STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 JULY 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

Iteration between the stimated between the	GENERAL REVENUE FUND				-					
Collections Collections Collections I Month I Month I Month Operational SOURCE FY 2008 July 2007 July 07-July 07 July 07-July 07 July 07-July 07 Over Estimate Collections Business and Occupation Tax \$ 164.000 \$ 10,200 \$ 13,463 \$ 10,200 \$ 13,463 \$ 3,263 131.99 Consumer Sales Tax 1,408,600 111,900 123,749 111,900 123,749 111,800 1,518 218 116,77 Racing Pees 2,000 0						Estimated	А	ctual	To Date -	
SOURCE FY 2008 July 2007 July 2007 July 07-July 07 July 07-July 07 Over Estimate Collected Business and Occupation Tax \$ 164,000 \$ 10,200,90 93,200 98,101 93,200 98,101 93,200 98,101 4,901 105,26 Consumer Sales Tax 1,026,900 93,200 98,101 93,200 98,101 4,901 105,26 Liquor Profit Transfers 13,000 1,300 1,518 1,300 1,518 1,300 1,518 1,800 0		Estimated	Estimated	Actual	(Collections	Collec	tions	Increase	To Date -
Business and Occupation Tax \$ 164,000 \$ 10,200 \$ 13,463 \$ 10,200 \$ 13,463 \$ 3,263 131,99 Consumer Sales Tax 1,026,900 93,200 98,101 93,200 98,101 4,901 105,26 Personal Income Tax 1,408,600 111,900 123,749 111,900 123,749 111,849 110,59 Liquor Portin Transfers 13,000 1,518 13,000 1,518 128 116,77 Racing Fees 2,000 49 0 0 0 0 446 231.18 10.8 10.8 10.8 10.0 14,107 14,000 14,107 10.0 16,107 107 107.0 76.3 11.8 11.8 11.8 11.8 11.8 11.8 11.8 11.8		Collections	Collections	Collections		1 Month	1 M	Ionth	(Decrease)	Percent
Business and Occupation Tax \$ 164,000 \$ 10,200 \$ 13,463 \$ 10,200 \$ 13,463 \$ 3,263 131,99 Consumer Sales Tax 1,026,900 93,200 98,101 93,200 98,101 4,901 105,26 Personal Income Tax 1,408,600 111,900 123,749 111,900 123,749 111,849 110,59 Liquor Portin Transfers 13,000 1,518 13,000 1,518 128 116,77 Racing Fees 2,000 49 0 0 0 0 446 231.18 10.8 10.8 10.8 10.0 14,107 14,000 14,107 10.0 16,107 107 107.0 76.3 11.8 11.8 11.8 11.8 11.8 11.8 11.8 11.8	SOURCE	FY 2008	July 2007	July 2007	Julv	07-July 07	Julv 07-Ju	lv 07	Over Estimate	Collected
Consumer Sales Tax1,026,90093,20098,10193,20098,1014,001105,26Personal Income Tax1,408,600111,900123,749111,900123,74911,849110,59Liquor Profit Transfers30,0001,3001,5181,3001,518218116,705Racing Fees2,00000000000Beer Tax and Licenses8,650810778810778(32)96,05Cigarette Tax106,7009,0008,3339,0008,333(667)92,59Estate Tax0049049490,00Business Franchise Fees1,800340786340786446231,18Charter Tax6,7002,1201,5792,1201,579(541)74,48Use Tax13,0001,3401,2251,3401,225(115)91,42Property Tansfer Tax106,20022,10022,44222,10022,442342101,55Departmental Collections14,000700821700821121117,29Corporate Income Business Franchise Tax36,85511,30016,30811,30016,3085,008144,32Departmental Collections1,500130941309436072.31Miscellaneous Transfers1,50013064,3004,6441,644154,80Severance Tax309,0000 <td></td> <td></td> <td></td> <td>,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,</td> <td></td> <td>, .</td> <td>, , , , , , , , , , , , , , , , , , ,</td> <td>5</td> <td></td> <td></td>				,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,		, .	, , , , , , , , , , , , , , , , , , ,	5		
Consumer Sales Tax1,026,90093,20098,10193,20098,1014,901105.26Personal Income Tax1,408,600111,900123,749111,900123,74911,849110.59Liquor Profit Transfers13,0001,3001,5181,3001,518218116.77Racing Fees2,00000000000Beer Tax and Licenses8,650810778810778(32)96.05Cigarette Tax106,7009,0008,3339,0008,333(667)92.59Estate Tax106,7002,1201,5792,1201,579446231.18Charter Tax6,7002,1201,5792,1201,579(541)74.48Use Tax13,0001,3401,2251,3401,225(115)91.42Property Transfer Tax106,20022,10022,44222,10022.442342101.55Departmental Collections14,00070082170082112111.7.99Corporate Income/Business Franchise Tax361,85011,30016,30811.30016,3085,008144.32Departmental Collections1,5001309413094(36)7.31Miscellaneous Transfers1,0000000000Instrument Branchises Franchise Tax360,8503,0004,6443,0004,644154.80Severanc	Business and Occupation Tax	\$ 164,000	\$ 10,200	\$ 13,463	\$	10,200	\$ 13.	463	\$ 3,263	131.99
Liquor Profit Transfers13,0001,3001,5181,3001,518218116,77Racing Fees2,000000000000Beer Tax and Licenses8,650810778810778(32)96,05Cigarette Tax106,7009,0008,3339,0008,333(667)92,59Estate Tax0049049490,00Business Franchise Fees1,800340786340786446231,18Charter Tax6,7002,1201,5792,1201,579(541)74,48Use Tax130,00014,00014,10714,00014,107107100,76Property Transfer Tax130,0001,3401,2251,3401,225(115)91,42Property Tax5,000801008010020125.00Insurance Tax106,20022,10022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax361,85011,30016,30811,30016,3085,008144.32Miscellaneous Receipts1,00000000000Severance Tax309,00006,26606,2666,2660,000Special Revenue Transfers0000 <td>L L</td> <td>1,026,900</td> <td>93,200</td> <td>98,101</td> <td></td> <td>93,200</td> <td>98,</td> <td>101</td> <td>4,901</td> <td>105.26</td>	L L	1,026,900	93,200	98,101		93,200	98,	101	4,901	105.26
Racing Fees2,000 <td>Personal Income Tax</td> <td>1,408,600</td> <td>111,900</td> <td>123,749</td> <td></td> <td>111,900</td> <td>123,</td> <td>749</td> <td>11,849</td> <td>110.59</td>	Personal Income Tax	1,408,600	111,900	123,749		111,900	123,	749	11,849	110.59
Beer Tax and Licenses8,650810778810778(32)96.05Cigarete Tax106,7009,0008,3339,0008,333(667)92.59Estate Tax00490490,00Business Franchise Fees1,800340786340786446231.18Charter Tax6,7002,1201,5792,1201,579(541)74.48Use Tax130,50014,00014,107140,00014,107107100.76Property Transfer Tax13,0001,3401.2251,3401,225(115)91.42Property Tax5,000801008010020125.00Insurance Tax106,20022,10022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax361,85011,30016,30811,30016,3085.00814.432Miscellaneous Receipts1,5001309413094(36)72.31Miscellaneous Tax00000000.00Thetese Income47,0003,0004.6443,0004.644154.80Severance Tax309,00006.26600000Special Revenue Transfers00000000Spe	Liquor Profit Transfers	13,000	1,300	1,518		1,300	1,	518	218	116.77
Beer Tax and Licenses8,6508,10778810778(32)96.05Cigarette Tax009,0008,3339,0008,333(667)92.59Estate Tax0049049490.00Business Franchise Fees1,800340786340786446231.18Charter Tax6,7002,1201,5792,1201,579(541)744.8Use Tax130,50014,00014,10714,00014,107107100.76Property Transfer Tax13,0001,3401,2251,3401,225(115)91.42Property Tax5,000801008010020125.00Insurance Tax106,20022,10022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax361,85011,30016,30811.30094(36)72.31Miscellaneous Receipts1,0000000000.00Interest Income47,0003,0004,6441,644154.80\$260.00Special Revenue Transfers0000000.000.00Special Revenue Transfers0072072720.00Special Revenue Transfers0000000	Racing Fees	2,000	0	0		0		0	0	0.00
Estate Tax004904900Business Franchise Fees1,800340786340786446231.18Charter Tax6,7002,1201,5792,1201,579(410)74.48Use Tax130,50014,00014,10714,00014,107107100.76Property Trasfer Tax13,00013,401,2251,3401,225(115)91.42Property Tax5,0008010022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax1,6000000000Miscellaneous Receipts1,5001309413094(36)72.31Miscellaneous Transfers1,00000000000Special Revenue Transfers0000000000Special Revenue Transfers000000000000Special Revenue Transfers000<		8,650	810	778		810		778	(32)	96.05
Business Franchise Fees 1,800 340 786 340 786 446 231.18 Charter Tax 6,700 2,120 1,579 2,120 1,579 (541) 74.48 Use Tax 130,500 14,000 14,107 14,000 14,107 107 100.7 Property Transfer Tax 5,000 80 100 80 100 20 125.00 Insurance Tax 5,000 22,100 22,442 22,100 22,442 342 101.55 Departmental Collections 14,000 700 821 121 117.29 Corporate Income/Business Franchise Tax 361,850 11,300 16,308 11,300 16,308 5,008 14.32 Miscellaneous Stransfers 1,000 0 <t< td=""><td>Cigarette Tax</td><td>106,700</td><td>9,000</td><td>8,333</td><td></td><td>9,000</td><td>8,</td><td>333</td><td>(667)</td><td>92.59</td></t<>	Cigarette Tax	106,700	9,000	8,333		9,000	8,	333	(667)	92.59
Charter Tax $6,700$ $2,120$ $1,579$ $2,120$ $1,579$ (541) 74.48 Use Tax130,50014,00014,10714,00014,107107100.76Property Tansfer Tax130,0001,3401,2251,3401,225(115)91.260Property Tax5,000801008010022,442342101.55Departmental Collections106,20022,10022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax361.85011,30016,30811,30016,3085,008144.32Miscellaneous Receipts1,00000000000Interest Income47,0003,0004,6443,0004,6441,644154.80Severance Tax000000000Serorace Tax000000000Smokeless Tobacco Tax5,100470434470434(36)92.34HB 102 - Lotery Transfers000000000Senior Citizen Tax Credit Reimbursement8,6009009000000Tax Amnesty00000000000 <t< td=""><td>Estate Tax</td><td>0</td><td>0</td><td>49</td><td></td><td>0</td><td></td><td>49</td><td>49</td><td>0.00</td></t<>	Estate Tax	0	0	49		0		49	49	0.00
Use Tax130,50014,00014,10714,00014,10714,00014,107107100.76Property Transfer Tax13,0001,3401,2251,3401,225(115)91,42Property Tax5,000801008010020125,00Insurance Tax106,20022,10022,44222,10022,442342101,55Departmental Collections14,000700821700821121117,29Corporate Income/Business Franchise Tax361,85011,30016,30811,30016,3085,008144,32Miscellaneous Receipts1,00000000000Severance Tax309,00006,266006,2666,2660.00Severance Tax0000000000.00Smokeless Tobacco Tax5,100470434470434(36)92,34HB 102 - Lottery Transfers000000000.00Vido Lottery Transfers00000000.000.00Vido Lottery Transfers00000000.00Vido Lottery Transfers00000000.00Vido Lottery Transfers00000000.00Tax Armesty <td< td=""><td>Business Franchise Fees</td><td>1,800</td><td>340</td><td>786</td><td></td><td>340</td><td></td><td>786</td><td>446</td><td>231.18</td></td<>	Business Franchise Fees	1,800	340	786		340		786	446	231.18
Property Transfer Tax 13,000 1,340 1,225 1,340 1,225 (115) 91.42 Property Tax 5,000 80 100 80 100 20 125.00 Insurance Tax 106,200 22,100 22,442 22,100 22,442 342 101.55 Departmental Collections 14,000 700 821 700 821 121 117.29 Corporate Income/Business Franchise Tax 361,850 11,300 16,308 11,300 16,308 5,008 144.32 Miscellaneous Receipts 1,000 0	Charter Tax	6,700	2,120	1,579		2,120	1,	579	(541)	74.48
Property Tax 5,000 80 100 80 100 20 125.00 Insurance Tax 106,200 22,100 22,442 22,100 22,442 342 101.55 Departmental Collections 14,000 700 821 700 821 121 117.29 Corporate Income/Business Franchise Tax 361,850 11,300 16,308 11,300 16,308 5,008 144.32 Miscellaneous Receipts 1,500 130 94 130 94 (36) 72.31 Miscellaneous Transfers 1,000 0 <td>Use Tax</td> <td>130,500</td> <td>14,000</td> <td>14,107</td> <td></td> <td>14,000</td> <td>14,</td> <td>107</td> <td>107</td> <td>100.76</td>	Use Tax	130,500	14,000	14,107		14,000	14,	107	107	100.76
Insurance Tax106,20022,10022,44222,10022,442342101.55Departmental Collections14,000700821700821121117.29Corporate Income/Business Franchise Tax361,85011,30016,30811,30016,3085,008144.32Miscellaneous Receipts1,0001309413094(36)72.31Miscellaneous Transfers1,000000000Interest Income47,0003,0004,6443,0004,6441,644154.80Severance Tax309,00006,26606,2660,0000Telecommunications Tax00000000,000Special Revenue Transfer00000000,000Smokeless Tobacco Tax5,100470434470434(36)92.34HB 102 - Lottery Transfers77,900000000,000Video Lottery Transfers000000,000Tax Amnesty0000000,000ToTAL\$ 3,819,000\$ 282,080\$ 314,881\$ 282,080\$ 314,881\$ 32,801Increase or Decrease Over Estimate\$ 3,819,000\$ 282,080\$ 314,881\$ 32,801\$ 32,801	Property Transfer Tax	13,000	1,340	1,225		1,340	1,	225	(115)	91.42
Departmental Collections 14,000 700 821 700 821 121 117.29 Corporate Income/Business Franchise Tax 361,850 11,300 16,308 11,300 16,308 11,300 16,308 11,300 16,308 5,008 144.32 Miscellaneous Receipts 1,500 130 94 130 94 (36) 72.31 Miscellaneous Transfers 1,000 0 0 0 0 0 0 0 0.00 Interest Income 47,000 3,000 4,644 3,000 4,644 154.80 Severance Tax 309,000 0 6,266 0 6,266 0.00 Telecommunications Tax 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers 0 0 0 0 0 0 0 0.00 Senior Citizen Tax Credit	Property Tax	5,000	80	100		80		100	20	125.00
Corporate Income/Business Franchise Tax361,85011,30016,30811,30016,3085,008144.32Miscellaneous Receipts1,5001309413094(36)72.31Miscellaneous Transfers1,0000000000Interest Income47,0003,0004,6443,0004,6441,6441,54.80Severance Tax309,00006,26606,2660,0000Telecommunications Tax0000000,000Special Revenue Transfer000000,000Smokeless Tobacco Tax5,100470434470434(36)92.34HB 102 - Lottery Transfers77,900000000,000Video Lottery Transfers0072720,000Senior Citizen Tax Credit Reimbursement8,6009000000,000Tax Amnesty0000000,0000,000TOTAL\$ 3,819,000\$ 282,080\$ 314,881\$ 282,080\$ 314,881\$ 32,801Increase or Decrease Over Estimate\$ 3,819,000\$ 282,080\$ 314,881\$ 32,801	Insurance Tax	106,200	22,100	22,442		22,100			342	101.55
Miscellaneous Receipts1,5001309413094(36)72.31Miscellaneous Transfers1,0000000000.00Interest Income47,0003,0004,6443,0004,6441,644154.80Severance Tax309,00006,26606,2666,2660.00Telecommunications Tax0012012120.00Special Revenue Transfer000000.000.00Smokeless Tobacco Tax5,100470434470434(36)92.34HB 102 - Lottery Transfers77,900000000.00Video Lottery Transfers00090000.00Senior Citizen Tax Credit Reimbursement8,60090090000.00Tax Amnesty0000000.000.00TOTAL\$ 3,819,000\$ 282,080\$ 314,881\$ 282,080\$ 314,881\$ 32,801Increase or Decrease Over Estimate\$ 32,801\$ 32,801\$ 32,801\$ 32,801	Departmental Collections	14,000	700	821		700		821	121	117.29
Miscellaneous Transfers1,00000000000Interest Income $47,000$ $3,000$ $4,644$ $3,000$ $4,644$ $1,644$ 154.80 Severance Tax $309,000$ 0 $6,266$ 0 $6,266$ $6,266$ 0.00 Telecommunications Tax0001201212 0.00 Special Revenue Transfer000000 0.00 Smokeless Tobacco Tax $5,100$ 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers $77,900$ 00000 0.00 Video Lottery Transfers000720 72 0.00 Senior Citizen Tax Credit Reimbursement $8,600$ 900 90 0 0 0.00 ToTAL $\frac{$}{3,819,000}$ $$282,080$ $$314,881$ $$282,080$ $$314,881$ $$32,801$ Increase or Decrease Over Estimate $$3,819,000$ $$282,080$ $$322,801$ $$32,801$ $$32,801$	Corporate Income/Business Franchise Tax	361,850	11,300	16,308		11,300	16,	308	5,008	144.32
Interest Income $47,000$ $3,000$ $4,644$ $3,000$ $4,644$ $1,644$ 154.80 Severance Tax $309,000$ 0 $6,266$ 0 $6,266$ 0.00 Telecommunications Tax 0 0 12 0 12 12 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax $5,100$ 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers $77,900$ 0 0 0 0 0 0.00 Video Lottery Transfers 0 0 0 0 0 0.00 Senor Citizen Tax Credit Reimbursement $8,600$ 90 0 0 0 0 ToTAL $\frac{$}{3,819,000}$ $$282,080$ $$314,881$ $$282,080$ $$314,881$ $$32,801$ Increase or Decrease Over Estimate $$3,819,000$ $$32,801$ $$32,801$ $$32,801$	Miscellaneous Receipts	1,500	130	94		130		94	(36)	72.31
Severance Tax 309,000 0 6,266 0 6,266 6,266 0.00 Telecommunications Tax 0 0 12 0 12 12 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers 77,900 0 0 0 0 0 0.00 Video Lottery Transfers 77,900 0 0 0 0 0 0.00 Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 0 (90) 0.00 Tot AL \$ 3,819,000 \$ 282,080 \$ 314,881 \$ 32,801 \$ 32,801 \$ 32,801	Miscellaneous Transfers		0	0		0			•	
Telecommunications Tax0012012120.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,100470434470434(36)92.34HB 102 - Lottery Transfers77,900000000.00Video Lottery Transfers70000000.00Senior Citizen Tax Credit Reimbursement8,600900900(90)0.00Tax Amnesty00000000.00TOTAL\$ 3,819,000\$ 282,080\$ 314,881\$ 32,801\$ 32,801\$ 32,801	Interest Income	,	3,000	4,644		3,000	,		1,644	154.80
Special Revenue Transfer 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers 77,900 0 0 0 0 0 0 0 0 Video Lottery Transfers 0 0 0 72 0 72 72 0.00 Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 0 090 00 090 00	Severance Tax	309,000	0			0	6,		6,266	
Smokeless Tobacco Tax 5,100 470 434 470 434 (36) 92.34 HB 102 - Lottery Transfers 77,900 0 0 0 0 0 0 0.00 Video Lottery Transfers 0 0 0 72 0 72 72 0.00 Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 0 90 0 0 0.00 Tax Amnesty 0	Telecommunications Tax	0	0	12		0		12	12	0.00
HB 102 - Lottery Transfers 77,900 0 0 0 0 0 0 0.00 Video Lottery Transfers 0 0 0 72 0 72 72 0.00 Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 0 (90) 0.00 Tax Amnesty 0 0 0 0 0 0 0 0 0 TOTAL \$\$3,819,000 \$\$282,080 \$\$314,881 \$\$282,080 \$\$314,881 \$\$32,801 \$\$32,801		0		•		•		~	•	
Video Lottery Transfers 0 0 72 0 72 72 0.00 Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 0 90 0 0 0.00 Tax Amnesty 0 0 0 0 0 0 0 0 0 0 0.00 TOTAL \$ 3,819,000 \$ 282,080 \$ 314,881 \$ 282,080 \$ 314,881 \$ 32,801 \$ 32,801 Increase or Decrease Over Estimate \$ 32,801 \$ 32,801 \$ 32,801 \$ 32,801 \$ 32,801			470	434		470		434	(36)	
Senior Citizen Tax Credit Reimbursement 8,600 90 0 90 90 0 (90) 0.00 Tax Amnesty 0 <		77,900	0			0				
Tax Annesty 0 0 0 0 0 0 0 0.00 TOTAL \$ 3,819,000 \$ 282,080 \$ 314,881 \$ 282,080 \$ 314,881 \$ 32,801 0.00 Increase or Decrease Over Estimate \$ 32,801 \$ 32,801 \$ 32,801 \$ 32,801		0	0	72				72		
TOTAL \$ 3,819,000 \$ 282,080 \$ 314,881 \$ 282,080 \$ 314,881 \$ 32,801 Increase or Decrease Over Estimate \$ 32,801 \$ 32,801 \$ 32,801		8,600						•	(90)	
Increase or Decrease Over Estimate \$ 32,801 \$ 32,801	Tax Amnesty	 0	0	0		0		0	 0	0.00
	TOTAL	\$ 3,819,000	\$ 282,080	\$ 314,881	\$	282,080	\$ 314,	881	\$ 32,801	
	Increase or Decrease Over Estimate			\$ 32,801			\$ 32.	801		
	Percent Collected									

