

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JULY 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections July 2017	Actual Collections July 2017	Estimated Collections 1 Month July 17-July 17	Actual Collections 1 Month July 17-July 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,550	\$ 8,960	\$ 9,550	\$ 8,960	\$ (590)	94%
Consumer Sales Tax/Use Tax	1,259,000	70,200	65,272	70,200	65,272	(4,928)	93%
Personal Income Tax	1,860,000	118,400	128,146	118,400	128,146	9,746	108%
Liquor Profit Transfers	20,800	1,500	2,572	1,500	2,572	1,072	171%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	720	621	720	621	(99)	86%
Tobacco Products Tax	194,000	12,600	17,016	12,600	17,016	4,416	135%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	50	57	50	57	7	114%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	10,200	910	1,350	910	1,350	440	148%
Property Tax	7,000	100	163	100	163	63	163%
Insurance Tax	121,100	25,000	26,808	25,000	26,808	1,808	107%
Departmental Collections	23,000	1,000	1,033	1,000	1,033	33	103%
Corporation Net Income Tax	109,000	4,700	3,619	4,700	3,619	(1,081)	77%
Miscellaneous Receipts	12,700	100	153	100	153	53	153%
Miscellaneous Transfers	500	10	96	10	96	86	960%
Interest Income	16,000	1,000	368	1,000	368	(632)	37%
Severance Tax	361,000	4,400	(3,473)	4,400	(3,473)	(7,873)	-79%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	5,400	0	5,400	0	(5,400)	0%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	19	0	19	19	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 255,640</b>	<b>\$ 252,781</b>	<b>\$ 255,640</b>	<b>\$ 252,781</b>	<b>\$ (2,859)</b>	
Increase or Decrease Over Estimate			\$ (2,859)		\$ (2,859)		
Percent Collected			99%		99%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
August 1, 2017

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JULY 2016 VS JULY 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2016	Actual Collections July 2017	Actual Collections 1 Month July 16-July 16	Actual Collections 1 Month July 17-July 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,559	\$ 8,960	\$ 5,559	\$ 8,960	\$ 3,401	61%
Consumer Sales Tax/Use Tax	64,605	65,272	64,605	65,272	667	1%
Personal Income Tax	116,442	128,146	116,442	128,146	11,704	10%
Liquor Profit Transfers	1,469	2,572	1,469	2,572	1,103	75%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	766	621	766	621	(145)	-19%
Tobacco Products Tax	13,504	17,016	13,504	17,016	3,512	26%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	44	57	44	57	13	30%
Charter Tax	0	1	0	1	1	0%
Property Transfer Tax	1,078	1,350	1,078	1,350	272	25%
Property Tax	93	163	93	163	70	75%
Insurance Tax	22,161	26,808	22,161	26,808	4,647	21%
Departmental Collections	1,018	1,033	1,018	1,033	15	1%
Corporation Net Income Tax	3,924	3,619	3,924	3,619	(305)	-8%
Miscellaneous Receipts	152	153	152	153	1	1%
Miscellaneous Transfers	0	96	0	96	96	0%
Interest Income	943	368	943	368	(575)	-61%
Severance Tax	(6,733)	(3,473)	(6,733)	(3,473)	3,260	-48%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	9	19	9	19	10	111%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 225,034</b>	<b>\$ 252,781</b>	<b>\$ 225,034</b>	<b>\$ 252,781</b>	<b>\$ 27,747</b>	
Increase or Decrease Over Prior Period		\$ 27,747		\$ 27,747		
% Increase or Decrease Over Prior Period		12%		12%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JULY 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections July 2017	Actual Collections July 2017	Estimated Collections 1 Month July 17-July 17	Actual Collections 1 Month July 17-July 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 13,169	\$ 12,917	\$ 13,169	\$ 12,917	\$ (252)	98%
Sales (Privilege)	231,534	21,388	15,953	21,388	15,953	(5,435)	75%
Motor Fuel Tax	410,900	35,400	44,538	35,400	44,538	9,138	126%
Litter	1,719	183	179	183	179	(4)	98%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 70,140</b>	<b>\$ 73,587</b>	<b>\$ 70,140</b>	<b>\$ 73,587</b>	<b>\$ 3,447</b>	
Increase or Decrease Over Estimate			\$ 3,447		\$ 3,447		
Percent Collected			105%		105%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
August 1, 2017

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JULY 2016 VS JULY 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2016	Actual Collections July 2017	Actual Collections 1 Month July 16-July 16	Actual Collections 1 Month July 17-July 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 7,935	\$ 12,917	\$ 7,935	\$ 12,917	\$ 4,982	63%
Sales (Privilege)	16,547	15,953	16,547	15,953	(594)	-4%
Motor Fuel Tax	33,050	44,538	33,050	44,538	11,488	35%
Litter	154	179	154	179	25	16%
<b>TOTAL</b>	<b>\$ 57,686</b>	<b>\$ 73,587</b>	<b>\$ 57,686</b>	<b>\$ 73,587</b>	<b>\$ 15,901</b>	
Increase or Decrease Over Prior Period		\$ 15,901		\$ 15,901		
% Increase or Decrease Over Prior Period		28%		28%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended July 31, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638
Expenditures/transfers of prior year/surplus appropriations	(73,964)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638	\$412,638

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
August 1, 2017

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
AUGUST 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections August 2017	Actual Collections August 2017	Estimated Collections 2 Months July 17-Aug 17	Actual Collections 2 Months July 17-Aug 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,600	\$ 9,581	\$ 19,150	\$ 18,541	\$ (609)	97%
Consumer Sales Tax/Use Tax	1,259,000	105,800	105,391	176,000	170,663	(5,337)	97%
Personal Income Tax	1,860,000	137,700	127,198	256,100	255,343	(757)	100%
Liquor Profit Transfers	20,800	1,500	1,682	3,000	4,254	1,254	142%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	650	614	1,370	1,235	(135)	90%
Tobacco Products Tax	194,000	15,600	15,743	28,200	32,759	4,559	116%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	65	55	115	112	(3)	97%
Charter Tax	0	0	1	0	2	2	0%
Property Transfer Tax	10,200	850	1,058	1,760	2,409	649	137%
Property Tax	7,000	380	401	480	564	84	118%
Insurance Tax	121,100	3,700	818	28,700	27,626	(1,074)	96%
Departmental Collections	23,000	1,100	1,217	2,100	2,250	150	107%
Corporation Net Income Tax	109,000	1,500	1,218	6,200	4,837	(1,363)	78%
Miscellaneous Receipts	12,700	200	856	300	1,009	709	336%
Miscellaneous Transfers	500	225	979	235	1,075	840	457%
Interest Income	16,000	1,000	570	2,000	938	(1,062)	47%
Severance Tax	361,000	36,500	28,625	40,900	25,152	(15,748)	61%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	1,000	5,590	6,400	5,590	(810)	87%
HB 102 - Lottery Transfers	65,000	5,434	4,720	5,434	4,720	(714)	87%
Video Lottery Transfers	0	0	1	0	20	20	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	300	374	300	374	74	125%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 323,104</b>	<b>\$ 306,692</b>	<b>\$ 578,744</b>	<b>\$ 559,473</b>	<b>\$ (19,271)</b>	
Increase or Decrease Over Estimate			\$ (16,412)		\$ (19,271)		
Percent Collected			95%		97%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
September 1, 2017



STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
AUGUST 2016 VS AUGUST 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2016	Actual Collections August 2017	Actual Collections 2 Months July 16-Aug 16	Actual Collections 2 Months July 17-Aug 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,829	\$ 9,581	\$ 19,388	\$ 18,541	\$ (847)	-4%
Consumer Sales Tax/Use Tax	103,576	105,391	168,181	170,663	2,482	1%
Personal Income Tax	134,980	127,198	251,422	255,343	3,921	2%
Liquor Profit Transfers	1,525	1,682	2,995	4,254	1,259	42%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	690	614	1,455	1,235	(220)	-15%
Tobacco Products Tax	24,425	15,743	37,928	32,759	(5,169)	-14%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	65	55	109	112	3	3%
Charter Tax	1	1	1	2	1	100%
Property Transfer Tax	890	1,058	1,968	2,409	441	22%
Property Tax	396	401	489	564	75	15%
Insurance Tax	6,131	818	28,292	27,626	(666)	-2%
Departmental Collections	1,195	1,217	2,213	2,250	37	2%
Corporation Net Income Tax	484	1,218	4,407	4,837	430	10%
Miscellaneous Receipts	306	856	459	1,009	550	120%
Miscellaneous Transfers	1	979	1	1,075	1,074	107400%
Interest Income	565	570	1,508	938	(570)	-38%
Severance Tax	18,844	28,625	12,111	25,152	13,041	108%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	5,590	0	5,590	5,590	0%
HB 102 - Lottery Transfers	5,434	4,720	5,434	4,720	(714)	-13%
Video Lottery Transfers	36	1	45	20	(25)	-56%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	313	374	313	374	61	19%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 313,686</b>	<b>\$ 306,692</b>	<b>\$ 538,719</b>	<b>\$ 559,473</b>	<b>\$ 20,754</b>	
Increase or Decrease Over Prior Period		\$ (6,994)		\$ 20,754		
% Increase or Decrease Over Prior Period		-2%		4%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
AUGUST 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections August 2017	Actual Collections August 2017	Estimated Collections 2 Months July 17-Aug 17	Actual Collections 2 Months July 17-Aug 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 10,263	\$ 13,457	\$ 23,432	\$ 26,374	\$ 2,942	113%
Sales (Privilege)	231,534	22,708	20,017	44,096	35,970	(8,126)	82%
Motor Fuel Tax	410,900	35,100	35,608	70,500	80,147	9,647	114%
Litter	1,719	143	164	326	343	17	105%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 68,214</b>	<b>\$ 69,246</b>	<b>\$ 138,354</b>	<b>\$ 142,834</b>	<b>\$ 4,480</b>	
Increase or Decrease Over Estimate			\$ 1,032		\$ 4,480		
Percent Collected			102%		103%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
September 1, 2017

