



# THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2023  
General Revenue Collections

## April 2023

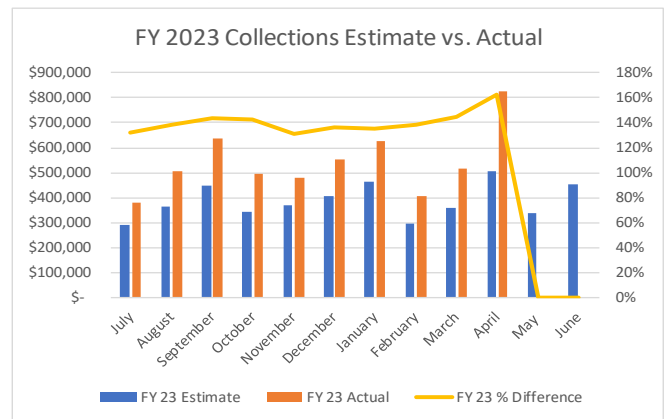
Prepared by: Chris DeWitte, Budget Analyst



### General Revenue Year to Date Snapshot

	FY 23			
	Estimate	Actual	Difference	% Difference
July	\$ 288,650	\$ 381,098	\$ 92,448	132%
August	\$ 365,195	\$ 506,999	\$ 141,804	139%
September	\$ 445,975	\$ 638,762	\$ 192,787	143%
October	\$ 344,831	\$ 492,594	\$ 147,763	143%
November	\$ 367,555	\$ 480,225	\$ 112,670	131%
December	\$ 406,976	\$ 552,547	\$ 145,571	136%
January	\$ 461,911	\$ 624,145	\$ 162,234	135%
February	\$ 295,185	\$ 407,027	\$ 111,842	138%
March	\$ 358,795	\$ 517,773	\$ 158,978	144%
April	\$ 506,901	\$ 825,930	\$ 319,029	163%
May	\$ 339,285	\$ -	\$ (339,285)	0%
June	\$ 454,765	\$ -	\$ (454,765)	0%
<b>Totals</b>	<b>\$3,841,974</b>	<b>\$ 5,427,100</b>	<b>\$ 1,585,126</b>	<b>141%</b>

\* all numbers in thousands



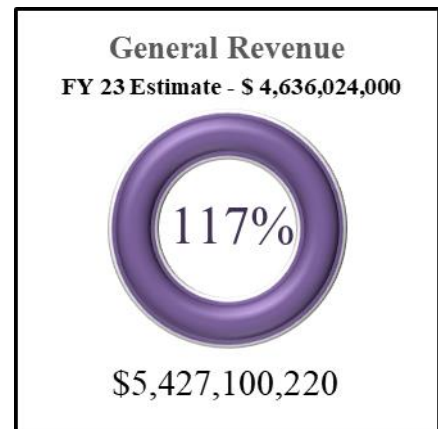
### General Revenue

General Revenue collections for April totaled \$825,930,673, **exceeding** the monthly estimate of \$506,901,000 by \$319,029,673. Total year to date General Revenue collections are \$5,427,100,220.

Fiscal Year 2023 YTD Estimate  
**\$3,841,974,000**

Fiscal Year 2023 YTD Collections  
**\$5,427,100,220**

Fiscal Year 2023 YTD Performance  
**Exceeding estimates by \$1,585,126,220**



As of the end of April the state has collected 117% of its total estimated yearly revenue of \$4,636,024,000.

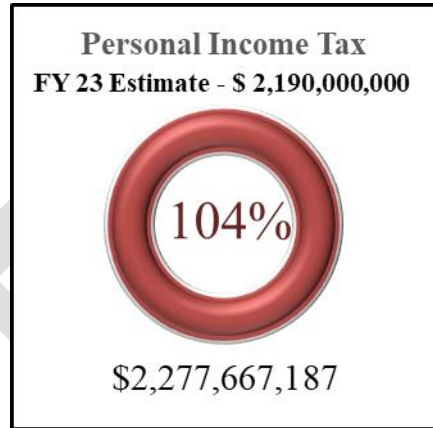
## Personal Income Tax

Personal income tax (PIT) collections for the month were \$472,577,871. This figure is \$192,777,871 **above** the April estimate of \$279,800,000. The total year to date personal income tax collections for fiscal year 2023 are \$2,277,667,187.