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, James Robert Alsop, Cabinet Secretary Prepared by the State Budget Office August 1, 2007

STATE OF WEST VIRGINIA COMPARISON OF REVENUES JULY 2006 VS JULY 2007 (IN THOUSANDS)

GENERAL REVENUE FUND			_						
				Actual		Actual	To D	ate -	To Date -
	Actual	Actual		Collections		Collections	Incr	ease	% Increase
	Collections	Collections		1 Month		1 Month	(Decre	ase)	(Decrease)
SOURCE	July 2006	July 2007		July 06-July 06	Iu		Over Prior Pe		Over Prior Period
SOURCE	July 2000	July 2007		July 00-July 00	Ju	iy 07-July 07		1100	
Business and Occupation Tax	\$ 14,116	\$ 13,463	\$	6 14,116	\$	13,463	\$ (6	553)	(4.63)
Consumer Sales Tax	55,694	98,101		55,694		98,101	42,4	107	76.14
Personal Income Tax	87,364	123,749		87,364		123,749	36,3	385	41.65
Liquor Profit Transfers	1,427	1,518		1,427		1,518		91	6.38
Racing Fees	0	0		0		0		0	0.00
Beer Tax and Licenses	773	778		773		778		5	0.65
Cigarette Tax	8,626	8,333		8,626		8,333	(2	293)	(3.40)
Estate Tax	(22)	49		(22)		49		71	(322.73)
Business Franchise Fees	334	786		334		786	4	452	135.33
Charter Tax	2,229	1,579		2,229		1,579	(6	550)	(29.16)
Use Tax	12,656	14,107		12,656		14,107	1,4	451	11.46
Property Transfer Tax	1,390	1,225		1,390		1,225	(1	165)	(11.87)
Property Tax	47	100		47		100		53	112.77
Insurance Tax	21,175	22,442		21,175		22,442	1,2	267	5.98
Departmental Collections	753	821		753		821		68	9.03
Corporate Income/Business Franchise Tax	10,722	16,308		10,722		16,308	5,5	586	52.10
Miscellaneous Receipts	65	94		65		94		29	44.62
Miscellaneous Transfers	0	0		0		0		0	0.00
Interest Income	3,869	4,644		3,869		4,644	-	775	20.03
Severance Tax	(81)	6,266		(81)		6,266	6,3	347	(7,835.80)
Telecommunications Tax	37	12		37		12		(25)	(67.57)
Special Revenue Transfer	0	0		0		0		0	0.00
Smokeless Tobacco Tax	471	434		471		434		(37)	(7.86)
HB 102 - Lottery Transfers	0	0		0		0		0	0.00
Video Lottery Transfers	12	72		12		72		60	500.00
Senior Citizen Tax Credit Reimbursement	0	0		0		0		0	0.00
Tax Amnesty	 0	0		0		0		0	0.00
TOTAL	\$ 221,657	\$ 314,881	\$	6 221,657	\$	314,881	\$ 93,2	224	
Increase or Decrease Over Prior Period		\$ 93,224			\$	93,224			
% Increase or Decrease Over Prior Period		42.06%				42.06%			

STATE OF WEST VIRGINIA **REVENUE COLLECTIONS** FISCAL YEAR 2008 AUGUST 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND	<u>.</u>						
				Estimated	Actual	To Date -	
	Estimated	Estimated	Actual	Collections	Collections	Increase	To Date -
	Collections	Collections	Collections	2 Months	2 Months	(Decrease)	Percent
SOURCE	FY 2008	Aug. 2007	Aug. 2007	July 07-Aug. 07	July 07-Aug. 07	Over Estimate	Collected
~		8	8				
Business and Occupation Tax	\$ 164,000	\$ 13,500	\$ 11,970	\$ 23,700	\$ 25,433	\$ 1,733	107.31
Consumer Sales Tax	1,026,900	86,700	89,409	179,900	187,510	7,610	104.23
Personal Income Tax	1,408,600	96,900	98,061	208,800	221,810	13,010	106.23
Liquor Profit Transfers	13,000	20	45	1,320	1,563	243	118.41
Racing Fees	2,000	0	140	0	140	140	0.00
Beer Tax and Licenses	8,650	700	803	1,510	1,581	71	104.70
Cigarette Tax	106,700	10,200	10,051	19,200	18,384	(816)	95.75
Estate Tax	0	0	(3)	0	46	46	0.00
Business Franchise Fees	1,800	80	133	420	919	499	218.81
Charter Tax	6,700	330	635	2,450	2,214	(236)	90.37
Use Tax	130,500	8,500	9,856	22,500	23,963	1,463	106.50
Property Transfer Tax	13,000	1,120	1,136	2,460	2,361	(99)	95.98
Property Tax	5,000	240	273	320	374	54	116.88
Insurance Tax	106,200	800	1,679	22,900	24,121	1,221	105.33
Departmental Collections	14,000	900	1,396	1,600	2,216	616	138.50
Corporate Income/Business Franchise Tax	361,850	6,000	6,447	17,300	22,755	5,455	131.53
Miscellaneous Receipts	1,500	150	80	280	174	(106)	62.14
Miscellaneous Transfers	1,000	100	991	100	991	891	991.00
Interest Income	47,000	4,000	4,870	7,000	9,513	2,513	135.90
Severance Tax	309,000	33,500	33,837	33,500	40,104	6,604	119.71
Telecommunications Tax	0	0	52	0	64	64	0.00
Special Revenue Transfer	0	0	0	0	0	0	0.00
Smokeless Tobacco Tax	5,100	430	450	900	884	(16)	98.22
HB 102 - Lottery Transfers	77,900	0	0	0	0	0	0.00
Video Lottery Transfers	0	0	0	0	72	72	0.00
Senior Citizen Tax Credit Reimbursement	8,600	0	157	90	157	67	174.44
Tax Amnesty	 0	0	0	0	0	 0	0.00
TOTAL	\$ 3,819,000	\$ 264,170	\$ 272,468	\$ 546,250	\$ 587,349	\$ 41,099	
Increase or Decrease Over Estimate			\$ 8,298		\$ 41,099		
Percent Collected			103.14%		107.52%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, James Robert Alsop, Cabinet Secretary Prepared by the State Budget Office September 4, 2007

STATE OF WEST VIRGINIA COMPARISON OF REVENUES AUGUST 2006 VS AUGUST 2007 (IN THOUSANDS)

