109.40</td>
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<tr>
<td>Liquor Profit Transfers</td>
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<td>1,600</td>
<td>1,613</td>
<td>2,920</td>
<td>3,176</td>
<td>256</td>
<td>108.77</td>
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<td>0</td>
<td>0</td>
<td>140</td>
<td>140</td>
<td>0.00</td>
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<tr>
<td>Beer Tax and Licenses</td>
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<td>564</td>
<td>1,980</td>
<td>2,145</td>
<td>165</td>
<td>108.33</td>
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<td>8,806</td>
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<td>27,190</td>
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<td>97.46</td>
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<td>44</td>
<td>44</td>
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<td>36</td>
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<td>955</td>
<td>505</td>
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<td>2,177</td>
<td>(373)</td>
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<td>8,707</td>
<td>31,900</td>
<td>32,670</td>
<td>770</td>
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<td>1,118</td>
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<td>3,479</td>
<td>(271)</td>
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<td>2,056</td>
<td>296</td>
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<td>2,999</td>
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<td>75,200</td>
<td>102,328</td>
<td>92,500</td>
<td>125,083</td>
<td>32,583</td>
<td>135.22</td>
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<td>1,500</td>
<td>120</td>
<td>85</td>
<td>400</td>
<td>260</td>
<td>(140)</td>
<td>65.00</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
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<td>0</td>
<td>200</td>
<td>991</td>
<td>791</td>
<td>495.50</td>
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<td>5,360</td>
<td>11,000</td>
<td>14,873</td>
<td>3,873</td>
<td>135.21</td>
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<td>0</td>
<td>78</td>
<td>78</td>
<td>0.00</td>
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<tr>
<td>Special Revenue Transfer</td>
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<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Smokeless Tobacco Tax</td>
<td>5,100</td>
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<td>486</td>
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<td>1,370</td>
<td>120</td>
<td>109.60</td>
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<td>0</td>
<td>501</td>
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<tr>
<td>Video Lottery Transfers</td>
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<td>84</td>
<td>0</td>
<td>156</td>
<td>156</td>
<td>0.00</td>
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<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
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<td>0</td>
<td>90</td>
<td>157</td>
<td>67</td>
<td>174.44</td>
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<td>0</td>
<td>0</td>
<td>0.00</td>
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<tr>
<td><strong>Total</strong></td>
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<td>$404,583</td>
<td>$900,050</td>
<td>$991,933</td>
<td>$91,883</td>
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</tr>
</tbody>
</table>

Increase or Decrease Over Estimate

|                                | $50,783                     | $91,883                       |

Percent Collected

|                                | 114.35%                     | 110.21%                      |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, James Robert Alsop, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2007
**STATE OF WEST VIRGINIA**
**COMPARISON OF REVENUES**
**SEPTEMBER 2006 VS SEPTEMBER 2007**
**(IN THOUSANDS)**

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections Sept. 2006</th>
<th>Actual Collections Sept. 2007</th>
<th>Actual Collections 3 Months Jul.-Sept. 2006</th>
<th>Actual Collections 3 Months Jul.-Sept. 2007</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
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<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$8,652</td>
<td>$7,268</td>
<td>$36,138</td>
<td>$32,701</td>
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<td>231,319</td>
<td>272,658</td>
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<td>17.87</td>
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<tr>
<td>Personal Income Tax</td>
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<td>146,962</td>
<td>269,220</td>
<td>368,772</td>
<td>99,552</td>
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<td>3,027</td>
<td>3,176</td>
<td>149</td>
<td>4.92</td>
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<td>0</td>
<td>0</td>
<td>140</td>
<td>140</td>
<td>0.00</td>
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<td>Beer Tax and Licenses</td>
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<td>564</td>
<td>1,652</td>
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<td>29.84</td>
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<td>(3)</td>
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<td>(1,566.67)</td>
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<td>503</td>
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<td>32,670</td>
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<td>8.87</td>
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<tr>
<td>Property Transfer Tax</td>
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<td>22.66</td>
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<td>85</td>
<td>268</td>
<td>260</td>
<td>(8)</td>
<td>(2.99)</td>
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<tr>
<td>Miscellaneous Transfers</td>
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<td>0</td>
<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)</td>
</tr>
<tr>
<td>Interest Income</td>
<td>5,176</td>
<td>5,360</td>
<td>13,119</td>
<td>14,873</td>
<td>1,754</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
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<tr>
<td>Smokeless Tobacco Tax</td>
<td>266</td>
<td>486</td>
<td>1,161</td>
<td>1,320</td>
<td>209</td>
<td>18.00</td>
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<td>0</td>
<td>501</td>
<td>501</td>
<td>0.00</td>
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<tr>
<td>Video Lottery Transfers</td>
<td>69</td>
<td>84</td>
<td>122</td>
<td>156</td>
<td>34</td>
<td>27.87</td>
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<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
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## GENERAL REVENUE FUND

