



# THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2023  
General Revenue Collections

## November 2022

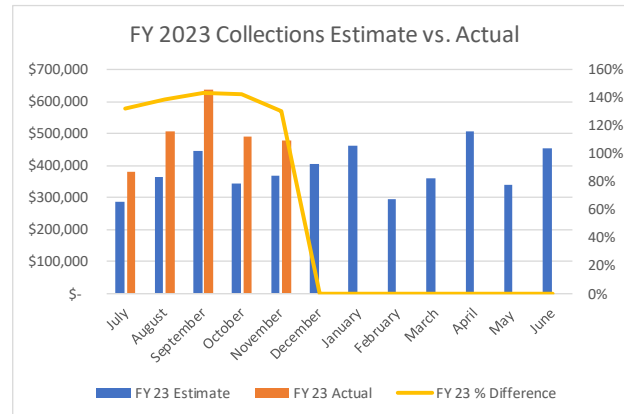
Prepared by: Chris DeWitte, Budget Analyst



### General Revenue Year to Date Snapshot

	FY 23			
	Estimate	Actual	Difference	% Difference
July	\$ 288,650	\$ 381,098	\$ 92,448	132%
August	\$ 365,195	\$ 506,999	\$ 141,804	139%
September	\$ 445,975	\$ 638,762	\$ 192,787	143%
October	\$ 344,831	\$ 492,594	\$ 147,763	143%
November	\$ 367,555	\$ 480,223	\$ 112,668	131%
December	\$ 406,976	\$ -	\$ (406,976)	0%
January	\$ 461,911	\$ -	\$ (461,911)	0%
February	\$ 295,185	\$ -	\$ (295,185)	0%
March	\$ 358,795	\$ -	\$ (358,795)	0%
April	\$ 506,901	\$ -	\$ (506,901)	0%
May	\$ 339,285	\$ -	\$ (339,285)	0%
June	\$ 454,765	\$ -	\$ (454,765)	0%
<b>Totals</b>	<b>\$4,636,024</b>	<b>\$ 2,499,676</b>	<b>(\$2,136,348)</b>	<b>54%</b>

\* all numbers in thousands



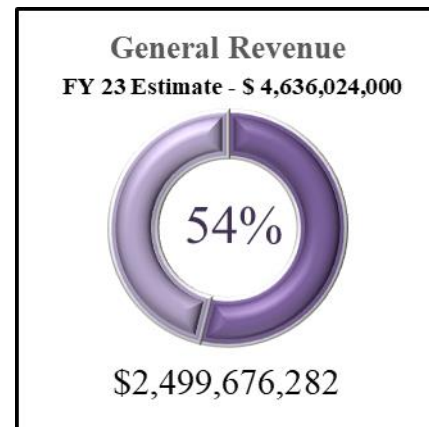
### General Revenue

General Revenue collections for November totaled \$480,223,960, **exceeding** the monthly estimate of \$367,555,000 by \$112,668,960. Total year to date General Revenue collections are \$2,499,676,282.

Fiscal Year 2023 YTD Estimate  
**\$1,812,206,000**

Fiscal Year 2023 YTD Collections  
**\$2,499,676,282**

Fiscal Year 2023 YTD Performance  
**Exceeding estimates by \$687,470,282**



As of the end of November the state has collected 54% of its total estimated yearly revenue of \$4,636,024,000.

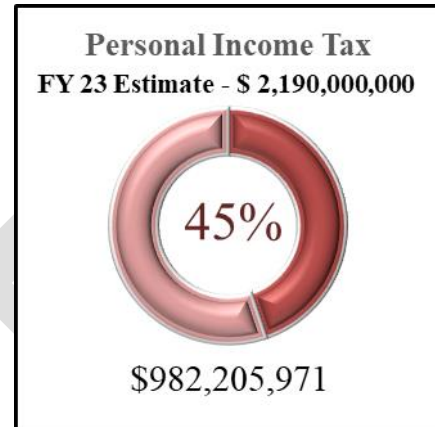
## Personal Income Tax

Personal income tax (PIT) collections for the month were \$158,917,781. This figure is \$10,422,219 **below** the November estimate of \$169,340,000. The total year to date personal income tax collections for fiscal year 2023 are \$982,205,971.