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 AUGUST 2016 VS AUGUST 2017  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections August 2016	Actual Collections August 2017	Actual Collections 2 Months July 16-Aug 16	Actual Collections 2 Months July 17-Aug 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 8,306	\$ 13,457	\$ 16,241	\$ 26,374	\$ 10,133	62%
Sales (Privilege)	20,605	20,017	37,151	35,970	(1,181)	-3%
Motor Fuel Tax	38,818	35,608	71,868	80,147	8,279	12%
Litter	174	164	329	343	14	4%
<b>TOTAL</b>	<b>\$ 67,903</b>	<b>\$ 69,246</b>	<b>\$ 125,589</b>	<b>\$ 142,834</b>	<b>\$ 17,245</b>	
Increase or Decrease Over Prior Period		\$ 1,343		\$ 17,245		
% Increase or Decrease Over Prior Period		2%		14%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended August 31, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,638	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709
Expenditures/transfers of prior year/surplus appropriations	(73,964)	(14,542)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$412,638	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709	\$335,709

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
September 1, 2017

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
SEPTEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections September 2017	Actual Collections September 2017	Estimated Collections 3 Months July 17-Sept 17	Actual Collections 3 Months July 17-Sept 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 6,600	\$ 6,499	\$ 25,750	\$ 25,041	\$ (709)	97%
Consumer Sales Tax/Use Tax	1,259,000	112,500	109,918	288,500	280,581	(7,919)	97%
Personal Income Tax	1,860,000	178,800	177,563	434,900	432,907	(1,993)	100%
Liquor Profit Transfers	20,800	1,800	1,846	4,800	6,100	1,300	127%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	680	631	2,050	1,866	(184)	91%
Tobacco Products Tax	194,000	15,100	14,244	43,300	47,003	3,703	109%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	48	50	163	162	(1)	99%
Charter Tax	0	0	2	0	4	4	0%
Property Transfer Tax	10,200	1,050	1,204	2,810	3,613	803	129%
Property Tax	7,000	2,210	2,342	2,690	2,906	216	108%
Insurance Tax	121,100	700	365	29,400	27,991	(1,409)	95%
Departmental Collections	23,000	1,000	1,195	3,100	3,445	345	111%
Corporation Net Income Tax	109,000	20,200	31,955	26,400	36,792	10,392	139%
Miscellaneous Receipts	12,700	2,600	3,352	2,900	4,360	1,460	150%
Miscellaneous Transfers	500	25	809	260	1,884	1,624	725%
Interest Income	16,000	1,200	860	3,200	1,797	(1,403)	56%
Severance Tax	361,000	27,200	31,201	68,100	56,354	(11,746)	83%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	770	487	7,170	6,076	(1,094)	85%
HB 102 - Lottery Transfers	65,000	5,250	4,644	10,684	9,364	(1,320)	88%
Video Lottery Transfers	0	0	34	0	54	54	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	300	374	74	125%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 377,733</b>	<b>\$ 389,201</b>	<b>\$ 956,477</b>	<b>\$ 948,674</b>	<b>\$ (7,803)</b>	
Increase or Decrease Over Estimate			\$ 11,468		\$ (7,803)		
Percent Collected			103%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 2, 2017

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
SEPTEMBER 2016 VS SEPTEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2016	Actual Collections September 2017	Actual Collections 3 Months July 16-Sept 16	Actual Collections 3 Months July 17-Sept 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,856	\$ 6,499	\$ 28,243	\$ 25,041	\$ (3,202)	-11%
Consumer Sales Tax/Use Tax	109,584	109,918	277,765	280,581	2,816	1%
Personal Income Tax	173,726	177,563	425,148	432,907	7,759	2%
Liquor Profit Transfers	1,598	1,846	4,593	6,100	1,507	33%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	700	631	2,155	1,866	(289)	-13%
Tobacco Products Tax	19,357	14,244	57,285	47,003	(10,282)	-18%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	48	50	157	162	5	3%
Charter Tax	1	2	2	4	2	100%
Property Transfer Tax	1,148	1,204	3,116	3,613	497	16%
Property Tax	2,350	2,342	2,839	2,906	67	2%
Insurance Tax	263	365	28,555	27,991	(564)	-2%
Departmental Collections	1,043	1,195	3,256	3,445	189	6%
Corporation Net Income Tax	23,594	31,955	28,002	36,792	8,790	31%
Miscellaneous Receipts	1,996	3,352	2,455	4,360	1,905	78%
Miscellaneous Transfers	128	809	129	1,884	1,755	1360%
Interest Income	212	860	1,720	1,797	77	4%
Severance Tax	26,200	31,201	38,311	56,354	18,043	47%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	487	0	6,076	6,076	0%
HB 102 - Lottery Transfers	5,250	4,644	10,684	9,364	(1,320)	-12%
Video Lottery Transfers	34	34	80	54	(26)	-33%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	313	374	61	19%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 376,088</b>	<b>\$ 389,201</b>	<b>\$ 914,808</b>	<b>\$ 948,674</b>	<b>\$ 33,866</b>	
Increase or Decrease Over Prior Period		\$ 13,113		\$ 33,866		
% Increase or Decrease Over Prior Period		3%		4%		



STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
SEPTEMBER 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections September 2017	Actual Collections September 2017	Estimated Collections 3 Months July 17-Sept 17	Actual Collections 3 Months July 17-Sept 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 8,788	\$ 10,224	\$ 32,220	\$ 36,598	\$ 4,378	114%
Sales (Privilege)	231,534	20,910	18,454	65,006	54,424	(10,582)	84%
Motor Fuel Tax	410,900	36,300	18,206	106,800	98,353	(8,447)	92%
Litter	1,719	122	135	448	478	30	107%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 66,120</b>	<b>\$ 47,019</b>	<b>\$ 204,474</b>	<b>\$ 189,853</b>	<b>\$ (14,621)</b>	
Increase or Decrease Over Estimate			\$ (19,101)		\$ (14,621)		
Percent Collected			71%		93%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 2, 2017

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 SEPTEMBER 2016 VS SEPTEMBER 2017  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections September 2016	Actual Collections September 2017	Actual Collections 3 Months July 16-Sept 16	Actual Collections 3 Months July 17-Sept 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 7,908	\$ 10,224	\$ 24,149	\$ 36,598	\$ 12,449	52%
Sales (Privilege)	18,641	18,454	55,792	54,424	(1,368)	-2%
Motor Fuel Tax	34,730	18,206	106,598	98,353	(8,245)	-8%
Litter	76	135	405	478	73	18%
<b>TOTAL</b>	<b>\$ 61,355</b>	<b>\$ 47,019</b>	<b>\$ 186,944</b>	<b>\$ 189,853</b>	<b>\$ 2,909</b>	
Increase or Decrease Over Prior Period		\$ (14,336)		\$ 2,909		
% Increase or Decrease Over Prior Period		-23%		2%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended September 30, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$412,856	\$412,856	\$412,856	\$412,856	\$412,856	\$412,856	\$412,856	\$412,856
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>	<u>\$412,856</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 2, 2017

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
OCTOBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections October 2017	Actual Collections October 2017	Estimated Collections 4 Months July 17-Oct 17	Actual Collections 4 Months July 17-Oct 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 12,100	\$ 11,954	\$ 37,850	\$ 36,994	\$ (856)	98%
Consumer Sales Tax/Use Tax	1,259,000	102,100	92,906	390,600	373,488	(17,112)	96%
Personal Income Tax	1,860,000	146,300	156,060	581,200	588,967	7,767	101%
Liquor Profit Transfers	20,800	1,500	1,514	6,300	7,614	1,314	121%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	565	535	2,615	2,401	(214)	92%
Tobacco Products Tax	194,000	17,000	13,556	60,300	60,558	258	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	53	47	216	209	(7)	97%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	10,200	900	1,028	3,710	4,640	930	125%
Property Tax	7,000	1,000	900	3,690	3,806	116	103%
Insurance Tax	121,100	26,900	30,547	56,300	58,538	2,238	104%
Departmental Collections	23,000	1,100	1,356	4,200	4,801	601	114%
Corporation Net Income Tax	109,000	5,500	6,042	31,900	42,834	10,934	134%
Miscellaneous Receipts	12,700	300	944	3,200	5,304	2,104	166%
Miscellaneous Transfers	500	25	0	285	1,884	1,599	661%
Interest Income	16,000	1,300	537	4,500	2,335	(2,165)	52%
Severance Tax	361,000	25,500	24,345	93,600	80,698	(12,902)	86%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	6,650	5,775	13,820	11,851	(1,969)	86%
HB 102 - Lottery Transfers	65,000	5,438	5,528	16,122	14,893	(1,229)	92%
Video Lottery Transfers	0	0	5	0	59	59	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	200	306	500	680	180	136%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 354,431</b>	<b>\$ 353,885</b>	<b>\$ 1,310,908</b>	<b>\$ 1,302,559</b>	<b>\$ (8,349)</b>	
Increase or Decrease Over Estimate			\$ (546)		\$ (8,349)		
Percent Collected			100%		99%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
November 1, 2017