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<th>Actual Collections 4 Months July 07-Oct. 07</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
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Increase or Decrease Over Estimate $ (13,268) $ 78,616
Percent Collected 95.60% 106.54%

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
November 2, 2007
### GENERAL REVENUE FUND

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<th>To Date - % Increase (Decrease) Over Prior Period</th>
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<td>0</td>
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<td>192</td>
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<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
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<td>150</td>
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<td>77</td>
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<tr>
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Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
December 4, 2007
**State of West Virginia**

**Comparison of Revenues**

**November 2006 vs November 2007**

(In Thousands)

### General Revenue Fund

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections Nov. 2006</th>
<th>Actual Collections Nov. 2007</th>
<th>Actual Collections 5 Months Jul 06-Nov. 06</th>
<th>Actual Collections 5 Months Jul 07-Nov. 07</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
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<tbody>
<tr>
<td>Business and Occupation Tax</td>
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<td>2,719</td>
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<td>210</td>
<td>140</td>
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<td>(33.33)</td>
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<td>590</td>
<td>3,361</td>
<td>3,521</td>
<td>160</td>
<td>4.76</td>
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<td>46,488</td>
<td>45,550</td>
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<td>(2.02)</td>
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<td>76</td>
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<td>(60.53)</td>
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<td>(12.44)</td>
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<td>54,456</td>
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<td>(1.92)</td>
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<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)</td>
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<td>(0.05)</td>
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<td>29</td>
<td>(571)</td>
<td>145</td>
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<td>(125.39)</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
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<td>Smokeless Tobacco Tax</td>
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<td>2,083</td>
<td>2,404</td>
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<td>15.41</td>
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<td>27,847</td>
<td>35,521</td>
<td>7,674</td>
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<td>Video Lottery Transfers</td>
<td>75</td>
<td>36</td>
<td>197</td>
<td>192</td>
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<td>(2.54)</td>
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<td>Senior Citizen Tax Credit Reimbursement</td>
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<td>196</td>
<td>307</td>
<td>111</td>
<td>56.63</td>
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<td>0</td>
<td>0.00</td>
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<td><strong>Total</strong></td>
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<td><strong>$1,433,039</strong></td>
<td><strong>$1,517,655</strong></td>
<td><strong>$84,616</strong></td>
<td><strong>% Increase or Decrease Over Prior Period</strong></td>
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</tbody>
</table>