Fiscal Year 2023 PIT YTD Estimate  
**\$872,490,000**

Fiscal Year 2023 PIT YTD Collections  
**\$982,205,971**

Fiscal Year 2023 PIT YTD Performance  
**Exceeding estimates by \$109,715,971**



As of the end of November the state has collected 45% of its total estimated PIT yearly collections of \$2,190,000,000.

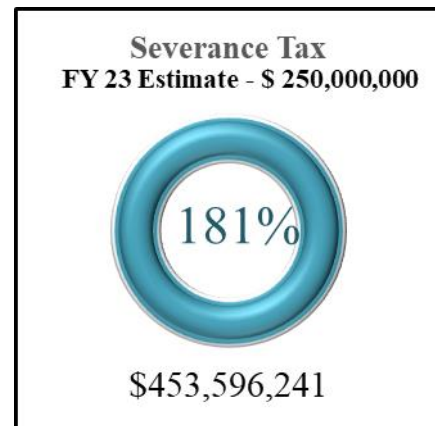
## Severance Tax

Severance tax collections for November were \$112,366,220. This figure is \$88,366,220 **above** the monthly estimate of \$24,000,000. Total severance tax collections for fiscal year 2023 are \$453,596,241.

Fiscal Year 2023 YTD Severance Tax Estimate  
**\$83,400,000**

Fiscal Year 2023 YTD Severance Tax Collections  
**\$453,596,241**

Fiscal Year 2023 Severance Tax YTD Performance  
**Exceeding estimates by \$370,196,241**



As of the end of November the state has collected 181% of its total yearly collections of \$250,000,000.

## Other Notable Collections

Consumer Sales and Service Tax collections for the month were \$15,101,327 **above** the November estimate of \$138,100,000 at \$153,201,327.

Tobacco Products Tax collections for November were \$14,403,838. These collections were **above** the monthly estimate of \$12,900,000 by \$1,503,838.

## Lottery

Total gross lottery collections for October were \$109,361,000 This figure is \$23,760,000 **above** the monthly estimate of \$85,601,000. Total gross lottery collections for fiscal year 2023 are \$436,695,000.

## Net Lottery Revenues

	Oct-23			Fiscal Year		
	Actual	Projected	Difference	Actual	Projected	Difference
<b>Lottery Fund</b>	\$16,695	\$13,727	\$2,968	\$69,951	\$57,272	\$12,679
<b>Excess Lottery Fund</b>	\$26,163	\$20,088	\$6,075	\$174,858	\$138,682	\$36,176
<b>Total</b>	\$42,858	\$33,815	\$9,043	\$244,809	\$195,954	\$48,855

\*In Thousands

Please note that Lottery Revenues are distinct from General Revenues and are not included in total General Revenue collections. This section is for informational purposes only.

## Road Fund Collections

	Nov-23			Year to Date		
	Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Gasoline &amp; Motor Carrier</b>	\$ 36,100	\$ 34,940	(\$1,160)	\$ 188,400	\$ 180,323	(\$8,077)
<b>Privilege Tax</b>	\$ 24,500	\$ 23,592	(\$908)	\$ 134,000	\$ 135,834	\$1,834
<b>Licenses &amp; Registration</b>	\$ 11,000	\$ 11,471	\$471	\$ 69,000	\$ 56,515	(\$12,485)
<b>Highway Litter Control</b>	\$ 152	\$ 124	(\$28)	\$ 794	\$ 708	(\$86)
<b>Miscellaneous</b>	\$ 5,000	\$ 1,521	(\$3,479)	\$ 172,000	\$ 160,181	(\$11,819)
<b>Federal Reimbursment</b>	\$ 39,500	\$ 46,308	\$6,808	\$ 208,500	\$ 261,482	\$52,982
<b>TOTAL</b>	\$ 116,252	\$ 117,956	\$1,704	\$ 772,694	\$ 795,043	\$22,349

# Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of November 30, 2022 is **\$416,035,623**.

