

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2023  
SEPTEMBER 2022  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections September 2022	Actual Collections September 2022	Estimated Collections 3 Months July 22-Sept 22	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 7,700	\$ 8,938	\$ 25,000	\$ 27,217	\$ 2,217	109%
Consumer Sales Tax/Use Tax	1,510,488	128,700	147,693	345,339	394,856	49,517	114%
Personal Income Tax	2,190,000	215,250	260,915	533,050	608,160	75,110	114%
Liquor Profit Transfers	26,500	2,500	3,529	7,500	8,492	992	113%
Beer Tax and Licenses	7,500	700	556	1,950	1,837	(113)	94%
Tobacco Products Tax	162,200	14,700	14,156	43,500	42,813	(687)	98%
Business Franchise Fees	800	80	124	200	187	(13)	94%
Property Transfer Tax	12,000	1,100	1,416	3,700	4,348	648	118%
Property Tax	8,300	2,900	2,958	3,400	3,436	36	101%
Insurance Tax	92,600	400	370	17,900	25,571	7,671	143%
Departmental Collections	24,900	1,600	1,539	4,700	4,373	(327)	93%
Corporation Net Income Tax	150,000	40,000	94,630	46,000	102,921	56,921	224%
Miscellaneous Transfers	2,000	1,000	90	1,140	262	(878)	23%
Interest Income	5,970	500	5,401	1,440	12,407	10,967	862%
Severance Tax	250,000	21,000	88,302	47,400	272,150	224,750	574%
Miscellaneous Receipts	3,000	100	216	360	545	185	151%
HB 102 - Lottery Transfers	65,000	6,500	6,562	13,250	12,847	(403)	97%
Soft Drink Excise Tax	14,000	1,200	1,191	3,600	3,214	(386)	89%
Liquor License Renewal	766	45	125	191	343	152	180%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	200	827	627	414%
Charter Tax	0	0	1	0	1	1	0%
Video Lottery Transfers	0	0	48	0	51	51	0%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,636,024</b>	<b>\$ 445,975</b>	<b>\$ 638,760</b>	<b>\$ 1,099,820</b>	<b>\$ 1,526,858</b>	<b>\$ 427,038</b>	
Increase or Decrease Over Estimate			\$ 192,785		\$ 427,038		
Percent Collected			143%		139%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 3, 2022

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
SEPTEMBER 2021 VS SEPTEMBER 2022  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2021	Actual Collections September 2022	Actual Collections 3 Months July 21-Sept 21	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,974	\$ 8,938	\$ 26,429	\$ 27,217	\$ 788	3%
Consumer Sales Tax/Use Tax	139,076	147,693	370,028	394,856	24,828	7%
Personal Income Tax	216,451	260,915	512,725	608,160	95,435	19%
Liquor Profit Transfers	2,021	3,529	6,687	8,492	1,805	27%
Beer Tax and Licenses	623	556	1,961	1,837	(124)	-6%
Tobacco Products Tax	14,884	14,156	43,881	42,813	(1,068)	-2%
Business Franchise Fees	107	124	319	187	(132)	-41%
Property Transfer Tax	1,513	1,416	5,234	4,348	(886)	-17%
Property Tax	2,823	2,958	3,169	3,436	267	8%
Insurance Tax	446	370	30,433	25,571	(4,862)	-16%
Departmental Collections	1,369	1,539	4,482	4,373	(109)	-2%
Corporation Net Income Tax	61,589	94,630	75,281	102,921	27,640	37%
Miscellaneous Transfers	14	90	728	262	(466)	-64%
Interest Income	347	5,401	1,307	12,407	11,100	849%
Severance Tax	47,473	88,302	96,806	272,150	175,344	181%
Miscellaneous Receipts	214	216	550	545	(5)	-1%
HB 102 - Lottery Transfers	6,518	6,562	13,288	12,847	(441)	-3%
Soft Drink Excise Tax	0	1,191	0	3,214	3,214	0%
Liquor License Renewal	45	125	191	343	152	80%
Senior Citizen Tax Credit Reimbursement	0	0	181	827	646	357%
Charter Tax	1	1	(1)	1	2	-200%
Video Lottery Transfers	32	48	96	51	(45)	-47%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 504,520</b>	<b>\$ 638,760</b>	<b>\$ 1,193,775</b>	<b>\$ 1,526,858</b>	<b>\$ 333,083</b>	
Increase or Decrease Over Prior Period		\$ 134,240		\$ 333,083		
% Increase or Decrease Over Prior Period		27%		28%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2023  
SEPTEMBER 2022  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections September 2022	Actual Collections September 2022	Estimated Collections 3 Months July 22-Sept 22	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 174,000	\$ 14,500	\$ 10,608	\$ 45,500	\$ 36,795	\$ (8,705)	81%
Sales (Privilege)	300,000	29,000	27,962	83,000	83,748	748	101%
Motor Fuel Tax	430,000	35,400	36,311	113,500	108,721	(4,779)	96%
Litter	1,700	140	129	517	453	(64)	88%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	200,000	153,500	151,165	163,500	157,010	(6,490)	96%
Federal Reimbursement	490,000	50,000	67,752	132,000	158,140	26,140	120%
<b>TOTAL</b>	<b>\$ 1,595,700</b>	<b>\$ 282,540</b>	<b>\$ 293,927</b>	<b>\$ 538,017</b>	<b>\$ 544,867</b>	<b>\$ 6,850</b>	
Increase or Decrease Over Estimate			\$ 11,387		\$ 6,850		
Percent Collected			104%		101%		

Source: wvOASIS  
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Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
October 3, 2022

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 SEPTEMBER 2021 VS SEPTEMBER 2022  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections September 2021	Actual Collections September 2022	Actual Collections 3 Months July 21-Sept 21	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 10,432	\$ 10,608	\$ 38,676	\$ 36,795	\$ (1,881)	-5%
Sales (Privilege)	28,938	27,962	84,996	83,748	(1,248)	-1%
Motor Fuel Tax	35,712	36,311	109,471	108,721	(750)	-1%
Litter	183	129	497	453	(44)	-9%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	1,505	151,165	2,844	157,010	154,166	5421%
Federal Reimbursement	52,648	67,752	147,892	158,140	10,248	7%
<b>TOTAL</b>	<b>\$ 129,418</b>	<b>\$ 293,927</b>	<b>\$ 384,376</b>	<b>\$ 544,867</b>	<b>\$ 160,491</b>	
Increase or Decrease Over Prior Period		\$ 164,509		\$ 160,491		
% Increase or Decrease Over Prior Period		127%		42%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended September 30, 2022  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,994,018	\$2,088,698	\$1,642,800	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(69,801)	(670,439)	(177,989)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	94,981	224,541	300,564	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	69,500	0	(69,500)	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$2,088,698	\$1,642,800	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875	\$1,695,875

Source: wvOASIS  
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October 3, 2022