Increase or Decrease Over Prior Period

% Increase or Decrease Over Prior Period

-11.62% 5.90%
## GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>Source</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections Dec. 2007</th>
<th>Actual Collections Dec. 2007</th>
<th>Estimated Collections 6 Months Jul-Dec. 07</th>
<th>Actual Collections 6 Months Jul-Dec. 07</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$11,300</td>
<td>$3,969</td>
<td>$65,407</td>
<td>$70,000</td>
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<td>93.44</td>
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<td>501,144</td>
<td>526,500</td>
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<td>655,669</td>
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<td>30</td>
<td>15</td>
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<td>5,570</td>
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<td>212</td>
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<td>600</td>
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<td>601</td>
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<td>54,400</td>
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<td>98.30</td>
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<td>61,105</td>
<td>66,400</td>
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<td>97.69</td>
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<td>57</td>
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<td>53,500</td>
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<td>(254)</td>
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<td>0</td>
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<td>400</td>
<td>591</td>
<td>247.75</td>
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<td>6,646</td>
<td>7,686</td>
<td>23,000</td>
<td>29,786</td>
<td>129.50</td>
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<td>158,527</td>
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<td>0.00</td>
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<td>195</td>
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<td>Senior Citizen Tax Credit Reimbursement</td>
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<td>230</td>
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<td>0</td>
<td>0.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
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<td><strong>$1,862,100</strong></td>
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<td></td>
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<td>102.85%</td>
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Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2008
## General Revenue Fund

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections Dec. 2006</th>
<th>Actual Collections Dec. 2007</th>
<th>Actual Collections 6 Months Jul 06-Dec. 06</th>
<th>Actual Collections 6 Months Jul 07-Dec. 07</th>
<th>To Date Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
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<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$11,933</td>
<td>$3,969</td>
<td>$81,123</td>
<td>$65,407</td>
<td>$(15,716)</td>
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<td>Consumer Sales Tax</td>
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<td>493,555</td>
<td>501,144</td>
<td>7,589</td>
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<td>584,568</td>
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<td>130</td>
<td>212</td>
<td>340</td>
<td>352</td>
<td>12</td>
<td>3.53%</td>
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<td>Beer Tax and Licenses</td>
<td>530</td>
<td>601</td>
<td>3,891</td>
<td>4,122</td>
<td>231</td>
<td>5.94%</td>
</tr>
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<td>Cigarette Tax</td>
<td>6,747</td>
<td>7,927</td>
<td>53,236</td>
<td>53,477</td>
<td>241</td>
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<td>87</td>
<td>2</td>
<td>163</td>
<td>32</td>
<td>(131)</td>
<td>(80.37)%</td>
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<tr>
<td>Business Franchise Fees</td>
<td>16</td>
<td>18</td>
<td>528</td>
<td>1,034</td>
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<td>61,105</td>
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<td>6,692</td>
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<td>47,393</td>
<td>49,420</td>
<td>2,027</td>
<td>4.28%</td>
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<td>Departmental Collections</td>
<td>4,542</td>
<td>833</td>
<td>8,723</td>
<td>6,204</td>
<td>(2,519)</td>
<td>(28.88)%</td>
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<td>Corporate Income/Business Franchise Tax</td>
<td>79,546</td>
<td>71,969</td>
<td>179,980</td>
<td>187,291</td>
<td>7,311</td>
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<td>538</td>
<td>546</td>
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<td>1.49%</td>
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<td>Miscellaneous Transfers</td>
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<td>0</td>
<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>4,551</td>
<td>6,646</td>
<td>26,623</td>
<td>29,786</td>
<td>3,163</td>
<td>11.88%</td>
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<td>Severance Tax</td>
<td>26,544</td>
<td>30,629</td>
<td>154,500</td>
<td>158,527</td>
<td>4,027</td>
<td>2.61%</td>
</tr>
<tr>
<td>Telecommunications Tax</td>
<td>38</td>
<td>16</td>
<td>(533)</td>
<td>160</td>
<td>693</td>
<td>(130.02)%</td>
</tr>
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<td>Special Revenue Transfer</td>
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Increase or Decrease Over Prior Period $ (1,233) $ 83,387

% Increase or Decrease Over Prior Period -0.36% 4.69%
## GENERAL REVENUE FUND

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<th>SOURCE</th>
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<th>Actual Collections Jan. 2008</th>
<th>Estimated Collections 7 Months Jul 07-Jan. 08</th>
<th>Actual Collections 7 Months Jul 07-Jan. 08</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
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<td>632,000</td>
<td>608,915</td>
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Increase or Decrease Over Estimate           | $25,537                      | $77,177                        |
Percent Collected                            | 107.41%                      | 103.58%                       |