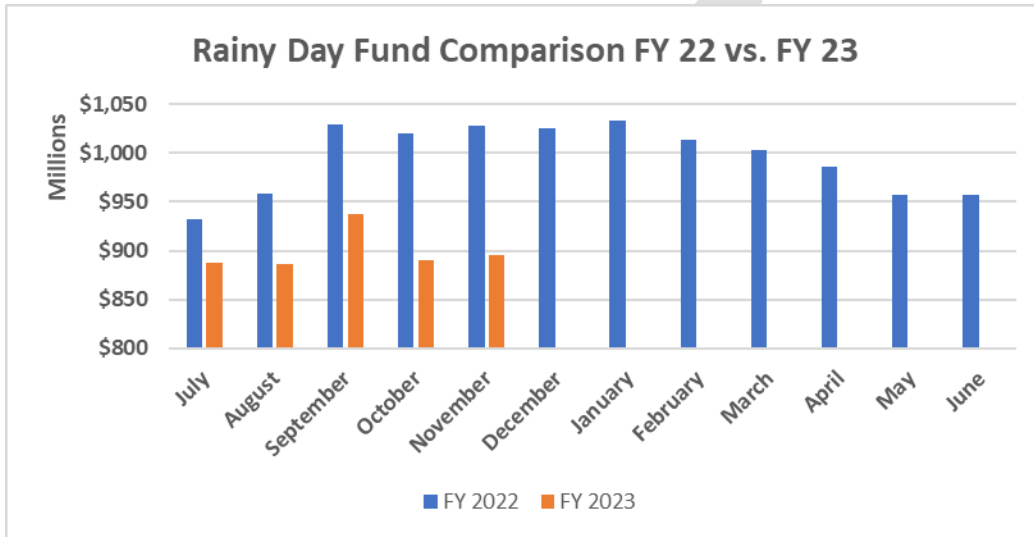
*Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$463,162,483*

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of November 30, 2022 is **\$479,398,656**.

*Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$564,689,774*

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of November 30, 2022: **\$895,434,279**.

*Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,027,852,257*



Addition copies of this document may be requested by emailing [senate.finance@wvsenate.gov](mailto:senate.finance@wvsenate.gov)

\*Numbers in this report are rounded

\*\* These numbers are not final, and are as reported through the WVOasis on December 1, 2022, these numbers have not been formally released by the Governor's Budget Office.

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# SENATE COMMITTEE ON FINANCE

## Fiscal Year Comparison (FY 23 vs FY 22)

Prepared by: Chris DeWitte



\* All Numbers in Report are Rounded and Expressed in Thousands

### General Revenue Collections

	November FY 2023			November FY 2022			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	169,340	158,917	(10,423)	149,100	169,796	20,696	-6%
Sales and Use Tax	138,100	153,201	15,101	130,700	149,223	18,523	3%
Severance Tax	24,000	112,366	88,366	32,900	75,353	42,453	49%
Corporate Net Income Tax	2,000	11,829	9,829	1,500	6,838	5,338	73%
Tobacco Tax	12,900	14,403	1,503	13,700	13,050	(650)	10%
All Other Taxes*	21,215	29,507	8,292	19,645	21,311	1,666	38%
<b>Totals</b>	<b>367,555</b>	<b>480,223</b>	<b>112,668</b>	<b>347,545</b>	<b>435,571</b>	<b>88,026</b>	<b>10%</b>

	YTD Fiscal Year 2023			YTD Fiscal Year 2022			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	872,490	982,205	109,715	764,300	854,871	90,571	15%
Sales and Use Tax	585,739	671,542	85,803	588,000	633,349	45,349	6%
Severance Tax	83,400	453,596	370,196	105,200	191,617	86,417	137%
Corporate Net Income Tax	53,000	133,894	80,894	50,200	93,707	43,507	43%
Tobacco Tax	70,600	69,874	(726)	70,600	71,267	667	-2%
All Other Taxes	146,977	188,565	41,588	163,390	166,313	2,923	13%
<b>Totals</b>	<b>1,812,206</b>	<b>2,499,676</b>	<b>687,470</b>	<b>1,741,690</b>	<b>2,011,124</b>	<b>269,434</b>	<b>24%</b>

