

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF FEBRUARY
FISCAL YEAR 1998-1999
(IN THOUSANDS)
GENERAL REVENUE FUND

SOURCE	Estimate 1998-1999	Estimated Col FEB 1998-99	Actual Col FEB 1998-99	Estimated Col 8 Months 1998-99	Actual Col 8 Months 1998-99	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 178,400	\$ 17,900	\$ 18,731	\$ 105,500	\$ 109,156	\$ 3,656	103.47
Consumer Sales Tax	828,000	75,600	77,495	560,900	558,834	(2,066)	99.63
Personal Income Tax	891,500	71,500	69,545	551,790	546,382	(5,408)	99.02
Liquor Profit Transfers	7,100	0	0	5,100	5,178	78	101.53
Racing Fees	3,000	0	0	2,000	1,565	(435)	78.25
Beer Tax and Licenses	7,700	485	546	4,660	4,738	78	101.67
Cigarette Tax	34,200	2,630	2,572	22,890	22,611	(279)	98.78
Estate Tax	17,200	1,400	1,634	11,500	20,587	9,087	179.02
Business Franchise Fees	1,600	21	13	564	767	203	135.99
Charter Tax	4,800	60	83	1,850	2,656	806	143.57
Use Tax	62,000	3,500	4,090	42,800	48,576	5,776	113.50
Property Transfer Tax	5,900	490	532	4,135	4,394	259	106.26
Property Tax	3,400	70	104	2,000	1,861	(139)	93.05
Insurance Tax Transfers	67,000	1,000	(159)	32,900	26,673	(6,227)	81.07
Departmental Collections	8,500	600	528	6,300	6,462	162	102.57
Corporate Net Income Tax	170,000	1,300	(2,874)	79,500	88,056	8,556	110.76
Miscellaneous Receipts	6,000	250	180	4,600	1,146	(3,454)	24.91
Miscellaneous Transfers	500	0	0	450	589	139	130.89
Interest Income	26,000	2,170	1,412	17,360	13,373	(3,987)	77.03
Severance Tax	167,000	17,800	14,383	101,000	89,107	(11,893)	88.22
Business Franchise Tax	90,600	1,200	1,524	40,600	44,420	3,820	109.41
Telecommunications Tax	7,000	120	1,045	6,820	8,090	1,270	118.62
Video Lottery Transfers	0	0	36	0	173	173	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,587,400	\$ 198,096	\$ 191,420	\$ 1,605,219	\$ 1,605,394	\$ 175	
Increase or Decrease Over Estimate			\$ (6,676)		\$ 175		
Percent Collected			96.63 %		100.01 %		

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

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 FEBRUARY 1997-98 VS FEBRUARY 1998-99
 (In Thousands)