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
February 1, 2008
## GENERAL REVENUE FUND

<table>
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<th>SOURCE</th>
<th>Actual Collections Jan. 2007</th>
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<th>Actual Collections 7 Months Jul. 06-Jan. 07</th>
<th>Actual Collections 7 Months Jul. 07-Jan. 08</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
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## GENERAL REVENUE FUND

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<th>To Date - Percent Collected</th>
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<td><strong>$ 222,680</strong></td>
<td><strong>$ 2,375,940</strong></td>
<td><strong>$ 2,454,927</strong></td>
<td><strong>$ 78,987</strong></td>
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### STATE OF WEST VIRGINIA
### COMPARISON OF REVENUES
### FEBRUARY 2007 VS FEBRUARY 2008
### (IN THOUSANDS)

#### GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections Feb. 2007</th>
<th>Actual Collections Feb. 2008</th>
<th>Actual Collections July 06-Feb. 07</th>
<th>Actual Collections July 07-Feb. 08</th>
<th>To Date - (Decrease)</th>
<th>To Date - % Increase (Decrease)</th>
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<tbody>
<tr>
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<td>452</td>
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<td>(1.74)</td>
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<td>5,283</td>
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<td>(15.80)</td>
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<td>(5.55)</td>
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<td>(0.82)</td>
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<td>0</td>
<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)</td>
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<td>6,850</td>
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<td>65,000</td>
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<td>0.00</td>
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<td>(67.54)</td>
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<td>539</td>
<td>(1,101)</td>
<td>(67.13)</td>
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| TOTAL | $212,540 | $222,680 | $2,329,346 | $2,454,927 | $125,581 |

**Increase or Decrease Over Prior Period**

| Increase or Decrease Over Prior Period | $10,140 | $125,581 |

**% Increase or Decrease Over Prior Period**

| % Increase or Decrease Over Prior Period | 4.77% | 5.39% |
### GENERAL REVENUE FUND

<table>
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<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections March 2008</th>
<th>Actual Collections March 2008</th>
<th>Estimated Collections 9 Months Jul 07-Mar. 08</th>
<th>Actual Collections 9 Months Jul 07-Mar. 08</th>
<th>To Date - Increase</th>
<th>To Date - Percent Collected</th>
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<td>$117,500</td>
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<td>79,993</td>
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<td>226,400</td>
<td>259,039</td>
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Increase or Decrease Over Estimate: $73,479 $152,467
Percent Collected: 124.29% 105.69%

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2008
<table>
<thead>
<tr>
<th>GENERAL REVENUE FUND</th>
<th>Actual Collections March 2007</th>
<th>Actual Collections March 2008</th>
<th>Actual Collections 9 Months July 06-Mar. 07</th>
<th>Actual Collections 9 Months July 07-Mar. 08</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
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<tbody>
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<td>$113,109</td>
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<td>874,762</td>
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<td>107,181</td>
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<td>(64.82)</td>
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<td>(69.15)</td>
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Increase or Decrease Over Prior Period:

- **$64,792**
- **$190,374**

% Increase or Decrease Over Prior Period:

- **20.82%**
- **7.21%**
## GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections April 2008</th>
<th>Actual Collections April 2008</th>
<th>Estimated Collections 10 Months July 07-April 08</th>
<th>Actual Collections 10 Months July 07-April 08</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
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<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$11,100</td>
<td>$13,301</td>
<td>$128,600</td>
<td>$126,410</td>
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<td>123.88</td>
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<td>77,900</td>
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Increase or Decrease Over Estimate

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<td>105.39%</td>
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Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2008
### GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections April 2007</th>
<th>Actual Collections April 2008</th>
<th>Actual Collections 10 Months July 06-April 07</th>
<th>Actual Collections 10 Months July 07-April 08</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
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<td>Smokeless Tobacco Tax</td>
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<td><strong>9.51%</strong></td>
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## STATE OF WEST VIRGINIA
### REVENUE COLLECTIONS
#### FISCAL YEAR 2008
##### MAY 2008
##### (IN THOUSANDS)

