STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2022 JULY 2021 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND	Estimated		Estimated	Actual	Estimated Collections		Actual Collections	To Date - Increase	To Date -
	Collections		Collections	Collections	1 Month		1 Month	(Decrease)	Percent
SOURCE	FY 2022		July 2021	July 2021	July 21-July 21	Tı	uly 21-July 21	Over Estimate	Collected
SOURCE	1 1 2022		July 2021	July 2021	July 21-July 21	31	uly 21-July 21	Over Estimate	Conceica
Business and Occupation Tax	\$,	\$	11,000	\$	\$,	\$	7,840	\$ (3,160)	71%
Consumer Sales Tax/Use Tax	1,473,800		94,400	89,779	94,400		89,779	(4,621)	95%
Personal Income Tax	2,041,300		127,100	141,777	127,100		141,777	14,677	112%
Liquor Profit Transfers	25,100		2,000	2,549	2,000		2,549	549	127%
Racing Fees	0	į	0	0	0		0	0	0%
Beer Tax and Licenses	7,550		700	764	700		764	64	109%
Tobacco Products Tax	164,600	•	14,800	14,511	14,800		14,511	(289)	98%
Estate Tax	0		0	0	0		0	0	0%
Business Franchise Fees	700		60	95	60		95	35	158%
Charter Tax	0		0	0	0		0	0	0%
Property Transfer Tax	13,400	•	1,400	2,071	1,400		2,071	671	148%
Property Tax	7,600		160	10	160		10	(150)	6%
Insurance Tax	126,600	•	26,200	29,592	26,200		29,592	3,392	113%
Departmental Collections	23,700		1,300	1,506	1,300		1,506	206	116%
Corporation Net Income Tax	160,300		5,500	11,078	5,500		11,078	5,578	201%
Miscellaneous Receipts	11,000		120	121	120		121	1	101%
Miscellaneous Transfers	2,000	į	40	293	40		293	253	733%
Interest Income	5,500		400	239	400		239	(161)	60%
Severance Tax	319,700		(7,600)	3,418	(7,600)		3,418	11,018	-45%
Telecommunications Tax	0		0	0	0		0	0	0%
Special Revenue Transfer	0		0	0	0		0	0	0%
HB 102 - Lottery Transfers	65,000		0	0	0		0	0	0%
Video Lottery Transfers	0	•	0	60	0		60	60	0%
Liquor License Renewal	766		101	101	101		101	0	100%
Senior Citizen Tax Credit Reimbursement	10,000		0	0	0		0	0	0%
Tax Amnesty	0		0	0	0		0	0	0%
TOTAL	\$ 4,569,616	\$	277,681	\$ 305,804	\$ 277,681	\$	305,804	\$ 28,123	
Increase or Decrease Over Estimate	 			\$ 28,123		\$	28,123		
Percent Collected				110%			110%		

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 2, 2021

STATE OF WEST VIRGINIA COMPARISON OF REVENUES JULY 2020 VS JULY 2021 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND					-				
					Actual		Actual	To Date -	To Date -
		Actual		Actual	Collections		Collections	Increase	% Increase
		Collections		Collections	1 Month		1 Month	(Decrease)	(Decrease)
SOURCE		July 2020		July 2021	July 20-July 20	Ιı	ıly 20-July 20	Over Prior Period	Over Prior Period
BOOKEL		3 diy 2020		July 2021	July 20 July 20	3.0	11y 20 July 20	Over Thor Teriod	O Ver I mor I emou
Business and Occupation Tax	\$	10,969	\$	7,840	\$ 10,969	\$	7,840	\$ (3,129)	-29%
Consumer Sales Tax/Use Tax	Ψ	89,849	Ψ	89,779	89,849	Ψ.	89,779	(70)	0%
Personal Income Tax		276,401		141,777	276,401		141,777	(134,624)	-49%
Liquor Profit Transfers		1,591		2,549	1,591		2,549	958	60%
Racing Fees		0		0	0		0	0	0%
Beer Tax and Licenses		823		764	823		764	(59)	-7%
Tobacco Products Tax		16,773		14,511	16,773		14,511	(2,262)	-13%
Estate Tax		0		0	0		0	0	0%
Business Franchise Fees		58		95	58		95	37	64%
Charter Tax		33		0	33		0	(33)	-100%
Property Transfer Tax		1,251		2,071	1,251		2,071	820	66%
Property Tax		205		10	205		10	(195)	-95%
Insurance Tax		27,821		29,592	27,821		29,592	1,771	6%
Departmental Collections		1,296		1,506	1,296		1,506	210	16%
Corporation Net Income Tax		60,383		11,078	60,383		11,078	(49,305)	-82%
Miscellaneous Receipts		158		121	158		121	(37)	-23%
Miscellaneous Transfers		0		293	0		293	293	0%
Interest Income		2,966		239	2,966		239	(2,727)	-92%
Severance Tax		(6,694)		3,418	(6,694)		3,418	10,112	-151%
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		7		60	7		60	53	757%
Liquor License Renewal		75		101	75		101	26	35%
Senior Citizen Tax Credit Reimbursement		0		0	0		0	0	0%
Tax Amnesty		0		0	0		0	0	0%
TOTAL	\$	483,965	\$	305,804	\$ 483,965	\$	305,804	\$ (178,161)	
Increase or Decrease Over Prior Period			\$	(178,161)		\$	(178,161)		
% Increase or Decrease Over Prior Period				-37%			-37%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2022 JULY 2021 (IN THOUSANDS)