GENERAL REVENUE FUND			_			
			Actual	Actual	To Date -	To Date -
	Actual	Actual	Collections	Collections	Increase	% Increase
	Collections	Collections	2 Months	2 Months	(Decrease)	(Decrease)
SOURCE	Aug. 2006	Aug. 2007	July 06-Aug. 06	July 07-Aug. 07	Over Prior Period	Over Prior Period
Source	11ug. 2000	1146.2007	buly oo mug. oo	sulf of Hug. of		
Business and Occupation Tax	\$ 13,370	\$ 11,970	\$ 27,486	\$ 25,433	\$ (2,053)	(7.47)
Consumer Sales Tax	100,382	89,409	156,076	187,510	31,434	20.14
Personal Income Tax	90,252	98,061	177,617	221,810	44,193	24.88
Liquor Profit Transfers	52	45	1,479	1,563	84	5.68
Racing Fees	0	140	0	140	140	0.00
Beer Tax and Licenses	654	803	1,428	1,581	153	10.71
Cigarette Tax	9,871	10,051	18,496	18,384	(112)	(0.61)
Estate Tax	6	(3)	(16)	46	62	(387.50)
Business Franchise Fees	91	133	424	919	495	116.75
Charter Tax	376	635	2,606	2,214	(392)	(15.04)
Use Tax	8,065	9,856	20,721	23,963	3,242	15.65
Property Transfer Tax	1,000	1,136	2,390	2,361	(29)	(1.21)
Property Tax	214	273	262	374	112	42.75
Insurance Tax	1	1,679	21,176	24,121	2,945	13.91
Departmental Collections	905	1,396	1,658	2,216	558	33.66
Corporate Income/Business Franchise Tax	6,075	6,447	16,797	22,755	5,958	35.47
Miscellaneous Receipts	119	80	185	174	(11)	(5.95)
Miscellaneous Transfers	2,817	991	2,817	991	(1,826)	(64.82)
Interest Income	4,074	4,870	7,943	9,513	1,570	19.77
Severance Tax	35,102	33,837	35,020	40,104	5,084	14.52
Telecommunications Tax	34	52	71	64	(7)	(9.86)
Special Revenue Transfer	0	0	0	0	0	0.00
Smokeless Tobacco Tax	424	450	895	884	(11)	(1.23)
HB 102 - Lottery Transfers	0	0	0	0	0	0.00
Video Lottery Transfers	42	0	53	72	19	35.85
Senior Citizen Tax Credit Reimbursement	78	157	78	157	79	101.28
Tax Amnesty	 0	0	0	0	0	0.00
TOTAL	\$ 274,004	\$ 272,468	\$ 495,662	\$ 587,349	\$ 91,687	
Increase or Decrease Over Prior Period		\$ (1,536)		\$ 91,687		
% Increase or Decrease Over Prior Period		-0.56%		18.50%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 SEPTEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	GENERAL REVENUE FUND	-	-			-				
Collections Collections Collections Source 3 Months 3 Months 3 Months Opercase) Percent SOURCE FY 2008 Sept. 2007 Sept. 2007 Sept. 2007 July 07-Sept. 07 July 07-Sept. 07 Over Estimate Collections Business and Occupation Tax \$ 164.000 \$ 8.100 \$ 7,268 \$ 31.800 \$ 32,701 \$ 901 102.83 Consumer Sales Tax 1.408.600 128,300 146,662 337,100 368,772 31.672 109.40 Liquor Portir Transfers 13.000 1.600 1.613 2.920 3.176 2.56 108,77 Racing Pees 2.000 0 0 0 1.436 1.400 0.00 Beer Tax and Licenese 8,650 470 5.64 1.980 2.2450 5.055 122.22 Charter Tax 106,700 8,700 8,806 450 9.55 5.055 122.22 Charter Tax 13,000 1.290 1.118 3.750 3.479 (271)						E	Estimated	Actual	To Date -	
SOURCE FY 2008 Sept. 2007 Sept. 2007 July 07-Sept. 07 July 07-Sept. 07 Over Estimate Collected Business and Occupation Tax \$ 164,000 \$ 8,100 \$ 7,268 \$ 31,800 \$ 32,701 \$ 901 102,833 Consumer Sules Tax 1,026,6900 85,900 85,147 265,800 272,658 6,858 102,83 Liquor Profit Transfers 13,000 1,600 1,613 2,920 3,176 256 108,772 109,40 Racing Fees 2,000 0 0 0 140 140 0,00 Cigarent Tax 106,700 8,700 8,806 27,900 27,190 (710) 97,46 Estate Tax 0 0 0 10 439 244 4000 0 122,220 1,317 1333 85,371 Charter Tax 166,700 8,707 100 0 450 9255 505 5212,221 Charter Tax 13,000 1,240 4,707 31,900 24		Estimated		Estimated	Actual	Co	ollections	Collections	Increase	To Date -
Business and Occupation Tax \$ 164,000 \$ 8,100 \$ 7,268 \$ 31,800 \$ 32,701 \$ 901 102,83 Consumer Sales Tax 1,026,900 88,900 85,147 265,800 272,658 6,858 102,58 Personal Income Tax 1,408,600 128,300 146,962 337,100 368,772 31,672 109,40 Liquor Profit Transfers 13,000 1,600 1,613 2,920 3,176 256 108,77 Racing Fees 2,000 0 0 0 140 140 0.00 Beer Tax and Licenses 8,650 470 564 1,980 2,145 165 108,333 Cigarette Tax 106,700 8,700 8,806 27,900 27,190 (710) 97,45 Use Tax 13,000 3 36 450 955 505 212,22 Chatter Tax 13,000 1,290 1,118 3,750 3,479 (271) 92,71 Property Tasta 13,000 1,290 <td< td=""><td></td><td>Collections</td><td></td><td>Collections</td><td>Collections</td><td>ŕ</td><td>3 Months</td><td>3 Months</td><td>(Decrease)</td><td>Percent</td></td<>		Collections		Collections	Collections	ŕ	3 Months	3 Months	(Decrease)	Percent
Business and Occupation Tax \$ 164,000 \$ 8,100 \$ 7,268 \$ 31,800 \$ 32,701 \$ 901 102,83 Consumer Sales Tax 1,026,900 88,900 85,147 265,800 272,658 6,858 102,58 Personal Income Tax 1,408,600 128,300 146,962 337,100 368,772 31,672 109,40 Liquor Profit Transfers 13,000 1,600 1,613 2,920 3,176 256 108,77 Racing Fees 2,000 0 0 0 140 140 0.00 Beer Tax and Licenses 8,650 470 564 1,980 2,145 165 108,333 Cigarette Tax 106,700 8,700 8,806 27,900 27,190 (710) 97,45 Use Tax 13,000 3 36 450 955 505 212,22 Chatter Tax 13,000 1,290 1,118 3,750 3,479 (271) 92,71 Property Tasta 13,000 1,290 <td< td=""><td>SOURCE</td><td>FY 2008</td><td></td><td>Sept. 2007</td><td>Sept. 2007</td><td>July 07</td><td>-Sept. 07</td><td>July 07-Sept. 07</td><td>Over Estimate</td><td>Collected</td></td<>	SOURCE	FY 2008		Sept. 2007	Sept. 2007	July 07	-Sept. 07	July 07-Sept. 07	Over Estimate	Collected
Consumer Sales Tax 1,026,900 85,900 85,147 265,800 272,658 6,858 102,58 Personal Income Tax 1,408,600 128,300 146,962 337,100 368,772 31,672 109,400 Liquor Profit Transfers 13,000 1.600 1.613 2.920 3.176 256 108,77 Racing Fees 2,000 0 0 0 140 140 0.00 Beer Tax and Licenses 8,655 4770 564 1.980 2.145 165 108,33 Cigarente Tax 106,700 8,700 8,806 27,900 27,190 (710) 97,46 Estate Tax 106,700 8,700 30 36 450 955 505 212,22 Charter Tax 6,700 100 (37) 2,550 2,177 (373) 85,37 Use Tax 13,000 1,290 1,118 3,750 3,479 (271) 92,77 Property Transfer Tax 10,6200 1,100				1				, , , , , , , , , , , , , , , , , , ,		
Consumer Sales Tax 1,026,900 85,900 85,147 265,800 272,658 6,858 102,58 Personal Income Tax 1,408,600 128,300 146,962 337,100 368,772 31,672 19,040 Liquor Profit Transfers 13,000 1,600 1,613 2,220 3,176 256 108,77 Racing Fees 2,000 0 0 0 140 140 0,00 Beer Tax and Licenses 8,650 470 564 1,980 2,145 165 108,33 Cigarette Tax 106,700 8,700 8,806 27,900 27,190 (710) 97,46 Estate Tax 0 0 0 0 144 44 0,00 Business Franchise Fees 1,800 30 36 450 955 505 212,22 Charter Tax 13,000 1,290 1,118 3,750 3,479 (271) 92,771 Property Transfer Tax 10,6200 1,100 21,400 24,90	Business and Occupation Tax	\$ 164,000	\$	8,100	\$ 7,268	\$	31,800	\$ 32,701	\$ 901	102.83
Liquor Profit Transfers13,0001,6001,6132,9203,176256108,77Racing Fees2,0000001401400.00Beer Tax and Licenses8,6504705641,9802,145165108,33Cigarette Tax106,7008,7008,80627,90027,190(710)97,46Business Franchise Fees1,800303645095550521,22Charter Tax6,700100(37)2,5502,177(373)85,37Vue Tax130,5009,4008,70731,90032,670770102,41Property Transfer Tax130,0001,2901,1183,7503,479(271)92,77Property Tax5,0001,4401,6831,7602,056296116,82Departmental Collections14,0008007822,4002,4331331101,38Departmental Collections14,0008007822,4002,999599124,96Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Receipts1,000144078780.00Miscellaneous Transfers1,000120856400260(140)65.00Miscellaneous Transfers0000000.000.000Special Revenue Tansfers77,9000510000.00<	<u>*</u>	1,026,900		85,900	85,147		265,800	272,658	6,858	102.58
Racing Fees2,0000001001401400.00Beer Tax and Licenses8,6504705641,9802,145165108.33Cigarette Tax106,7008,7008,80627,90027,190(710)97,46Estate Tax00011044440.00Business Franchise Fees1,800303645550521.22Charter Tax6,700100(37)2,5502,177(373)85.37Use Tax13,0001,2901,1183,7503,479(271)92.77Property Tax5,0001,4401,6831,7602,056296116.82Departmental Collections14,0008007822,4002,999599124.96Corporate Income/Business Franchise Tax361,85075.200102.32892,500125,08333.25,83135.21Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Receipts1,0001000200991791495.50Interest Income47,0004,0005,36011,00014.8733,873135.21Sectarace Tax5,1003504861,2501,370120109.60HB 102 - Lottery Transfers0000000.00Smokelses TobaceO Tax5,1003504861,2501,370120 <td>Personal Income Tax</td> <td>1,408,600</td> <td></td> <td>128,300</td> <td>146,962</td> <td></td> <td>337,100</td> <td>368,772</td> <td>31,672</td> <td>109.40</td>	Personal Income Tax	1,408,600		128,300	146,962		337,100	368,772	31,672	109.40
Beer Tax and Licenses8,6504705641,9802,145165108.33Cigarete Tax106,7008,7008,80627,90027,190(710)97,46Estate Tax00(1)04440.00Business Franchise Fees1,800303645095550521.2.22Charter Tax6,700100(37)2,5502,177(373)85.37Use Tax130,5009,4008,70731.90032,670770102.41Property Transfer Tax13,0001,2901,1183,7503,479(271)92.77Property Tax5,0001,4401,6831,7602,056296116.82Insurance Tax106,2001,10021024,0002,999599124.96Corporate Income/Business Franchise Tax361,85075,200102.32892,500120.8332,583135.22Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Receipts1,0001000200991791495.50Interest Income47,0004,00053.66011,63013.70120.11Severance Tax309,00026,80032,86760,30072.97112,671121.01Telecommunications Tax0000000.000Special Revenue Transfers77.90005010.01501	Liquor Profit Transfers	13,000		1,600	1,613		2,920	3,176	256	108.77
Beer Tax and Licenses8,6504705641,9802,145165108,33Cigarette Tax0001027,190(710)97,46Estate Tax0001044440.00Business Franchise Fees1,800303645095550521.2.2Charter Tax6,700100(37)2,5502,177(373)85.37Use Tax130,5009,4008,70731.9002,0570770102.41Property Transfer Tax13,0001,2901,1183,7503,479(271)92.77Property Tax106,2001,10021024,00024,331331101.38Departmental Collections14,0008007822,4002,999599124.96Corporate Income/Business Franchise Tax361,85075,200102,32892,500125.08332,583135.22Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,00053.6011.00014.3733.873135.21Severance Tax309,00026,80032,86760,30072.97112,671121.01Telecommunications Tax0000000.00Special Revenue Transfers000156	Racing Fees	2,000		0	0		0	140	140	0.00
Estate Tax00(1)044440.00Business Franchise Fees1,8003036450955505212.22Charter Tax6,700100(37)2,5502,177(373)85.37Use Tax130,5009,4008,70731,90032,670770102.41Property Transfer Tax13,0001,2901,1183,7503,479(271)92.77Property Tax5,0001,4401,6831,7602,056296116.82Insurance Tax106,2001,10021024,00024,331331101.38Departmental Collections14,0008007822,4002,999599124.96Corporate Income/Business Franchise Tax361,85075,200102,32892,550127.83333.52.2Miscellaneous Receipts1,0001000200991791495.50Interest Income47,0004,0005,36011,00014.8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Special Revenue Transfers0000000Special Revenue Transfers77,90005010,0005015010,000Special Revenue Transfers00001561560,00Video Lottery Transfers77,90005010000		8,650		470	564		1,980	2,145	165	108.33
Business Franchise Fees1,800303036450955505212.22Charter Tax6,700100(37)2,5502,177(373)85.37Use Tax130,5009,4008,70731.90032,670770102.41Property Transfer Tax130,0001,2901,1183,7503,479(271)92.77Property Tax5,0001,4401,6831,7602,056296116.82Insurance Tax106.2001,10021024,00024,331331101.38Departmental Collections14,0008007822,4002,999599124.96Corporate Income/Business Franchise Tax361,85075,200102,32892,500125.08332,583135.22Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,0005,36011,00014,8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Telecommunications Tax0000000.000Smokless Tobacco Tax5,1003504861,2501,370120109.60Vide Lottery Transfers00000000.000Smokless Tobacco Tax5,100353,800\$404,583\$900,050\$991,93391,883Increase or D	Cigarette Tax	106,700		8,700	8,806		27,900	27,190	(710)	97.46
Charter Tax 6,700 100 (37) 2,550 2,177 (373) 85.37 Use Tax 130,500 9,400 8,707 31,900 32,670 770 102,41 Property Tansfer Tax 13,000 1,290 1,118 3,750 3,479 (271) 92,71 Property Tax 5,000 1,440 1,683 1,760 2,055 296 116.82 Insurance Tax 106,200 1,100 210 24,000 24,331 331 101.38 Departmental Collections 14,000 800 782 2,400 2,999 599 135.22 Miscellaneous Receipts 1,500 120 85 400 260 (140) 65.00 Miscellaneous Transfers 1,000 100 0 200 991 791 495.50 Interest Income 47,000 4,000 5,360 11,000 14,873 3,873 35.21 Severance Tax 309,000 26,800 32,867 60,300 <td>Estate Tax</td> <td>0</td> <td></td> <td>0</td> <td>(1)</td> <td></td> <td>0</td> <td>44</td> <td>44</td> <td>0.00</td>	Estate Tax	0		0	(1)		0	44	44	0.00
Use Tax130,5009,400 $8,707$ $31,900$ $32,670$ 770 $102,41$ Property Transfer Tax13,000 $1,290$ $1,118$ $3,750$ $3,479$ (271) $92,77$ Property Tax $5,000$ $1,440$ $1,683$ $1,760$ $2,056$ 296 116.82 Insurance Tax $106,200$ $1,100$ 210 $24,000$ $24,331$ 331 101.38 Departmental Collections $14,000$ 800 782 $2,400$ $2,999$ 599 124.96 Corporate Income/Business Franchise Tax $361,850$ $75,200$ $102,328$ $92,500$ $125,083$ $32,583$ 135.22 Miscellaneous Receipts $1,000$ 100 0 200 991 791 495.50 Interest Income $47,000$ $4,000$ $5,360$ $11,000$ $144,873$ $3,873$ 135.21 Severance Tax $309,000$ $26,800$ $32,867$ $60,300$ $72,971$ $12,671$ 121.01 Telecommunications Tax 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax $5,1000$ 350 486 $1,250$ $1,370$ 120 $109,60$ HB 102 - Lottery Transfers 0 0 0 0 0 0 0 0.00 Vido Lottery Transfers 0 0 0 0 0 0 0.00 Vido Lottery Transfers 0 0 0 0 0 0 0.00 Vido	Business Franchise Fees	1,800		30	36		450	955	505	212.22
Property Transfer Tax 13,000 1,290 1,118 3,750 3,479 (271) 92.77 Property Tax 5,000 1,440 1,683 1,760 2,056 296 116.82 Insurance Tax 106,200 1,100 210 24,000 2,056 296 116.82 Departmental Collections 14,000 800 782 2,400 2,999 599 124.96 Corporate Income/Business Franchise Tax 361,850 75,200 102,328 92,500 125,083 32,583 135.22 Miscellaneous Receipts 1,500 120 85 400 260 (140) 65.00 Miscellaneous Transfers 1,000 100 0 200 991 791 495.50 Interest Income 47,000 40,00 5,360 11,000 14,873 3,873 135.21 Severance Tax 309,000 26,800 32,867 60,300 72,971 12,671 121.01 Telecommunications Tax 0 0 0 0 0 0 0 0 0 0	Charter Tax	6,700		100	(37)		2,550	2,177	(373)	85.37
Property Tax 5,000 1,440 1,683 1,760 2,056 296 116.82 Insurance Tax 106,200 1,100 210 24,000 24,331 331 101.38 Departmental Collections 14,000 800 782 2,400 2,999 599 124.96 Corporate Income/Business Franchise Tax 361,850 75,200 102,328 92,500 125,083 32,583 135.22 Miscellaneous Receipts 1,000 100 0 200 991 791 495.50 Interest Income 47,000 4,000 5,360 11,000 14,873 3,873 135.21 Severance Tax 309,000 26,800 32,867 60,300 72,971 12,671 121.01 Telecommunications Tax 0	Use Tax	130,500		9,400	8,707		31,900	32,670	770	102.41
Insurance Tax 106,200 1,100 210 24,000 24,331 331 101.38 Departmental Collections 14,000 800 782 2,400 2,999 599 124.96 Corporate Income/Business Franchise Tax 361,850 75,200 102,328 92,500 125,083 322,833 135.22 Miscellaneous Receipts 1,000 120 85 400 260 (140) 65.00 Miscellaneous Transfers 1,000 100 0 200 991 791 495.50 Interest Income 47,000 4,000 5,360 11,000 14,873 3,873 135.21 Severance Tax 309,000 26,800 32,867 60,300 72,971 12,671 121.01 Telecommunications Tax 0 0 14 0 78 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 350 486 1,250 1,370 120 109.60 HB 102 - Lottery Transfers	Property Transfer Tax	13,000		1,290	1,118		3,750	3,479	(271)	92.77
Departmental Collections14,0008007822,4002,999599124.96Corporate Income/Business Franchise Tax361,85075,200102,32892,500125,08332,583135.22Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,0005,36011,00014,8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Telecommunications Tax0014078780.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1003504861,2501,370120109.60HB 102 - Lottery Transfers77,900050105010.000.00Video Lottery Transfers0009015767174.44Tax Amnesty0000000.000.00TOTAL\$ 3,819,000\$ 353,800\$ 404,583\$ 900,050\$ 91,933\$ 91,883Increase or Decrease Over Estimate\$ 50,783\$ 50,783\$ 91,883\$ 91,883	Property Tax	5,000		1,440	1,683		1,760	2,056	296	116.82
Corporate Income/Business Franchise Tax361,85075,200102,32892,500125,08332,583135.22Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,0005,36011,00014,8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Telecommunications Tax0014078780.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1003504861,2501,370120109.60HB 102 - Lottery Transfers0000000.00Video Lottery Transfers00099015767174.44Tax Amnesty0000000.00TOTAL\$ 3,819,000\$ 353,800\$ 404,583\$ 900,050\$ 991,933\$ 91,883Increase or Decrease Over Estimate\$ 50,783\$ 91,883\$ 91,883\$ 91,883	Insurance Tax	106,200			210		24,000	24,331	331	101.38
Miscellaneous Receipts1,50012085400260(140)65.00Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,0005,36011,00014,8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Telecommunications Tax0014078780.00Special Revenue Transfer000000.00Smokeless Tobacco Tax5,1003504861,2501,370120109.60HB 102 - Lottery Transfers77,900050105010.00Video Lottery Transfers0009015767174.44Tax Amnesty0000000.00TOTAL\$ 3,819,000\$ 353,800\$ 404,583\$ 900,50\$ 991,933\$ 91,883Increase or Decrease Over Estimate\$ 50,783\$ 91,883\$ 91,883\$ 91,883	Departmental Collections	14,000		800	782		2,400	2,999	599	124.96
Miscellaneous Transfers1,0001000200991791495.50Interest Income47,0004,0005,36011,00014,8733,873135.21Severance Tax309,00026,80032,86760,30072,97112,671121.01Telecommunications Tax0014078780.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1003504861,2501,370120109.60HB 102 - Lottery Transfers77,900050105010.000.00Video Lottery Transfers0008401561560.00Senior Citizen Tax Credit Reimbursement8,6000000000.00TOTAL\$ 3,819,000\$ 353,800\$ 404,583\$ 900,050\$ 991,933\$ 91,883Increase or Decrease Over Estimate\$ 50,783\$ 91,883\$ 91,883\$ 91,883	Corporate Income/Business Franchise Tax	361,850		75,200	102,328		92,500	125,083	32,583	135.22
Interest Income $47,000$ $4,000$ $5,360$ $11,000$ $14,873$ $3,873$ 135.21 Severance Tax $309,000$ $26,800$ $32,867$ $60,300$ $72,971$ $12,671$ 121.01 Telecommunications Tax 0 0 14 0 78 78 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0 Smokeless Tobacco Tax $5,100$ 350 486 $1,250$ $1,370$ 120 109.60 HB 102 - Lottery Transfers $77,900$ 0 501 0 501 0.00 Video Lottery Transfers 0 0 84 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement $8,600$ 0 0 0 0 0 0 0 TOTAL $\frac{$}{3,819,000}$ $$353,800$ $$404,583$ $$900,050$ $$91,933$ $$91,883$ Increase or Decrease Over Estimate $$50,783$ $$91,883$ $$91,883$	Miscellaneous Receipts	1,500		120	85		400	260	(140)	65.00
Severance Tax 309,000 26,800 32,867 60,300 72,971 12,671 121.01 Telecommunications Tax 0 0 14 0 78 78 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 350 486 1,250 1,370 120 109.60 HB 102 - Lottery Transfers 77,900 0 501 0 501 0.00 Video Lottery Transfers 0 0 84 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 0 0 90 157 67 174.44 Tax Amnesty 0 0 0 0 0 0 0.00 TOTAL \$ 3,819,000 \$ 353,800 \$ 404,583 \$ 900,050 \$ 991,933 \$ 91,883 Increase or Decrease Over Estimate \$ 50,783 \$ 91,883 \$ 91,883 \$ 91,883	Miscellaneous Transfers				0					
Telecommunications Tax 0 0 14 0 78 78 0.00 Special Revenue Transfer 0 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 350 486 1,250 1,370 120 109.60 HB 102 - Lottery Transfers 77,900 0 501 0 501 0 0.00 Video Lottery Transfers 0 0 84 0 156 156 0.00 Video Lottery Transfers 0 0 0 90 157 67 174.44 Tax Amnesty 0 0 0 0 0 0 0.00 TOTAL \$ 3,819,000 \$ 353,800 \$ 404,583 \$ 900,050 \$ 991,933 \$ 91,883 Increase or Decrease Over Estimate \$ 50,783 \$ 91,883 \$ 91,883 \$ 91,883	Interest Income			,	,		,	,	3,873	135.21
Special Revenue Transfer 0 </td <td></td> <td>309,000</td> <td></td> <td>26,800</td> <td>32,867</td> <td></td> <td>60,300</td> <td></td> <td></td> <td></td>		309,000		26,800	32,867		60,300			
Smokeless Tobacco Tax 5,100 350 486 1,250 1,370 120 109.60 HB 102 - Lottery Transfers 77,900 0 501 0 501 0.00 Video Lottery Transfers 0 0 84 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 0 0 90 157 67 174.44 Tax Amnesty 0	Telecommunications Tax	0		0	14		0	78	78	0.00
HB 102 - Lottery Transfers 77,900 0 501 501 0.00 Video Lottery Transfers 0 0 84 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 0 0 90 157 67 174.44 Tax Amnesty 0 0 0 0 0 0 0 0 00 TOTAL \$ 3,819,000 \$ 353,800 \$ 404,583 \$ 900,050 \$ 991,933 \$ 91,883 91,883		0		Ũ			0			
Video Lottery Transfers 0 0 84 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 0 0 90 157 67 174.44 Tax Amnesty 0 <td< td=""><td></td><td></td><td></td><td>350</td><td></td><td></td><td>1,250</td><td></td><td></td><td></td></td<>				350			1,250			
Senior Citizen Tax Credit Reimbursement 8,600 0 0 90 157 67 174.44 Tax Amnesty 0 <		77,900		0			0			
Tax Amnesty 0 0 0 0 0 0 0 0.00 TOTAL \$ 3,819,000 \$ 353,800 \$ 404,583 \$ 900,050 \$ 991,933 \$ 91,883 Increase or Decrease Over Estimate \$ 50,783 \$ 91,883 \$ 91,883	•	0		0	84		-		156	
TOTAL \$ 3,819,000 \$ 353,800 \$ 404,583 \$ 900,050 \$ 991,933 \$ 91,883 Increase or Decrease Over Estimate \$ 50,783 \$ 91,883		8,600		0					67	
Increase or Decrease Over Estimate \$ 50,783 \$ 91,883	Tax Amnesty	 0		0	0		0	0	0	0.00
	TOTAL	\$ 3,819,000	\$	353,800	\$ 404,583	\$	900,050	\$ 991,933	\$ 91,883	
	Increase or Decrease Over Estimate				\$ 50,783			\$ 91,883		
	Percent Collected				114.35%					