GENERAL REVENUE FUND

Source	Actual Col FEB 1997-98	Actual Col FEB 1998-99	Actual Col 8 Months 1997-98	Actual Col 8 Months 1998-99	Increase or Decrease Over Prior Period	% Increase or Decrease over Prior Period
Business and Occupation Tax	\$ 15,658	\$ 18,731	\$ 105,487	\$ 109,156	\$ 3,669	3.48
Consumer Sales Tax	67,526	77,495	530,484	558,834	28,350	5.34
Personal Income Tax	67,390	69,545	528,610	546,382	17,772	3.36
Liquor Profit Transfers	0	0	5,154	5,178	24	0.47
Racing Fees	560	0	2,320	1,565	(755)	(32.54)
Beer Tax and Licenses	498	546	4,685	4,738	53	1.13
Cigarette Tax	2,719	2,572	22,878	22,611	(267)	(1.17)
Estate Tax	557	1,634	9,059	20,587	11,528	127.25
Business Franchise Fees	33	13	765	767	2	0.26
Charter Tax	57	83	3,005	2,656	(349)	(11.61)
Use Tax	3,435	4,090	42,547	48,576	6,029	14.17
Property Transfer Tax	486	532	4,178	4,394	216	5.17
Property Tax	80	104	1,751	1,861	110	6.28
Insurance Tax Transfers	566	(159)	35,338	26,673	(8,665)	(24.52)
Departmental Collections	555	528	6,313	6,462	149	2.36
Corporate Net Income Tax	(1,102)	(2,874)	68,545	88,056	19,511	28.46
Miscellaneous Receipts	50	180	(433)	1,146	1,579	(364.67)
Miscellaneous Transfers	0	0	427	589	162	37.94
Interest Income	2,065	1,412	16,156	13,373	(2,783)	(17.23)
Severance Tax	19,287	14,383	105,703	89,107	(16,596)	(15.70)
Business Franchise Tax	1,009	1,524	36,401	44,420	8,019	22.03
Telecommunications Tax	2,117	1,045	9,017	8,090	(927)	(10.28)
Video Lottery Transfers	0	36	210	173	(37)	(17.62)
Carrier Income Tax	0	0	18	0	(18)	(100.00)
Total	\$ 183,546	\$ 191,420	\$ 1,538,618	\$ 1,605,394	\$ 66,776	
Increase or Decrease Over Prior Period	\$	7,874	\$	66,776		
% Increase or Decrease Over Prior Period		4.29 %		4.34 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MARCH
FISCAL YEAR 1998-1999
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimate 1998-1999	Estimated Col MAR 1998-99	Actual Col MAR 1998-99	Estimated Col 9 Months 1998-99	Actual Col 9 Months 1998-99	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 178,400	\$ 17,200	\$ 16,653	\$ 122,700	\$ 125,809	\$ 3,109	102.53
Consumer Sales Tax	828,000	58,300	55,445	619,200	614,279	(4,921)	99.21
Personal Income Tax	891,500	53,200	57,665	604,990	604,047	(943)	99.84
Liquor Profit Transfers	7,100	500	0	5,600	5,178	(422)	92.46
Racing Fees	3,000	0	0	2,000	1,565	(435)	78.25
Beer Tax and Licenses	7,700	565	582	5,225	5,320	95	101.82
Cigarette Tax	34,200	2,900	2,507	25,790	25,118	(672)	97.39
Estate Tax	17,200	1,400	1,913	12,900	22,500	9,600	174.42
Business Franchise Fees	1,600	11	10	575	777	202	135.13
Charter Tax	4,800	30	(49)	1,880	2,607	727	138.67
Use Tax	62,000	3,800	3,556	46,600	52,132	5,532	111.87
Property Transfer Tax	5,900	425	397	4,560	4,791	231	105.07
Property Tax	3,400	320	290	2,320	2,150	(170)	92.67
Insurance Tax Transfers	67,000	16,100	19,254	49,000	45,927	(3,073)	93.73
Departmental Collections	8,500	550	1,448	6,850	7,910	1,060	115.47
Corporate Net Income Tax	170,000	21,200	18,919	100,700	106,975	6,275	106.23
Miscellaneous Receipts	6,000	420	184	5,020	1,330	(3,690)	26.49
Miscellaneous Transfers	500	0	0	450	589	139	130.89
Interest Income	26,000	2,160	924	19,520	14,297	(5,223)	73.24
Severance Tax	167,000	14,400	19,661	115,400	108,768	(6,632)	94.25
Business Franchise Tax	90,600	15,300	18,707	55,900	63,127	7,227	112.93
Telecommunications Tax	7,000	50	2,324	6,870	10,414	3,544	151.59
Video Lottery Transfers	0	0	0	0	173	173	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	\$ 2,587,400	\$ 208,831	\$ 220,390	\$ 1,814,050	\$1,825,783	\$ 11,733	
Increase or Decrease Over Estimate			\$ 11,559		\$ 11,733		
Percent Collected			105.54 %		100.65 %		

Source: State Auditors Office
Glen B. Gainer III, State Auditor
Department of Administration
Joseph F. Markus, Secretary
Prepared by the Budget Section
APRIL 8, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 MARCH 1997-98 VS MARCH 1998-99
 (In Thousands)