	Fiscal Year 2023			Fiscal Year 2022			Year over Year Growth Total
	Monthly Collections	Cumulative Estimate	Total Collections	Monthly Collections	Cumulative Estimate	Total Collections	
July	\$ 381,098	\$ 288,650	\$ 381,098	\$ 305,805	\$ 277,681	\$ 305,805	25%
August	\$ 506,998	\$ 653,845	\$ 888,096	\$ 383,451	\$ 631,236	\$ 689,256	29%
September	\$ 638,763	\$ 1,099,820	\$ 1,526,859	\$ 504,519	\$ 1,051,114	\$ 1,193,775	28%
October	\$ 492,594	\$ 1,444,651	\$ 2,019,453	\$ 381,778	\$ 1,394,145	\$ 1,575,553	28%
November	\$ 480,223	\$ 1,812,206	\$ 2,499,676	\$ 435,576	\$ 1,741,690	\$ 2,011,129	24%
December		\$ 2,219,182	\$ 2,499,676	\$ 506,828	\$ 2,124,091	\$ 2,517,957	-1%
January		\$ 2,681,093	\$ 2,499,676	\$ 575,258	\$ 2,552,364	\$ 3,093,215	-19%
February		\$ 2,976,278	\$ 2,499,676	\$ 385,184	\$ 2,878,314	\$ 3,478,399	-28%
March		\$ 3,335,073	\$ 2,499,676	\$ 488,125	\$ 3,216,301	\$ 3,966,524	-37%
April*		\$ 3,841,974	\$ 2,499,676	\$ 791,493	\$ 3,754,732	\$ 4,758,017	-47%
May		\$ 4,181,259	\$ 2,499,676	\$ 467,473	\$ 4,108,450	\$ 5,225,490	-52%
June		\$ 4,636,024	\$ 2,499,676	\$ 662,409	\$ 4,569,616	\$ 5,887,899	-58%

**General Revenue**

Rev	Description	Net Prior Month YTD	Current Month Gross Revenue	Current Month Refunds	Current Month Net	Current YTD Revenue
Grp						
01	BUSINESS & OCCUPATION TAX	35,813,112.64	6,847,776.68	--	6,847,776.68	42,660,889.32
02	CONSUMER SALES & USE TAX	518,341,636.30	156,339,702.35	3,138,374.75	153,201,327.6	671,542,963.90
03	PERSONAL INCOME TAX	823,288,189.35	169,469,433.59	10,551,652.67	158,917,780.92	982,205,970.27
04	LIQUOR PROFIT TRANSFERS	11,017,599.39	2,018,133.38	--	2,018,133.38	13,035,732.77
06	BEER TAX & LICENSES	2,327,508.54	574,859.50	500.00	574,359.5	2,901,868.04
07	TOBACCO PRODUCTS TAX	55,470,791.64	14,403,838.43	--	14,403,838.43	69,874,630.07
09	BUSINESS FRANCHISE FEES	249,530.80	30,483.13	937.08	29,546.05	279,076.85
10	CHARTER TAX	1,640.40	115.58	--	115.58	1,755.98
11	PROPERTY TRANSFER TAX	5,704,597.55	1,123,243.14	--	1,123,243.14	6,827,840.69
12	PROPERTY TAX	4,420,249.23	378,497.99	--	378,497.99	4,798,747.22
13	CASH FLOW TRANSFER	--	--	--	--	--
14	INSURANCE TAX	50,259,790.12	584,806.86	--	584,806.86	50,844,596.98
15	DEPARTMENTAL COLLECTIONS	5,706,045.62	1,405,660.67	37.50	1,405,623.17	7,111,668.79
16	CORP INC & BUS FRANCHISE	122,065,326.76	16,278,101.96	4,448,469.31	11,829,632.65	133,894,959.41
17	MISCELLANEOUS	735,180.53	225,741.01	--	225,741.01	960,921.54
18	MISCELLANEOUS TRANSFERS	262,229.50	--	--	--	262,229.50
19	INTEREST INCOME	16,943,956.17	8,835,285.84	--	8,835,285.84	25,779,242.01
20	VIDEO LOTTERY TRANSFERS	62,854.50	7,259.00	--	7,259	70,113.50
21	SEVERANCE TAX	341,230,021.43	112,628,540.45	262,320.44	112,366,220.01	453,596,241.44
23	LIQUOR LICENSE RENEWAL	442,068.73	42,642.16	--	42,642.16	484,710.89
25	HB 102 LOTTERY TRANSFERS	18,990,229.24	6,339,738.50	--	6,339,738.5	25,329,967.74
27	REFUNDABLE CREDIT REIMB LTY	1,390,470.00	--	--	--	1,390,470.00
29	SOFT DRINK TAX	4,729,293.74	1,092,391.79	--	1,092,391.79	5,821,685.53
<b>Total</b>		<b>\$2,019,452,322.18</b>	<b>\$498,626,252.01</b>	<b>\$18,402,291.75</b>	<b>\$480,223,960.26</b>	<b>\$2,499,676,282.44</b>