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, James Robert Alsop, Cabinet Secretary Prepared by the State Budget Office October 1, 2007

STATE OF WEST VIRGINIA COMPARISON OF REVENUES SEPTEMBER 2006 VS SEPTEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND					_			
					Actual	Actual	To Date -	To Date -
		Actual		Actual	Collections	Collections	Increase	% Increase
		Collections		Collections	3 Months	3 Months	(Decrease)	(Decrease)
SOURCE		Sept. 2006		Sept. 2007	July 06-Sept. 06		Over Prior Period	Over Prior Period
SOURCE		Sept. 2000		Sept. 2007	July 00-Sept. 00	July 07-Sept. 07	Over I nor I chou	
Business and Occupation Tax	\$	8,652	\$	7,268	\$ 36,138	\$ 32,701	\$ (3,437)	(9.51)
Consumer Sales Tax	Ψ	75,243	Ψ	85,147	231,319	272,658	41,339	17.87
Personal Income Tax		91,603		146,962	269,220	368,772	99,552	36.98
Liquor Profit Transfers		1,548		1,613	3,027	3,176	149	4.92
Racing Fees		0		0	0	140	140	0.00
Beer Tax and Licenses		225		564	1,652	2,145	493	29.84
Cigarette Tax		8,227		8,806	26,724	27,190	466	1.74
Estate Tax		13		(1)	(3)	44	47	(1,566.67)
Business Franchise Fees		28		36	452	955	503	111.28
Charter Tax		26		(37)	2,632	2,177	(455)	(17.29)
Use Tax		9,286		8,707	30,007	32,670	2,663	8.87
Property Transfer Tax		1,197		1,118	3,588	3,479	(109)	(3.04)
Property Tax		1,423		1,683	1,684	2,056	372	22.09
Insurance Tax		2,455		210	23,631	24,331	700	2.96
Departmental Collections		787		782	2,445	2,999	554	22.66
Corporate Income/Business Franchise Tax		69,431		102,328	86,228	125,083	38,855	45.06
Miscellaneous Receipts		83		85	268	260	(8)	(2.99)
Miscellaneous Transfers		0		0	2,817	991	(1,826)	(64.82)
Interest Income		5,176		5,360	13,119	14,873	1,754	13.37
Severance Tax		33,566		32,867	68,586	72,971	4,385	6.39
Telecommunications Tax		4		14	75	78	3	4.00
Special Revenue Transfer		0		0	0	0	0	0.00
Smokeless Tobacco Tax		266		486	1,161	1,370	209	18.00
HB 102 - Lottery Transfers		0		501	0	501	501	0.00
Video Lottery Transfers		69		84	122	156	34	27.87
Senior Citizen Tax Credit Reimbursement		0		0	78	157	79	101.28
Tax Amnesty		0		0	0	0	0	0.00
TOTAL	\$	309,308	\$	404,583	\$ 804,970	\$ 991,933	\$ 186,963	
Increase or Decrease Over Prior Period			\$	95,275		\$ 186,963		
% Increase or Decrease Over Prior Period				30.80%		23.23%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 OCTOBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

