

**STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2026
DECEMBER 2025
(IN THOUSANDS)**

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections December 2025	Actual Collections December 2025	Estimated Collections 6 Months Jul 2025 - Dec 2025	Actual Collections 6 Months Jul 2025 - Dec 2025	To Date - Collections (Decrease) Over Estimate	To Date - Increase (Decrease)	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 8,356	\$ 9,488	\$ 52,538	\$ 59,130	\$ 6,592	113%	
Consumer Sales Tax/Use Tax	1,910,700	176,491	175,493	951,056	979,047	27,991	103%	
Personal Income Tax	2,019,556	209,644	192,382	1,021,900	1,069,770	47,870	105%	
Liquor Profit Transfers	32,000	3,082	3,111	16,908	19,005	2,097	112%	
Beer Tax and Licenses	7,100	493	519	3,309	3,258	(51)	98%	
Tobacco Products Tax	138,500	11,941	12,760	72,972	69,528	(3,444)	95%	
Business Franchise Fees	700	13	119	240	623	383	260%	
Property Transfer Tax	0	0	0	0	557	557	0%	
Property Tax	9,500	143	37	5,948	5,834	(114)	98%	
Insurance Tax	138,000	(54)	(1)	61,811	63,667	1,856	103%	
Departmental Collections	25,000	1,363	1,363	8,118	9,419	1,301	116%	
Corporation Net Income Tax	313,500	43,260	51,705	148,243	155,248	7,005	105%	
Miscellaneous Transfers	2,000	83	0	292	607	315	208%	
Interest Income	103,000	9,000	12,627	60,500	78,707	18,207	130%	
Severance Tax	398,000	39,670	44,945	172,198	172,782	584	100%	
Miscellaneous	12,500	5,000	160	6,250	21,112	14,862	338%	
HB 102 - Lottery Transfers	65,000	6,050	6,453	31,350	33,324	1,974	106%	
Soft Drink Excise Tax	0	0	0	0	(0)	0	0%	
Liquor License Renewal	101	0	0	101	99	(2)	98%	
Senior Citizens Tax Credit Reimbursement	10,000	0	0	500	390	(110)	78%	
Charter Tax	0	0	0	0	1	1	0%	
Video Lottery Transfers	0	0	111	0	200	200	0%	
Special Revenue Transfers	20,000	0	0	0	0	0	0%	
Tax Amnesty	0	0	0	0	0	0	0%	
	\$ 5,323,157	\$ 514,535	\$ 511,272	\$ 2,614,234	\$ 2,742,309	\$ 128,075		
			\$ (3,263) 99%			\$ 128,075 105%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

January 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2024	Actual Collections December 2025	Actual Collections 6 Months Jul 2024 - Dec 2024	Actual Collections 6 Months Jul 2025 - Dec 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 14,223	\$ 9,488	\$ 53,232	\$ 59,130	\$ 5,898	11%
Consumer Sales Tax/Use Tax	169,076	175,493	888,926	979,047	90,121	10%
Personal Income Tax	227,032	192,382	1,080,578	1,069,770	(10,807)	-1%
Liquor Profit Transfers	3,531	3,111	19,554	19,005	(549)	-3%
Beer Tax and Licenses	406	519	3,153	3,258	105	3%
Tobacco Products Tax	12,944	12,760	73,506	69,528	(3,978)	-5%
Business Franchise Fees	11	119	288	623	336	117%
Property Transfer Tax	610	0	3,707	557	(3,151)	-85%
Property Tax	133	37	6,542	5,834	(709)	-11%
Insurance Tax	447	(1)	59,656	63,667	4,011	7%
Departmental Collections	1,360	1,363	8,314	9,419	1,105	13%
Corporation Net Income Tax	54,748	51,705	177,816	155,248	(22,567)	-13%
Miscellaneous Transfers	23,378	0	24,056	607	(23,449)	-97%
Interest Income	15,480	12,627	109,624	78,707	(30,917)	-28%
Severance Tax	40,287	44,945	127,631	172,782	45,151	35%
Miscellaneous	5,185	160	6,113	21,112	15,000	245%
HB 102 - Lottery Transfers	6,201	6,453	31,099	33,324	2,225	7%
Soft Drink Excise Tax		0	1,401	0	(1,401)	-100%
Liquor License Renewal	43	0	368	99	(269)	-73%
Senior Citizens Tax Credit Reimbursement	0	0	413	390	(23)	-5%
Charter Tax		0	1	1	0	-15%
Video Lottery Transfers	149	111	194	200	6	3%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 575,244	\$ 511,272	\$ 2,676,172	\$ 2,742,309	\$ 66,137	
Increase or Decrease Over Prior Period		\$ (63,972)		\$ 66,137		
% Increase or Decrease Over Prior Period		-11%		2%		

STATE OF WEST VIRGINIA
 REVENUE COLLECTIONS
 FISCAL YEAR 2026
 DECEMBER 2025
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections December 2025	Actual Collections December 2025	Estimated Collections 6 Months Jul 2025 - Dec 2025	Actual Collections 6 Months Jul 2025 - Dec 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 9,300	\$ 13,979	\$ 70,200	\$ 66,006	(\$ 4,194)	94%
Sales (Privilege)	310,000	21,200	26,745	153,500	171,368	17,868	112%
Motor Fuel Tax	426,000	45,600	43,594	212,600	208,637	(3,963)	98%
Litter	1,700	96	99	802	885	83	110%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	4,000	4,819	129,000	129,307	307	100%
Federal Reimbursement	929,175	83,500	68,919	493,175	460,533	(32,642)	93%
	\$ 1,976,875	\$ 163,696	\$ 158,155	\$ 1,059,277	\$ 1,036,735	\$ (22,542)	
Increase or Decrease Over Estimate			\$ (5,541)			\$ (22,542)	
Percentage Collected			97%			98%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

January 1, 2026

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

STATE ROAD FUND

SOURCE	Actual Collections December 2024	Actual Collections December 2025	Actual Collections 6 Months Jul 2024 - Dec 2024	Actual Collections 6 Months Jul 2025 - Dec 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 9,198	\$ 13,979	\$ 65,027	\$ 66,006	\$ 979	2%
Sales (Privilege)	22,976	26,745	165,006	171,368	6,362	4%
Motor Fuel Tax	57,730	43,594	223,632	208,637	(14,995)	-7%
Litter	90	99	825	885	60	7%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	5,518	4,819	33,751	129,307	95,555	283%
Federal Reimbursement	90,658	68,919	427,263	460,533	33,270	8%
	\$ 186,169	\$ 158,155	\$ 915,504	\$ 1,036,735	\$ 121,231	
Increase or Decrease Over Prior Period			\$ (28,014)		\$ 121,231	
% Increase or Decrease Over Prior Period			-15%		13%	

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended December 31, 2025
(Amounts expressed in thousands)

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended December 31, 2025
(Amounts expressed in thousands)

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended December 31, 2025
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,721,990	\$1,839,951	\$1,839,951	\$1,839,951	\$1,839,951	\$1,839,951	\$1,839,951
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	53,886	143,164	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	(79,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,721,990	\$1,839,951						

Source: **wvOasis**
 State Auditor's Office, Mark Hunt, State Auditor
 Dept. of Revenue, Eric Nelson, Cabinet Secretary
 Prepared by the State Budget Office
 January 2, 2026

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

Fund Name	Fund Balance* as of December 31, 2025
Revenue Shortfall Reserve Fund	788,694,302.45
Revenue Shortfall Reserve Fund - Part B	633,027,956.11
Total Balance	\$ 1,421,722,258.56

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