STATE ROAD FUND

	Estimated	Estimated	Actual	Estimated Collections	Actual Collections	To Date - Increase	To Date	
SOURCE	Collections FY 2022	Collections July 2021	Collections July 2021	1 Month July 21-July 21	1 Month July 21-July 21	(Decrease) Over Estimate	Percen Collected	
Registration	\$ 174,000	\$ 16,502	\$ 15,780	\$ 16,502	\$ 15,780	\$ (722)	96%	ó
Sales (Privilege)	260,000	22,626	25,888	22,626	25,888	3,262	114%	ó
Motor Fuel Tax	430,000	28,900	38,012	28,900	38,012	9,112	132%	ó
Litter	1,700	145	167	145	167	22	115%	6
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%	ó
Miscellaneous	50,000	9,000	857	9,000	857	(8,143)	10%	ó
Federal Reimbursement	 505,000	47,000	35,090	47,000	35,090	(11,910)	75%	6
TOTAL	\$ 1,420,700	\$ 124,173	\$ 115,794	\$ 124,173	\$ 115,794	\$ (8,379)		
Increase or Decrease Over Estimate			\$ (8,379)		\$ (8,379)			
Percent Collected			93%		93%			

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 2, 2021

STATE OF WEST VIRGINIA COMPARISON OF REVENUES JULY 2020 VS JULY 2021 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections July 2020	Actual Collections July 2021	Actual Collections 1 Month July 20-July 20	Actual Collections 1 Month July 21-July 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 15,779	\$ 15,780	\$ 15,779	\$ 15,780	\$ 1	0%
Sales (Privilege)	28,620	25,888	28,620	25,888	(2,732)	-10%
Motor Fuel Tax	36,544	38,012	36,544	38,012	1,468	4%
Litter	151	167	151	167	16	11%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	208	857	208	857	649	312%
Federal Reimbursement	 28,574	35,090	28,574	35,090	6,516	23%
TOTAL	\$ 109,876	\$ 115,794	\$ 109,876	\$ 115,794	\$ 5,918	
Increase or Decrease Over Prior Period		\$ 5,918		\$ 5,918		
% Increase or Decrease Over Prior Period		5%		5%		

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY CURRENT YEAR CASH FLOWS

For the period ended June 30, 2022 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786
Revenues, net of refunds	305,806	0	0	0	0	0	0	0	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(293,520)	0	0	0	0	0	0	0	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	12,286	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	68,500	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
Net increase/(decrease) in cash	80,786	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786	\$80,786

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS

For the period ended June 30, 2022

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	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$679,107	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891
Payment of Fiscal Year 2020 31 day carryover	(44,153)	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	(33,063)	0	0	0	0	0	0	0	0	0	0	0
Transfer of Fiscal Year 2020 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(77,216)	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,891	\$601,890

STATE OF WEST VIRGINIA GENERAL REVENUE FUND CASH ACTIVITY

For the period ended June 30, 2022 (Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$679,107	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(77,216)	0	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	12,286	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	68,500	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
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677	\$682,677

wvOASIS Source:

State Auditor's Office, John B. McCuskey, State Auditor Dept. of Revenue, Dave Hardy, Cabinet Secretary Prepared by the State Budget Office

August 2, 2021