GENERAL REVENUE FUND

Source	Actual Col MAR 1997-98	Actual Col MAR 1998-99	Actual Col 9 Months 1997-98	Actual Col 9 Months 1998-99	Increase or Decrease Over Prior Period	% Increase or Decrease over Prior Period
Business and Occupation Tax	\$ 17,079	\$ 16,653	\$ 122,566	\$ 125,809	\$ 3,243	2.65
Consumer Sales Tax	60,545	55,445	591,029	614,279	23,250	3.93
Personal Income Tax	54,506	57,665	583,116	604,047	20,931	3.59
Liquor Profit Transfers	500	0	5,654	5,178	(476)	(8.42)
Racing Fees	0	0	2,320	1,565	(755)	(32.54)
Beer Tax and Licenses	603	582	5,288	5,320	32	0.61
Cigarette Tax	2,700	2,507	25,578	25,118	(460)	(1.80)
Estate Tax	884	1,913	9,943	22,500	12,557	126.29
Business Franchise Fees	16	10	781	777	(4)	(0.51)
Charter Tax	69	(49)	3,075	2,607	(468)	(15.22)
Use Tax	3,015	3,556	45,561	52,132	6,571	14.42
Property Transfer Tax	383	397	4,562	4,791	229	5.02
Property Tax	261	290	2,012	2,150	138	6.86
Insurance Tax Transfers	16,021	19,254	51,360	45,927	(5,433)	(10.58)
Departmental Collections	1,319	1,448	7,632	7,910	278	3.64
Corporate Net Income Tax	23,383	18,919	91,928	106,975	15,047	16.37
Miscellaneous Receipts	587	184	154	1,330	1,176	763.64
Miscellaneous Transfers	0	0	427	589	162	37.94
Interest Income	1,280	924	17,436	14,297	(3,139)	(18.00)
Severance Tax	12,718	19,661	118,420	108,768	(9,652)	(8.15)
Business Franchise Tax	20,743	18,707	57,144	63,127	5,983	10.47
Telecommunications Tax	1,152	2,324	10,169	10,414	245	2.41
Video Lottery Transfers	25	0	235	173	(62)	(26.38)
Carrier Income Tax	0	0	18	0	(18)	(100.00)
Total	\$ 217,789	\$ 220,390	\$ 1,756,408	\$ 1,825,783	\$ 69,375	
Increase or Decrease Over Prior Period		\$ 2,601		\$ 69,375		
% Increase or Decrease Over Prior Period		1.19 %		3.95 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF APRIL
FISCAL YEAR 1998-1999
(IN THOUSANDS)

GENERAL REVENUE FUND	Estimate	Estimated Col	Actual Col	Estimated Col	Actual Col	Increase	Percent
SOURCE	1998-1999	APR 1998-99	APR 1998-99	10 Months 1998-99	10 Months 1998-99	or Decrease Over Estimate	Collected
Business and Occupation Tax	\$ 178,400	\$ 11,800	\$ 16,438	\$ 134,500	\$ 142,247	\$ 7,747	105.76
Consumer Sales Tax	828,000	64,800	68,853	684,000	683,132	(868)	99.87
Personal Income Tax	891,500	118,150	125,914	723,140	729,962	6,822	100.94
Liquor Profit Transfers	7,100	0	500	5,600	5,678	78	101.39
Racing Fees	3,000	0	810	2,000	2,375	375	118.75
Beer Tax and Licenses	7,700	545	605	5,770	5,926	156	102.70
Cigarette Tax	34,200	2,530	2,232	28,320	27,350	(970)	96.57
Estate Tax	a/ 18,700	2,000	1,149	14,900	23,649	8,749	158.72
Business Franchise Fees	1,600	21	9	596	785	189	131.71
Charter Tax	4,800	420	30	2,300	2,636	336	114.61
Use Tax	62,000	8,200	7,904	54,800	60,036	5,236	109.55
Property Transfer Tax	5,900	425	541	4,985	5,332	347	106.96
Property Tax	3,400	800	471	3,120	2,621	(499)	84.01
Insurance Tax Transfers	67,000	13,500	4,093	62,500	50,020	(12,480)	80.03
Departmental Collections	8,500	530	608	7,380	8,519	1,139	115.43
Corporate Net Income Tax	170,000	34,100	35,813	134,800	142,788	7,988	105.93
Miscellaneous Receipts	6,000	480	164	5,500	1,493	(4,007)	27.15
Miscellaneous Transfers	500	0	0	450	590	140	131.11
Interest Income	26,000	2,160	949	21,680	15,246	(6,434)	70.32
Severance Tax	167,000	12,900	11,740	128,300	120,507	(7,793)	93.93
Business Franchise Tax	90,600	16,200	16,423	72,100	79,550	7,450	110.33
Telecommunications Tax	7,000	50	(22)	6,920	10,392	3,472	150.17
Video Lottery Transfers	0	0	(5)	0	168	168	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	b/ \$2,588,900	\$ 289,611	\$ 295,219	\$2,103,661	\$ 2,121,002	\$ 17,341	
Increase or Decrease Over Estimate			\$ 5,608		\$ 17,341		
Percent Collected			101.94%		100.82%		