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
OCTOBER 2016 VS OCTOBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2016	Actual Collections October 2017	Actual Collections 4 Months July 16-Oct 16	Actual Collections 4 Months July 17-Oct 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,619	\$ 11,954	\$ 36,863	\$ 36,994	\$ 131	0%
Consumer Sales Tax/Use Tax	97,197	92,906	374,962	373,488	(1,474)	0%
Personal Income Tax	149,894	156,060	575,042	588,967	13,925	2%
Liquor Profit Transfers	1,323	1,514	5,916	7,614	1,698	29%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	572	535	2,727	2,401	(326)	-12%
Tobacco Products Tax	14,536	13,556	71,820	60,558	(11,262)	-16%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	53	47	211	209	(2)	-1%
Charter Tax	1	0	2	5	3	150%
Property Transfer Tax	905	1,028	4,021	4,640	619	15%
Property Tax	1,002	900	3,841	3,806	(35)	-1%
Insurance Tax	25,724	30,547	54,279	58,538	4,259	8%
Departmental Collections	1,122	1,356	4,379	4,801	422	10%
Corporation Net Income Tax	4,820	6,042	32,822	42,834	10,012	31%
Miscellaneous Receipts	302	944	2,757	5,304	2,547	92%
Miscellaneous Transfers	334	0	463	1,884	1,421	307%
Interest Income	598	537	2,318	2,335	17	1%
Severance Tax	9,604	24,345	47,915	80,698	32,783	68%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	5,775	0	11,851	11,851	0%
HB 102 - Lottery Transfers	5,438	5,528	16,122	14,893	(1,229)	-8%
Video Lottery Transfers	14	5	94	59	(35)	-37%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	241	306	553	680	127	23%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 322,299</b>	<b>\$ 353,885</b>	<b>\$ 1,237,107</b>	<b>\$ 1,302,559</b>	<b>\$ 65,452</b>	
Increase or Decrease Over Prior Period		\$ 31,586		\$ 65,452		
% Increase or Decrease Over Prior Period		10%		5%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
OCTOBER 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections October 2017	Actual Collections October 2017	Estimated Collections 4 Months July 17-Oct 17	Actual Collections 4 Months July 17-Oct 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 9,044	\$ 13,225	\$ 41,264	\$ 49,824	\$ 8,560	121%
Sales (Privilege)	231,534	20,263	19,630	85,269	74,054	(11,215)	87%
Motor Fuel Tax	410,900	38,000	53,665	144,800	152,017	7,217	105%
Litter	1,719	126	121	574	599	25	104%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 67,433</b>	<b>\$ 86,641</b>	<b>\$ 271,907</b>	<b>\$ 276,494</b>	<b>\$ 4,587</b>	
Increase or Decrease Over Estimate			\$ 19,208		\$ 4,587		
Percent Collected			128%		102%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
November 1, 2017



STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 OCTOBER 2016 VS OCTOBER 2017  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections October 2016	Actual Collections October 2017	Actual Collections 4 Months July 16-Oct 16	Actual Collections 4 Months July 17-Oct 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 5,054	\$ 13,225	\$ 29,203	\$ 49,824	\$ 20,621	71%
Sales (Privilege)	18,324	19,630	74,116	74,054	(62)	0%
Motor Fuel Tax	34,051	53,665	140,649	152,017	11,368	8%
Litter	160	121	565	599	34	6%
<b>TOTAL</b>	<b>\$ 57,589</b>	<b>\$ 86,641</b>	<b>\$ 244,533</b>	<b>\$ 276,494</b>	<b>\$ 31,961</b>	
Increase or Decrease Over Prior Period		\$ 29,052		\$ 31,961		
% Increase or Decrease Over Prior Period		50%		13%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended October 31, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$437,903	\$437,903	\$437,903	\$437,903	\$437,903	\$437,903	\$437,903
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>	<u>\$437,903</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
November 1, 2017

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
NOVEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections November 2017	Actual Collections November 2017	Estimated Collections 5 Months July 17-Nov 17	Actual Collections 5 Months July 17-Nov 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,650	\$ 6,301	\$ 47,500	\$ 43,295	\$ (4,205)	91%
Consumer Sales Tax/Use Tax	1,259,000	107,800	109,419	498,400	482,906	(15,494)	97%
Personal Income Tax	1,860,000	118,420	122,170	699,620	711,137	11,517	102%
Liquor Profit Transfers	20,800	1,500	1,517	7,800	9,131	1,331	117%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	530	533	3,145	2,935	(210)	93%
Tobacco Products Tax	194,000	17,900	15,046	78,200	75,604	(2,596)	97%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	44	56	260	265	5	102%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	10,200	900	1,079	4,610	5,719	1,109	124%
Property Tax	7,000	420	367	4,110	4,173	63	102%
Insurance Tax	121,100	2,700	119	59,000	58,657	(343)	99%
Departmental Collections	23,000	1,100	1,250	5,300	6,051	751	114%
Corporation Net Income Tax	109,000	400	1,459	32,300	44,294	11,994	137%
Miscellaneous Receipts	12,700	200	1,078	3,400	6,382	2,982	188%
Miscellaneous Transfers	500	25	0	310	1,884	1,574	608%
Interest Income	16,000	1,400	767	5,900	3,102	(2,798)	53%
Severance Tax	361,000	35,100	31,616	128,700	112,315	(16,385)	87%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	1,000	1,014	14,820	12,865	(1,955)	87%
HB 102 - Lottery Transfers	65,000	5,180	4,696	21,302	19,589	(1,713)	92%
Video Lottery Transfers	0	0	5	0	63	63	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	680	180	136%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 304,269</b>	<b>\$ 298,492</b>	<b>\$ 1,615,177</b>	<b>\$ 1,601,052</b>	<b>\$ (14,125)</b>	
Increase or Decrease Over Estimate			\$ (5,777)		\$ (14,125)		
Percent Collected			98%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
December 1, 2017

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
NOVEMBER 2016 VS NOVEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2016	Actual Collections November 2017	Actual Collections 5 Months July 16-Nov 16	Actual Collections 5 Months July 17-Nov 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,659	\$ 6,301	\$ 43,521	\$ 43,295	\$ (226)	-1%
Consumer Sales Tax/Use Tax	106,979	109,419	481,942	482,906	964	0%
Personal Income Tax	114,798	122,170	689,840	711,137	21,297	3%
Liquor Profit Transfers	1,322	1,517	7,238	9,131	1,893	26%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	541	533	3,267	2,935	(332)	-10%
Tobacco Products Tax	16,583	15,046	88,403	75,604	(12,799)	-14%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	44	56	254	265	11	4%
Charter Tax	0	0	3	5	2	67%
Property Transfer Tax	925	1,079	4,946	5,719	773	16%
Property Tax	424	367	4,265	4,173	(92)	-2%
Insurance Tax	4,235	119	58,515	58,657	142	0%
Departmental Collections	1,103	1,250	5,482	6,051	569	10%
Corporation Net Income Tax	(369)	1,459	32,453	44,294	11,841	36%
Miscellaneous Receipts	229	1,078	2,986	6,382	3,396	114%
Miscellaneous Transfers	0	0	463	1,884	1,421	307%
Interest Income	177	767	2,495	3,102	607	24%
Severance Tax	26,573	31,616	74,487	112,315	37,828	51%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	10,162	1,014	10,162	12,865	2,703	27%
HB 102 - Lottery Transfers	5,180	4,696	21,302	19,589	(1,713)	-8%
Video Lottery Transfers	16	5	110	63	(47)	-43%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	553	680	127	23%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 295,581</b>	<b>\$ 298,492</b>	<b>\$ 1,532,687</b>	<b>\$ 1,601,052</b>	<b>\$ 68,365</b>	
Increase or Decrease Over Prior Period		\$ 2,911		\$ 68,365		
% Increase or Decrease Over Prior Period		1%		4%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
NOVEMBER 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections November 2017	Actual Collections November 2017	Estimated Collections 5 Months July 17-Nov 17	Actual Collections 5 Months July 17-Nov 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 5,591	\$ 9,756	\$ 46,855	\$ 59,580	\$ 12,725	127%
Sales (Privilege)	231,534	16,437	16,526	101,706	90,580	(11,126)	89%
Motor Fuel Tax	410,900	32,700	37,461	177,500	189,478	11,978	107%
Litter	1,719	78	104	652	703	51	108%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 54,806</b>	<b>\$ 63,847</b>	<b>\$ 326,713</b>	<b>\$ 340,341</b>	<b>\$ 13,628</b>	
Increase or Decrease Over Estimate			\$ 9,041		\$ 13,628		
Percent Collected			116%		104%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
December 1, 2017

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 NOVEMBER 2016 VS NOVEMBER 2017  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections November 2016	Actual Collections November 2017	Actual Collections 5 Months July 16-Nov 16	Actual Collections 5 Months July 17-Nov 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 5,426	\$ 9,756	\$ 34,628	\$ 59,580	\$ 24,952	72%
Sales (Privilege)	16,227	16,526	90,343	90,580	237	0%
Motor Fuel Tax	33,252	37,461	173,902	189,478	15,576	9%
Litter	90	104	655	703	48	7%
<b>TOTAL</b>	<b>\$ 54,995</b>	<b>\$ 63,847</b>	<b>\$ 299,528</b>	<b>\$ 340,341</b>	<b>\$ 40,813</b>	
Increase or Decrease Over Prior Period		\$ 8,852		\$ 40,813		
% Increase or Decrease Over Prior Period		16%		14%		







STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended November 30, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$389,039	\$389,039	\$389,039	\$389,039	\$389,039	\$389,039
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>	<u>\$389,039</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
December 1, 2017

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
DECEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections December 2017	Actual Collections December 2017	Estimated Collections 6 Months July 17-Dec 17	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 6,000	\$ 5,666	\$ 53,500	\$ 48,961	\$ (4,539)	92%
Consumer Sales Tax/Use Tax	1,259,000	115,100	110,458	613,500	593,364	(20,136)	97%
Personal Income Tax	1,860,000	150,600	172,051	850,220	883,188	32,968	104%
Liquor Profit Transfers	20,800	1,500	1,528	9,300	10,659	1,359	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	470	469	3,615	3,403	(212)	94%
Tobacco Products Tax	194,000	17,100	16,194	95,300	91,799	(3,501)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	48	43	308	308	0	100%
Charter Tax	0	0	1	0	6	6	0%
Property Transfer Tax	10,200	1,000	630	5,610	6,350	740	113%
Property Tax	7,000	200	103	4,310	4,276	(34)	99%
Insurance Tax	121,100	(100)	287	58,900	58,944	44	100%
Departmental Collections	23,000	1,000	1,176	6,300	7,227	927	115%
Corporation Net Income Tax	109,000	21,000	24,260	53,300	68,553	15,253	129%
Miscellaneous Receipts	12,700	2,600	3,258	6,000	9,640	3,640	161%
Miscellaneous Transfers	500	25	0	335	1,884	1,549	562%
Interest Income	16,000	1,400	410	7,300	3,512	(3,788)	48%
Severance Tax	361,000	27,200	26,035	155,900	138,350	(17,550)	89%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	770	347	15,590	13,212	(2,378)	85%
HB 102 - Lottery Transfers	65,000	4,840	4,606	26,142	24,195	(1,947)	93%
Video Lottery Transfers	0	0	23	0	86	86	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	680	180	136%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 350,753</b>	<b>\$ 367,545</b>	<b>\$ 1,965,930</b>	<b>\$ 1,968,597</b>	<b>\$ 2,667</b>	
Increase or Decrease Over Estimate			\$ 16,792		\$ 2,667		
Percent Collected			105%		100%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
January 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
DECEMBER 2016 VS DECEMBER 2017  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2016	Actual Collections December 2017	Actual Collections 6 Months July 16-Dec 16	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 4,993	\$ 5,666	\$ 48,515	\$ 48,961	\$ 446	1%
Consumer Sales Tax/Use Tax	109,028	110,458	590,970	593,364	2,394	0%
Personal Income Tax	146,604	172,051	836,444	883,188	46,744	6%
Liquor Profit Transfers	1,315	1,528	8,552	10,659	2,107	25%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	474	469	3,741	3,403	(338)	-9%
Tobacco Products Tax	16,071	16,194	104,473	91,799	(12,674)	-12%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	48	43	303	308	5	2%
Charter Tax	1	1	4	6	2	50%
Property Transfer Tax	1,618	630	6,564	6,350	(214)	-3%
Property Tax	248	103	4,513	4,276	(237)	-5%
Insurance Tax	(110)	287	58,405	58,944	539	1%
Departmental Collections	992	1,176	6,474	7,227	753	12%
Corporation Net Income Tax	21,313	24,260	53,766	68,553	14,787	28%
Miscellaneous Receipts	1,963	3,258	4,950	9,640	4,690	95%
Miscellaneous Transfers	0	0	463	1,884	1,421	307%
Interest Income	(557)	410	1,938	3,512	1,574	81%
Severance Tax	19,997	26,035	94,484	138,350	43,866	46%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	819	347	10,981	13,212	2,231	20%
HB 102 - Lottery Transfers	4,840	4,606	26,142	24,195	(1,947)	-7%
Video Lottery Transfers	117	23	227	86	(141)	-62%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	553	680	127	23%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 329,774</b>	<b>\$ 367,545</b>	<b>\$ 1,862,462</b>	<b>\$ 1,968,597</b>	<b>\$ 106,135</b>	
Increase or Decrease Over Prior Period		\$ 37,771		\$ 106,135		
% Increase or Decrease Over Prior Period		11%		6%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
DECEMBER 2017  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections December 2017	Actual Collections December 2017	Estimated Collections 6 Months July 17-Dec 17	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 8,114	\$ 11,919	\$ 54,969	\$ 71,499	\$ 16,530	130%
Sales (Privilege)	231,534	14,457	15,432	116,163	106,012	(10,151)	91%
Motor Fuel Tax	410,900	26,200	17,447	203,700	206,925	3,225	102%
Litter	1,719	113	78	765	780	15	102%
<b>TOTAL</b>	<b>\$ 767,805</b>	<b>\$ 48,884</b>	<b>\$ 44,876</b>	<b>\$ 375,597</b>	<b>\$ 385,216</b>	<b>\$ 9,619</b>	
Increase or Decrease Over Estimate			\$ (4,008)		\$ 9,619		
Percent Collected			92%		103%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
January 1, 2018

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 DECEMBER 2016 VS DECEMBER 2017  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections December 2016	Actual Collections December 2017	Actual Collections 6 Months July 16-Dec 16	Actual Collections 6 Months July 17-Dec 17	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 5,335	\$ 11,919	\$ 39,964	\$ 71,499	\$ 31,535	79%
Sales (Privilege)	15,936	15,432	106,279	106,012	(267)	0%
Motor Fuel Tax	17,703	17,447	191,605	206,925	15,320	8%
Litter	69	78	723	780	57	8%
<b>TOTAL</b>	<b>\$ 39,043</b>	<b>\$ 44,876</b>	<b>\$ 338,571</b>	<b>\$ 385,216</b>	<b>\$ 46,645</b>	
Increase or Decrease Over Prior Period		\$ 5,833		\$ 46,645		
% Increase or Decrease Over Prior Period		15%		14%		







STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended December 31, 2017  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260	\$357,260

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
January 2, 2018

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JANUARY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections January 2018	Actual Collections January 2018	Estimated Collections 7 Months July 17-Jan 18	Actual Collections 7 Months July 17-Jan 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 13,200	\$ 9,524	\$ 66,700	\$ 58,485	\$ (8,215)	88%
Consumer Sales Tax/Use Tax	1,259,000	123,100	118,346	736,600	711,710	(24,890)	97%
Personal Income Tax	1,860,000	207,300	214,595	1,057,520	1,097,783	40,263	104%
Liquor Profit Transfers	20,800	1,500	1,519	10,800	12,177	1,377	113%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	495	519	4,110	3,922	(188)	95%
Tobacco Products Tax	194,000	15,100	13,763	110,400	105,561	(4,839)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	65	62	373	371	(2)	99%
Charter Tax	0	0	2	0	8	8	0%
Property Transfer Tax	10,200	990	1,117	6,600	7,467	867	113%
Property Tax	7,000	140	290	4,450	4,566	116	103%
Insurance Tax	121,100	200	(12)	59,100	58,932	(168)	100%
Departmental Collections	23,000	11,000	8,336	17,300	15,563	(1,737)	90%
Corporaton Net Income Tax	109,000	3,800	(8,459)	57,100	60,094	2,994	105%
Miscellaneous Receipts	12,700	300	862	6,300	10,502	4,202	167%
Miscellaneous Transfers	500	25	275	360	2,159	1,799	600%
Interest Income	16,000	1,400	634	8,700	4,146	(4,554)	48%
Severance Tax	361,000	35,500	26,045	191,400	164,395	(27,005)	86%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	770	941	16,360	14,153	(2,207)	87%
HB 102 - Lottery Transfers	65,000	6,412	4,708	32,554	28,904	(3,650)	89%
Video Lottery Transfers	0	0	52	0	138	138	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	680	180	136%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 421,297</b>	<b>\$ 393,119</b>	<b>\$ 2,387,227</b>	<b>\$ 2,361,716</b>	<b>\$ (25,511)</b>	
Increase or Decrease Over Estimate			\$ (28,178)		\$ (25,511)		
Percent Collected			93%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
February 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JANUARY 2017 VS JANUARY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2017	Actual Collections January 2018	Actual Collections 7 Months July 16-Jan 17	Actual Collections 7 Months July 17-Jan 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,062	\$ 9,524	\$ 57,577	\$ 58,485	\$ 908	2%
Consumer Sales Tax/Use Tax	114,907	118,346	705,877	711,710	5,833	1%
Personal Income Tax	205,058	214,595	1,041,503	1,097,783	56,280	5%
Liquor Profit Transfers	1,315	1,519	9,868	12,177	2,309	23%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	504	519	4,245	3,922	(323)	-8%
Tobacco Products Tax	13,228	13,763	117,701	105,561	(12,140)	-10%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	71	62	374	371	(3)	-1%
Charter Tax	1	2	5	8	3	60%
Property Transfer Tax	1,052	1,117	7,615	7,467	(148)	-2%
Property Tax	130	290	4,643	4,566	(77)	-2%
Insurance Tax	(46)	(12)	58,359	58,932	573	1%
Departmental Collections	6,840	8,336	13,314	15,563	2,249	17%
Corporaton Net Income Tax	5,249	(8,459)	59,015	60,094	1,079	2%
Miscellaneous Receipts	258	862	5,207	10,502	5,295	102%
Miscellaneous Transfers	81	275	544	2,159	1,615	297%
Interest Income	245	634	2,183	4,146	1,963	90%
Severance Tax	37,280	26,045	131,764	164,395	32,631	25%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	(258)	941	10,723	14,153	3,430	32%
HB 102 - Lottery Transfers	6,412	4,708	32,554	28,904	(3,650)	-11%
Video Lottery Transfers	12	52	239	138	(101)	-42%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	553	680	127	23%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 401,401</b>	<b>\$ 393,119</b>	<b>\$ 2,263,863</b>	<b>\$ 2,361,716</b>	<b>\$ 97,853</b>	
Increase or Decrease Over Prior Period		\$ (8,282)		\$ 97,853		
% Increase or Decrease Over Prior Period		-2%		4%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JANUARY 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections January 2018	Actual Collections January 2018	Estimated Collections 7 Months July 17-Jan 18	Actual Collections 7 Months July 17-Jan 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 9,074	\$ 10,014	\$ 64,043	\$ 81,513	\$ 17,470	127%
Sales (Privilege)	231,534	17,405	17,912	133,568	123,924	(9,644)	93%
Motor Fuel Tax	435,300	57,200	57,206	260,900	264,130	3,230	101%
Litter	1,719	126	120	891	901	10	101%
<b>TOTAL</b>	<b>\$ 792,205</b>	<b>\$ 83,805</b>	<b>\$ 85,252</b>	<b>\$ 459,402</b>	<b>\$ 470,468</b>	<b>\$ 11,066</b>	
Increase or Decrease Over Estimate			\$ 1,447		\$ 11,066		
Percent Collected			102%		102%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
February 1, 2018