	GENERAL REVENUE FUND		-			-				
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $							Estimated	Actual	To Date -	
SOURCE FY 2008 Oct. 2007 Oct. 2007 July 07-Oct. 07 July 07-Oct. 07 Over Estimate Collected Business and Occupation Tax \$ 164,000 \$ 14,800 \$ 17,113 \$ 46,600 \$ 49,814 \$ 3,214 106,900 Consumer Sales Tax 1,026,900 88,500 75,014 354,300 347,672 (6,628) 98,13 Personal Income Tax 1,408,600 99,300 98,977 436,400 4467,749 31,349 107,18 Liquor Profit Transfers 13,000 20 45 2,940 3,221 281 109,56 Racing Fees 2,000 0 0 140 0 30 00,00 Claret Tax 0 0 0 1414 0 30 30 000 Business Franchise Fees 1,800 50 366 500 991 491 198,20 Charter Tax 130,000 15,600 12,607 47,500 45,277 (2,223) 95,32 Property Tax 5,0		Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
Business and Occupation Tax\$164,000\$14,800\$17,113\$46,60049,814\$3,214(06,90)Consumer Sales Tax1,026,90088,50075,014354,300347,672(6,628)98,13Personal Income Tax1,408,60099,30098,977436,400467,74931,349107,18Liquor Porfit Transfers13,00020452,9403,221281109,56Racing Fees2,000001401400,00Beer Tax and Licenses8,6509107862,8902,93040101,38Cigarette Tax106,7009,2009,31537,10036,605(595)98,40Estat Tax0001(4)030300,00Charter Tax6,7003206112,8702,787(83)97,11Use Tax130,50015,60012,60747,50045,277(2,223)95,32Insurance Tax130,00016,00012,60747,50045,277(2,223)95,32Orporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130,83Insurance Tax106,20028,80024,38652,80045,814(66)68,08Miscellaneous Receipts1,50012094520354(166)68,08Miscellaneous Receipts1,50012094520354(166)68,08		Collections		Collections	Collections		4 Months	4 Months	(Decrease)	Percent
Business and Occupation Tax\$164,000\$14,800\$17,113\$46,60049,814\$3,214(06,90)Consumer Sales Tax1,026,90088,50075,014354,300347,672(6,628)98,13Personal Income Tax1,408,60099,30098,977436,400467,74931,349107,18Liquor Porfit Transfers13,00020452,9403,221281109,56Racing Fees2,000001401400,00Beer Tax and Licenses8,6509107862,8902,93040101,38Cigarette Tax106,7009,2009,31537,10036,605(595)98,40Estat Tax0001(4)030300,00Charter Tax6,7003206112,8702,787(83)97,11Use Tax130,50015,60012,60747,50045,277(2,223)95,32Insurance Tax130,00016,00012,60747,50045,277(2,223)95,32Orporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130,83Insurance Tax106,20028,80024,38652,80045,814(66)68,08Miscellaneous Receipts1,50012094520354(166)68,08Miscellaneous Receipts1,50012094520354(166)68,08	SOURCE	FY 2008		Oct. 2007	Oct. 2007	Ju	uly 07-Oct. 07	July 07-Oct. 07	Over Estimate	Collected
Consumer Sales Tax1,026,90088,50075,014354,300347,672(6,628)98,13Personal Income Tax1,408,60099,30098,977436,400467,74931,349107.18Liquor Profit Transfers13,00020452,9403,221281109.56Racing Fees2,0000001401400.00Beer Tax and Licenses8,6509107862,8902,93040101.38Cigarette Tax106,7009,2009,31537,10036,505(595)98,40Estate Tax00(14)030300.00Business Franchise Fees1,8005036500991491198.20Charter Tax6,7003206112,8702,787(2,223)95.32Property Tansfer Tax130,50015,60012,60747,50045.277(2,223)95.32Property Tax5,0006806032,4402,6602010.02Insurance Tax106,20028,80024,38652,80048,718(4,082)92.27Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Transfers1,50012094520354(166)68.08Miscellaneous Transfers1,50012094520354(166)68.08Miscellaneous Transfers00							,	, ,		
Personal Income Tax1,408,60099,30098,977436,400467,749 $31,349$ 107,18Liquo Profir Transfers13,00020452,9403,221281109,56Racing Fees2,0000001401400.00Beer Tax and Licenses8,6509107862,8902,93040101,38Cigarette Tax106,7009,2009,31537,10036,505(595)98,400Estate Tax00(14)030300.00Business Franchise Fees1,8005036500991491198,20Charter Tax130,50015,60012,60747,50045,277(2,223)95,32Property Tansfer Tax130,0001,0401,1434,7904,622(168)96,49Property Tax5,0006806032,4402,660220109,02Insurance Tax106,20028,80024,38652,80048,718(4,082)92,27Departmental Collections14,0009009843,3003,983683120,70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130,81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0000300991691330,33Interest Income47,0004,0005,009 <t< td=""><td>Business and Occupation Tax</td><td>\$ 164,000</td><td>\$</td><td>14,800</td><td>\$ 17,113</td><td>\$</td><td>46,600</td><td>\$ 49,814</td><td>\$ 3,214</td><td>106.90</td></t<>	Business and Occupation Tax	\$ 164,000	\$	14,800	\$ 17,113	\$	46,600	\$ 49,814	\$ 3,214	106.90
Liquor Profit Transfers13,00020452,9403,221281109,56Racing Fees2,0000001401400,00Beer Tax and Licenses8,6509107862,8902,93040101,38Cigarette Tax106,7009,2009,31537,10036,505(595)98,40Estate Tax0001(4)030300,00Business Franchise Fees1,8005036500991491198,20Charter Tax6,7003206112,8702,787(83)97,11Use Tax130,50015,60012,60747,50045,277(2,223)95,32Property Transfer Tax130,0001,0401,1434,7904,622(168)96,49Property Tax5,0006886032,4402,660220109,02Insurance Tax106,20028,80024,38652,80048,718(4,082)92,27Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130,81Miscellaneous Transfers1,50012094520354(166)68,08Severance Tax309,00028,40028,80688,700101,77613,076114,74Severance Tax309,00028,80028,80688,700101,77613,076114,74Bitlore Licenomunications Tax000<	Consumer Sales Tax	1,026,900		88,500	75,014		354,300	347,672	(6,628)	98.13
Racing Fees2,0000001401400.00Beer Tax and Licenses8,6509107862,8902,93040101.38Cigarette Tax106,7009,2009,31537,10036,505(595)98.40Estate Tax00(14)030300.00Business Franchise Fees1,8005036500991491198.20Charter Tax6,7003206112,8702,787(83)97.11Use Tax130,50015,60012,60747,5004,5277(2,223)95.32Property Transfer Tax130,0016,00024,38652,8004,622(168)96.49Property Tax5,0006806032,4402,660220199.02Insurance Tax106,20028,80024,38652,80048,718(4,082)92.27Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers0000000Severance Tax309,00028,40028,80688,700101,776114.74Telecommunications Tax00000000<	Personal Income Tax	1,408,600		99,300	98,977		436,400	467,749	31,349	107.18
Beer Tax and Licenses $8,650$ 910 786 $2,890$ $2,930$ 40 101.38 Cigarete Tax $106,700$ $9,200$ $9,315$ $37,100$ $36,505$ (595) $98,400$ Estate Tax 0 0 (14) 0 30 30 000 Business Franchise Fees $1,800$ 50 36 500 991 491 198.20 Charter Tax $6,700$ 320 611 $2,870$ $2,787$ (83) 97.11 Use Tax $130,500$ $15,600$ $12,607$ $47,500$ $45,227$ $(2,223)$ 95.42 Property Transfer Tax $13,000$ $1,040$ $1,143$ $4,790$ $4,622$ (168) 96.49 Property Tax $5,000$ 680 603 $2,440$ $2,660$ 220 199.02 Insurance Tax $106,200$ $28,800$ $24,386$ $52,800$ $48,718$ $(4,082)$ 92.27 Departmental Collections $14,000$ 900 984 $3,300$ $3,983$ 683 120.70 Corporate Income/Business Franchise Tax $361,850$ 120 94 520 354 (166) 68.08 Miscellaneous Receipts $1,000$ 100 0 300 991 691 330.33 Interest Income $47,000$ $40,000$ $5,009$ $15,000$ $19,883$ $4,883$ 132.55 Severance Tax $309,000$ $28,400$ $28,806$ $88,700$ $101,776$ 13.076 11.47 H	Liquor Profit Transfers	13,000		20	45		2,940	3,221	281	109.56
$\begin{array}{c} \mbox{Cigarette Tax} & 106,700 & 9,200 & 9,315 & 37,100 & 36,505 & (595) & 98.40 \\ \mbox{Estate Tax} & 0 & 0 & (14) & 0 & 30 & 30 & 0.00 \\ \mbox{Business Franchise Fees} & 1,800 & 550 & 36 & 500 & 991 & 491 & 198.20 \\ \mbox{Charter Tax} & 6,700 & 320 & 611 & 2,870 & 2,787 & (83) & 97.11 \\ \mbox{Use Tax} & 130,500 & 15,600 & 12,607 & 47,500 & 45,277 & (2,223) & 95.32 \\ \mbox{Property Tarsfer Tax} & 130,000 & 680 & 603 & 2,440 & 2,660 & 220 & 109.02 \\ \mbox{Insurance Tax} & 5,000 & 680 & 603 & 2,440 & 2,660 & 220 & 109.02 \\ \mbox{Insurance Tax} & 106,200 & 28,800 & 24,386 & 52.800 & 48,718 & (4,082) & 92.27 \\ \mbox{Departmental Collections} & 14,000 & 900 & 984 & 3,300 & 3,983 & 663 & 10.70 \\ \mbox{Corporate Income/Business Franchise Tax} & 361.850 & 120 & 94 & 520 & 354 & (166) & 68.08 \\ \mbox{Miscellaneous Receipts} & 1,500 & 120 & 94 & 520 & 354 & (166) & 68.08 \\ \mbox{Miscellaneous Receipts} & 1,500 & 100 & 0 & 300 & 991 & 691 & 330.33 \\ \mbox{Interest Income} & 47,000 & 4,000 & 5,009 & 15,000 & 19,883 & 4,883 & 132.55 \\ \mbox{Severance Tax} & 0 & 0 & 37 & 0 & 115 & 115 & 0.00 \\ \mbox{Special Revenue Transfers} & 0 & 0 & 0 & 0 & 0 & 0 \\ \mbox{Special Revenue Transfers} & 77,900 & 5,000 & 12,101 & 5,000 & 12,602 & 7,602 & 0.00 \\ \mbox{Video Lottery Transfers} & 0 & 0 & 0 & 0 & 0 & 0 \\ \mbox{Selex Tobacco Tax} & 5,100 & 460 & 421 & 1,710 & 1,792 & 82 & 104.80 \\ \mbox{HB 102 - Lottery Transfers} & 77,900 & 5,000 & 12,101 & 5,000 & 12,602 & 7,602 & 0.00 \\ \mbox{Video Lottery Transfers} & 0 & 0 & 0 & 0 & 0 & 0 & 0 \\ \mbox{Senokeless Tobacco Tax} & 5,100 & 460 & 421 & 1,710 & 1,792 & 82 & 104.80 \\ \mbox{HB 102 - Lottery Transfers} & 0 & 0 & 0 & 0 & 0 & 0 & 0 \\ \mbox{Senokeless Tobacco Tax} & 5,100 & 460 & 421 & 1,710 & 1,792 & 82 & 104.80 \\ \mbox{HB 102 - Lottery Transfers} & 77,900 & 5,000 & 12,101 & 5,000 & 12,602 & 7,602 & 0.00 \\ \mbox{Video Lottery Transfers} & 0 & 0 & 0 & 0 & 0 & 0 & 0 & 0 \\ \mbox{Senokeless Tobacco Tax} & 8,600 & 140 & 0 & 230 & 157 & (73) & 68.26 \\ \mbox{Senokeless Tobacco Tax} & 0 & $	Racing Fees	2,000		0	0		0	140	140	0.00
Estate Tax00(14)030300.00Business Franchise Fees1,8005036500991491198.20Charter Tax $6,700$ 320 611 $2,870$ $2,787$ (83)97.11Use Tax130,500 $15,600$ $12,607$ $47,500$ $45,277$ (2,223)95.32Property Tax130,000 $1,040$ $1,143$ $4,790$ $4,622$ (168)96.49Property Tax5,000680603 $2,440$ $2,660$ 220109.02Insurance Tax106,20028,80024,38652,80048,718(4,082)92.27Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,00028,40028,80688,700101,77613,076114,74Telecommunications Tax00000000Special Revenue Transfers00000000Special Revenue Transfers77,9005,00012,1015,00012,6027,6020,00Video Lottery Transfers77,900 <td< td=""><td>Beer Tax and Licenses</td><td>8,650</td><td></td><td>910</td><td>786</td><td></td><td>2,890</td><td>2,930</td><td>40</td><td>101.38</td></td<>	Beer Tax and Licenses	8,650		910	786		2,890	2,930	40	101.38
Business Franchise Fees1,8005036500991491198.20Charter Tax6,7003206112,8702,787(83)97.11Use Tax130,50015,60012,60747,50045,277(2,223)95.32Property Transfer Tax130,0001,0401,1434,7904,622(168)96.49Property Tax5,0006806032,4402,660220109.02Insurance Tax106,20028,80024,38652,80048,718(4,082)92.27Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax000000.000Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers000015,00012,6027,6020,000Video Lottery Transfers00000000,000Senior Citizen Tax Credit Reimbursement8,600	Cigarette Tax	106,700		9,200	9,315		37,100	36,505	(595)	98.40
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Estate Tax	0		0	(14)		0	30	30	0.00
Use Tax130,50015,60012,60747,50045,277(2,223)95.32Property Transfer Tax13,0001,0401,1434,7904,622(168)96.49Property Tax5,0006806032,4402,660220109.02Insurance Tax106,02028,80024,38652,80048,718(4,082)92.27Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax0000000.000Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers000001561560.00Video Lottery Transfers000001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(7,3)68.26Tax Amnesty0 <td>Business Franchise Fees</td> <td>1,800</td> <td></td> <td>50</td> <td>36</td> <td></td> <td>500</td> <td>991</td> <td>491</td> <td>198.20</td>	Business Franchise Fees	1,800		50	36		500	991	491	198.20
Property Transfer Tax13,0001,0401,1434,7904,622(168)96,49Property Tax5,0006806032,4402,660220109,02Insurance Tax106,20028,80024,38652,80048,718(4,082)92,27Departmental Collections14,0009009843,3003,983683120,70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130,81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330,33Interest Income47,00028,40028,80688,700101,77613,076114,74Telecommunications Tax0000000.00Special Revenue Transfers77,9005,00012,1015,00012,6027,6020.00Smokeless Tobacco Tax5,1004604211,7101,79282104,80HB 102 - Lottery Transfers00001561560.00Video Lottery Transfers01400230157(73)68,26Tax Amnesty00000000.00	Charter Tax	6,700		320	611		2,870	2,787	(83)	97.11
Property Tax5,0006806032,4402,660220109.02Insurance Tax106,20028,80024,38652,80048,718(4,082)92.27Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax0000000.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers0000015,6002,6027,6020.00Video Lottery Transfers0000015,611560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty000000000.00		130,500		15,600	12,607		47,500	45,277	(2,223)	95.32
Insurace Tax106,20028,80024,38652,80048,718(4,082)92.27Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,60012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101.77613,076114.74Telecommunications Tax0000000.00Special Revenue Transfer0000000.00Special Revenue Transfers77,9005,00012,1015,00012,6027,6020.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000.00	Property Transfer Tax	13,000			1,143		4,790	4,622	(168)	96.49
Departmental Collections14,0009009843,3003,983683120.70Corporate Income/Business Franchise Tax361,8503,50049896,000125,58129,581130.81Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax0037701151150.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers0000012,6027,6020.00Video Lottery Transfers000001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000.00	Property Tax				603					109.02
Corporate Income/Business Franchise Tax $361,850$ $3,500$ 498 $96,000$ $125,581$ $29,581$ 130.81 Miscellaneous Receipts $1,500$ 120 94 520 354 (166) 68.08 Miscellaneous Transfers $1,000$ 100 0 300 991 691 330.33 Interest Income $47,000$ $4,000$ $5,009$ $15,000$ $19,883$ $4,883$ 132.55 Severance Tax $309,000$ $28,400$ $28,806$ $88,700$ $101,776$ $13,076$ 114.74 Telecommunications Tax 0 0 37 0 115 115 0.00 Special Revenue Transfer 0 0 0 0 0 0 0.00 Smokeless Tobacco Tax $5,100$ 460 421 $1,710$ $1,792$ 82 104.80 HB 102 - Lottery Transfers $77,900$ $5,000$ $12,101$ $5,000$ $12,602$ $7,602$ 0.00 Video Lottery Transfers 0 0 0 0 0 0 0.00 Senior Citizen Tax Credit Reimbursement $8,600$ 140 0 230 157 (73) 68.26 Tax Amnesty 0 0 0 0 0 0 0 0.00		· · · · ·		28,800	24,386				(4,082)	92.27
Miscellaneous Receipts1,50012094520354(166)68.08Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax003701151150.00Special Revenue Transfer0000000.00Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers00001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000.00		14,000			984					120.70
Miscellaneous Transfers1,0001000300991691330.33Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax003701151150.00Special Revenue Transfer00000000Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers00001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty000000000.00	Corporate Income/Business Franchise Tax	361,850		3,500	498		,	125,581	29,581	
Interest Income47,0004,0005,00915,00019,8834,883132.55Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax003701151150.00Special Revenue Transfer00000000Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers00001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000.00	Miscellaneous Receipts				94				(166)	
Severance Tax309,00028,40028,80688,700101,77613,076114.74Telecommunications Tax0003701151150.00Special Revenue Transfer00000000.00Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers00001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty000000000.00										
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		· · · · ·		,			,	,	,	
Special Revenue Transfer 0 0 0 0 0 0.00 Smokeless Tobacco Tax 5,100 460 421 1,710 1,792 82 104.80 HB 102 - Lottery Transfers 77,900 5,000 12,101 5,000 12,602 7,602 0.00 Video Lottery Transfers 0 0 0 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 140 0 230 157 (73) 68.26 Tax Amnesty 0 0 0 0 0 0 0 0	Severance Tax	309,000		28,400	28,806		88,700	,		
Smokeless Tobacco Tax5,1004604211,7101,79282104.80HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers000001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000		0		0	37		0	115	115	0.00
HB 102 - Lottery Transfers77,9005,00012,1015,00012,6027,6020.00Video Lottery Transfers000001561560.00Senior Citizen Tax Credit Reimbursement8,6001400230157(73)68.26Tax Amnesty00000000		0		0			0	*		
Video Lottery Transfers 0 0 0 156 156 0.00 Senior Citizen Tax Credit Reimbursement 8,600 140 0 230 157 (73) 68.26 Tax Amnesty 0 0 0 0 0 0 0 0 0										
Senior Citizen Tax Credit Reimbursement 8,600 140 0 230 157 (73) 68.26 Tax Amnesty 0				,	12,101		5,000		,	
Tax Amnesty 0 <th< td=""><td>•</td><td>0</td><td></td><td></td><td>0</td><td></td><td>0</td><td></td><td></td><td></td></th<>	•	0			0		0			
									. ,	
TOTAL <u>\$ 3,819,000</u> <u>\$ 301,840</u> <u>\$ 288,572</u> <u>\$ 1,201,890</u> <u>\$ 1,280,506</u> <u>\$ 78,616</u>	Tax Amnesty	 Ŷ		0	*		0		0	0.00
	TOTAL	\$ 3,819,000	\$	301,840	\$ 288,572	\$	1,201,890	\$ 1,280,506	\$ 78,616	
Increase or Decrease Over Estimate \$ (13,268) \$ 78,616	Increase or Decrease Over Estimate				\$ (13,268)			\$ 78,616		
Percent Collected 95.60% 106.54%	Percent Collected									