a/Revised from \$17,200 to \$18,700 - Increase of \$1,500.
b/Revised from \$2,587,400 to \$2,588,900 - Increase of \$1,500.

Source: State Auditors Office
Glenn B. Gainer III, State Auditor
Department of Administration
Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
May 4, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 APRIL 1997-98 VS APRIL 1998-99
 (IN THOUSANDS)

GENERAL REVENUE FUND SOURCE	Actual Col APR 1997-98	Actual Col APR 1998-99	Actual Col 10 Months 1997-98	Actual Col 10 Months 1998-99	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 15,651	\$ 16,438	\$ 138,217	\$ 142,247	\$ 4,030	2.92
Consumer Sales Tax	62,061	68,853	653,089	683,132	30,043	4.60
Personal Income Tax	120,978	125,914	704,094	729,962	25,868	3.67
Liquor Profit Transfers	0	500	5,654	5,678	24	0.42
Racing Fees	0	810	2,320	2,375	55	2.37
Beer Tax and Licenses	595	605	5,883	5,926	43	0.73
Cigarette Tax	2,720	2,232	28,298	27,350	(948)	(3.35)
Estate Tax	1,494	1,149	11,437	23,649	12,212	106.78
Business Franchise Fees	10	9	790	785	(5)	(0.63)
Charter Tax	80	30	3,155	2,636	(519)	(16.45)
Use Tax	6,980	7,904	52,541	60,036	7,495	14.27
Property Transfer Tax	417	541	4,979	5,332	353	7.09
Property Tax	484	471	2,496	2,621	125	5.01
Insurance Tax Transfers	15,660	4,093	67,020	50,020	(17,000)	(25.37)
Departmental Collections	670	608	8,302	8,519	217	2.61
Corporate Net Income Tax	15,491	35,813	107,419	142,788	35,369	32.93
Miscellaneous Receipts	89	164	243	1,493	1,250	514.40
Miscellaneous Transfers	0	0	427	590	163	38.17
Interest Income	1,772	949	19,209	15,246	(3,963)	(20.63)
Severance Tax	14,643	11,740	133,064	120,507	(12,557)	(9.44)
Business Franchise Tax	11,971	16,423	69,115	79,550	10,435	15.10
Telecommunications Tax	190	(22)	10,359	10,392	33	0.32
Video Lottery Transfers	0	(5)	235	168	(67)	(28.51)
Carrier Income Tax	0	0	18	0	(18)	(100.00)
TOTAL	\$ 271,956	\$ 295,219	\$ 2,028,364	\$ 2,121,002	\$ 92,638	
Increase or Decrease Over Prior Period		\$ 23,263		\$ 92,638		
% Increase or Decrease Over Prior Period		8.55%		4.57%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF MAY
FISCAL YEAR 1998-1999
(IN THOUSANDS)