### GENERAL REVENUE FUND

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<th>SOURCE</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections May 2008</th>
<th>Actual Collections May 2008</th>
<th>Estimated Collections 11 Months July 07-May 08</th>
<th>Actual Collections 11 Months July 07-May 08</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
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<td>Business and Occupation Tax</td>
<td>$164,000</td>
<td>$14,000</td>
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<td>1,100</td>
<td>568</td>
<td>105,400</td>
<td>105,059</td>
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<td>920</td>
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<td>5,300</td>
<td>10,987</td>
<td>293,800</td>
<td>335,485</td>
<td>41,685</td>
<td>114.19</td>
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<td>1,500</td>
<td>110</td>
<td>118</td>
<td>1,400</td>
<td>1,085</td>
<td>(315)</td>
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<td>0</td>
<td>900</td>
<td>991</td>
<td>91</td>
<td>110.11</td>
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<tr>
<td>Interest Income</td>
<td>47,000</td>
<td>4,000</td>
<td>1,194</td>
<td>43,000</td>
<td>51,529</td>
<td>8,529</td>
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<td>337,308</td>
<td>49,808</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<td>Smokeless Tobacco Tax</td>
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<td>390</td>
<td>534</td>
<td>4,650</td>
<td>4,999</td>
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<td>107.51</td>
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<td>77,900</td>
<td>77,900</td>
<td>0</td>
<td>100.00</td>
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<td>Video Lottery Transfers</td>
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<td>0</td>
<td>307</td>
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<td>0</td>
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<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>8,600</td>
<td>1,740</td>
<td>1,225</td>
<td>8,270</td>
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<td>0</td>
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<td><strong>TOTAL</strong></td>
<td><strong>$3,819,000</strong></td>
<td><strong>$338,950</strong></td>
<td><strong>$306,694</strong></td>
<td><strong>$3,467,380</strong></td>
<td><strong>$3,603,883</strong></td>
<td><strong>$136,503</strong></td>
<td></td>
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</table>

**Increase or Decrease Over Estimate**: $(32,256)  $136,503

**Percent Collected**: 90.48%  103.94%

---

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
June 2, 2008
## STATE OF WEST VIRGINIA
### COMPARISON OF REVENUES
#### MAY 2007 VS MAY 2008

(IN THOUSANDS)

