

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2025  
JUNE 2025  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2025	Estimated Collections June 2025	Actual Collections June 2025	Estimated Collections 12 Months Jul 2024 - Jun 2025	Actual Collections 12 Months Jul 2024 - Jun 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,000	\$ 10,900	\$ 13,051	\$ 115,000	\$ 103,890	(\$ 11,110)	90%
Consumer Sales Tax/Use Tax	1,841,000	208,100	176,849	1,841,000	1,821,247	(19,753)	99%
Personal Income Tax	2,023,300	196,900	207,673	2,023,300	2,126,396	103,096	105%
Liquor Profit Transfers	30,500	4,560	2,878	30,500	32,617	2,117	107%
Beer Tax and Licenses	7,000	900	1,034	7,000	6,860	(140)	98%
Tobacco Products Tax	147,600	11,000	9,336	147,600	137,883	(9,717)	93%
Business Franchise Fees	1,000	80	96	1,000	666	(334)	67%
Property Transfer Tax	6,000	400	585	6,000	6,570	570	110%
Property Tax	9,400	110	209	9,400	10,307	907	110%
Insurance Tax	120,000	500	1,475	120,000	133,005	13,005	111%
Departmental Collections	28,200	1,700	1,507	28,200	27,143	(1,057)	96%
Corporation Net Income Tax	318,000	56,800	55,421	318,000	376,219	58,219	118%
Miscellaneous Transfers	2,000	210	1,384	2,000	25,638	23,638	1,282%
Interest Income	125,000	6,400	12,990	125,000	186,815	61,815	149%
Severance Tax	406,300	59,000	91,872	406,300	439,022	32,722	108%
Miscellaneous	8,000	1,600	125	8,000	7,455	(545)	93%
HB 102 - Lottery Transfers	65,000	0	0	65,000	65,000	0	100%
Soft Drink Excise Tax	500	0	(4)	500	1,403	903	281%
Liquor License Renewal	736	47	43	736	736		100%
Senior Citizens Tax Credit Reimbursement	10,000	0	583	10,000	9,967	(33)	100%
Charter Tax	0	0	0	0	4	4	0%
Video Lottery Transfers	0	0	42	0	519	519	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,264,536	\$ 559,207	\$ 577,150	\$ 5,264,536	\$ 5,519,363	\$ 254,827	
			\$ 17,943 103%		\$ 254,827 105%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

July 1, 2025

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JUNE 2024 VS JUNE 2025

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2024	Actual Collections June 2025	Actual Collections 12 Months Jul 2023 - Jun 2024	Actual Collections 12 Months Jul 2024 - Jun 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 20,626	\$ 13,051	\$ 126,751	\$ 103,890	(\$ 22,861)	-18%
Consumer Sales Tax/Use Tax	209,261	176,849	1,816,544	1,821,247	4,702	0%
Personal Income Tax	236,322	207,673	2,239,859	2,126,396	(113,463)	-5%
Liquor Profit Transfers	3,287	2,878	29,497	32,617	3,121	11%
Beer Tax and Licenses	1,032	1,034	7,219	6,860	(359)	-5%
Tobacco Products Tax	11,885	9,336	153,220	137,883	(15,336)	-10%
Business Franchise Fees	(9)	96	1,072	666	(406)	-38%
Property Transfer Tax	1,189	585	12,288	6,570	(5,718)	-47%
Property Tax	184	209	9,350	10,307	957	10%
Insurance Tax	824	1,475	120,736	133,005	12,269	10%
Departmental Collections	1,408	1,507	26,038	27,143	1,105	4%
Corporation Net Income Tax	62,866	55,421	465,463	376,219	(89,244)	-19%
Miscellaneous Transfers	1,911	1,384	2,871	25,638	22,766	793%
Interest Income	19,965	12,990	226,562	186,815	(39,748)	-18%
Severance Tax	37,942	91,872	368,874	439,022	70,148	19%
Miscellaneous	100	125	14,090	7,455	(6,636)	-47%
HB 102 - Lottery Transfers	0	0	65,000	65,000	0	0%
Soft Drink Excise Tax	1,106	(4)	13,848	1,403	(12,445)	-90%
Liquor License Renewal	43	43	736	736	0	0%
Senior Citizens Tax Credit Reimbursement	0	583	10,000	9,967	(33)	0%
Charter Tax	1	0	9	4	(4)	-48%
Video Lottery Transfers	26	42	549	519	(30)	-5%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 609,966</b>	<b>\$ 577,150</b>	<b>\$ 5,710,575</b>	<b>\$ 5,519,363</b>	<b>\$ (191,212)</b>	
Increase or Decrease Over Prior Period		\$ (32,816)		\$ (191,212)		
% Increase or Decrease Over Prior Period		-5%		-3%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2025  
JUNE 2025  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2025	Estimated Collections June 2025	Actual Collections June 2025	Estimated Collections 12 Months Jul 2024 - Jun 2025	Actual Collections 12 Months Jul 2024 - Jun 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 155,000	\$ 16,000	\$ 17,875	\$ 155,000	\$ 137,381	(\$ 17,619)	89%
Sales (Privilege)	305,000	25,500	28,174	305,000	334,106	29,106	110%
Motor Fuel Tax	435,000	41,100	38,860	435,000	431,015	(3,985)	99%
Litter	1,700	165	223	1,700	1,711	11	101%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	90,000	5,000	7,623	90,000	62,758	(27,242)	70%
Federal Reimbursement	929,175	75,500	63,527	929,175	764,105	(165,070)	82%
	\$ 1,915,875	\$ 163,265	\$ 156,282	\$ 1,915,875	\$ 1,731,076	\$ (184,799)	
Increase or Decrease Over Estimate			\$ (6,983)		\$ (184,799)		
Percentage Collected			96%		90%		