## Consolidated Public Retirement Board (CPRB) Plan Statistics

As of 7/1/2021	Public Employees (PERS)		Teachers' Defined Benefit (TRF)		Teachers' Defined Contribution (TDC)	State Police (Plan A)	State Police (Plan B)	Judges' System (JRS)		Deputy Sheriffs' (DSRS)	Emergency Medical Services (EMSRS)	Municipal Police & Firefighters (MPFRS)	Natural Resources Police Officers (NRPORS)	
	Tier I	Tier II	Tier I	Tier II				Tier I	Tier II					
Year Implemented	1961	2015	1941	2015	1991	1935	1994	1949	2005	1998	2008	2010	2021	
Active Members	22,288	13,308	23,564	11,549	2,648	4	606	18	61	1085	638	540	111	
Referees	29,006	3	37,282	0	522	752	94	59	0	494	138	1	3	
Covered by Soc. Sec.	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Unknown	Yes	
Out of State Svc. Credit	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	
% of Employer Contributions/AIRC	10.00%		Per Actuary (NC-UAAI) 23.01% FY2022		7.50%	Per Actuary (NC-UAAI) 43.16% FY2022	28% of Base Pay	Per Actuary (NC-UAAI) \$742,000 FY2022	13.0% * Fees (0.68% fees FY2022)	10.50%	8.50%	8.50%	12.00%	
% of Employee Contributions	4.50%	6.00%	6.00%	6.00%	4.50%	9.00%	13% of Base Pay	7.00%	8.50%	8.50%	8.50%	8.50%	9.50%	
Unfunded Accrued Liability (UAL)	\$196,389,000		\$2,754,980,000		N/A	(\$48,654,000)	(\$11,413,000)	(\$173,978,000)	\$39,540,000	(\$13,558,000)	(\$10,722,000)	\$2,847,000		
% Funded	97.5%		76.0%		N/A	106.1%	103.9%	263.1%	87.5%	112.8%	190.2%	89.8%		
Normal Retirement	Age 60 and 5 years of service or age 55 and age plus service equals 80	Age 62 and 10 years of service	Age 60 and 5 years of service or age 55 and 30 years of service or any age and 35 years	Age 62 and 10 years of service	Age 55 and 12 years of service	25 years of service or age 50 and 20 years or age 62 and 10 years	Age 50 and 25 years of service or age 52 and 20 years or age 62 and 10 years	24 years of service or age 65 and 16 years	Age 50 and age plus service equals 70 or age 60 and 5 years or, if not working, age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 55 and age plus service equals 70 or age 55 and 15 years or, if not working, age 62 and 10 years	
Retirement Benefits	(2.0% of FAS) x (Years of Service)		(2.0% of FAS) x (Years of Service)		Vested assets in both EE & ER contributions and net earnings	5.5% of total salary earned as employee	(3.00% of FAS) x (Years of Service)	75% of current salary of sitting judges	75% of FAS	(2.50% of FAS) x (Years of Service)	.2.75% of FAS for 1-20 yrs of svc. .2.0% of FAS for 21-25 yrs of svc. .1.5% of FAS for yrs over 25 with max of 90%	.2.6% of FAS for 1-20 years of svc. .2.0% of FAS for 21-25 years of svc. .1.0% of FAS for 26-30 years of svc.	Retirements effective on or before 7/1/2025 (2.50% of FAS) x (Years of Service)	Retirements effective on or after 8/1/2025 (2.50% of FAS) x (Years of Service)
Final Average Salary (FAS)	36 highest consecutive months out of last 15 years of earnings	60 highest consecutive months out of last 15 years of earnings	5 highest plan years out of last 15 years of earnings	33.33% at 6 years 66.67% at 9 years 100% at 12 years	N/A	5 highest calendar years out of last 10 years of service	N/A	36 highest consecutive months	5 highest consecutive plan years out of the last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of the last 10 years of earnings	
COLA	No	No	No	No	No	3.75%	1.00%	No	No	No	No	No	No	
Credit for Military Service	Yes - Credit for up to 5 years	Yes - May purchase up to 5 years	Yes - Credit for up to 10 years or 25% of total service	Yes - May purchase up to 5 years	Service under USERRA only	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 2 years. May purchase 1 additional year.	Yes - Credit for up to 5 years	
Disability Benefits	Yes - After 10 years of service for non-work related disability	Yes - After 10 years of service for non-work related disability	Yes - After 10 years of service or 5 years of service for student violence	Yes - After 10 years of service or 5 years of service for student violence	Yes - No minimum service	Any Age & Any Service	Any Age & Any Service	Yes - After 10 years of service or age 65 with 6 years	Any Age & Any Service	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	
Interest Rate Assumption	7.25%	7.25%	7.25%	7.25%	N/A	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	
Projected Amortization	by 6/30/2035		by 6/30/2034		N/A	N/A	N/A	N/A	N/A	by 6/30/2029	N/A	N/A	by 6/30/2051	