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Actual Collections May 2007</th>
<th>Actual Collections May 2008</th>
<th>Actual Collections 11 Months July 06-May 07</th>
<th>Actual Collections 11 Months July 07-May 08</th>
<th>To Date - Increase (Decrease) Over Prior Period</th>
<th>To Date - % Increase (Decrease) Over Prior Period</th>
</tr>
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<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$14,128</td>
<td>$5,264</td>
<td>$169,279</td>
<td>$131,674</td>
<td>$(37,605)</td>
<td>(22.21)</td>
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<td>81,482</td>
<td>910,147</td>
<td>915,686</td>
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<td>0.61</td>
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<td>1,235,999</td>
<td>1,371,186</td>
<td>135,187</td>
<td>10.94</td>
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<td>Liquor Profit Transfers</td>
<td>2,879</td>
<td>760</td>
<td>10,524</td>
<td>9,026</td>
<td>(1,498)</td>
<td>(14.23)</td>
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<td>120</td>
<td>87</td>
<td>1,000</td>
<td>783</td>
<td>(217)</td>
<td>(21.70)</td>
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<td>1,069</td>
<td>6,795</td>
<td>7,638</td>
<td>843</td>
<td>12.41</td>
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<td>97,063</td>
<td>99,743</td>
<td>2,680</td>
<td>2.76</td>
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<td>(35)</td>
<td>215</td>
<td>46</td>
<td>(169)</td>
<td>(78.60)</td>
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<td>80</td>
<td>630</td>
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<td>569</td>
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<td>4,438</td>
<td>3,827</td>
<td>(611)</td>
<td>(13.77)</td>
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<td>11,500</td>
<td>9,286</td>
<td>118,192</td>
<td>110,341</td>
<td>(7,851)</td>
<td>(6.64)</td>
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<td>931</td>
<td>11,160</td>
<td>10,725</td>
<td>(435)</td>
<td>(3.90)</td>
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<td>4,710</td>
<td>5,256</td>
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<td>11.59</td>
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<td>98,044</td>
<td>105,059</td>
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<td>7.15</td>
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<td>920</td>
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<td>15,306</td>
<td>1,654</td>
<td>12.12</td>
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<td>10,987</td>
<td>290,945</td>
<td>335,485</td>
<td>44,540</td>
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<td>118</td>
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<td>1,085</td>
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<td>2,817</td>
<td>991</td>
<td>(1,826)</td>
<td>(64.82)</td>
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<td>1,194</td>
<td>49,230</td>
<td>51,529</td>
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<td>4.67</td>
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<td>41,405</td>
<td>298,626</td>
<td>337,308</td>
<td>38,682</td>
<td>12.95</td>
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<tr>
<td>Telecommunications Tax</td>
<td>11</td>
<td>21</td>
<td>(406)</td>
<td>293</td>
<td>699</td>
<td>(172.17)</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
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<td>Smokeless Tobacco Tax</td>
<td>294</td>
<td>534</td>
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<td>4,999</td>
<td>578</td>
<td>13.07</td>
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<td>HB 102 - Lottery Transfers</td>
<td>0</td>
<td>0</td>
<td>77,900</td>
<td>77,900</td>
<td>0</td>
<td>0.00</td>
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<tr>
<td>Video Lottery Transfers</td>
<td>76</td>
<td>0</td>
<td>1,013</td>
<td>307</td>
<td>(706)</td>
<td>(69.69)</td>
</tr>
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<td>Senior Citizen Tax Credit Reimbursement</td>
<td>417</td>
<td>1,225</td>
<td>3,406</td>
<td>6,491</td>
<td>3,085</td>
<td>90.58</td>
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<td>0</td>
<td>0.00</td>
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<td><strong>TOTAL</strong></td>
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<td><strong>$306,694</strong></td>
<td><strong>$3,410,847</strong></td>
<td><strong>$3,603,883</strong></td>
<td><strong>$193,036</strong></td>
<td><strong>Increase or Decrease Over Prior Period $ (93,222)</strong></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Prior Period $ (93,222) $ 193,036