GENERAL REVENUE FUND							
SOURCE	Estimate 1998-1999	Estimated Col MAY 1998-99	Actual Col MAY 1998-99	Estimated Col 11 Months 1998-99	Actual Col 11 Months 1998-99	Increase or Decrease Over Estimate	Percent Collected
Business and Occupation Tax	\$ 178,400	\$ 14,400	\$ 16,022	\$ 148,900	\$ 158,269	\$ 9,369	106.29
Consumer Sales Tax	828,000	67,200	65,463	751,200	748,595	(2,605)	99.65
Personal Income Tax	a/ 893,000	78,550	103,277	801,690	833,238	31,548	103.94
Liquor Profit Transfers	7,100	1,000	1,000	6,600	6,678	78	101.18
Racing Fees	3,000	0	0	2,000	2,375	375	118.75
Beer Tax and Licenses	7,700	850	965	6,620	6,890	270	104.08
Cigarette Tax	34,200	2,810	2,862	31,130	30,212	(918)	97.05
Estate Tax	b/ 18,700	1,900	1,275	16,800	24,924	8,124	148.36
Business Franchise Fees	1,600	107	242	703	1,027	324	146.09
Charter Tax	4,800	640	423	2,940	3,059	119	104.05
Use Tax	62,000	3,800	3,856	58,600	63,893	5,293	109.03
Property Transfer Tax	5,900	500	545	5,485	5,878	393	107.16
Property Tax	3,400	180	182	3,300	2,803	(497)	84.94
Insurance Tax Transfers	67,000	4,300	13,350	66,800	63,369	(3,431)	94.86
Departmental Collections	8,500	560	601	7,940	9,120	1,180	114.86
Corporate Net Income Tax	170,000	1,400	(3,756)	136,200	139,032	2,832	102.08
Miscellaneous Receipts	6,000	250	105	5,750	1,599	(4,151)	27.81
Miscellaneous Transfers	500	0	0	450	589	139	130.89
Interest Income	26,000	2,160	2,441	23,840	17,687	(6,153)	74.19
Severance Tax	167,000	17,500	13,146	145,800	133,654	(12,146)	91.67
Business Franchise Tax	c/ 93,100	2,000	235	74,100	79,785	5,685	107.67
Telecommunications Tax	7,000	40	1,138	6,960	11,530	4,570	165.66
Video Lottery Transfers	0	0	0	0	168	168	0.00
Carrier Income Tax	0	0	0	0	0	0	0.00
TOTAL	d/ \$ <u>2,592,900</u>	\$ <u>200,147</u>	\$ <u>223,372</u>	\$ <u>2,303,808</u>	\$ <u>2,344,374</u>	\$ <u>40,566</u>	
Increase or Decrease Over Estimate			\$ 23,225		\$ 40,566		
Percent Collected			111.60 %		101.76 %		

a/ Revised May 18, 1999 from \$891,500 to \$893,000 - Increase of \$1,500.

b/ Revised April 21, 1999 from \$17,200 to \$18,700 - Increase of \$1,500.

c/ Revised May 18, 1999 from \$90,600 to \$93,100 - Increase of \$2,500.

d/ Revised from \$2,587,400 to \$2,592,900 - Increase of \$5,500.