Fiscal Year 2023 PIT YTD Estimate  
**\$1,838,200,000**

Fiscal Year 2023 PIT YTD Collections  
**\$2,277,667,187**

Fiscal Year 2023 PIT YTD Performance  
**Exceeding estimates by \$439,467,187**



As of the end of April the state has collected 104% of its total estimated PIT yearly collections of \$2,190,000,000.

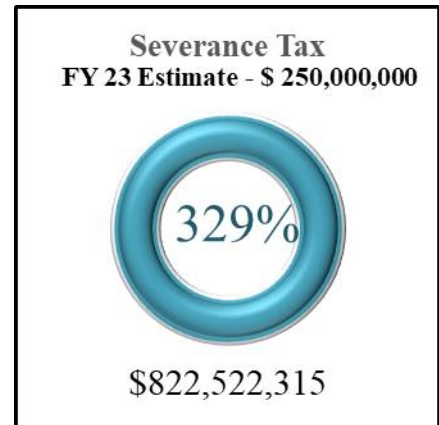
## Severance Tax

Severance tax collections for April were \$35,557,733. This figure is \$17,557,733 **above** the monthly estimate of \$18,000,000. Total severance tax collections for fiscal year 2023 are \$822,522,315.

Fiscal Year 2023 YTD Severance Tax Estimate  
**\$200,000,000**

Fiscal Year 2023 YTD Severance Tax Collections  
**\$822,522,315**

Fiscal Year 2023 Severance Tax YTD Performance  
**Exceeding estimates by \$622,522,315**



As of the end of April the state has collected 329% of its total yearly collections of \$250,000,000.

## Other Notable Collections

Consumer Sales and Service Tax collections for the month were \$16,781,465 **above** the April estimate of \$110,400,000 at \$127,181,465.

Tobacco Products Tax collections for April were \$12,864,937. These collections were **above** the monthly estimate of \$12,500,000 by \$364,937.

## Lottery

Total gross lottery collections for March were \$121,370,000 This figure is \$26,355,000 **above** the monthly estimate of \$95,015,000. Total gross lottery collections for fiscal year 2023 are \$1,000,185,000.

## Net Lottery Revenues

	Mar-23			Fiscal Year		
	Actual	Projected	Difference	Actual	Projected	Difference
<b>Lottery Fund</b>	\$11,951	\$8,369	\$3,582	\$141,878	\$110,360	\$31,518
<b>Excess Lottery Fund</b>	\$40,083	\$32,471	\$7,612	\$267,576	\$204,143	\$63,433
<b>Total</b>	\$52,034	\$40,840	\$11,194	\$409,454	\$314,503	\$94,951

\*In Thousands

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

## Road Fund Collections

	Apr-23			Year to Date		
	Estimate	Actual	Difference	Estimate	Actual	Difference
<b>Gasoline &amp; Motor Carrier</b>	\$ 28,200	\$ 32,109	\$3,909	\$ 349,600	\$ 351,440	\$1,840
<b>Privilege Tax</b>	\$ 24,500	\$ 25,943	\$1,443	\$ 249,000	\$ 262,401	\$13,401
<b>Licenses &amp; Registration</b>	\$ 12,500	\$ 12,933	\$433	\$ 133,500	\$ 110,123	(\$23,377)
<b>Highway Litter Control</b>	\$ 145	\$ 234	\$89	\$ 1,440	\$ 1,485	\$45
<b>Miscellaneous</b>	\$ 3,500	\$ 2,584	(\$916)	\$ 191,000	\$ 170,087	(\$20,913)
<b>Federal Reimbursement</b>	\$ 52,000	\$ 42,477	(\$9,523)	\$ 417,000	\$ 525,904	\$108,904
<b>TOTAL</b>	\$ 120,845	\$ 116,280	(\$4,565)	\$ 1,341,540	\$ 1,421,440	\$79,900

# Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of April 30, 2023 is **\$435,601,531**

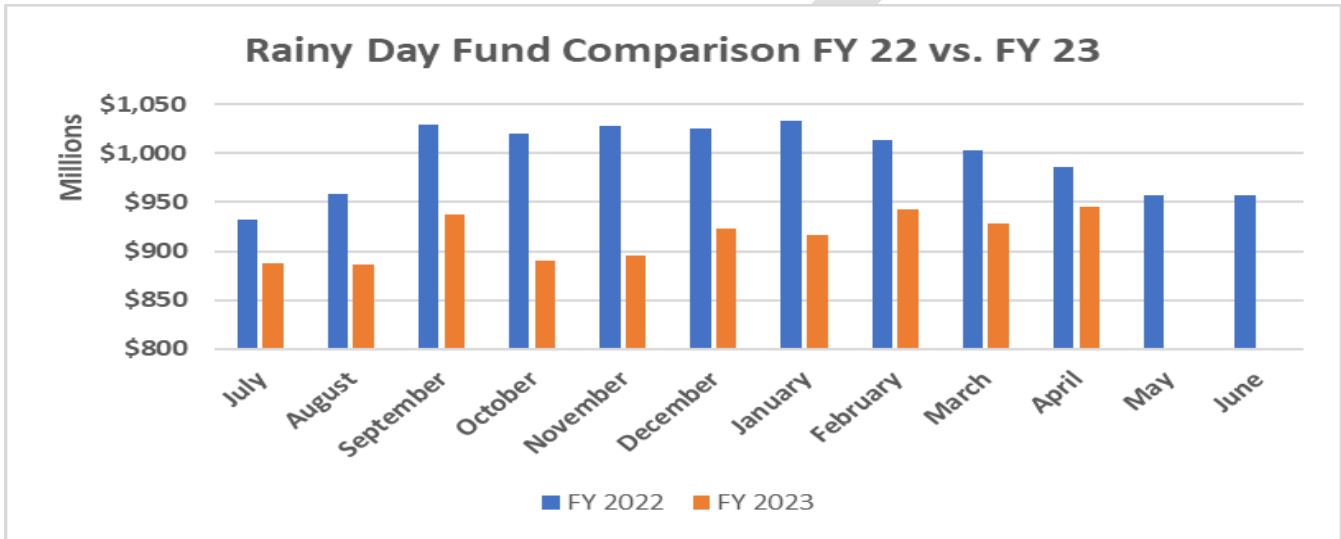
*Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$448,218,640*

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of April 30, 2023 is **\$509,708,061**

*Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$537,883,043*

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of April 30, 2023: **\$945,309,592.**

*Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$986,101,683*



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

\*Numbers in this report are rounded

\*\* These numbers are not final, and are as reported through the WVOasis on May 1, 2023, these numbers have not been formally released by the Governor’s Budget Office.

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# SENATE COMMITTEE ON FINANCE

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

Prepared by: Chris DeWitte



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

### General Revenue Collections

	April FY 2023			April FY 2022			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	279,800	472,577	192,777	298,500	448,509	150,009	5%
Sales and Use Tax	110,400	129,181	18,781	108,500	122,718	14,218	5%
Severance Tax	18,000	35,557	17,557	23,300	54,757	31,457	-35%
Corporate Net Income Tax	33,000	97,951	64,951	37,000	89,438	52,438	10%
Tobacco Tax	12,500	12,864	364	13,900	12,910	(990)	0%
All Other Taxes*	53,201	77,800	24,599	57,231	63,161	5,930	23%
<b>Totals</b>	<b>506,901</b>	<b>825,930</b>	<b>319,029</b>	<b>353,718</b>	<b>467,473</b>	<b>113,755</b>	<b>77%</b>

