

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2019  
JULY 2018  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections July 2018	Actual Collections July 2018	Estimated Collections 1 Month July 18-July 18	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 9,100	\$ 10,179	\$ 9,100	\$ 10,179	\$ 1,079	112%
Consumer Sales Tax/Use Tax	1,316,000	78,200	87,055	78,200	87,055	8,855	111%
Personal Income Tax	2,004,000	135,400	145,494	135,400	145,494	10,094	107%
Liquor Profit Transfers	20,800	1,500	2,616	1,500	2,616	1,116	174%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	690	703	690	703	13	102%
Tobacco Products Tax	179,700	15,900	13,565	15,900	13,565	(2,335)	85%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	50	60	50	60	10	120%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	13,000	1,000	1,317	1,000	1,317	317	132%
Property Tax	6,900	100	157	100	157	57	157%
Insurance Tax	123,500	27,600	28,789	27,600	28,789	1,189	104%
Departmental Collections	23,600	1,100	1,260	1,100	1,260	160	115%
Corporation Net Income Tax	142,100	4,800	4,020	4,800	4,020	(780)	84%
Miscellaneous Receipts	10,700	150	169	150	169	19	113%
Miscellaneous Transfers	1,000	50	0	50	0	(50)	0%
Interest Income	23,000	1,200	953	1,200	953	(247)	79%
Severance Tax	361,700	(900)	12,627	(900)	12,627	13,527	-1403%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	5,300	4,623	5,300	4,623	(677)	87%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	17	0	17	17	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>\$ 4,439,920</b>	<b>\$ 281,240</b>	<b>\$ 313,605</b>	<b>\$ 281,240</b>	<b>\$ 313,605</b>	<b>\$ 32,365</b>	
Increase or Decrease Over Estimate			\$ 32,365		\$ 32,365		
Percent Collected			112%		112%		

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, 2018

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2017	Actual Collections July 2018	Actual Collections 1 Month July 17-July 17	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,960	\$ 10,179	\$ 8,960	\$ 10,179	\$ 1,219	14%
Consumer Sales Tax/Use Tax	65,272	87,055	65,272	87,055	21,783	33%
Personal Income Tax	128,146	145,494	128,146	145,494	17,348	14%
Liquor Profit Transfers	2,572	2,616	2,572	2,616	44	2%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	621	703	621	703	82	13%
Tobacco Products Tax	17,016	13,565	17,016	13,565	(3,451)	-20%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	57	60	57	60	3	5%
Charter Tax	1	1	1	1	0	0%
Property Transfer Tax	1,350	1,317	1,350	1,317	(33)	-2%
Property Tax	163	157	163	157	(6)	-4%
Insurance Tax	26,808	28,789	26,808	28,789	1,981	7%
Departmental Collections	1,033	1,260	1,033	1,260	227	22%
Corporation Net Income Tax	3,619	4,020	3,619	4,020	401	11%
Miscellaneous Receipts	153	169	153	169	16	10%
Miscellaneous Transfers	96	0	96	0	(96)	-100%
Interest Income	368	953	368	953	585	159%
Severance Tax	(3,473)	12,627	(3,473)	12,627	16,100	-464%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	4,623	0	4,623	4,623	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	19	17	19	17	(2)	-11%
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>\$ 252,781</b>	<b>\$ 313,605</b>	<b>\$ 252,781</b>	<b>\$ 313,605</b>	<b>\$ 60,824</b>	
Increase or Decrease Over Prior Period		\$ 60,824		\$ 60,824		
% Increase or Decrease Over Prior Period		24%		24%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2019  
JULY 2018  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2019	Estimated Collections July 2018	Actual Collections July 2018	Estimated Collections 1 Month July 18-July 18	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 142,196	\$ 12,541	\$ 16,008	\$ 12,541	\$ 16,008	\$ 3,467	128%
Sales (Privilege)	230,930	16,325	20,549	16,325	20,549	4,224	126%
Motor Fuel Tax	443,900	44,500	64,760	44,500	64,760	20,260	146%
Litter	1,719	183	142	183	142	(41)	78%
Less: Industrial Access Road Transfer	(3,000)	0	0	0	0	0	0%
Miscellaneous	16,495	1,821	880	1,821	880	(941)	48%
Federal Reimbursement	471,500	46,047	44,157	46,047	44,157	(1,890)	96%
<b>TOTAL</b>	<b>\$ 1,303,740</b>	<b>\$ 121,417</b>	<b>\$ 146,496</b>	<b>\$ 121,417</b>	<b>\$ 146,496</b>	<b>\$ 25,079</b>	
Increase or Decrease Over Estimate			\$ 25,079		\$ 25,079		
Percent Collected			121%		121%		

Source: wvOASIS  
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Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
August 1, 2018

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

STATE ROAD FUND

SOURCE	Actual Collections July 2017	Actual Collections July 2018	Actual Collections 1 Month July 17-July 17	Actual Collections 1 Month July 18-July 18	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 12,917	\$ 16,008	\$ 12,917	\$ 16,008	\$ 3,091	24%
Sales (Privilege)	15,953	20,549	15,953	20,549	4,596	29%
Motor Fuel Tax	44,538	64,760	44,538	64,760	20,222	45%
Litter	179	142	179	142	(37)	-21%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	15,059	880	15,059	880	(14,179)	-94%
Federal Reimbursement	37,682	44,157	37,682	44,157	6,475	17%
<b>TOTAL</b>	<b>\$ 126,328</b>	<b>\$ 146,496</b>	<b>\$ 126,328</b>	<b>\$ 146,496</b>	<b>\$ 20,168</b>	
Increase or Decrease Over Prior Period		\$ 20,168		\$ 20,168		
% Increase or Decrease Over Prior Period		16%		16%		





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

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$377,650	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326	\$450,326
Expenditures/transfers of prior year/surplus appropriations	(61,006)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	73,682	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	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>	<u>\$450,326</u>

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August 1, 2018