### CPRB Retirement Plans - Running Statistics

PLAN NAME	PLAN YEAR	ACTIVES	VESTED TERMS.	NON-VESTED TERMS.	RETIREEES	UAL (in millions)	% FUNDED +	MKT. VALUE ASSETS (in millions)				
PERS	7/1/2018	TIER I 27,284	TIER II 7,481	TIER I 4,625	TIER II 1	TIER I 15,920	TIER II 3,554	TIER I 27,568	TIER II 0	\$494.83	92.9%	\$6,508.77**
	7/1/2019	25,448	10,060	4,747	0	15,318	4,760	28,033	0	\$445.11	93.9%	\$6,792.29**
	7/1/2020	23,893	11,888	4,917	1	14,892	6,121	28,449	1	\$377.51	95.0%	\$7,129.02**
	7/1/2021	<b>22,268</b>	<b>13,308</b>	<b>4,926</b>	<b>3</b>	<b>14,674</b>	<b>7,774</b>	<b>29,006</b>	<b>3</b>	<b>\$196.39</b>	<b>97.5%</b>	<b>\$7,745.85**</b>
TRS	7/1/2018	TIER I 27,540	TIER II 5,634	TIER I 3,169	TIER II 0	TIER I 3,723	TIER II 1,528	TIER I 36,394	TIER II 0	\$3,280.14	69.6%	\$7,497.89**
	7/1/2019	26,314	7,794	2,983	0	3,518	1,670	36,652	0	\$3,163.02	71.1%	\$7,788.48**
	7/1/2020	25,046	9,707	3,038	0	3,282	1,910	36,797	0	\$3,038.52	72.8%	\$8,116.33**
	7/1/2021	<b>23,564</b>	<b>11,549</b>	<b>2,919</b>	<b>0</b>	<b>3,133</b>	<b>2,186</b>	<b>37,282</b>	<b>0</b>	<b>\$2,754.98</b>	<b>76.0%</b>	<b>\$8,740.20**</b>
TDC	7/1/2018	3,407		N/A		N/A		336***		N/A	N/A	\$515.30
	7/1/2019	3,317		N/A		N/A		414***		N/A	N/A	\$549.65
	7/1/2020	3,214		N/A		N/A		455***		N/A	N/A	\$582.99
STATE POLICE PLAN A	7/1/2021	<b>2,648</b>		N/A		N/A		<b>522***</b>		N/A	N/A	<b>\$703.29</b>
	7/1/2018	20		4		1		759		\$72.17	90.4%	\$682.80
	7/1/2019	6		4		1		765		\$77.30	89.9%	\$689.82
STATE POLICE PLAN B	7/1/2020	4		3		1		759		\$97.52	87.4%	\$675.60
	7/1/2021	<b>4</b>		<b>2</b>		<b>1</b>		<b>752</b>		<b>(\$48.85)</b>	<b>106.1%</b>	<b>\$851.53</b>
	7/1/2018	570		17		125		33		(\$3.27)	101.8%	\$188.92
JRS	7/1/2019	613		19		137		40		\$18.53	91.8%	\$207.10