	YTD Fiscal Year 2023			YTD Fiscal Year 2022			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	1,838,200	2,277,667	439,467	1,694,100	2,088,966	394,866	9%
Sales and Use Tax	1,208,739	1,398,301	189,562	1,186,000	1,311,903	125,903	7%
Severance Tax	200,000	822,522	622,522	249,200	555,232	306,032	48%
Corporate Net Income Tax	125,000	330,838	205,838	126,800	280,810	154,010	18%
Tobacco Tax	135,100	130,455	(4,645)	135,800	136,683	883	-5%
All Other Taxes	334,935	467,317	132,382	362,832	384,421	21,589	22%
<b>Totals</b>	<b>3,841,974</b>	<b>5,427,100</b>	<b>1,585,126</b>	<b>3,754,732</b>	<b>4,758,015</b>	<b>1,003,283</b>	<b>14%</b>

	Fiscal Year 2023			Fiscal Year 2022			Year over Year Growth Total
	Monthly Collections	Cumulative Estimate	Total Collections	Monthly Collections	Cumulative Estimate	Total Collections	
July	\$ 381,098	\$ 288,650	\$ 381,098	\$ 305,805	\$ 277,681	\$ 305,805	25%
August	\$ 506,998	\$ 653,845	\$ 888,096	\$ 383,451	\$ 631,236	\$ 689,256	29%
September	\$ 638,764	\$ 1,099,820	\$ 1,526,860	\$ 504,519	\$ 1,051,114	\$ 1,193,775	28%
October	\$ 492,594	\$ 1,444,651	\$ 2,019,454	\$ 381,778	\$ 1,394,145	\$ 1,575,553	28%
November	\$ 480,223	\$ 1,812,206	\$ 2,499,677	\$ 435,576	\$ 1,741,690	\$ 2,011,129	24%
December	\$ 552,547	\$ 2,219,182	\$ 3,052,224	\$ 506,828	\$ 2,124,091	\$ 2,517,957	21%
January	\$ 624,145	\$ 2,681,093	\$ 3,676,369	\$ 575,258	\$ 2,552,364	\$ 3,093,215	19%
February	\$ 407,027	\$ 2,976,278	\$ 4,083,396	\$ 385,184	\$ 2,878,314	\$ 3,478,399	17%
March	\$ 517,773	\$ 3,335,073	\$ 4,601,169	\$ 488,125	\$ 3,216,301	\$ 3,966,524	16%
April	\$ 825,930	\$ 3,841,974	\$ 5,427,099	\$ 791,493	\$ 3,754,732	\$ 4,758,017	14%
May		\$ 4,181,259	\$ 5,427,099	\$ 467,473	\$ 4,108,450	\$ 5,225,490	4%
June		\$ 4,636,024	\$ 5,427,099	\$ 662,409	\$ 4,569,616	\$ 5,887,899	-8%