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office November 2, 2007

STATE OF WEST VIRGINIA COMPARISON OF REVENUES OCTOBER 2006 VS OCTOBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND								
				Actual		Actual	To Date -	To Date -
	Actual		Actual	Collections		Collections	Increase	% Increase
	Collections		Collections	4 Months		4 Months	(Decrease)	(Decrease)
SOURCE	Oct. 2006		Oct. 2007	July 06-Oct. 06			Over Prior Period	Over Prior Period
SOURCE	001. 2000		000.2007	July 00-000.00	54	ly 07-000.07		
Business and Occupation Tax	\$ 18,332	\$	17,113	\$ 54,470	\$	49,814	\$ (4,656)	(8.55)
Consumer Sales Tax	97,845	·	75,014	329,163		347,672	18,509	5.62
Personal Income Tax	138,849		98,977	408,068		467,749	59,681	14.63
Liquor Profit Transfers	77		45	3,104		3,221	117	3.77
Racing Fees	0		0	0		140	140	0.00
Beer Tax and Licenses	1,132		786	2,784		2,930	146	5.24
Cigarette Tax	9,687		9,315	36,411		36,505	94	0.26
Estate Tax	(3)		(14)	(6)		30	36	(600.00)
Business Franchise Fees	35		36	487		991	504	103.49
Charter Tax	528		611	3,160		2,787	(373)	(11.80)
Use Tax	15,558		12,607	45,565		45,277	(288)	(0.63)
Property Transfer Tax	864		1,143	4,452		4,622	170	3.82
Property Tax	640		603	2,324		2,660	336	14.46
Insurance Tax	23,448		24,386	47,080		48,718	1,638	3.48
Departmental Collections	855		984	3,300		3,983	683	20.70
Corporate Income/Business Franchise Tax	9,913		498	96,141		125,581	29,440	30.62
Miscellaneous Receipts	103		94	371		354	(17)	(4.58)
Miscellaneous Transfers	0		0	2,817		991	(1,826)	(64.82)
Interest Income	4,764		5,009	17,883		19,883	2,000	11.18
Severance Tax	28,988		28,806	97,574		101,776	4,202	4.31
Telecommunications Tax	(702)		37	(627)		115	742	(118.34)
Special Revenue Transfer	0		0	0		0	0	0.00
Smokeless Tobacco Tax	451		421	1,612		1,792	180	11.17
HB 102 - Lottery Transfers	8,242		12,101	8,242		12,602	4,360	0.00
Video Lottery Transfers	0		0	122		156	34	27.87
Senior Citizen Tax Credit Reimbursement	118		0	196		157	(39)	(19.90)
Tax Amnesty	 0		0	0		0	0	0.00
TOTAL	\$ 359,724	\$	288,572	\$ 1,164,693	\$	1,280,506	\$ 115,813	
Increase or Decrease Over Prior Period		\$	(71,152)		\$	115,813		
% Increase or Decrease Over Prior Period			-19.78%			9.94%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 NOVEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND		-			-				
						Estimated	Actual	To Date -	
	Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections		Collections	Collections		5 Months	5 Months	(Decrease)	Percent
SOURCE	FY 2008		Nov. 2007	Nov. 2007	Jul	ly 07-Nov. 07	July 07-Nov. 07	Over Estimate	Collected
						5	· · · · · · · · · · · · · · · · · · ·		
Business and Occupation Tax	\$ 164,000	\$	12,100	\$ 11,625	\$	58,700	\$ 61,438	\$ 2,738	104.66
Consumer Sales Tax	1,026,900		87,000	75,035		441,300	422,706	(18,594)	95.79
Personal Income Tax	1,408,600		85,500	82,229		521,900	549,978	28,078	105.38
Liquor Profit Transfers	13,000		2,600	2,617		5,540	5,838	298	105.38
Racing Fees	2,000		300	0		300	140	(160)	46.67
Beer Tax and Licenses	8,650		590	590		3,480	3,521	41	101.18
Cigarette Tax	106,700		9,800	9,045		46,900	45,550	(1,350)	97.12
Estate Tax	0		0	0		0	30	30	0.00
Business Franchise Fees	1,800		30	24		530	1,016	486	191.70
Charter Tax	6,700		410	372		3,280	3,160	(120)	96.34
Use Tax	130,500		9,800	9,179		57,300	54,456	(2,844)	95.04
Property Transfer Tax	13,000		1,090	1,067		5,880	5,689	(191)	96.75
Property Tax	5,000		330	354		2,770	3,013	243	108.77
Insurance Tax	106,200		700	645		53,500	49,363	(4,137)	92.27
Departmental Collections	14,000		800	1,388		4,100	5,370	1,270	130.98
Corporate Income/Business Franchise Tax	361,850		2,700	(10,258)		98,700	115,323	16,623	116.84
Miscellaneous Receipts	1,500		90	113		610	466	(144)	76.39
Miscellaneous Transfers	1,000		100	0		400	991	591	247.75
Interest Income	47,000		4,000	3,257		19,000	23,140	4,140	121.79
Severance Tax	309,000		29,500	26,121		118,200	127,898	9,698	108.20
Telecommunications Tax	0		0	29		0	145	145	0.00
Special Revenue Transfer	0		0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100		450	613		2,160	2,404	244	111.30
HB 102 - Lottery Transfers	77,900		24,600	22,920		29,600	35,521	5,921	120.00
Video Lottery Transfers	0		0	36		0	192	192	0.00
Senior Citizen Tax Credit Reimbursement	8,600		0	150		230	307	77	133.48
Tax Amnesty	 0		0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$	272,490	\$ 237,151	\$	1,474,380	\$ 1,517,655	\$ 43,275	
Increase or Decrease Over Estimate				\$ (35,339)			\$ 43,275		
Percent Collected				87.03%			102.94%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office December 4, 2007

STATE OF WEST VIRGINIA COMPARISON OF REVENUES NOVEMBER 2006 VS NOVEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND					_				
					Actual	Actu	al	To Date -	To Date -
		Actual		Actual	Collections	Collectio	ns	Increase	% Increase
		Collections		Collections	5 Months	5 Mont	hs	(Decrease)	(Decrease)
SOURCE		Nov. 2006		Nov. 2007	July 06-Nov. 06			ver Prior Period	Over Prior Period
bookel		1101.2000		1101.2007	July 00 1101.00	July 07 1101.	0/ 0/		
Business and Occupation Tax	\$	14,720	\$	11,625	\$ 69,191	\$ 61,43	8 \$	(7,753)	(11.21)
Consumer Sales Tax	Ŧ	83,447	Ŧ	75,035	412,611	422,70		10,095	2.45
Personal Income Tax		87,097		82,229	495,165	549,97		54,813	11.07
Liquor Profit Transfers		16		2,617	3,119	5,83		2,719	87.18
Racing Fees		210		0	210	14		(70)	(33.33)
Beer Tax and Licenses		577		590	3,361	3,52		160	4.76
Cigarette Tax		10,077		9,045	46,488	45,55		(938)	(2.02)
Estate Tax		82		0	76	3		(46)	(60.53)
Business Franchise Fees		25		24	512	1,01	6	504	98.44
Charter Tax		449		372	3,609	3,16	0	(449)	(12.44)
Use Tax		9,957		9,179	55,522	54,45		(1,066)	(1.92)
Property Transfer Tax		1,060		1,067	5,512	5,68		177	3.21
Property Tax		261		354	2,585	3,01	3	428	16.56
Insurance Tax		330		645	47,410	49,36	3	1,953	4.12
Departmental Collections		882		1,388	4,182	5,37	0	1,188	28.41
Corporate Income/Business Franchise Tax		4,293		(10,258)	100,434	115,32		14,889	14.82
Miscellaneous Receipts		83		113	455	46		11	2.42
Miscellaneous Transfers		0		0	2,817	99	1	(1,826)	(64.82)
Interest Income		4,189		3,257	22,072	23,14	0	1,068	4.84
Severance Tax		30,382		26,121	127,956	127,89	8	(58)	(0.05)
Telecommunications Tax		56		29	(571)	14	5	716	(125.39)
Special Revenue Transfer		0		0	0		0	0	0.00
Smokeless Tobacco Tax		471		613	2,083	2,40	4	321	15.41
HB 102 - Lottery Transfers		19,606		22,920	27,847	35,52	1	7,674	27.56
Video Lottery Transfers		75		36	197	19	2	(5)	(2.54)
Senior Citizen Tax Credit Reimbursement		0		150	196	30	7	111	56.63
Tax Amnesty		0		0	0		0	0	0.00
TOTAL	\$	268,345	\$	237,151	\$ 1,433,039	\$ 1,517,65	5 \$	84,616	
Increase or Decrease Over Prior Period			\$	(31,194)		\$ 84,61	6		
% Increase or Decrease Over Prior Period				-11.62%		5.90	%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 DECEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND	-	-			-				
						Estimated	Actual	To Date -	
	Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections		Collections	Collections		6 Months	6 Months	(Decrease)	Percent
SOURCE	FY 2008		Dec. 2007	Dec. 2007	Ju	ly 07-Dec. 07	July 07-Dec. 07	Over Estimate	Collected
						j	j - · · · ·		
Business and Occupation Tax	\$ 164,000	\$	11,300	\$ 3,969	\$	70,000	\$ 65,407	\$ (4,593)	93.44
Consumer Sales Tax	1,026,900		85,200	78,438		526,500	501,144	(25,356)	95.18
Personal Income Tax	1,408,600		87,100	105,691		609,000	655,669	46,669	107.66
Liquor Profit Transfers	13,000		30	15		5,570	5,852	282	105.06
Racing Fees	2,000		300	212		600	352	(248)	58.67
Beer Tax and Licenses	8,650		550	601		4,030	4,122	92	102.28
Cigarette Tax	106,700		7,500	7,927		54,400	53,477	(923)	98.30
Estate Tax	0		0	2		0	32	32	0.00
Business Franchise Fees	1,800		30	18		560	1,034	474	184.64
Charter Tax	6,700		190	141		3,470	3,301	(169)	95.13
Use Tax	130,500		9,100	6,649		66,400	61,105	(5,295)	92.03
Property Transfer Tax	13,000		970	1,002		6,850	6,692	(158)	97.69
Property Tax	5,000		200	127		2,970	3,141	171	105.76
Insurance Tax	106,200		0	57		53,500	49,420	(4,080)	92.37
Departmental Collections	14,000		1,300	833		5,400	6,204	804	114.89
Corporate Income/Business Franchise Tax	361,850		77,000	71,969		175,700	187,291	11,591	106.60
Miscellaneous Receipts	1,500		190	79		800	546	(254)	68.25
Miscellaneous Transfers	1,000		0	0		400	991	591	247.75
Interest Income	47,000		4,000	6,646		23,000	29,786	6,786	129.50
Severance Tax	309,000		26,700	30,629		144,900	158,527	13,627	109.40
Telecommunications Tax	0		0	16		0	160	160	0.00
Special Revenue Transfer	0		0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100		420	324		2,580	2,728	148	105.74
HB 102 - Lottery Transfers	77,900		24,000	29,095		53,600	64,617	11,017	120.55
Video Lottery Transfers	0		0	3	1	0	195	195	0.00
Senior Citizen Tax Credit Reimbursement	8,600		0	0		230	307	77	133.48
Tax Amnesty	 0		0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$	336,080	\$ 344,443	\$	1,810,460	\$ 1,862,100	\$ 51,640	
Increase or Decrease Over Estimate				\$ 8,363			\$ 51,640		
Percent Collected				102.49%			102.85%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office January 2, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES DECEMBER 2006 VS DECEMBER 2007 (IN THOUSANDS)

GENERAL REVENUE FUND			_				
			Actual		Actual	To Date -	To Date -
	Actual	Actual	Collections		Collections	Increase	% Increase
	Collections	Collections	6 Months		6 Months	(Decrease)	(Decrease)
SOURCE	Dec. 2006	Dec. 2007	July 06-Dec. 06		07-Dec. 07	· · · ·	Over Prior Period
bookel	Dec. 2000	Dec. 2007	July 00 Dec. 00	July	07 Dec. 07		
Business and Occupation Tax	\$ 11,933	\$ 3,969	\$ 81,123	\$	65,407	\$ (15,716)	(19.37)
Consumer Sales Tax	80,944	78,438	493,555		501,144	7,589	1.54
Personal Income Tax	89,403	105,691	584,568		655,669	71,101	12.16
Liquor Profit Transfers	1,991	15	5,110		5,852	742	14.52
Racing Fees	130	212	340		352	12	3.53
Beer Tax and Licenses	530	601	3,891		4,122	231	5.94
Cigarette Tax	6,747	7,927	53,236		53,477	241	0.45
Estate Tax	87	2	163		32	(131)	(80.37)
Business Franchise Fees	16	18	528		1,034	506	95.83
Charter Tax	173	141	3,782		3,301	(481)	(12.72)
Use Tax	8,855	6,649	64,377		61,105	(3,272)	(5.08)
Property Transfer Tax	900	1,002	6,412		6,692	280	4.37
Property Tax	223	127	2,808		3,141	333	11.86
Insurance Tax	(17)	57	47,393		49,420	2,027	4.28
Departmental Collections	4,542	833	8,723		6,204	(2,519)	(28.88)
Corporate Income/Business Franchise Tax	79,546	71,969	179,980		187,291	7,311	4.06
Miscellaneous Receipts	84	79	538		546	8	1.49
Miscellaneous Transfers	0	0	2,817		991	(1,826)	(64.82)
Interest Income	4,551	6,646	26,623		29,786	3,163	11.88
Severance Tax	26,544	30,629	154,500		158,527	4,027	2.61
Telecommunications Tax	38	16	(533)		160	693	(130.02)
Special Revenue Transfer	0	0	0		0	0	0.00
Smokeless Tobacco Tax	418	324	2,501		2,728	227	9.08
HB 102 - Lottery Transfers	27,709	29,095	55,556		64,617	9,061	16.31
Video Lottery Transfers	329	3	526		195	(331)	(62.93)
Senior Citizen Tax Credit Reimbursement	0	0	196		307	111	56.63
Tax Amnesty	 0	0	0		0	0	0.00
TOTAL	\$ 345,676	\$ 344,443	\$ 1,778,713	\$	1,862,100	\$ 83,387	
Increase or Decrease Over Prior Period		\$ (1,233)		\$	83,387		
% Increase or Decrease Over Prior Period		-0.36%			4.69%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 JANUARY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND		-			-				
						Estimated	Actual	To Date -	
	Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections		Collections	Collections		7 Months	7 Months	(Decrease)	Percent
SOURCE	FY 2008		Jan. 2008	Jan. 2008	Jı	uly 07-Jan. 08	July 07-Jan. 08	Over Estimate	Collected
							, .		
Business and Occupation Tax	\$ 164,000	\$	15,600	\$ 19,419	\$	85,600 \$	84,826	\$ (774)	99.10
Consumer Sales Tax	1,026,900		105,500	107,771		632,000	608,915	(23,085)	96.35
Personal Income Tax	1,408,600		154,500	161,009		763,500	816,678	53,178	106.97
Liquor Profit Transfers	13,000		2,250	2,284		7,820	8,136	316	104.04
Racing Fees	2,000		300	100		900	452	(448)	50.22
Beer Tax and Licenses	8,650		590	565		4,620	4,687	67	101.45
Cigarette Tax	106,700		8,700	9,350		63,100	62,827	(273)	99.57
Estate Tax	0		0	6		0	39	39	0.00
Business Franchise Fees	1,800		30	25		590	1,059	469	179.49
Charter Tax	6,700		170	92		3,640	3,393	(247)	93.21
Use Tax	130,500		16,300	13,096		82,700	74,201	(8,499)	89.72
Property Transfer Tax	13,000		1,140	969		7,990	7,661	(329)	95.88
Property Tax	5,000		160	132		3,130	3,272	142	104.54
Insurance Tax	106,200		0	(285)		53,500	49,135	(4,365)	91.84
Departmental Collections	14,000		4,300	5,306		9,700	11,509	1,809	118.65
Corporate Income/Business Franchise Tax	361,850		1,200	12,308	1	176,900	199,599	22,699	112.83
Miscellaneous Receipts	1,500		120	89		920	635	(285)	69.02
Miscellaneous Transfers	1,000		100	0		500	991	491	198.20
Interest Income	47,000		4,000	5,089		27,000	34,875	7,875	129.17
Severance Tax	309,000		17,800	31,927		162,700	190,454	27,754	117.06
Telecommunications Tax	0		0	41		0	201	201	0.00
Special Revenue Transfer	0		0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100		420	398		3,000	3,127	127	104.23
HB 102 - Lottery Transfers	77,900		11,400	383		65,000	65,000	0	100.00
Video Lottery Transfers	0		0	73		0	268	268	0.00
Senior Citizen Tax Credit Reimbursement	8,600		30	0		260	307	47	118.08
Tax Amnesty	 0		0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$	344,610	\$ 370,147	\$	2,155,070 \$	2,232,247	\$ 77,177	
Increase or Decrease Over Estimate				\$ 25,537		\$			
Percent Collected				107.41%			103.58%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office February 1, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES JANUARY 2007 VS JANUARY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND					_					
						Actual		Actual	To Date -	To Date -
		Actual		Actual		Collections		Collections	Increase	% Increase
		Collections		Collections		7 Months		7 Months	(Decrease)	(Decrease)
SOURCE		Jan. 2007		Jan. 2008		July 06-Jan. 07	Ь		Over Prior Period	`` /
BOURCE		Jun. 2007		Jun. 2000		July 00 Juli. 07	51	ily 07-3 u ll. 00		over i nor i enou
Business and Occupation Tax	\$	21,858	\$	19,419	\$	5 102,982	\$	84,826	\$ (18,156)	(17.63)
Consumer Sales Tax	4	105,744	Ψ	107,771	Ť	599,299	Ŷ	608,915	9,616	1.60
Personal Income Tax		149,703		161,009		734,271		816,678	82,407	11.22
Liquor Profit Transfers		1,826		2,284		6,936		8,136	1,200	17.30
Racing Fees		120		100		460		452	(8)	(1.74)
Beer Tax and Licenses		572		565		4,463		4,687	224	5.02
Cigarette Tax		8,631		9,350		61,867		62,827	960	1.55
Estate Tax		41		6		204		39	(165)	(80.88)
Business Franchise Fees		14		25		541		1,059	518	95.75
Charter Tax		150		92		3,933		3,393	(540)	(13.73)
Use Tax		16,121		13,096		80,498		74,201	(6,297)	(7.82)
Property Transfer Tax		1,120		969		7,532		7,661	129	1.71
Property Tax		132		132		2,940		3,272	332	11.29
Insurance Tax		(240)		(285)		47,153		49,135	1,982	4.20
Departmental Collections		1,281		5,306		10,004		11,509	1,505	15.04
Corporate Income/Business Franchise Tax		1,519		12,308		181,499		199,599	18,100	9.97
Miscellaneous Receipts		102		89		640		635	(5)	(0.78)
Miscellaneous Transfers		0		0		2,817		991	(1,826)	(64.82)
Interest Income		3,549		5,089		30,172		34,875	4,703	15.59
Severance Tax		15,939		31,927		170,439		190,454	20,015	11.74
Telecommunications Tax		42		41		(491)		201	692	(140.94)
Special Revenue Transfer		0		0		0		0	0	0.00
Smokeless Tobacco Tax		410		398		2,911		3,127	216	7.42
HB 102 - Lottery Transfers		9,444		383		65,000		65,000	0	0.00
Video Lottery Transfers		0		73		527		268	(259)	(49.15)
Senior Citizen Tax Credit Reimbursement		13		0		209		307	98	46.89
Tax Amnesty		0		0	_	0		0	0	0.00
TOTAL	\$	338,091	\$	370,147	\$	\$ 2,116,806	\$	2,232,247	\$ 115,441	
Increase or Decrease Over Prior Period			\$	32,056			\$	115,441		
% Increase or Decrease Over Prior Period				9.48%				5.45%		