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 JANUARY 2017 VS JANUARY 2018  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections January 2017	Actual Collections January 2018	Actual Collections 7 Months July 16-Jan 17	Actual Collections 7 Months July 17-Jan 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 6,101	\$ 10,014	\$ 46,065	\$ 81,513	\$ 35,448	77%
Sales (Privilege)	15,954	17,912	122,233	123,924	1,691	1%
Motor Fuel Tax	50,661	57,206	242,266	264,130	21,864	9%
Litter	122	120	845	901	56	7%
<b>TOTAL</b>	<b>\$ 72,838</b>	<b>\$ 85,252</b>	<b>\$ 411,409</b>	<b>\$ 470,468</b>	<b>\$ 59,059</b>	
Increase or Decrease Over Prior Period		\$ 12,414		\$ 59,059		
% Increase or Decrease Over Prior Period		17%		14%		







STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended January 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$399,929	\$399,929	\$399,929	\$399,929
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$399,929</u>	<u>\$399,929</u>	<u>\$399,929</u>	<u>\$399,929</u>	<u>\$399,929</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
February 1, 2018

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
FEBRUARY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections February 2018	Actual Collections February 2018	Estimated Collections 8 Months July 17-Feb 18	Actual Collections 8 Months July 17-Feb 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,550	\$ 12,977	\$ 76,250	\$ 71,462	\$ (4,788)	94%
Consumer Sales Tax/Use Tax	1,259,000	91,500	95,561	828,100	807,271	(20,829)	97%
Personal Income Tax	1,860,000	84,700	86,288	1,142,220	1,184,071	41,851	104%
Liquor Profit Transfers	20,800	1,500	1,503	12,300	13,681	1,381	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	490	487	4,600	4,409	(191)	96%
Tobacco Products Tax	194,000	15,000	13,579	125,400	119,141	(6,259)	95%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	56	46	429	417	(12)	97%
Charter Tax	0	0	0	0	8	8	0%
Property Transfer Tax	10,200	600	916	7,200	8,382	1,182	116%
Property Tax	7,000	120	81	4,570	4,647	77	102%
Insurance Tax	121,100	11,000	12,154	70,100	71,085	985	101%
Departmental Collections	23,000	1,100	1,521	18,400	17,084	(1,316)	93%
Corporaton Net Income Tax	109,000	(1,100)	(530)	56,000	59,564	3,564	106%
Miscellaneous Receipts	12,700	200	1,035	6,500	11,537	5,037	177%
Miscellaneous Transfers	500	25	0	385	2,159	1,774	561%
Interest Income	16,000	1,400	457	10,100	4,603	(5,497)	46%
Severance Tax	361,000	35,200	36,123	226,600	200,518	(26,082)	88%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	3,200	1,389	19,560	15,541	(4,019)	79%
HB 102 - Lottery Transfers	65,000	6,916	6,085	39,470	34,989	(4,481)	89%
Video Lottery Transfers	0	0	41	0	180	180	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,700	2,458	3,200	3,139	(61)	98%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 264,157</b>	<b>\$ 272,171</b>	<b>\$ 2,651,384</b>	<b>\$ 2,633,888</b>	<b>\$ (17,496)</b>	
Increase or Decrease Over Estimate			\$ 8,014		\$ (17,496)		
Percent Collected			103%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
March 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
FEBRUARY 2017 VS FEBRUARY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2017	Actual Collections February 2018	Actual Collections 8 Months July 16-Feb 17	Actual Collections 8 Months July 17-Feb 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,527	\$ 12,977	\$ 69,104	\$ 71,462	\$ 2,358	3%
Consumer Sales Tax/Use Tax	92,900	95,561	798,777	807,271	8,494	1%
Personal Income Tax	76,877	86,288	1,118,379	1,184,071	65,692	6%
Liquor Profit Transfers	8,304	1,503	18,172	13,681	(4,491)	-25%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	491	487	4,736	4,409	(327)	-7%
Tobacco Products Tax	12,898	13,579	130,600	119,141	(11,459)	-9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	56	46	430	417	(13)	-3%
Charter Tax	2	0	7	8	1	14%
Property Transfer Tax	724	916	8,339	8,382	43	1%
Property Tax	135	81	4,778	4,647	(131)	-3%
Insurance Tax	6,747	12,154	65,105	71,085	5,980	9%
Departmental Collections	1,031	1,521	14,345	17,084	2,739	19%
Corporaton Net Income Tax	(1,845)	(530)	57,170	59,564	2,394	4%
Miscellaneous Receipts	257	1,035	5,465	11,537	6,072	111%
Miscellaneous Transfers	0	0	544	2,159	1,615	297%
Interest Income	888	457	3,071	4,603	1,532	50%
Severance Tax	28,799	36,123	160,563	200,518	39,955	25%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	2,366	1,389	13,089	15,541	2,452	19%
HB 102 - Lottery Transfers	6,916	6,085	39,470	34,989	(4,481)	-11%
Video Lottery Transfers	79	41	318	180	(138)	-43%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	2,681	2,458	3,234	3,139	(95)	-3%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 251,833</b>	<b>\$ 272,171</b>	<b>\$ 2,515,696</b>	<b>\$ 2,633,888</b>	<b>\$ 118,192</b>	
Increase or Decrease Over Prior Period		\$ 20,338		\$ 118,192		
% Increase or Decrease Over Prior Period		8%		5%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
FEBRUARY 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections February 2018	Actual Collections February 2018	Estimated Collections 8 Months July 17-Feb 18	Actual Collections 8 Months July 17-Feb 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 6,538	\$ 8,882	\$ 70,581	\$ 90,395	\$ 19,814	128%
Sales (Privilege)	231,534	16,790	17,699	150,358	141,623	(8,735)	94%
Motor Fuel Tax	435,300	37,300	33,165	298,200	297,295	(905)	100%
Litter	1,719	91	91	982	991	9	101%
<b>TOTAL</b>	<b>\$ 792,205</b>	<b>\$ 60,719</b>	<b>\$ 59,837</b>	<b>\$ 520,121</b>	<b>\$ 530,304</b>	<b>\$ 10,183</b>	
Increase or Decrease Over Estimate			\$ (882)		\$ 10,183		
Percent Collected			99%		102%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
March 1, 2018

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 FEBRUARY 2017 VS FEBRUARY 2018  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2017	Actual Collections February 2018	Actual Collections 8 Months July 16-Feb 17	Actual Collections 8 Months July 17-Feb 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 6,164	\$ 8,882	\$ 52,229	\$ 90,395	\$ 38,166	73%
Sales (Privilege)	13,303	17,699	135,536	141,623	6,087	4%
Motor Fuel Tax	26,335	33,165	268,601	297,295	28,694	11%
Litter	85	91	930	991	61	7%
<b>TOTAL</b>	<b>\$ 45,887</b>	<b>\$ 59,837</b>	<b>\$ 457,296</b>	<b>\$ 530,304</b>	<b>\$ 73,008</b>	
Increase or Decrease Over Prior Period		\$ 13,950		\$ 73,008		
% Increase or Decrease Over Prior Period		30%		16%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended February 28, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$184,422	\$184,422	\$184,422
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	393,119	272,171	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	(343,049)	(289,774)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	88,535	(24,365)	84,605	38,080	(38,897)	3,997	50,070	(17,603)	0	0	0	0
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$184,422	\$184,422	\$184,422	\$184,422

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended February 28, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$190,648	\$190,648	\$190,648
Payment of Fiscal Year 2017 31 day carryover	(35,857)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	0	0	0	0
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	0	0	0	0
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$190,648	\$190,648	\$190,648	\$190,648

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended February 28, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$375,070	\$375,070	\$375,070	\$375,070
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	0	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$375,070</u>	<u>\$375,070</u>	<u>\$375,070</u>	<u>\$375,070</u>	<u>\$375,070</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
March 1, 2018



STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
MARCH 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections March 2018	Actual Collections March 2018	Estimated Collections 9 Months July 17-March 18	Actual Collections 9 Months July 17-March 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 7,500	\$ 7,989	\$ 83,750	\$ 79,451	\$ (4,299)	95%
Consumer Sales Tax/Use Tax	1,259,000	99,200	96,103	927,300	903,375	(23,925)	97%
Personal Income Tax	1,860,000	130,500	127,935	1,272,720	1,312,006	39,286	103%
Liquor Profit Transfers	20,800	1,500	1,509	13,800	15,189	1,389	110%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	540	502	5,140	4,911	(229)	96%
Tobacco Products Tax	194,000	18,100	14,357	143,500	133,497	(10,003)	93%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	65	69	494	486	(8)	98%
Charter Tax	0	0	(2)	0	6	6	0%
Property Transfer Tax	10,200	800	638	8,000	9,020	1,020	113%
Property Tax	7,000	1,320	1,347	5,890	5,994	104	102%
Insurance Tax	121,100	21,800	22,103	91,900	93,188	1,288	101%
Departmental Collections	23,000	1,100	1,459	19,500	18,543	(957)	95%
Corporation Net Income Tax	109,000	8,200	1,842	64,200	61,406	(2,794)	96%
Miscellaneous Receipts	12,700	2,600	4,077	9,100	15,613	6,513	172%
Miscellaneous Transfers	500	25	104	410	2,264	1,854	552%
Interest Income	16,000	1,400	104	11,500	4,708	(6,792)	41%
Severance Tax	361,000	28,000	33,176	254,600	233,693	(20,907)	92%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	5,520	4,338	25,080	19,879	(5,201)	79%
HB 102 - Lottery Transfers	65,000	7,515	6,733	46,985	41,722	(5,263)	89%
Video Lottery Transfers	0	0	151	0	331	331	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	2,800	3,087	6,000	6,227	227	104%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 338,485</b>	<b>\$ 327,621</b>	<b>\$ 2,989,869</b>	<b>\$ 2,961,509</b>	<b>\$ (28,360)</b>	
Increase or Decrease Over Estimate			\$ (10,864)		\$ (28,360)		
Percent Collected			97%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
April 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
MARCH 2017 VS MARCH 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2017	Actual Collections March 2018	Actual Collections 9 Months July 16-March 17	Actual Collections 9 Months July 17-March 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,421	\$ 7,989	\$ 80,525	\$ 79,451	\$ (1,074)	-1%
Consumer Sales Tax/Use Tax	93,425	96,103	892,202	903,375	11,173	1%
Personal Income Tax	120,714	127,935	1,239,093	1,312,006	72,913	6%
Liquor Profit Transfers	1,306	1,509	19,478	15,189	(4,289)	-22%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	567	502	5,303	4,911	(392)	-7%
Tobacco Products Tax	18,015	14,357	148,614	133,497	(15,117)	-10%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	72	69	502	486	(16)	-3%
Charter Tax	2	(2)	8	6	(2)	-25%
Property Transfer Tax	955	638	9,294	9,020	(274)	-3%
Property Tax	1,377	1,347	6,155	5,994	(161)	-3%
Insurance Tax	25,584	22,103	90,690	93,188	2,498	3%
Departmental Collections	1,101	1,459	15,446	18,543	3,097	20%
Corporation Net Income Tax	(768)	1,842	56,401	61,406	5,005	9%
Miscellaneous Receipts	2,055	4,077	7,520	15,613	8,093	108%
Miscellaneous Transfers	0	104	544	2,264	1,720	316%
Interest Income	744	104	3,815	4,708	893	23%
Severance Tax	40,241	33,176	200,804	233,693	32,889	16%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	4,244	4,338	17,334	19,879	2,545	15%
HB 102 - Lottery Transfers	7,515	6,733	46,985	41,722	(5,263)	-11%
Video Lottery Transfers	89	151	407	331	(76)	-19%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	2,845	3,087	6,079	6,227	148	2%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 331,504</b>	<b>\$ 327,621</b>	<b>\$ 2,847,199</b>	<b>\$ 2,961,509</b>	<b>\$ 114,310</b>	
Increase or Decrease Over Prior Period		\$ (3,883)		\$ 114,310		
% Increase or Decrease Over Prior Period		-1%		4%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
MARCH 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections March 2018	Actual Collections March 2018	Estimated Collections 9 Months July 17-March 18	Actual Collections 9 Months July 17-March 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 11,606	\$ 10,805	\$ 82,187	\$ 101,201	\$ 19,014	123%
Sales (Privilege)	231,534	20,548	21,724	170,906	163,347	(7,559)	96%
Motor Fuel Tax	435,300	30,100	16,314	328,300	313,609	(14,691)	96%
Litter	1,719	161	157	1,143	1,147	4	100%
<b>TOTAL</b>	<b>\$ 792,205</b>	<b>\$ 62,415</b>	<b>\$ 49,000</b>	<b>\$ 582,536</b>	<b>\$ 579,304</b>	<b>\$ (3,232)</b>	
Increase or Decrease Over Estimate			\$ (13,415)		\$ (3,232)		
Percent Collected			79%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
April 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
MARCH 2017 VS MARCH 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections March 2017	Actual Collections March 2018	Actual Collections 9 Months July 16-March 17	Actual Collections 9 Months July 17-March 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 9,720	\$ 10,805	\$ 61,949	\$ 101,201	\$ 39,252	63%
Sales (Privilege)	18,292	21,724	153,828	163,347	9,519	6%
Motor Fuel Tax	27,074	16,314	295,675	313,609	17,934	6%
Litter	286	157	1,216	1,147	(69)	-6%
<b>TOTAL</b>	<b>\$ 55,372</b>	<b>\$ 49,000</b>	<b>\$ 512,668</b>	<b>\$ 579,304</b>	<b>\$ 66,636</b>	
Increase or Decrease Over Prior Period		\$ (6,372)		\$ 66,636		
% Increase or Decrease Over Prior Period		-12%		13%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended March 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$156,954	\$156,954
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	393,119	272,171	327,621	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	(343,049)	(289,774)	(355,089)	0	0	0
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	88,535	(24,365)	84,605	38,080	(38,897)	3,997	50,070	(17,603)	(27,468)	0	0	0
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$156,954	\$156,954	\$156,954

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended March 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$183,987	\$183,987
Payment of Fiscal Year 2017 31 day carryover	(35,857)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	1,620	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(8,281)	0	0	0
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	0	0	0
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$183,987	\$183,987	\$183,987

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended March 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$375,070	\$340,941	\$340,941	\$340,941
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	0	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$375,070</u>	<u>\$340,941</u>	<u>\$340,941</u>	<u>\$340,941</u>	<u>\$340,941</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
April 2, 2018

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
APRIL 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections April 2018	Actual Collections April 2018	Estimated Collections 10 Months July 17-April 18	Actual Collections 10 Months July 17-April 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 11,500	\$ 14,571	\$ 95,250	\$ 94,022	\$ (1,228)	99%
Consumer Sales Tax/Use Tax	1,259,000	96,900	93,934	1,024,200	997,308	(26,892)	97%
Personal Income Tax	1,860,000	280,700	293,772	1,553,420	1,605,778	52,358	103%
Liquor Profit Transfers	20,800	2,000	2,011	15,800	17,200	1,400	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	600	606	5,740	5,517	(223)	96%
Tobacco Products Tax	194,000	16,600	12,829	160,100	146,326	(13,774)	91%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	46	58	540	544	4	101%
Charter Tax	0	0	0	0	7	7	0%
Property Transfer Tax	10,200	700	644	8,700	9,664	964	111%
Property Tax	7,000	690	771	6,580	6,766	186	103%
Insurance Tax	121,100	25,000	30,262	116,900	123,450	6,550	106%
Departmental Collections	23,000	1,100	1,347	20,600	19,890	(710)	97%
Corporation Net Income Tax	109,000	20,700	25,292	84,900	86,697	1,797	102%
Miscellaneous Receipts	12,700	600	1,478	9,700	17,092	7,392	176%
Miscellaneous Transfers	500	25	0	435	2,264	1,829	520%
Interest Income	16,000	1,500	845	13,000	5,553	(7,447)	43%
Severance Tax	361,000	34,900	40,017	289,500	273,710	(15,790)	95%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	6,150	5,451	31,230	25,330	(5,900)	81%
HB 102 - Lottery Transfers	65,000	8,442	8,377	55,427	50,099	(5,328)	90%
Video Lottery Transfers	0	0	42	0	372	372	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	3,500	3,020	9,500	9,247	(253)	97%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 511,653</b>	<b>\$ 535,327</b>	<b>\$ 3,501,522</b>	<b>\$ 3,496,836</b>	<b>\$ (4,686)</b>	
Increase or Decrease Over Estimate			\$ 23,674		\$ (4,686)		
Percent Collected			105%		100%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
May 1, 2018



STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
APRIL 2017 VS APRIL 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2017	Actual Collections April 2018	Actual Collections 10 Months July 16-April 17	Actual Collections 10 Months July 17-April 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,341	\$ 14,571	\$ 87,866	\$ 94,022	\$ 6,156	7%
Consumer Sales Tax/Use Tax	90,662	93,934	982,864	997,308	14,444	1%
Personal Income Tax	269,128	293,772	1,508,221	1,605,778	97,557	6%
Liquor Profit Transfers	1,839	2,011	21,317	17,200	(4,117)	-19%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	656	606	5,959	5,517	(442)	-7%
Tobacco Products Tax	14,626	12,829	163,240	146,326	(16,914)	-10%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	46	58	547	544	(3)	-1%
Charter Tax	4	0	12	7	(5)	-42%
Property Transfer Tax	816	644	10,110	9,664	(446)	-4%
Property Tax	606	771	6,761	6,766	5	0%
Insurance Tax	14,224	30,262	104,914	123,450	18,536	18%
Departmental Collections	1,088	1,347	16,534	19,890	3,356	20%
Corporation Net Income Tax	29,984	25,292	86,385	86,697	312	0%
Miscellaneous Receipts	384	1,478	7,904	17,092	9,188	116%
Miscellaneous Transfers	47	0	591	2,264	1,673	283%
Interest Income	552	845	4,368	5,553	1,185	27%
Severance Tax	23,954	40,017	224,758	273,710	48,952	22%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	35,838	5,451	53,172	25,330	(27,842)	-52%
HB 102 - Lottery Transfers	8,442	8,377	55,427	50,099	(5,328)	-10%
Video Lottery Transfers	29	42	436	372	(64)	-15%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	3,512	3,020	9,591	9,247	(344)	-4%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 503,778</b>	<b>\$ 535,327</b>	<b>\$ 3,350,977</b>	<b>\$ 3,496,836</b>	<b>\$ 145,859</b>	
Increase or Decrease Over Prior Period		\$ 31,549		\$ 145,859		
% Increase or Decrease Over Prior Period		6%		4%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
APRIL 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections April 2018	Actual Collections April 2018	Estimated Collections 10 Months July 17-April 18	Actual Collections 10 Months July 17-April 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 123,652	\$ 10,246	\$ 12,153	\$ 92,433	\$ 113,354	\$ 20,921	123%
Sales (Privilege)	231,534	20,940	21,683	191,846	185,030	(6,816)	96%
Motor Fuel Tax	435,300	30,400	53,472	358,700	367,081	8,381	102%
Litter	1,719	142	88	1,285	1,235	(50)	96%
<b>TOTAL</b>	<b>\$ 792,205</b>	<b>\$ 61,728</b>	<b>\$ 87,396</b>	<b>\$ 644,264</b>	<b>\$ 666,700</b>	<b>\$ 22,436</b>	
Increase or Decrease Over Estimate			\$ 25,668		\$ 22,436		
Percent Collected			142%		103%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
May 1, 2018

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 APRIL 2017 VS APRIL 2018  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections April 2017	Actual Collections April 2018	Actual Collections 10 Months July 16-April 17	Actual Collections 10 Months July 17-April 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 10,849	\$ 12,153	\$ 72,798	\$ 113,354	\$ 40,556	56%
Sales (Privilege)	15,483	21,683	169,311	185,030	15,719	9%
Motor Fuel Tax	19,979	53,472	315,654	367,081	51,427	16%
Litter	260	88	1,476	1,235	(241)	-16%
<b>TOTAL</b>	<b>\$ 46,571</b>	<b>\$ 87,396</b>	<b>\$ 559,239</b>	<b>\$ 666,700</b>	<b>\$ 107,461</b>	
Increase or Decrease Over Prior Period		\$ 40,825		\$ 107,461		
% Increase or Decrease Over Prior Period		88%		19%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended April 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$281,717
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	393,119	272,171	327,621	535,327	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	(343,049)	(289,774)	(355,089)	(410,564)	0	0
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	0	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	88,535	(24,365)	84,605	38,080	(38,897)	3,997	50,070	(17,603)	(27,468)	124,763	0	0
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$281,717	\$281,717

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended April 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$180,813
Payment of Fiscal Year 2017 31 day carryover	(35,857)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	1,620	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(8,281)	(3,174)	0	0
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	0	0
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$180,813	\$180,813

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended April 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$375,070	\$340,941	\$462,530	\$462,530
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	0	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$375,070</u>	<u>\$340,941</u>	<u>\$462,530</u>	<u>\$462,530</u>	<u>\$462,530</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
May 1, 2018

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
MAY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections May 2018	Actual Collections May 2018	Estimated Collections 11 Months July 17-May 18	Actual Collections 11 Months July 17-May 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,550	\$ 10,969	\$ 104,800	\$ 104,991	\$ 191	100%
Consumer Sales Tax/Use Tax	1,259,000	105,600	105,973	1,129,800	1,103,281	(26,519)	98%
Personal Income Tax	1,860,000	122,450	130,922	1,675,870	1,736,700	60,830	104%
Liquor Profit Transfers	20,800	2,200	2,345	18,000	19,544	1,544	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	990	905	6,730	6,422	(308)	95%
Tobacco Products Tax	194,000	16,800	15,980	176,900	162,306	(14,594)	92%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	65	97	605	641	36	106%
Charter Tax	0	0	2	0	8	8	0%
Property Transfer Tax	10,200	700	1,137	9,400	10,802	1,402	115%
Property Tax	7,000	320	207	6,900	6,972	72	101%
Insurance Tax	121,100	4,000	52	120,900	123,501	2,601	102%
Departmental Collections	23,000	1,200	1,250	21,800	21,141	(659)	97%
Corporation Net Income Tax	109,000	1,600	5,409	86,500	92,107	5,607	106%
Miscellaneous Receipts	12,700	400	1,983	10,100	19,075	8,975	189%
Miscellaneous Transfers	500	25	0	460	2,264	1,804	492%
Interest Income	16,000	1,500	783	14,500	6,336	(8,164)	44%
Severance Tax	361,000	35,000	36,819	324,500	310,529	(13,971)	96%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	1,000	1,060	32,230	26,390	(5,840)	82%
HB 102 - Lottery Transfers	65,000	4,787	12,238	60,214	62,337	2,123	104%
Video Lottery Transfers	0	0	24	0	397	397	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	500	753	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 308,687</b>	<b>\$ 328,908</b>	<b>\$ 3,810,209</b>	<b>\$ 3,825,744</b>	<b>\$ 15,535</b>	
Increase or Decrease Over Estimate			\$ 20,221		\$ 15,535		
Percent Collected			107%		100%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
June 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
MAY 2017 VS MAY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2017	Actual Collections May 2018	Actual Collections 11 Months July 16-May 17	Actual Collections 11 Months July 17-May 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,210	\$ 10,969	\$ 102,076	\$ 104,991	\$ 2,915	3%
Consumer Sales Tax/Use Tax	106,856	105,973	1,089,720	1,103,281	13,561	1%
Personal Income Tax	123,255	130,922	1,631,475	1,736,700	105,225	6%
Liquor Profit Transfers	2,330	2,345	23,647	19,544	(4,103)	-17%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,030	905	6,989	6,422	(567)	-8%
Tobacco Products Tax	14,457	15,980	177,698	162,306	(15,392)	-9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	66	97	613	641	28	5%
Charter Tax	1	2	14	8	(6)	-43%
Property Transfer Tax	794	1,137	10,903	10,802	(101)	-1%
Property Tax	378	207	7,139	6,972	(167)	-2%
Insurance Tax	14,173	52	119,086	123,501	4,415	4%
Departmental Collections	1,312	1,250	17,846	21,141	3,295	18%
Corporation Net Income Tax	4,997	5,409	91,382	92,107	725	1%
Miscellaneous Receipts	290	1,983	8,194	19,075	10,881	133%
Miscellaneous Transfers	0	0	591	2,264	1,673	283%
Interest Income	864	783	5,232	6,336	1,104	21%
Severance Tax	49,240	36,819	273,998	310,529	36,531	13%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	6,146	1,060	59,318	26,390	(32,928)	-56%
HB 102 - Lottery Transfers	9,573	12,238	65,000	62,337	(2,663)	-4%
Video Lottery Transfers	13	24	449	397	(52)	-12%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	409	753	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 350,394</b>	<b>\$ 328,908</b>	<b>\$ 3,701,370</b>	<b>\$ 3,825,744</b>	<b>\$ 124,374</b>	
Increase or Decrease Over Prior Period		\$ (21,486)		\$ 124,374		
% Increase or Decrease Over Prior Period		-6%		3%		



STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
MAY 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections May 2018	Actual Collections May 2018	Estimated Collections 11 Months July 17-May 18	Actual Collections 11 Months July 17-May 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 142,722	\$ 20,827	\$ 12,398	\$ 113,260	\$ 125,752	\$ 12,492	111%
Sales (Privilege)	225,869	17,442	23,226	209,288	208,256	(1,032)	100%
Motor Fuel Tax	435,300	43,300	36,054	402,000	403,135	1,135	100%
Litter	1,719	141	88	1,426	1,323	(103)	93%
<b>TOTAL</b>	<b>\$ 805,610</b>	<b>\$ 81,710</b>	<b>\$ 71,766</b>	<b>\$ 725,974</b>	<b>\$ 738,466</b>	<b>\$ 12,492</b>	
Increase or Decrease Over Estimate			\$ (9,944)		\$ 12,492		
Percent Collected			88%		102%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
June 1, 2018

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 MAY 2017 VS MAY 2018  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections May 2017	Actual Collections May 2018	Actual Collections 11 Months July 16-May 17	Actual Collections 11 Months July 17-May 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 10,850	\$ 12,398	\$ 83,648	\$ 125,752	\$ 42,104	50%
Sales (Privilege)	17,385	23,226	186,696	208,256	21,560	12%
Motor Fuel Tax	46,097	36,054	361,751	403,135	41,384	11%
Litter	177	88	1,653	1,323	(330)	-20%
<b>TOTAL</b>	<b>\$ 74,509</b>	<b>\$ 71,766</b>	<b>\$ 633,748</b>	<b>\$ 738,466</b>	<b>\$ 104,718</b>	
Increase or Decrease Over Prior Period		\$ (2,743)		\$ 104,718		
% Increase or Decrease Over Prior Period		-4%		17%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended May 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$244,568
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	393,119	272,171	327,621	535,327	328,908	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	(343,049)	(289,774)	(355,089)	(410,564)	(366,057)	0
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	(37,149)	0
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	88,535	(24,365)	84,605	38,080	(38,897)	3,997	50,070	(17,603)	(27,468)	124,763	(37,149)	0
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$244,568	\$244,568