% Increase or Decrease Over Prior Period -23.31% 5.66%
## GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Estimated Collections FY 2008</th>
<th>Estimated Collections June 2008</th>
<th>Actual Collections June 2008</th>
<th>Estimated Collections 12 Months Jul 07-June 08</th>
<th>Actual Collections 12 Months Jul 07-June 08</th>
<th>To Date - Increase (Decrease) Over Estimate</th>
<th>To Date - Percent Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>164,000</td>
<td>21,400</td>
<td>19,149</td>
<td>164,000</td>
<td>150,822</td>
<td>(13,178)</td>
<td>91.96</td>
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<td>80,700</td>
<td>76,307</td>
<td>1,026,900</td>
<td>991,994</td>
<td>(34,906)</td>
<td>96.60</td>
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<td>Personal Income Tax</td>
<td>a/ 1,473,600</td>
<td>191,100</td>
<td>147,560</td>
<td>1,473,600</td>
<td>1,518,746</td>
<td>45,146</td>
<td>103.06</td>
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<tr>
<td>Liquor Profit Transfers</td>
<td>13,000</td>
<td>1,700</td>
<td>6,185</td>
<td>13,000</td>
<td>15,211</td>
<td>2,211</td>
<td>117.01</td>
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<tr>
<td>Racing Fees</td>
<td>2,000</td>
<td>300</td>
<td>2,000</td>
<td>2,000</td>
<td>993</td>
<td>(1,007)</td>
<td>49.65</td>
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<td>Beer Tax and Licenses</td>
<td>8,650</td>
<td>1,040</td>
<td>1,028</td>
<td>8,650</td>
<td>8,666</td>
<td>16</td>
<td>100.18</td>
</tr>
<tr>
<td>Cigarette Tax</td>
<td>106,700</td>
<td>9,600</td>
<td>9,409</td>
<td>106,700</td>
<td>109,152</td>
<td>2,452</td>
<td>102.30</td>
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<td>0</td>
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<td>1,800</td>
<td>2,292</td>
<td>462</td>
<td>127.33</td>
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<td>1,800</td>
<td>990</td>
<td>1,093</td>
<td>1,800</td>
<td>2,292</td>
<td>462</td>
<td>127.33</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>6,700</td>
<td>2,150</td>
<td>124</td>
<td>6,700</td>
<td>3,951</td>
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<td>58.97</td>
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<td>7,487</td>
<td>130,500</td>
<td>117,828</td>
<td>(12,672)</td>
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<td>13,000</td>
<td>11,699</td>
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<td>89.99</td>
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<td>94</td>
<td>5,000</td>
<td>5,350</td>
<td>350</td>
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<tr>
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<td>(1,863)</td>
<td>106,200</td>
<td>103,196</td>
<td>(3,004)</td>
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<td>1,500</td>
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<td>80.60</td>
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<td>Miscellaneous Transfers</td>
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<td>100</td>
<td>(348)</td>
<td>1,000</td>
<td>643</td>
<td>(357)</td>
<td>64.30</td>
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<td>1,185</td>
<td>47,000</td>
<td>52,713</td>
<td>5,713</td>
<td>112.16</td>
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<tr>
<td>Severance Tax</td>
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<td>869</td>
<td>319,000</td>
<td>338,177</td>
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<td>11</td>
<td>0</td>
<td>303</td>
<td>303</td>
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<td>0</td>
<td>0.00</td>
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<td>5,100</td>
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<td>417</td>
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<td>HB 102 - Lottery Transfers</td>
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<td>77,900</td>
<td>77,900</td>
<td>0</td>
<td>100.00</td>
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<td>Video Lottery Transfers</td>
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<td>10</td>
<td>0</td>
<td>318</td>
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<td>Senior Citizen Tax Credit Reimbursement</td>
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<td>330</td>
<td>834</td>
<td>8,600</td>
<td>7,325</td>
<td>(1,275)</td>
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<td>0</td>
<td>0</td>
<td>0.00</td>
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<tr>
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<td>$3,914,000</td>
<td>$3,928,288</td>
<td>$14,288</td>
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</table>

Increase or Decrease Over Estimate | $ (122,215) | $ 14,288 |
Percent Collected | 72.64% | 100.37% |

---

a/ Revised from $1,408,600 to $1,473,600 - Increase of $65,000.
b/ Revised from $361,850 to $381,850 - Increase of $20,000.
c/ Revised from $309,000 to $319,000 - Increase of $10,000.
d/ Revised from $3,819,000 to $3,914,000 - Increase of $95,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor
Department of Revenue, Virgil T. Helton, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2008
STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2007 VS JUNE 2008
(IN THOUSANDS)