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 FEBRUARY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND		-			-				
						Estimated	Actual	To Date -	
	Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections		Collections	Collections		8 Months	8 Months	(Decrease)	Percent
SOURCE	FY 2008		Feb. 2008	Feb. 2008	Ju	ıly 07-Feb. 08	July 07-Feb. 08	Over Estimate	Collected
						5	5		
Business and Occupation Tax	\$ 164,000	\$	15,800	\$ 16,543	\$	101,400 \$	5 101,369	\$ (31)	99.97
Consumer Sales Tax	1,026,900		71,700	73,400		703,700	682,315	(21,385)	96.96
Personal Income Tax	1,408,600		64,600	55,094		828,100	871,772	43,672	105.27
Liquor Profit Transfers	13,000		30	3		7,850	8,139	289	103.68
Racing Fees	2,000		0	0		900	452	(448)	50.22
Beer Tax and Licenses	8,650		590	596		5,210	5,283	73	101.40
Cigarette Tax	106,700		8,500	9,086		71,600	71,912	312	100.44
Estate Tax	0		0	4		0	43	43	0.00
Business Franchise Fees	1,800		30	22		620	1,080	460	174.19
Charter Tax	6,700		160	75		3,800	3,468	(332)	91.26
Use Tax	130,500		8,600	9,618		91,300	83,819	(7,481)	91.81
Property Transfer Tax	13,000		1,000	648		8,990	8,310	(680)	92.44
Property Tax	5,000		90	118		3,220	3,391	171	105.31
Insurance Tax	106,200		9,300	9,171		62,800	58,306	(4,494)	92.84
Departmental Collections	14,000		800	940		10,500	12,449	1,949	118.56
Corporate Income/Business Franchise Tax	361,850		1,000	2,875		177,900	202,475	24,575	113.81
Miscellaneous Receipts	1,500		110	89		1,030	723	(307)	70.19
Miscellaneous Transfers	1,000		100	0		600	991	391	165.17
Interest Income	47,000		4,000	6,218		31,000	41,093	10,093	132.56
Severance Tax	309,000		31,200	37,517		193,900	227,971	34,071	117.57
Telecommunications Tax	0		0	21		0	222	222	0.00
Special Revenue Transfer	0		0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100		410	405		3,410	3,531	121	103.55
HB 102 - Lottery Transfers	77,900		0	0		65,000	65,000	0	100.00
Video Lottery Transfers	0		0	6		0	274	274	0.00
Senior Citizen Tax Credit Reimbursement	8,600		2,850	231		3,110	539	(2,571)	17.33
Tax Amnesty	 0		0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$	220,870	\$ 222,680	\$	2,375,940 \$	\$ 2,454,927	\$ 78,987	
Increase or Decrease Over Estimate				\$ 1,810		\$	5 78,987		
Percent Collected				100.82%			103.32%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office March 4, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES FEBRUARY 2007 VS FEBRUARY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND					_						
						Actual		Actual		To Date -	To Date -
		Actual		Actual		Collections		Collections		Increase	% Increase
		Collections		Collections		8 Months		8 Months		(Decrease)	(Decrease)
SOURCE		Feb. 2007		Feb. 2008	In	ly 06-Feb. 07	Int	07-Feb. 08	Over F	(Over Prior Period
SOURCE		100.2007		100.2000	34	ily 00 1 cb. 07	5015	07-100.00	Over 1	nor r chou	
Business and Occupation Tax	\$	18,061	\$	16,543	\$	121,042	\$	101,369	\$	(19,673)	(16.25)
Consumer Sales Tax	Ŧ	66,642	Ŧ	73,400	-	665,941	Ŧ	682,315	Ŧ	16,374	2.46
Personal Income Tax		62,421		55,094		796,692		871,772		75,080	9.42
Liquor Profit Transfers		34		3		6,970		8,139		1,169	16.77
Racing Fees		0		0		460		452		(8)	(1.74)
Beer Tax and Licenses		563		596		5,026		5,283		257	5.11
Cigarette Tax		8,782		9,086		70,650		71,912		1,262	1.79
Estate Tax		13		4		217		43		(174)	(80.18)
Business Franchise Fees		11		22		552		1,080		528	95.65
Charter Tax		187		75		4,119		3,468		(651)	(15.80)
Use Tax		8,245		9,618		88,743		83,819		(4,924)	(5.55)
Property Transfer Tax		1,114		648		8,646		8,310		(336)	(3.89)
Property Tax		86		118		3,026		3,391		365	12.06
Insurance Tax		9,946		9,171		57,099		58,306		1,207	2.11
Departmental Collections		814		940		10,818		12,449		1,631	15.08
Corporate Income/Business Franchise Tax		(2,154)		2,875		179,345		202,475		23,130	12.90
Miscellaneous Receipts		89		89		729		723		(6)	(0.82)
Miscellaneous Transfers		0		0		2,817		991		(1,826)	(64.82)
Interest Income		4,070		6,218		34,243		41,093		6,850	20.00
Severance Tax		31,462		37,517		201,901		227,971		26,070	12.91
Telecommunications Tax		17		21		(474)		222		696	(146.84)
Special Revenue Transfer		0		0		0		0		0	0.00
Smokeless Tobacco Tax		389		405		3,300		3,531		231	7.00
HB 102 - Lottery Transfers		0		0		65,000		65,000		0	0.00
Video Lottery Transfers		317		6		844		274		(570)	(67.54)
Senior Citizen Tax Credit Reimbursement		1,431		231		1,640		539		(1,101)	(67.13)
Tax Amnesty		0		0		0		0		0	0.00
TOTAL	\$	212,540	\$	222,680	\$	2,329,346	\$	2,454,927	\$	125,581	
Increase or Decrease Over Prior Period			\$	10,140			\$	125,581			
% Increase or Decrease Over Prior Period				4.77%				5.39%			

STATE OF WEST VIRGINIA **REVENUE COLLECTIONS** FISCAL YEAR 2008 MARCH 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND		-			-				
						Estimated	Actual	To Date -	
	Estimated		Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections		Collections	Collections		9 Months	9 Months	(Decrease)	Percent
SOURCE	FY 2008		March 2008	March 2008	Ju	ıly 07-Mar. 08	July 07-Mar. 08	Over Estimate	Collected
						,	, , , , , , , , , , , , , , , , , , ,		
Business and Occupation Tax	\$ 164,000	\$	16,100	\$ 11,740	\$	117,500	\$ 113,109	\$ (4,391)	96.26
Consumer Sales Tax	1,026,900		75,900	73,748		779,600	756,063	(23,537)	96.98
Personal Income Tax	1,408,600		76,500	110,171		904,600	981,943	77,343	108.55
Liquor Profit Transfers	13,000		30	75		7,880	8,215	335	104.25
Racing Fees	2,000		200	0		1,100	451	(649)	41.00
Beer Tax and Licenses	8,650		650	619		5,860	5,902	42	100.72
Cigarette Tax	106,700		8,900	8,080		80,500	79,993	(507)	99.37
Estate Tax	0		0	28		0	71	71	0.00
Business Franchise Fees	1,800		20	22		640	1,102	462	172.19
Charter Tax	6,700		90	44		3,890	3,512	(378)	90.28
Use Tax	130,500		8,200	7,539		99,500	91,358	(8,142)	91.82
Property Transfer Tax	13,000		760	723		9,750	9,033	(717)	92.65
Property Tax	5,000		940	1,014		4,160	4,405	245	105.89
Insurance Tax	106,200		20,900	20,639		83,700	78,945	(4,755)	94.32
Departmental Collections	14,000		1,000	978		11,500	13,427	1,927	116.76
Corporate Income/Business Franchise Tax	361,850		50,600	91,484		228,500	293,959	65,459	128.65
Miscellaneous Receipts	1,500		140	121		1,170	844	(326)	72.14
Miscellaneous Transfers	1,000		100	0		700	991	291	141.57
Interest Income	47,000		4,000	4,422		35,000	45,515	10,515	130.04
Severance Tax	309,000		32,500	31,068		226,400	259,039	32,639	114.42
Telecommunications Tax	0		0	34		0	256	256	0.00
Special Revenue Transfer	0		0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100		390	477		3,800	4,008	208	105.47
HB 102 - Lottery Transfers	77,900		3,000	12,900		68,000	77,900	9,900	114.56
Video Lottery Transfers	0		0	33		0	307	307	0.00
Senior Citizen Tax Credit Reimbursement	8,600		1,560	0		4,670	539	(4,131)	11.54
Tax Amnesty	0		0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$	302,480	\$ 375,959	\$	2,678,420	\$ 2,830,887	\$ 152,467	
Increase or Decrease Over Estimate				\$ 73,479			\$ 152,467		
Percent Collected				124.29%			105.69%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office April 1, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES MARCH 2007 VS MARCH 2008 (IN THOUSANDS)

GENERAL REVENUE FUND			_						
				Actual		Actual		To Date -	To Date -
	Actual	Actual		Collections		Collections		Increase	% Increase
	Collections	Collections	1	9 Months		9 Months		(Decrease)	(Decrease)
SOURCE	March 2007	March 2008	Ь	uly 06-Mar. 07	Iu		Ov	er Prior Period	Over Prior Period
SOURCE	March 2007	March 2000		uly 00-101al. 07	Ju	ly 07-101a1. 00	01		
Business and Occupation Tax	\$ 10,172	\$ 11,740	\$	131,214	\$	113,109	\$	(18,105)	(13.80)
Consumer Sales Tax	82,728	73,748		748,669		756,063		7,394	0.99
Personal Income Tax	78,070	110,171		874,762		981,943		107,181	12.25
Liquor Profit Transfers	15	75		6,985		8,215		1,230	17.61
Racing Fees	185	0		645		451		(194)	(30.08)
Beer Tax and Licenses	632	619	1	5,658		5,902		244	4.31
Cigarette Tax	8,433	8,080		79,083		79,993		910	1.15
Estate Tax	4	28		221		71		(150)	(67.87)
Business Franchise Fees	20	22		572		1,102		530	92.66
Charter Tax	92	44		4,211		3,512		(699)	(16.60)
Use Tax	7,792	7,539		96,535		91,358		(5,177)	(5.36)
Property Transfer Tax	724	723		9,370		9,033		(337)	(3.60)
Property Tax	948	1,014		3,973		4,405		432	10.87
Insurance Tax	17,871	20,639		74,970		78,945		3,975	5.30
Departmental Collections	1,029	978		11,847		13,427		1,580	13.34
Corporate Income/Business Franchise Tax	47,882	91,484		227,228		293,959		66,731	29.37
Miscellaneous Receipts	103	121		832		844		12	1.44
Miscellaneous Transfers	0	0		2,817		991		(1,826)	(64.82)
Interest Income	5,407	4,422		39,649		45,515		5,866	14.79
Severance Tax	34,663	31,068	1	236,564		259,039		22,475	9.50
Telecommunications Tax	12	34	1	(462)		256		718	(155.41)
Special Revenue Transfer	0	0	1	0		0		0	0.00
Smokeless Tobacco Tax	379	477		3,680		4,008		328	8.91
HB 102 - Lottery Transfers	12,900	12,900	1	77,900		77,900		0	0.00
Video Lottery Transfers	151	33		995		307		(688)	(69.15)
Senior Citizen Tax Credit Reimbursement	955	0		2,595		539		(2,056)	(79.23)
Tax Amnesty	 0	0		0		0		0	0.00
TOTAL	\$ 311,167	\$ 375,959	\$	2,640,513	\$	2,830,887	\$	190,374	
	·		-					<u> </u>	
Increase or Decrease Over Prior Period		\$ 64,792			\$	190,374			
% Increase or Decrease Over Prior Period		20.82%				7.21%			

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 APRIL 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND	-			-				
					Estimated	Actual	To Date -	
	Estimated	Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections	Collections	Collections		10 Months	10 Months	(Decrease)	Percent
SOURCE	FY 2008	April 2008	April 2008	Jul	y 07-April 08	July 07-April 08	Over Estimate	Collected
		1	I		5 1	5 1		
Business and Occupation Tax	\$ 164,000	\$ 11,100	\$ 13,301	\$	128,600	\$ 126,410	\$ (2,190)	98.30
Consumer Sales Tax	1,026,900	78,000	78,141		857,600	834,204	(23,396)	97.27
Personal Income Tax	1,408,600	212,000	248,312		1,116,600	1,230,255	113,655	110.18
Liquor Profit Transfers	13,000	760	51		8,640	8,265	(375)	95.66
Racing Fees	2,000	300	245		1,400	696	(704)	49.71
Beer Tax and Licenses	8,650	660	667		6,520	6,569	49	100.75
Cigarette Tax	106,700	7,400	10,378		87,900	90,370	2,470	102.81
Estate Tax	0	0	11		0	82	82	0.00
Business Franchise Fees	1,800	20	17		660	1,118	458	169.39
Charter Tax	6,700	90	64		3,980	3,577	(403)	89.87
Use Tax	130,500	11,700	9,696		111,200	101,055	(10,145)	90.88
Property Transfer Tax	13,000	1,060	761		10,810	9,794	(1,016)	90.60
Property Tax	5,000	480	607		4,640	5,012	372	108.02
Insurance Tax	106,200	20,600	25,546		104,300	104,491	191	100.18
Departmental Collections	14,000	700	958		12,200	14,386	2,186	117.92
Corporate Income/Business Franchise Tax	361,850	60,000	30,540		288,500	324,499	35,999	112.48
Miscellaneous Receipts	1,500	120	123		1,290	967	(323)	74.96
Miscellaneous Transfers	1,000	100	0		800	991	191	123.88
Interest Income	47,000	4,000	4,820		39,000	50,335	11,335	129.06
Severance Tax	309,000	28,700	36,864		255,100	295,903	40,803	115.99
Telecommunications Tax	0	0	15		0	271	271	0.00
Special Revenue Transfer	0	0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100	460	458		4,260	4,466	206	104.84
HB 102 - Lottery Transfers	77,900	9,900	0		77,900	77,900	0	100.00
Video Lottery Transfers	0	0	0		0	307	307	0.00
Senior Citizen Tax Credit Reimbursement	8,600	1,860	4,727		6,530	5,266	(1,264)	80.64
Tax Amnesty	0	0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$ 450,010	\$ 466,302	\$	3,128,430	\$ 3,297,189	\$ 168,759	
Increase or Decrease Over Estimate			\$ 16,292			\$ 168,759		
Percent Collected			103.62%			105.39%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office May 1, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES APRIL 2007 VS APRIL 2008 (IN THOUSANDS)