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

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 1997-98 VS MAY 1998-99
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Col MAY 1997-98	Actual Col MAY 1998-99	Actual Col 11 Months 1997-98	Actual Col 11 Months 1998-99	Increase or Decrease Over Prior Period	% Increase or Decrease Over Prior Period
Business and Occupation Tax	\$ 15,921	\$ 16,022	\$ 154,139	\$ 158,269	\$ 4,130	2.68
Consumer Sales Tax	67,283	65,463	720,372	748,595	28,223	3.92
Personal Income Tax	93,336	103,277	797,430	833,238	35,808	4.49
Liquor Profit Transfers	1,000	1,000	6,654	6,678	24	0.36
Racing Fees	0	0	2,320	2,375	55	2.37
Beer Tax and Licenses	979	965	6,862	6,890	28	0.41
Cigarette Tax	2,588	2,862	30,886	30,212	(674)	(2.18)
Estate Tax	945	1,275	12,382	24,924	12,542	101.29
Business Franchise Fees	80	242	870	1,027	157	18.05
Charter Tax	212	423	3,367	3,059	(308)	(9.15)
Use Tax	6,459	3,856	59,001	63,893	4,892	8.29
Property Transfer Tax	484	545	5,463	5,878	415	7.60
Property Tax	154	182	2,649	2,803	154	5.81
Insurance Tax Transfers	3,024	13,350	70,044	63,369	(6,675)	(9.53)
Departmental Collections	578	601	8,880	9,120	240	2.70
Corporate Net Income Tax	2,206	(3,756)	109,625	139,032	29,407	26.83
Miscellaneous Receipts	3,566	105	3,809	1,599	(2,210)	(58.02)
Miscellaneous Transfers	4	0	431	589	158	36.66
Interest Income	1,693	2,441	20,901	17,687	(3,214)	(15.38)
Severance Tax	19,338	13,146	152,402	133,654	(18,748)	(12.30)
Business Franchise Tax	(2,782)	235	66,333	79,785	13,452	20.28
Telecommunications Tax	1,122	1,138	11,480	11,530	50	0.44
Video Lottery Transfers	24	0	259	168	(91)	(35.14)
Carrier Income Tax	0	0	18	0	(18)	(100.00)
TOTAL	\$ 218,214	\$ 223,372	\$ 2,246,577	\$ 2,344,374	\$ 97,797	
Increase or Decrease Over Prior Period		\$ 5,158		\$ 97,797		
% Increase or Decrease Over Prior Period		2.36 %		4.35 %		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
MONTH OF JUNE
FISCAL YEAR 1998-1999
(IN THOUSANDS)

GENERAL REVENUE FUND

<u>SOURCE</u>	Estimate <u>1998-1999</u>	Estimated Col <u>JUNE 1998-99</u>	Actual Col <u>JUNE 1998-99</u>	Estimated Col 12 Months <u>1998-99</u>	Actual Col 12 Months <u>1998-99</u>	Increase or Decrease <u>Over Estimate</u>	Percent <u>Collected</u>
Business and Occupation Tax	\$ 178,400	\$ 29,500	\$ 24,337	\$ 178,400	\$ 182,607	\$ 4,207	102.36
Consumer Sales Tax	828,000	76,800	80,429	828,000	829,024	1,024	100.12
Personal Income Tax	a/ 893,000	91,310	86,642	893,000	919,880	26,880	103.01
Liquor Profit Transfers	7,100	500	422	7,100	7,100	0	100.00
Racing Fees	3,000	1,000	625	3,000	3,000	0	100.00
Beer Tax and Licenses	7,700	1,080	994	7,700	7,884	184	102.39
Cigarette Tax	34,200	3,070	2,866	34,200	33,078	(1,122)	96.72
Estate Tax	b/ 18,700	1,900	2,402	18,700	27,326	8,626	146.13
Business Franchise Fees	1,600	897	1,318	1,600	2,346	746	146.63
Charter Tax	4,800	1,860	2,006	4,800	5,065	265	105.52
Use Tax	62,000	3,400	4,273	62,000	68,165	6,165	109.94
Property Transfer Tax	5,900	415	510	5,900	6,388	488	108.27
Property Tax	3,400	100	587	3,400	3,390	(10)	99.71
Insurance Tax Transfers	67,000	200	45	67,000	63,414	(3,586)	94.65
Departmental Collections	8,500	560	730	8,500	9,850	1,350	115.88
Corporate Net Income Tax	170,000	33,800	28,663	170,000	167,695	(2,305)	98.64
Miscellaneous Receipts	6,000	250	2,867	6,000	4,466	(1,534)	74.43
Miscellaneous Transfers	500	50	0	500	589	89	117.80
Interest Income	26,000	2,160	1,041	26,000	18,728	(7,272)	72.03
Severance Tax	167,000	21,200	14,705	167,000	148,358	(18,642)	88.84
Business Franchise Tax	c/ 93,100	19,000	15,642	93,100	95,427	2,327	102.50
Telecommunications Tax	7,000	40	2,305	7,000	13,835	6,835	197.64
Video Lottery Transfers	0	0	85	0	253	253	0.00
Carrier Income Tax	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
TOTAL	d/ <u>\$ 2,592,900</u>	<u>\$ 289,092</u>	<u>\$ 273,494</u>	<u>\$ 2,592,900</u>	<u>\$ 2,617,868</u>	<u>\$ 24,968</u>	
Increase or Decrease Over Estimate			\$ (15,598)		\$ 24,968		
Percent Collected			94.60%		100.96%		