GENERAL REVENUE FUND

<table>
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<tr>
<th>SOURCE</th>
<th>Actual Collections June 2007</th>
<th>Actual Collections June 2008</th>
<th>Actual Collections July 06-June 07</th>
<th>Actual Collections July 07-June 08</th>
<th>To Date - Increase Over Prior Period</th>
<th>To Date - % Increase Over Prior Period</th>
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</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$11,469</td>
<td>$19,149</td>
<td>$180,748</td>
<td>$150,822</td>
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<td>92,449</td>
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<td>1,002,596</td>
<td>991,994</td>
<td>(10,602)</td>
<td>(1.06)</td>
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<td>Personal Income Tax</td>
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<td>1,360,511</td>
<td>1,518,746</td>
<td>158,235</td>
<td>11.63</td>
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<td>Liquor Profit Transfers</td>
<td>2,688</td>
<td>6,185</td>
<td>13,211</td>
<td>15,211</td>
<td>2,000</td>
<td>15.14</td>
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<tr>
<td>Racing Fees</td>
<td>118</td>
<td>210</td>
<td>1,118</td>
<td>993</td>
<td>(125)</td>
<td>(11.18)</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>1,638</td>
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<td>8,434</td>
<td>8,666</td>
<td>232</td>
<td>2.75</td>
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<tr>
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<td>46</td>
<td>(153)</td>
<td>(76.88)</td>
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<tr>
<td>Business Franchise Fees</td>
<td>661</td>
<td>1,093</td>
<td>1,291</td>
<td>2,292</td>
<td>1,001</td>
<td>77.54</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>2,480</td>
<td>124</td>
<td>6,918</td>
<td>3,951</td>
<td>(2,967)</td>
<td>(42.89)</td>
</tr>
<tr>
<td>Use Tax</td>
<td>8,742</td>
<td>7,487</td>
<td>126,935</td>
<td>117,828</td>
<td>(9,107)</td>
<td>(7.17)</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>1,089</td>
<td>974</td>
<td>12,249</td>
<td>11,699</td>
<td>(550)</td>
<td>(4.49)</td>
</tr>
<tr>
<td>Property Tax</td>
<td>85</td>
<td>94</td>
<td>4,794</td>
<td>5,350</td>
<td>556</td>
<td>11.60</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>(467)</td>
<td>(1,863)</td>
<td>97,576</td>
<td>103,196</td>
<td>5,620</td>
<td>5.76</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>1,050</td>
<td>914</td>
<td>14,702</td>
<td>16,220</td>
<td>1,518</td>
<td>10.33</td>
</tr>
<tr>
<td>Corporate Income/Business Franchise Tax</td>
<td>67,443</td>
<td>52,532</td>
<td>358,388</td>
<td>388,017</td>
<td>29,629</td>
<td>8.27</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>108</td>
<td>124</td>
<td>1,155</td>
<td>1,209</td>
<td>54</td>
<td>4.68</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>0</td>
<td>(348)</td>
<td>2,817</td>
<td>643</td>
<td>(2,174)</td>
<td>(77.17)</td>
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<tr>
<td>Interest Income</td>
<td>3,607</td>
<td>1,185</td>
<td>52,837</td>
<td>52,713</td>
<td>(124)</td>
<td>(0.23)</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>13,619</td>
<td>869</td>
<td>312,246</td>
<td>338,177</td>
<td>25,931</td>
<td>8.30</td>
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<tr>
<td>Telecommunications Tax</td>
<td>26</td>
<td>11</td>
<td>(380)</td>
<td>303</td>
<td>683</td>
<td>(179.74)</td>
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<td>Special Revenue Transfer</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Smokeless Tobacco Tax</td>
<td>402</td>
<td>517</td>
<td>4,823</td>
<td>5,517</td>
<td>694</td>
<td>14.39</td>
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<tr>
<td>HB 102 - Lottery Transfers</td>
<td>0</td>
<td>0</td>
<td>77,900</td>
<td>77,900</td>
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<tr>
<td>Video Lottery Transfers</td>
<td>78</td>
<td>10</td>
<td>1,091</td>
<td>318</td>
<td>(773)</td>
<td>(70.85)</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>586</td>
<td>834</td>
<td>3,992</td>
<td>7,325</td>
<td>3,333</td>
<td>83.49</td>
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<td>Tax Amnesty</td>
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<td>0</td>
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<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$341,875</strong></td>
<td><strong>$324,405</strong></td>
<td><strong>$3,752,721</strong></td>
<td><strong>$3,928,288</strong></td>
<td><strong>$175,567</strong></td>
<td></td>
</tr>
<tr>
<td>Increase or Decrease Over Prior Period</td>
<td><strong>$ (17,470)</strong></td>
<td><strong>$ 175,567</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Increase or Decrease Over Prior Period</td>
<td></td>
<td><em>5.11%</em></td>
<td></td>
<td></td>
<td></td>
<td><em>4.68%</em></td>
</tr>
</tbody>
</table>