	7/1/2020	626		17		134		59		\$29.05	88.4%	\$220.57
	7/1/2021	<b>606</b>		<b>20</b>		<b>138</b>		<b>94</b>		<b>(\$11.41)</b>	<b>103.9%</b>	<b>\$301.16</b>
DSRS	7/1/2018	TIER I 1,050	TIER II 51	TIER I 0	TIER II 0	TIER I 1	TIER II 2	TIER I 57	TIER II 1	(\$94.27)	185.5%	\$204.49
	7/1/2019	20	57	2	0	0	0	59	0	(\$102.18)	192.3%	\$212.65
	7/1/2020	19	58	2	0	0	0	59	0	(\$116.89)	218.3%	\$215.69
	7/1/2021	<b>18</b>	<b>61</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>	<b>0</b>	<b>(\$173.98)</b>	<b>263.1%</b>	<b>\$280.66</b>
EMSRs	7/1/2018	1,081		114		246		403		\$19.00	92.1%	\$220.51
	7/1/2019	1,086		119		267		432		\$27.09	89.6%	\$233.66
	7/1/2020	1,086		119		275		456		\$30.04	89.2%	\$247.78**
	7/1/2021	<b>1,085</b>		<b>121</b>		<b>308</b>		<b>494</b>		<b>\$39.54</b>	<b>87.5%</b>	<b>\$277.32**</b>
MPFRS	7/1/2018	577		61		221		102		(\$3.73)	104.9%	\$79.30
	7/1/2019	587		67		263		120		(\$2.39)	102.9%	\$84.97
	7/1/2020	611		70		299		130		\$1.69	98.1%	\$89.01
	7/1/2021	<b>638</b>		<b>77</b>		<b>342</b>		<b>138</b>		<b>(\$13.56)</b>	<b>112.8%</b>	<b>\$119.22</b>
NRPORS	7/1/2018	332		2		97		1		(\$3.28)	168.3%	\$8.08
	7/1/2019	370		7		131		1		(\$4.93)	177.5%	\$11.30
	7/1/2020	436		6		149		1		(\$5.94)	166.5%	\$14.89
TOTALS as of 7/1/2021	76,400		8,084		28,758		68,354		\$2,735.24		\$19,068.34	

\* Plan assets as a percent of Actuarial Accrued Liabilities  
 \*\* Actuarial Value Asset under 4 Year Asset Smoothing  
 \*\*\* Receiving Periodic Payment Distribution

The materials contained herein are intended for general guidance purposes only. In the event there is a discrepancy between information contained here and the WV State Code and Rules, the language in the Code and Rules shall prevail.