**General Revenue**

Rev Grp	Description	Net Prior Month YTD	Current Month Gross Revenue	Current Month Refunds	Current Month Net	Current YTD Revenue
01	BUSINESS & OCCUPATION TAX	84,846,955.90	10,312,473.55	---	10,312,473.55	95,159,429.45
02	CONSUMER SALES & USE TAX	1,269,120,318.03	130,265,386.76	1,083,921.09	129,181,465.67	1,398,301,783.70
03	PERSONAL INCOME TAX	1,805,089,316.67	515,741,009.73	43,163,138.79	472,577,870.94	2,277,667,187.61
04	LIQUOR PROFIT TRANSFERS	24,075,449.68	2,006,366.73	---	2,006,366.73	26,081,816.41
06	BEER TAX & LICENSES	4,780,381.36	625,795.69	225.00	625,570.69	5,405,952.05
07	TOBACCO PRODUCTS TAX	117,590,976.57	12,864,937.24	---	12,864,937.24	130,455,913.81
09	BUSINESS FRANCHISE FEES	640,621.46	205,998.19	3,150.00	202,848.19	843,469.65
10	CHARTER TAX	3,680.33	1,041.01	---	1,041.01	4,721.34
11	PROPERTY TRANSFER TAX	10,464,404.20	1,009,934.31	---	1,009,934.31	11,474,338.51
12	PROPERTY TAX	6,411,828.11	1,005,955.58	---	1,005,955.58	7,417,783.69
13	CASH FLOW TRANSFER	---	---	---	---	---
14	INSURANCE TAX	82,822,926.05	27,705,722.92	98.00	27,705,624.92	110,528,550.97
15	DEPARTMENTAL COLLECTIONS	22,392,242.25	1,551,904.60	72.50	1,551,832.1	23,944,074.35
16	CORP INC & BUS FRANCHISE	232,887,502.43	102,000,509.45	4,049,174.94	97,951,334.51	330,838,836.94
17	MISCELLANEOUS	1,948,145.71	295,107.64	---	295,107.64	2,243,253.35
18	MISCELLANEOUS TRANSFERS	683,167.50	102,975.00	---	102,975	786,142.50
19	INTEREST INCOME	78,473,168.25	18,766,646.54	---	18,766,646.54	97,239,814.79
20	VIDEO LOTTERY TRANSFERS	352,630.75	62,937.00	---	62,937	415,567.75
21	SEVERANCE TAX	786,964,583.03	35,565,032.44	7,298.66	35,557,733.78	822,522,316.81
23	LIQUOR LICENSE RENEWAL	748,545.51	98,756.75	---	98,756.75	847,302.26
25	HB 102 LOTTERY TRANSFERS	55,816,064.53	9,183,935.47	---	9,183,935.47	65,000,000.00
27	REFUNDABLE CREDIT REIMB LTY	4,720,302.00	3,640,699.00	---	3,640,699	8,361,001.00
29	SOFT DRINK TAX	10,336,338.07	1,224,626.79	---	1,224,626.79	11,560,964.86
<b>Total</b>		<b>\$4,601,169,548.39</b>	<b>\$874,237,752.39</b>	<b>\$48,307,078.98</b>	<b>\$825,930,673.41</b>	<b>\$5,427,100,221.80</b>