a/ Revised May 18, 1999 from \$891,500 to \$893,000 - Increase of \$1,500.

b/ Revised April 21, 1999 from \$17,200 to \$18,700 - Increase of \$1,500.

c/ Revised May 18, 1999 from \$90,600 to \$93,100 - Increase of \$2,500.

d/ Revised from \$2,587,400 to \$2,592,900 - Increase of \$5,500.

Source: State Auditors Office
Glenn B. Gainer III, State Auditor
Department of Administration
Joseph F. Markus, Cabinet Secretary
Prepared by the Budget Office
July 1, 1999

STATE OF WEST VIRGINIA
 COMPARISON OF REVENUES
 JUNE 1997-98 VS JUNE 1998-99
 (IN THOUSANDS)

GENERAL REVENUE FUND	Actual Col	Actual Col	Actual Col	Actual Col	Increase or	% Increase or
SOURCE	JUNE 1997-98	JUNE 1998-99	12 Months	12 Months	Decrease Over	Decrease Over
			1997-98	1998-99	Prior Period	Prior Period
Business and Occupation Tax	\$ 22,960	\$ 24,337	\$ 177,099	\$ 182,607	\$ 5,508	3.11
Consumer Sales Tax	73,967	80,429	794,339	829,024	34,685	4.37
Personal Income Tax	68,678	86,642	866,107	919,880	53,773	6.21
Liquor Profit Transfers	500	422	7,154	7,100	(54)	(0.75)
Racing Fees	1,840	625	4,160	3,000	(1,160)	(27.88)
Beer Tax and Licenses	925	994	7,788	7,884	96	1.23
Cigarette Tax	2,591	2,866	33,476	33,078	(398)	(1.19)
Estate Tax	829	2,402	13,211	27,326	14,115	106.84
Business Franchise Fees	1,202	1,318	2,072	2,346	274	13.22
Charter Tax	1,983	2,006	5,350	5,065	(285)	(5.33)
Use Tax	2,936	4,273	61,937	68,165	6,228	10.06
Property Transfer Tax	561	510	6,024	6,388	364	6.04
Property Tax	577	587	3,226	3,390	164	5.08
Insurance Tax Transfers	127	45	70,171	63,414	(6,757)	(9.63)
Departmental Collections	705	730	9,586	9,850	264	2.75
Corporate Net Income Tax	30,481	28,663	140,106	167,695	27,589	19.69
Miscellaneous Receipts	3,837	2,867	7,646	4,466	(3,180)	(41.59)
Miscellaneous Transfers	0	0	431	589	158	36.66
Interest Income	1,913	1,041	22,814	18,728	(4,086)	(17.91)
Severance Tax	22,839	14,705	175,241	148,358	(26,883)	(15.34)
Business Franchise Tax	15,089	15,642	81,422	95,427	14,005	17.20
Telecommunications Tax	2,136	2,305	13,616	13,835	219	1.61
Video Lottery Transfers	90	85	349	253	(96)	(27.51)
Carrier Income Tax	0	0	18	0	(18)	(100.00)
TOTAL	<u>\$ 256,766</u>	<u>\$ 273,494</u>	<u>\$ 2,503,343</u>	<u>\$ 2,617,868</u>	<u>\$ 114,525</u>	
Increase or Decrease Over Prior Period		\$ 16,728		\$ 114,525		
% Increase or Decrease Over Prior Period		6.51%		4.57%		