

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections September 2025	Actual Collections September 2025	Estimated Collections 3 Months Jul 2025 - Sep 2025	Actual Collections 3 Months Jul 2025 - Sep 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 9,361	\$ 8,777	\$ 27,717	\$ 30,606	\$ 2,890	110%
Consumer Sales Tax/Use Tax	1,910,700	165,751	173,012	472,513	489,613	17,100	104%
Personal Income Tax	2,019,556	231,804	247,623	509,212	539,131	29,919	106%
Liquor Profit Transfers	32,000	3,129	3,164	9,113	11,129	2,016	122%
Beer Tax and Licenses	7,100	545	485	1,814	1,807	(7)	100%
Tobacco Products Tax	138,500	13,518	12,608	39,208	36,582	(2,626)	93%
Business Franchise Fees	700	68	119	153	283	130	185%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	3,413	2,585	4,070	3,264	(806)	80%
Insurance Tax	138,000	339	1,543	30,987	33,284	2,297	107%
Departmental Collections	25,000	1,453	1,349	4,158	4,758	600	114%
Corporation Net Income Tax	313,500	59,862	60,208	74,167	82,124	7,957	111%
Miscellaneous Transfers	2,000	69	196	105	197	92	188%
Interest Income	103,000	10,500	14,948	32,500	40,569	8,069	125%
Severance Tax	398,000	35,404	51,748	90,312	82,203	(8,109)	91%
Miscellaneous	12,500	250	214	750	526	(224)	70%
HB 102 - Lottery Transfers	65,000	6,550	7,118	12,800	13,898	1,098	109%
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	200	188	(12)	94%
Charter Tax	0	0	1	0	1	1	0%
Video Lottery Transfers	0	0	0	0	25	25	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 542,016	\$ 585,698	\$ 1,309,880	\$ 1,370,846	\$ 60,967	
			\$ 43,682 108%			\$ 60,967 105%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

October 1, 2025

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2024	Actual Collections September 2025	Actual Collections 3 Months Jul 2024 - Sep 2024	Actual Collections 3 Months Jul 2025 - Sep 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 11,360	\$ 8,777	\$ 29,540	\$ 30,606	\$ 1,066	4%
Consumer Sales Tax/Use Tax	165,054	173,012	423,948	489,613	65,665	15%
Personal Income Tax	239,339	247,623	533,408	539,131	5,723	1%
Liquor Profit Transfers	2,598	3,164	9,435	11,129	1,694	18%
Beer Tax and Licenses	480	485	1,766	1,807	41	2%
Tobacco Products Tax	11,339	12,608	36,073	36,582	510	1%
Business Franchise Fees	55	119	133	283	150	112%
Property Transfer Tax	551	0	2,149	557	(1,592)	-74%
Property Tax	3,348	2,585	3,975	3,264	(711)	-18%
Insurance Tax	1,489	1,543	30,530	33,284	2,754	9%
Departmental Collections	1,303	1,349	4,186	4,758	573	14%
Corporation Net Income Tax	56,248	60,208	80,098	82,124	2,026	3%
Miscellaneous Transfers	63	196	247	197	(50)	-20%
Interest Income	21,496	14,948	61,826	40,569	(21,257)	-34%
Severance Tax	45,691	51,748	74,215	82,203	7,987	11%
Miscellaneous	246	214	546	526	(20)	-4%
HB 102 - Lottery Transfers	6,789	7,118	12,954	13,898	945	7%
Soft Drink Excise Tax	167	0	1,381	0	(1,381)	-100%
Liquor License Renewal	43	0	184	99	(85)	-46%
Senior Citizens Tax Credit Reimbursement	0	0	267	188	(79)	-30%
Charter Tax	0	1	0	1	1	150%
Video Lottery Transfers	58	0	24	25	0	2%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 567,717	\$ 585,698	\$ 1,306,888	\$ 1,370,846	\$ 63,959	
Increase or Decrease Over Prior Period		\$ 17,981			\$ 63,959	
% Increase or Decrease Over Prior Period		3%			5%	

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections September 2025	Actual Collections September 2025	Estimated Collections 3 Months Jul 2025 - Sep 2025	Actual Collections 3 Months Jul 2025 - Sep 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 11,500	\$ 9,906	\$ 40,100	\$ 34,987	(\$ 5,113)	87%
Sales (Privilege)	310,000	25,600	28,734	81,600	88,528	6,928	108%
Motor Fuel Tax	426,000	42,700	43,054	112,800	111,262	(1,538)	99%
Litter	1,700	134	140	467	546	79	117%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	7,000	2,817	117,000	119,226	2,226	102%
Federal Reimbursement	929,175	90,500	67,986	245,175	234,255	(10,920)	96%
	\$ 1,976,875	\$ 177,434	\$ 152,638	\$ 597,142	\$ 588,805	\$ (8,337)	
Increase or Decrease Over Estimate			\$ (24,796)			\$ (8,337)	
Percentage Collected			86%			99%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

October 1, 2025

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

STATE ROAD FUND

SOURCE	Actual Collections September 2024	Actual Collections September 2025	Actual Collections 3 Months Jul 2024 - Sep 2024	Actual Collections 3 Months Jul 2025 - Sep 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 10,395	\$ 9,906	\$ 39,306	\$ 34,987	(\$ 4,319)	-11%
Sales (Privilege)	28,175	28,734	85,322	88,528	3,206	4%
Motor Fuel Tax	36,835	43,054	114,447	111,262	(3,185)	-3%
Litter	139	140	507	546	40	8%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	11,090	2,817	16,585	119,226	102,641	619%
Federal Reimbursement	62,773	67,986	217,913	234,255	16,342	7%
	\$ 149,408	\$ 152,638	\$ 474,080	\$ 588,805	\$ 114,724	
Increase or Decrease Over Prior Period			\$ 3,230		\$ 114,724	
% Increase or Decrease Over Prior Period			2%		24%	

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

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended September 30, 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	\$1,767,845	\$1,767,845	\$1,767,845	\$1,767,845	\$1,767,845	\$1,767,845	\$1,767,845	\$1,767,845
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	0	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	0	0	0	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									

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

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

Fund Name	Fund Balance* as of September 30, 2025
Revenue Shortfall Reserve Fund	776,235,202.93
Revenue Shortfall Reserve Fund - Part B	618,105,649.34
Total Balance	\$ 1,394,340,852.27

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