## Consolidated Public Retirement Board (CPRB) Plan Statistics

As of 7/1/2022	Public Employees (PERS)		Teachers' Defined Benefit (TRS)		Teachers' Defined Contribution (TDC)	State Police (Plan A)	State Police (Plan B)	Judges System (JRS)		Deputy Sheriffs (DSRS)	Emergency Medical Services (EMSRCS)	Municipal Police & Firefighters (MPFRS)	Natural Resources Police Officers (NRPORS)
	Tier I	Tier II	Tier I	Tier II				Tier I	Tier II				
Year Implemented	1961	2015	1941	2015	1991	1935	1994	1949	2005	1998	2008	2010	2021
Active Members	20,322	14,630	21,662	13,209	2,430	3	590	17	64	1,085	637	602	115
Retirees	29,398	7	37,097	0	596	743	119	57	0	517	154	1	7
Covered by Soc. Sec.	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Unknown	Yes
Out of State Svc. Credit	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No
% of Employer Contributors/RRC	9.00%		Per Actuary (NC+UAA) FY2023 21.60%		7.50%	Per Actuary (NC+UAA) 0.10% FY 2023	20.0% of Base Pay	Per Actuary (NC+UAA) FY2023 \$797,000		13.0% + Fees (0.65% fees FY2023)	9.50%	8.50%	12.00%
% of Employee Contributors	4.50%	6.00%	6.00%		4.50%	9.00%	12% of Base Pay	7.00%		8.50%	8.50%	8.50%	9.50%
Unfunded Accrued Liability (UAL)	\$95,150,000		\$2,500,492,000		N/A	\$39,151,000	\$45,525,000	(\$150,991,000)		\$39,063,000	(\$2,993,000)	(\$7,778,000)	\$2,907,000
% Funded	98.8%		78.4%		N/A	95.1%	86.4%	239.5%		88.4%	102.7%	140.1%	90.3%
Normal Retirement	Age 60 and 5 years of service or age 55 and age plus service equals 80	Age 62 and 10 years of service	Age 60 and 5 years of service or age 55 and 30 years of service and 35 years	Age 62 and 10 years of service	Age 55 and 12 years of service	25 years of service or age 50 and 20 years or age 62 and 10 years	Age 50 and 25 years of service or age 52 and 20 years or age 62 and 10 years	24 years of service or age 65 and 16 years	Age 50 and age plus service equals 70 or, if not working, age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 55 and age plus service equals 70 or age 55 and 15 years or, if not working, age 62 and 10 years
Retirement Benefits	(2.0% of FAS) x (Years of Service)		(2.0% of FAS) x (Years of Service)		Vested assets in both EE & ER contributions and net earnings	5.5% of total salary earned as employee	(3.00% of FAS) x (Years of Service)	75% of current salary of sitting judges	2.50% of FAS x (Years of Service)	.275% of FAS for 1-20 yrs of svc. .20% of FAS for 21-25 yrs of svc. .15% of FAS for yrs over 25 with max of 90%	.275% of FAS for 1-20 yrs of svc. .20% of FAS for 21-25 yrs of svc. .15% of FAS for yrs over 25 with max of 90%	.275% of FAS for 1-20 yrs of svc. .20% of FAS for 21-25 yrs of svc. .15% of FAS for yrs over 25 with max of 90%	Retirements effective on 8/1/2025 (2.50% of FAS) x (Years of Service)
Final Average Salary (FAS)	36 highest consecutive months out of last 15 years of earnings	60 highest consecutive months out of last 15 years of earnings	5 highest plan years out of last 15 years of earnings	Age 55 and 12 years of service	Vesting: 33.33% at 6 years 66.67% at 9 years 100% at 12 years	N/A	5 highest calendar years out of last 10 years of service	36 highest consecutive months	5 highest consecutive plan years out of the last 10 years of earnings	5 highest consecutive plan years out of the last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of the last 10 years of earnings
COLA	No	No	No	No	No	3.75%	1.00%	No	No	No	No	No	No
Credit for Military Service	Yes - Credit for up to 5 years	Yes - May purchase up to 5 years	Yes - Credit for up to 10 years or 25% of total service	Yes - May purchase up to 5 years	Service under USERRA only	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 2 years. May purchase 1 additional year.	Yes - Credit for up to 5 years
Disability Benefits	Yes - After 10 years of service for non-work related disability		Yes - After 10 years of service or 5 years of service for student violence		Yes - No minimum service	Any Age & Any Service	Any Age & Any Service	Yes - After 10 years of service or age 65 with 6 years	Any Age & Any Service	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability
Interest Rate Assumption	7.25%		7.25%		N/A	7.25%	7.25%	7.25%		7.25%	7.25%	7.25%	7.25%
Projected Amortization	by 6/30/2035		by 6/30/2034		N/A	by 6/30/2027	by 6/30/2029	N/A		by 6/30/2029	N/A	N/A	by 6/30/2051