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended May 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$175,971
Payment of Fiscal Year 2017 31 day carryover	(35,857)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	1,620	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(8,281)	(3,174)	(4,842)	0
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	(4,842)	0
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$175,971	\$175,971

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended May 31, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$375,070	\$340,941	\$462,530	\$420,539
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	(4,842)	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	(37,149)	0
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$375,070</u>	<u>\$340,941</u>	<u>\$462,530</u>	<u>\$420,539</u>	<u>\$420,539</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
June 1, 2018

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JUNE 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections June 2018	Actual Collections June 2018	Estimated Collections 12 Months July 17-June 18	Actual Collections 12 Months July 17-June 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 114,500	\$ 9,700	\$ 10,012	\$ 114,500	\$ 115,003	\$ 503	100%
Consumer Sales Tax/Use Tax	1,259,000	129,200	143,750	1,259,000	1,247,031	(11,969)	99%
Personal Income Tax	1,860,000	184,130	182,870	1,860,000	1,919,570	59,570	103%
Liquor Profit Transfers	20,800	2,800	1,576	20,800	21,120	320	102%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	870	1,041	7,600	7,463	(137)	98%
Tobacco Products Tax	194,000	17,100	15,533	194,000	177,839	(16,161)	92%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	45	57	650	698	48	107%
Charter Tax	0	0	2	0	11	11	0%
Property Transfer Tax	10,200	800	1,235	10,200	12,036	1,836	118%
Property Tax	7,000	100	343	7,000	7,315	315	105%
Insurance Tax	121,100	200	728	121,100	124,230	3,130	103%
Departmental Collections	23,000	1,200	1,414	23,000	22,554	(446)	98%
Corporaton Net Income Tax	109,000	22,500	17,962	109,000	110,068	1,068	101%
Miscellaneous Receipts	12,700	2,600	3,120	12,700	22,195	9,495	175%
Miscellaneous Transfers	500	40	249	500	2,513	2,013	503%
Interest Income	16,000	1,500	1,510	16,000	7,846	(8,154)	49%
Severance Tax	361,000	36,500	35,384	361,000	345,914	(15,086)	96%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	33,000	770	5	33,000	26,395	(6,605)	80%
HB 102 - Lottery Transfers	65,000	4,786	2,663	65,000	65,000	0	100%
Video Lottery Transfers	0	0	60	0	457	457	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,225,050</b>	<b>\$ 414,841</b>	<b>\$ 419,514</b>	<b>\$ 4,225,050</b>	<b>\$ 4,245,258</b>	<b>\$ 20,208</b>	
Increase or Decrease Over Estimate			\$ 4,673		\$ 20,208		
Percent Collected			101%		100%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
July 1, 2018

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JUNE 2017 VS JUNE 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2017	Actual Collections June 2018	Actual Collections 12 Months July 16-June 17	Actual Collections 12 Months July 17-June 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,808	\$ 10,012	\$ 111,885	\$ 115,003	\$ 3,118	3%
Consumer Sales Tax/Use Tax	132,562	143,750	1,222,283	1,247,031	24,748	2%
Personal Income Tax	182,391	182,870	1,813,866	1,919,570	105,704	6%
Liquor Profit Transfers	2,671	1,576	26,317	21,120	(5,197)	-20%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,011	1,041	8,000	7,463	(537)	-7%
Tobacco Products Tax	16,949	15,533	194,647	177,839	(16,808)	-9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	53	57	666	698	32	5%
Charter Tax	2	2	16	11	(5)	-31%
Property Transfer Tax	1,085	1,235	11,988	12,036	48	0%
Property Tax	109	343	7,248	7,315	67	1%
Insurance Tax	1,077	728	120,163	124,230	4,067	3%
Departmental Collections	1,288	1,414	19,134	22,554	3,420	18%
Corporaton Net Income Tax	24,923	17,962	116,306	110,068	(6,238)	-5%
Miscellaneous Receipts	1,877	3,120	10,071	22,195	12,124	120%
Miscellaneous Transfers	996	249	1,587	2,513	926	58%
Interest Income	813	1,510	6,045	7,846	1,801	30%
Severance Tax	47,033	35,384	321,031	345,914	24,883	8%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	40,476	5	99,793	26,395	(73,398)	-74%
HB 102 - Lottery Transfers	0	2,663	65,000	65,000	0	0%
Video Lottery Transfers	15	60	464	457	(7)	-2%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	10,000	10,000	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 465,139</b>	<b>\$ 419,514</b>	<b>\$ 4,166,510</b>	<b>\$ 4,245,258</b>	<b>\$ 78,748</b>	
Increase or Decrease Over Prior Period		\$ (45,625)		\$ 78,748		
% Increase or Decrease Over Prior Period		-10%		2%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2018  
JUNE 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2018	Estimated Collections June 2018	Actual Collections June 2018	Estimated Collections 12 Months July 17-June 18	Actual Collections 12 Months July 17-June 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 142,722	\$ 29,462	\$ 22,794	\$ 142,722	\$ 148,546	\$ 5,824	104%
Sales (Privilege)	225,869	16,581	19,161	225,869	227,418	1,549	101%
Motor Fuel Tax	435,300	33,300	16,510	435,300	419,644	(15,656)	96%
Litter	1,719	293	157	1,719	1,480	(239)	86%
<b>TOTAL</b>	<b>\$ 805,610</b>	<b>\$ 79,636</b>	<b>\$ 58,622</b>	<b>\$ 805,610</b>	<b>\$ 797,088</b>	<b>\$ (8,522)</b>	
Increase or Decrease Over Estimate			\$ (21,014)		\$ (8,522)		
Percent Collected			74%		99%		

Source: wvOASIS  
State Auditor's Office, John McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
July 1, 2018



STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 JUNE 2017 VS JUNE 2018  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2017	Actual Collections June 2018	Actual Collections 12 Months July 16-June 17	Actual Collections 12 Months July 17-June 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 20,706	\$ 22,794	\$ 104,354	\$ 148,546	\$ 44,192	42%
Sales (Privilege)	17,415	19,161	204,111	227,418	23,307	11%
Motor Fuel Tax	19,553	16,510	381,304	419,644	38,340	10%
Litter	223	157	1,876	1,480	(396)	-21%
<b>TOTAL</b>	<b>\$ 57,897</b>	<b>\$ 58,622</b>	<b>\$ 691,645</b>	<b>\$ 797,088</b>	<b>\$ 105,443</b>	
Increase or Decrease Over Prior Period		\$ 725		\$ 105,443		
% Increase or Decrease Over Prior Period		1%		15%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended June 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$244,568
Revenues, net of refunds	252,781	306,692	389,201	353,885	298,493	367,545	393,119	272,171	327,621	535,327	328,908	425,514
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(224,246)	(331,057)	(304,596)	(315,805)	(337,390)	(303,548)	(343,049)	(289,774)	(355,089)	(410,564)	(366,057)	(458,567)
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	(37,149)	(33,053)
Transfers from/(to) Rainy Day Fund	60,000	0	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	(6,000)
Net increase/(decrease) in cash	88,535	(24,365)	84,605	38,080	(38,897)	3,997	50,070	(17,603)	(27,468)	124,763	(37,149)	(39,053)
Ending Cash Balance	\$88,535	\$64,170	\$148,775	\$186,855	\$147,958	\$151,955	\$202,025	\$184,422	\$156,954	\$281,717	\$244,568	\$205,515

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended June 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$175,971
Payment of Fiscal Year 2017 31 day carryover	(35,857)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	1,620	0	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(38,163)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(8,281)	(3,174)	(4,842)	(3,836)
Transfer of Fiscal Year 2017 surplus to Rainy Day Fund	0	(38,022)	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(74,020)	(52,564)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	(4,842)	(3,836)
Ending Cash Balance	\$324,047	\$271,483	\$264,081	\$251,048	\$241,081	\$205,305	\$197,904	\$190,648	\$183,987	\$180,813	\$175,971	\$172,135

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended June 30, 2018  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$398,067	\$412,582	\$335,653	\$412,856	\$437,903	\$389,039	\$357,260	\$399,929	\$375,070	\$340,941	\$462,530	\$420,539
Expenditures/transfers of prior year/surplus appropriations	(74,020)	(14,542)	(7,402)	(13,033)	(9,967)	(35,776)	(7,401)	(7,256)	(6,661)	(3,174)	(4,842)	(3,836)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	28,535	(24,365)	84,605	38,080	(38,897)	63,997	50,070	(17,603)	(27,468)	124,763	(37,149)	(33,053)
Transfers from/(to) Rainy Day Fund	60,000	(38,022)	0	0	0	(60,000)	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	(6,000)
Ending Cash Balance	<u>\$412,582</u>	<u>\$335,653</u>	<u>\$412,856</u>	<u>\$437,903</u>	<u>\$389,039</u>	<u>\$357,260</u>	<u>\$399,929</u>	<u>\$375,070</u>	<u>\$340,941</u>	<u>\$462,530</u>	<u>\$420,539</u>	<u>\$377,650</u>

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
July 2, 2018