

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections August 2025	Actual Collections August 2025	Estimated Collections 2 Months Jul 2025 - Aug 2025	Actual Collections 2 Months Jul 2025 - Aug 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 9,799	\$ 7,862	\$ 18,355	\$ 21,829	\$ 3,474	119%
Consumer Sales Tax/Use Tax	1,910,700	165,971	179,837	306,762	316,601	9,839	103%
Personal Income Tax	2,019,556	137,449	143,084	277,408	291,508	14,100	105%
Liquor Profit Transfers	32,000	2,578	2,898	5,984	7,965	1,981	133%
Beer Tax and Licenses	7,100	576	584	1,269	1,322	53	104%
Tobacco Products Tax	138,500	13,305	9,905	25,690	23,974	(1,716)	93%
Business Franchise Fees	700	21	65	85	164	79	193%
Property Transfer Tax	0	0	557	0	557	557	0%
Property Tax	9,500	504	560	657	679	22	103%
Insurance Tax	138,000	393	1,753	30,648	31,741	1,093	104%
Departmental Collections	25,000	1,583	1,910	2,705	3,410	705	126%
Corporation Net Income Tax	313,500	1,124	(363)	14,305	21,917	7,612	153%
Miscellaneous Transfers	2,000	36	0	36	1	(35)	2%
Interest Income	103,000	10,500	12,072	22,000	25,621	3,621	116%
Severance Tax	398,000	51,393	29,022	54,908	30,455	(24,453)	55%
Miscellaneous	12,500	250	215	500	312	(188)	62%
HB 102 - Lottery Transfers	65,000	6,250	6,780	6,250	6,780	530	108%
Soft Drink Excise Tax	0	0	()	0	()	()	0%
Liquor License Renewal	101	0	0	101	99	(2)	98%
Senior Citizens Tax Credit Reimbursement	10,000	200	188	200	188	(12)	94%
Charter Tax	0	0	0	0			0%
Video Lottery Transfers	0	0	17	0	24	24	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 401,932	\$ 396,947	\$ 767,863	\$ 785,148	\$ 17,285	
			\$ (4,985) 99%		\$ 17,285 102%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

September 1, 2025

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2024	Actual Collections August 2025	Actual Collections 2 Months Jul 2024 - Aug 2024	Actual Collections 2 Months Jul 2025 - Aug 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 8,321	\$ 7,862	\$ 18,180	\$ 21,829	\$ 3,649	20%
Consumer Sales Tax/Use Tax	166,200	179,837	258,894	316,601	57,706	22%
Personal Income Tax	151,176	143,084	294,069	291,508	(2,561)	-1%
Liquor Profit Transfers	3,007	2,898	6,837	7,965	1,128	16%
Beer Tax and Licenses	585	584	1,286	1,322	36	3%
Tobacco Products Tax	12,881	9,905	24,733	23,974	(759)	-3%
Business Franchise Fees	70	65	78	164	86	110%
Property Transfer Tax	554	557	1,598	557	(1,041)	-65%
Property Tax	528	560	628	679	51	8%
Insurance Tax	392	1,753	29,041	31,741	2,700	9%
Departmental Collections	1,650	1,910	2,883	3,410	527	18%
Corporation Net Income Tax	4,885	(363)	23,850	21,917	(1,933)	-8%
Miscellaneous Transfers	0	0	185	1	(184)	-100%
Interest Income	21,506	12,072	40,330	25,621	(14,709)	-36%
Severance Tax	25,396	29,022	28,524	30,455	1,931	7%
Miscellaneous	212	215	300	312	12	4%
HB 102 - Lottery Transfers	6,165	6,780	6,165	6,780	615	10%
Soft Drink Excise Tax	(1)	0	1,214	0	(1,214)	-100%
Liquor License Renewal	43	0	141	99	(43)	-30%
Senior Citizens Tax Credit Reimbursement	267	188	267	188	(79)	-30%
Charter Tax		0			0	-91%
Video Lottery Transfers	7	17	(34)	24	58	-172%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 403,843</b>	<b>\$ 396,947</b>	<b>\$ 739,171</b>	<b>\$ 785,148</b>	<b>\$ 45,977</b>	
Increase or Decrease Over Prior Period		\$ (6,896)		\$ 45,977		
% Increase or Decrease Over Prior Period		-2%		6%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections August 2025	Actual Collections August 2025	Estimated Collections 2 Months Jul 2025 - Aug 2025	Actual Collections 2 Months Jul 2025 - Aug 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 13,500	\$ 10,877	\$ 28,600	\$ 25,080	(\$ 3,520)	88%
Sales (Privilege)	310,000	29,500	31,149	56,000	59,794	3,794	107%
Motor Fuel Tax	426,000	29,500	29,890	70,100	68,209	(1,891)	97%
Litter	1,700	165	174	333	406	73	122%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	106,000	112,993	110,000	116,409	6,409	106%
Federal Reimbursement	929,175	81,500	91,349	154,675	166,269	11,594	107%
	\$ 1,976,875	\$ 260,165	\$ 276,432	\$ 419,708	\$ 436,167	\$ 16,459	
Increase or Decrease Over Estimate			\$ 16,267		\$ 16,459		
Percentage Collected			106%		104%		

Source:

wvOASIS

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

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

STATE ROAD FUND

SOURCE	Actual Collections August 2024	Actual Collections August 2025	Actual Collections 2 Months Jul 2024 - Aug 2024	Actual Collections 2 Months Jul 2025 - Aug 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 13,105	\$ 10,877	\$ 28,911	\$ 25,080	(\$ 3,831)	-13%
Sales (Privilege)	27,879	31,149	57,148	59,794	2,646	5%
Motor Fuel Tax	32,813	29,890	77,612	68,209	(9,403)	-12%
Litter	171	174	368	406	38	10%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	5,567	112,993	5,495	116,409	110,914	2,019%
Federal Reimbursement	83,652	91,349	155,139	166,269	11,130	7%
	<u>\$ 163,187</u>	<u>\$ 276,432</u>	<u>\$ 324,673</u>	<u>\$ 436,167</u>	<u>\$ 111,494</u>	
Increase or Decrease Over Prior Period		\$ 113,245		\$ 111,494		
% Increase or Decrease Over Prior Period		69%		34%		

[illegible]

[illegible]

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended August 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	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	0	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	79,000	0	0	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance	\$1,827,367	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431	\$1,702,431

Source: wvOasis  
State Auditor's Office, Mark Hunt, State Auditor  
Dept. of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
September 2, 2025

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

<b>Fund Name</b>	<b>Fund Balance* as of August 31, 2025</b>
Revenue Shortfall Reserve Fund (\$79 million loan to state General Revenue Fund 7/1/2025 for beginning of the year cash flow, to be repaid within 90 days, is included.)	765,953,162.29
Revenue Shortfall Reserve Fund - Part B	608,066,918.78
<b>Total Balance</b>	<b>\$ 1,374,020,081.07</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*