## CPRB Retirement Plans - Running Statistics

PLAN NAME	PLAN YEAR	ACTIVES		VESTED TERMS.		NON-VESTED TERMS.		RETIRES		UAL (in millions)	% FUNDED *	MKT. VALUE ASSETS (in millions)
		TIER I	TIER II	TIER I	TIER II	TIER I	TIER II	TIER I	TIER II			
PERS	7/1/2019	25,448	10,060	4,747	0	15,318	4,760	28,033	0	\$445.11	93.9%	\$6,792.29**
	7/1/2020	23,893	11,888	4,917	1	14,892	6,121	28,449	1	\$377.51	95.0%	\$7,129.02**
	7/1/2021	22,268	13,308	4,926	3	14,674	7,774	29,006	3	\$196.39	97.5%	\$7,745.85**
	<b>7/1/2022</b>	<b>20,322</b>	<b>14,630</b>	<b>5,130</b>	<b>2</b>	<b>14,238</b>	<b>9,638</b>	<b>29,398</b>	<b>7</b>	<b>\$95.15</b>	<b>98.8%</b>	<b>\$8,084.69**</b>
TRS	7/1/2019	26,314	7,794	2,983	0	3,518	1,670	36,652	0	\$3,163.02	71.1%	\$7,788.48**
	7/1/2020	25,046	9,707	3,038	0	3,282	1,910	36,797	0	\$3,038.52	72.8%	\$8,116.33**
	7/1/2021	23,564	11,549	2,919	0	3,133	2,186	37,282	0	\$2,754.98	76.0%	\$8,740.20**
	<b>7/1/2022</b>	<b>21,662</b>	<b>13,209</b>	<b>3,318</b>	<b>0</b>	<b>3,052</b>	<b>3,385</b>	<b>37,097</b>	<b>0</b>	<b>\$2,500.49</b>	<b>78.4%</b>	<b>\$9,091.95**</b>
TDC	7/1/2019	3,317						414***		N/A	N/A	\$549.65
	7/1/2020	3,214						455***		N/A	N/A	\$582.99
	7/1/2021	2,648						522***		N/A	N/A	\$703.29
	<b>7/1/2022</b>	<b>2,430</b>						<b>596***</b>		<b>N/A</b>	<b>N/A</b>	<b>\$603.84</b>
STATE POLICE PLAN A	7/1/2019	6						765		\$77.30	89.9%	\$689.82
	7/1/2020	4						759		\$97.52	87.4%	\$675.60
	7/1/2021	4						752		(\$48.85)	106.1%	\$851.53
	<b>7/1/2022</b>	<b>3</b>						<b>743</b>		<b>\$39.15</b>	<b>95.1%</b>	<b>\$767.21</b>
STATE POLICE PLAN B	7/1/2019	613						137		\$18.53	91.8%	\$207.10
	7/1/2020	626						134		\$29.05	88.4%	\$220.57
	7/1/2021	606						138		(\$11.41)	103.9%	\$301.16
	<b>7/1/2022</b>	<b>590</b>						<b>148</b>		<b>\$45.53</b>	<b>86.4%</b>	<b>\$289.30</b>
JRS	7/1/2019	20	57	2	0	0	0	59	0	(\$102.18)	192.3%	\$212.65
	7/1/2020	19	58	2	0	0	0	59	0	(\$116.89)	218.3%	\$215.69
	7/1/2021	18	61	1	0	0	0	59	0	(\$173.98)	263.1%	\$280.66
	<b>7/1/2022</b>	<b>17</b>	<b>64</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>0</b>	<b>(\$150.99)</b>	<b>239.5%</b>	<b>\$259.24</b>
DSRS	7/1/2019	1,081						267		\$27.09	89.6%	\$233.66
	7/1/2020	1,086						275		\$30.04	89.2%	\$247.78**
	7/1/2021	1,085						308		\$39.54	87.5%	\$277.32**
	<b>7/1/2022</b>	<b>1,085</b>						<b>342</b>		<b>\$39.06</b>	<b>88.4%</b>	<b>\$298.00**</b>
EMSRS	7/1/2019	587						263		(\$2.39)	102.9%	\$84.97
	7/1/2020	611						289		\$1.69	98.1%	\$89.01
	7/1/2021	638						342		(\$13.56)	112.8%	\$119.22
	<b>7/1/2022</b>	<b>637</b>						<b>403</b>		<b>(\$2.99)</b>	<b>102.7%</b>	<b>\$112.96</b>
MPFRS	7/1/2019	370						131		(\$4.93)	177.5%	\$11.30
	7/1/2020	436						149		(\$5.94)	166.5%	\$14.89
	7/1/2021	540						199		(\$10.72)	180.2%	\$24.10
	<b>7/1/2022</b>	<b>602</b>						<b>238</b>		<b>(\$7.78)</b>	<b>140.1%</b>	<b>\$27.20</b>
NRPRS	7/1/2021	111						3		\$2.85	89.8%	\$25.01
	7/1/2022	115						3		\$2.91	90.3%	\$27.12**
<b>TOTALS as of 7/1/2022</b>		<b>75,366</b>					<b>8,721</b>		<b>31,451</b>	<b>\$2,560.53</b>		<b>\$19,561.51</b>

\* Plan assets as a percent of Actuarial Accrued Liabilities

\*\* Actuarial Value Asset under 4 Year Asset Smoothing

\*\*\* Receiving Periodic Payment Distribution

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