Source: wvOASIS  
State Auditor's Office, Mark Hunt, State Auditor  
Department of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
July 1, 2025

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
JUNE 2024 VS JUNE 2025  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections June 2024	Actual Collections June 2025	Actual Collections 12 Months Jul 2023 - Jun 2024	Actual Collections 12 Months Jul 2024 - Jun 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 13,502	\$ 17,875	\$ 129,179	\$ 137,381	\$ 8,202	6%
Sales (Privilege)	31,410	28,174	317,180	334,106	16,926	5%
Motor Fuel Tax	28,602	38,860	445,055	431,015	(14,040)	-3%
Litter	167	223	1,606	1,711	106	7%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	162,405	7,623	400,355	62,758	(337,597)	-84%
Federal Reimbursement	72,211	63,527	822,906	764,105	(58,801)	-7%
	<u>\$ 308,297</u>	<u>\$ 156,282</u>	<u>\$ 2,116,280</u>	<u>\$ 1,731,076</u>	<u>\$ (385,204)</u>	
Increase or Decrease Over Prior Period		\$ (152,016)		\$ (385,204)		
% Increase or Decrease Over Prior Period		-49%		-18%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended June 30, 2025  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$96,659	\$130,876	\$240,098	\$262,347	\$252,829	\$459,861	\$457,560	\$358,762	\$340,601	\$487,525	\$350,154
Revenues, net of refunds	335,328	390,939	580,621	393,589	400,451	575,244	477,973	354,927	439,501	643,765	349,875	577,150
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(317,169)	(369,626)	(379,995)	(371,340)	(409,969)	(368,212)	(480,274)	(453,725)	(457,662)	(496,841)	(487,246)	(443,039)
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Net increase/(decrease) in cash	96,659	34,217	109,222	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Ending Cash Balance	\$96,659	\$130,876	\$240,098	\$262,347	\$252,829	\$459,861	\$457,560	\$358,762	\$340,601	\$487,525	\$350,154	\$484,265

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended June 30, 2025  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$2,215,185	\$2,135,980	\$2,045,250	\$1,967,203	\$1,725,550	\$1,683,845	\$1,569,501	\$1,504,768	\$1,478,140	\$1,437,914	\$1,445,876	\$1,415,076
Payment of Fiscal Year 2024 31 day carryover	(31,676)	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	0	0
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(47,528)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	(92,983)
Transfer of Fiscal Year 2024 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(79,204)	(90,731)	(78,047)	(241,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	7,962	(30,800)	(92,983)
Ending Cash Balance	<u>\$2,135,980</u>	<u>\$2,045,250</u>	<u>\$1,967,203</u>	<u>\$1,725,550</u>	<u>\$1,683,845</u>	<u>\$1,569,501</u>	<u>\$1,504,768</u>	<u>\$1,478,140</u>	<u>\$1,437,914</u>	<u>\$1,445,876</u>	<u>\$1,415,076</u>	<u>\$1,322,092</u>

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended June 30, 2025  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$2,215,185	\$2,232,640	\$2,176,126	\$2,207,301	\$1,987,897	\$1,936,674	\$2,029,362	\$1,962,328	\$1,836,902	\$1,778,515	\$1,933,401	\$1,765,230
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(79,204)	(90,731)	(78,047)	(256,653)	(41,705)	(114,344)	(64,733)	(26,628)	(40,226)	(20,731)	(30,800)	(92,983)
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	18,159	21,313	200,626	22,249	(9,518)	207,032	(2,301)	(98,798)	(18,161)	146,924	(137,371)	134,111
Transfers from/(to) Rainy Day Fund	78,500	0	(78,500)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	12,904	(12,904)	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	15,000	0	0	0	0	0	28,693	0	0
Ending Cash Balance	\$2,232,640	\$2,176,126	\$2,207,301	\$1,987,897	\$1,936,674	\$2,029,362	\$1,962,328	\$1,836,902	\$1,778,515	\$1,933,401	\$1,765,230	\$1,806,358

Source: wvOASIS  
State Auditor's Office, Mark Hunt, State Auditor  
Dept. of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
July 1, 2025

**State of West Virginia  
Revenue Shortfall Reserve Funds  
(Rainy Day Funds)**

<b>Fund Name</b>	<b>Fund Balance* as of June 30, 2025</b>
Revenue Shortfall Reserve Fund	753,659,221.13
Revenue Shortfall Reserve Fund - Part B	593,777,914.78
<b>Total Balance</b>	<b>\$ 1,347,437,135.91</b>

*Additional information about the Rainy Day Funds is available in the Executive Budget, Volume I, Budget Report, Major Reserve/Stabilization Accounts and W.Va. Code 11B-2-20.*

\* Balances as reported in the wvOASIS Financial System.

*Prepared by: State Budget Office*