GENERAL REVENUE FUND			_						
				Actual		Actual		To Date -	To Date -
	Actual	Actual		Collections		Collections		Increase	% Increase
	Collections	Collections		10 Months		10 Months		(Decrease)	(Decrease)
SOURCE	April 2007	April 2008	In	ly 06-April 07	Inl	y 07-April 08		ver Prior Period	Over Prior Period
SOURCE	April 2007	April 2000	Ju	iy 00-April 07	Jui	y 07-April 00	0.		
Business and Occupation Tax	\$ 23,937	\$ 13,301	\$	155,151	\$	126,410	\$	(28,741)	(18.52)
Consumer Sales Tax	69,795	78,141		818,464		834,204		15,740	1.92
Personal Income Tax	141,736	248,312		1,016,498		1,230,255		213,757	21.03
Liquor Profit Transfers	660	51		7,645		8,265		620	8.11
Racing Fees	235	245		880		696		(184)	(20.91)
Beer Tax and Licenses	570	667		6,229		6,569		340	5.46
Cigarette Tax	8,054	10,378		87,137		90,370		3,233	3.71
Estate Tax	(11)	11		210		82		(128)	(60.95)
Business Franchise Fees	19	17		591		1,118		527	89.17
Charter Tax	74	64		4,285		3,577		(708)	(16.52)
Use Tax	10,157	9,696		106,692		101,055		(5,637)	(5.28)
Property Transfer Tax	823	761		10,193		9,794		(399)	(3.91)
Property Tax	449	607		4,422		5,012		590	13.34
Insurance Tax	23,071	25,546		98,041		104,491		6,450	6.58
Departmental Collections	863	958		12,710		14,386		1,676	13.19
Corporate Income/Business Franchise Tax	55,062	30,540		282,290		324,499		42,209	14.95
Miscellaneous Receipts	124	123		955		967		12	1.26
Miscellaneous Transfers	0	0		2,817		991		(1,826)	(64.82)
Interest Income	5,011	4,820		44,660		50,335		5,675	12.71
Severance Tax	28,960	36,864		265,524		295,903		30,379	11.44
Telecommunications Tax	45	15		(417)		271		688	(164.99)
Special Revenue Transfer	0	0		0		0		0	0.00
Smokeless Tobacco Tax	447	458		4,127		4,466		339	8.21
HB 102 - Lottery Transfers	0	0		77,900		77,900		0	0.00
Video Lottery Transfers	(57)	0		938		307		(631)	(67.27)
Senior Citizen Tax Credit Reimbursement	394	4,727		2,989		5,266		2,277	76.18
Tax Amnesty	 0	0		0		0		0	0.00
TOTAL	\$ 370,418	\$ 466,302	\$	3,010,931	\$	3,297,189	\$	286,258	
			-						
Increase or Decrease Over Prior Period		\$ 95,884			\$	286,258			
% Increase or Decrease Over Prior Period		25.89%				9.51%			

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 MAY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND	-			-				
					Estimated	Actual	To Date -	
	Estimated	Estimated	Actual		Collections	Collections	Increase	To Date -
	Collections	Collections	Collections		11 Months	11 Months	(Decrease)	Percent
SOURCE	FY 2008	May 2008	May 2008	Ju	ly 07-May 08	July 07-May 08	Over Estimate	Collected
					j - · · · j			
Business and Occupation Tax	\$ 164,000	\$ 14,000	\$ 5,264	\$	142,600	\$ 131,674	\$ (10,926)	92.34
Consumer Sales Tax	1,026,900	88,600	81,482		946,200	915,686	(30,514)	96.78
Personal Income Tax	1,408,600	165,900	140,931		1,282,500	1,371,186	88,686	106.92
Liquor Profit Transfers	13,000	2,660	760		11,300	9,026	(2,274)	79.88
Racing Fees	2,000	300	87		1,700	783	(917)	46.06
Beer Tax and Licenses	8,650	1,090	1,069		7,610	7,638	28	100.37
Cigarette Tax	106,700	9,200	9,373		97,100	99,743	2,643	102.72
Estate Tax	0		(35)		0	46	46	0.00
Business Franchise Fees	1,800	150	80		810	1,199	389	148.02
Charter Tax	6,700	570	250		4,550	3,827	(723)	84.11
Use Tax	130,500	9,200	9,286		120,400	110,341	(10,059)	91.65
Property Transfer Tax	13,000	980	931		11,790	10,725	(1,065)	90.97
Property Tax	5,000	260	244		4,900	5,256	356	107.27
Insurance Tax	106,200	1,100	568		105,400	105,059	(341)	99.68
Departmental Collections	14,000	900	920		13,100	15,306	2,206	116.84
Corporate Income/Business Franchise Tax	361,850	5,300	10,987		293,800	335,485	41,685	114.19
Miscellaneous Receipts	1,500	110	118		1,400	1,085	(315)	77.50
Miscellaneous Transfers	1,000	100	0		900	991	91	110.11
Interest Income	47,000	4,000	1,194		43,000	51,529	8,529	119.83
Severance Tax	309,000	32,400	41,405		287,500	337,308	49,808	117.32
Telecommunications Tax	0	0	21		0	293	293	0.00
Special Revenue Transfer	0	0	0		0	0	0	0.00
Smokeless Tobacco Tax	5,100	390	534		4,650	4,999	349	107.51
HB 102 - Lottery Transfers	77,900	0	0		77,900	77,900	0	100.00
Video Lottery Transfers	0	0	0		0	307	307	0.00
Senior Citizen Tax Credit Reimbursement	8,600	1,740	1,225		8,270	6,491	(1,779)	78.49
Tax Amnesty	 0	0	0		0	0	0	0.00
TOTAL	\$ 3,819,000	\$ 338,950	\$ 306,694	\$	3,467,380	\$ 3,603,883	\$ 136,503	
Increase or Decrease Over Estimate			\$ (32,256)			\$ 136,503		
Percent Collected			90.48%			103.94%		

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office June 2, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES MAY 2007 VS MAY 2008 (IN THOUSANDS)

GENERAL REVENUE FUND			_						
				Actual		Actual	1	To Date -	To Date -
	Actual	Actual		Collections		Collections		Increase	% Increase
	Collections	Collections		11 Months		11 Months	(]	Decrease)	(Decrease)
SOURCE	May 2007	May 2008	Іп	ly 06-May 07	Iul	ly 07-May 08			Over Prior Period
bookel	101uy 2007	May 2000	50	ily 00 Mildy 07	5 41	ly 07 1010y 00	0,01111		
Business and Occupation Tax	\$ 14,128	\$ 5,264	\$	169,279	\$	131,674	\$	(37,605)	(22.21)
Consumer Sales Tax	91,683	81,482		910,147		915,686		5,539	0.61
Personal Income Tax	219,501	140,931		1,235,999		1,371,186		135,187	10.94
Liquor Profit Transfers	2,879	760		10,524		9,026		(1,498)	(14.23)
Racing Fees	120	87		1,000		783		(217)	(21.70)
Beer Tax and Licenses	567	1,069		6,795		7,638		843	12.41
Cigarette Tax	9,926	9,373		97,063		99,743		2,680	2.76
Estate Tax	5	(35)		215		46		(169)	(78.60)
Business Franchise Fees	39	80		630		1,199		569	90.32
Charter Tax	153	250		4,438		3,827		(611)	(13.77)
Use Tax	11,500	9,286		118,192		110,341		(7,851)	(6.64)
Property Transfer Tax	966	931		11,160		10,725		(435)	(3.90)
Property Tax	287	244		4,710		5,256		546	11.59
Insurance Tax	3	568		98,044		105,059		7,015	7.15
Departmental Collections	942	920		13,652		15,306		1,654	12.12
Corporate Income/Business Franchise Tax	8,655	10,987		290,945		335,485		44,540	15.31
Miscellaneous Receipts	92	118		1,047		1,085		38	3.63
Miscellaneous Transfers	0	0		2,817		991		(1,826)	(64.82)
Interest Income	4,570	1,194		49,230		51,529		2,299	4.67
Severance Tax	33,102	41,405		298,626		337,308		38,682	12.95
Telecommunications Tax	11	21		(406)		293		699	(172.17)
Special Revenue Transfer	0	0		0		0		0	0.00
Smokeless Tobacco Tax	294	534		4,421		4,999		578	13.07
HB 102 - Lottery Transfers	0	0		77,900		77,900		0	0.00
Video Lottery Transfers	76	0		1,013		307		(706)	(69.69)
Senior Citizen Tax Credit Reimbursement	417	1,225		3,406		6,491		3,085	90.58
Tax Amnesty	 0	0		0		0		0	0.00
TOTAL	\$ 399,916	\$ 306,694	\$	3,410,847	\$	3,603,883	\$	193,036	
Increase or Decrease Over Prior Period		\$ (93,222)			\$	193,036			
% Increase or Decrease Over Prior Period		-23.31%				5.66%			

STATE OF WEST VIRGINIA REVENUE COLLECTIONS FISCAL YEAR 2008 JUNE 2008 (IN THOUSANDS)

GENERAL REVENUE FUND

GENERAL REVENUE FUND			-			-				
						Estim	ted	Actual	To Date -	
		Estimated		Estimated	Actual	Collect	ons	Collections	Increase	To Date -
		Collections		Collections	Collections	12 Moi	ths	12 Months	(Decrease)	Percent
SOURCE		FY 2008		June 2008	June 2008	July 07-June	08	July 07-June 08	Over Estimate	Collected
						,		5		
Business and Occupation Tax		\$ 164,000	\$	21,400	\$ 19,149	\$ 164,0	00 \$	5 150,822	\$ (13,178)	91.96
Consumer Sales Tax		1,026,900		80,700	76,307	1,026,9		991,994	(34,906)	96.60
Personal Income Tax	a/	1,473,600		191,100	147,560	1,473,6	00	1,518,746	45,146	103.06
Liquor Profit Transfers		13,000		1,700	6,185	13,0	00	15,211	2,211	117.01
Racing Fees		2,000		300	210	2,0	00	993	(1,007)	49.65
Beer Tax and Licenses		8,650		1,040	1,028	8,6	50	8,666	16	100.18
Cigarette Tax		106,700		9,600	9,409	106,7	00	109,152	2,452	102.30
Estate Tax		0		0	0		0	46	46	0.00
Business Franchise Fees		1,800		990	1,093	1,8	00	2,292	492	127.33
Charter Tax		6,700		2,150	124	6,7	00	3,951	(2,749)	58.97
Use Tax		130,500		10,100	7,487	130,5	00	117,828	(12,672)	90.29
Property Transfer Tax		13,000		1,210	974	13,0	00	11,699	(1,301)	89.99
Property Tax		5,000		100	94	5,0	00	5,350	350	107.00
Insurance Tax		106,200		800	(1,863)	106,2	00	103,196	(3,004)	97.17
Departmental Collections		14,000		900	914	14,0	00	16,220	2,220	115.86
Corporate Income/Business Franchise Tax	b/	381,850		88,050	52,532	381,8	50	388,017	6,167	101.62
Miscellaneous Receipts		1,500		100	124	1,5	00	1,209	(291)	80.60
Miscellaneous Transfers		1,000		100	(348)	1,0		643	(357)	64.30
Interest Income		47,000		4,000	1,185	47,0	00	52,713	5,713	112.16
Severance Tax	c/	319,000		31,500	869	319,0	00	338,177	19,177	106.01
Telecommunications Tax		0		0	11		0	303	303	0.00
Special Revenue Transfer		0		0	0		0	0	0	0.00
Smokeless Tobacco Tax		5,100		450	517	5,1		5,517	417	108.18
HB 102 - Lottery Transfers		77,900		0	0	77,9	00	77,900	0	100.00
Video Lottery Transfers		0		0	10		0	318	318	0.00
Senior Citizen Tax Credit Reimbursement		8,600		330	834	8,6	00	7,325	(1,275)	85.17
Tax Amnesty		 0		0	0		0	0	0	0.00
TOTAL	d/	\$ 3,914,000	\$	446,620	\$ 324,405	\$ 3,914,0	00 \$	3,928,288	\$ 14,288	
Increase or Decrease Over Estimate					\$ (122,215)		9	5 14,288		
Percent Collected					72.64%			100.37%		

a/ Revised from \$1,408,600 to \$1,473,600 - Increase of \$65,000.

b/ Revised from \$361,850 to \$381,850 - Increase of \$20,000.

c/ Revised from \$309,000 to \$319,000 - Increase of \$10,000.

d/ Revised from \$3,819,000 to \$3,914,000 - Increase of \$95,000.

Source: State Auditor's Office, Glen B. Gainer III, State Auditor Department of Revenue, Virgil T. Helton, Cabinet Secretary Prepared by the State Budget Office July 1, 2008

STATE OF WEST VIRGINIA COMPARISON OF REVENUES JUNE 2007 VS JUNE 2008 (IN THOUSANDS)

GENERAL REVENUE FUND						
			Actual	Actual	To Date -	To Date -
	Actual	Actual	Collections	Collections	Increase	% Increase
	Collections	Collections	12 Months	12 Months	(Decrease)	(Decrease)
SOURCE	June 2007	June 2008	July 06-June 07		Over Prior Period	Over Prior Period
		2000	early oo earle of	early of earle oo		
Business and Occupation Tax	\$ 11,469	\$ 19,149	\$ 180,748	\$ 150,822	\$ (29,926)	(16.56)
Consumer Sales Tax	92,449	76,307	1,002,596	991,994	(10,602)	(1.06)
Personal Income Tax	124,512	147,560	1,360,511	1,518,746	158,235	11.63
Liquor Profit Transfers	2,688	6,185	13,211	15,211	2,000	15.14
Racing Fees	118	210	1,118	993	(125)	(11.18)
Beer Tax and Licenses	1,638	1,028	8,434	8,666	232	2.75
Cigarette Tax	9,507	9,409	106,570	109,152	2,582	2.42
Estate Tax	(15)	0	199	46	(153)	(76.88)
Business Franchise Fees	661	1,093	1,291	2,292	1,001	77.54
Charter Tax	2,480	124	6,918	3,951	(2,967)	(42.89)
Use Tax	8,742	7,487	126,935	117,828	(9,107)	(7.17)
Property Transfer Tax	1,089	974	12,249	11,699	(550)	(4.49)
Property Tax	85	94	4,794	5,350	556	11.60
Insurance Tax	(467)	(1,863)	97,576	103,196	5,620	5.76
Departmental Collections	1,050	914	14,702	16,220	1,518	10.33
Corporate Income/Business Franchise Tax	67,443	52,532	358,388	388,017	29,629	8.27
Miscellaneous Receipts	108	124	1,155	1,209	54	4.68
Miscellaneous Transfers	0	(348)	2,817	643	(2,174)	(77.17)
Interest Income	3,607	1,185	52,837	52,713	(124)	(0.23)
Severance Tax	13,619	869	312,246	338,177	25,931	8.30
Telecommunications Tax	26	11	(380)	303	683	(179.74)
Special Revenue Transfer	0	0	0	0	0	0.00
Smokeless Tobacco Tax	402	517	4,823	5,517	694	14.39
HB 102 - Lottery Transfers	0	0	77,900	77,900	0	0.00
Video Lottery Transfers	78	10	1,091	318	(773)	(70.85)
Senior Citizen Tax Credit Reimbursement	586	834	3,992	7,325	3,333	83.49
Tax Amnesty	 0	0	0	0	0	0.00
TOTAL	\$ 341,875	\$ 324,405	\$ 3,752,721	\$ 3,928,288	\$ 175,567	
Increase or Decrease Over Prior Period		\$ (17,470)		\$ 175,567		
% Increase or Decrease Over Prior Period		-5.11%		4.68%		