

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections October 2025	Actual Collections October 2025	Estimated Collections 4 Months Jul 2025 - Oct 2025	Actual Collections 4 Months Jul 2025 - Oct 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 8,650	\$ 14,092	\$ 36,366	\$ 44,698	\$ 8,332	123%
Consumer Sales Tax/Use Tax	1,910,700	133,235	133,402	605,748	623,015	17,267	103%
Personal Income Tax	2,019,556	158,588	167,272	667,800	706,403	38,603	106%
Liquor Profit Transfers	32,000	2,619	2,643	11,732	13,773	2,041	117%
Beer Tax and Licenses	7,100	456	411	2,270	2,219	(51)	98%
Tobacco Products Tax	138,500	9,868	9,538	49,076	46,121	(2,955)	94%
Business Franchise Fees	700	41	126	194	409	215	211%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	1,188	2,159	5,258	5,423	165	103%
Insurance Tax	138,000	30,540	30,156	61,527	63,440	1,913	103%
Departmental Collections	25,000	1,289	1,853	5,447	6,611	1,164	121%
Corporation Net Income Tax	313,500	18,382	17,545	92,549	99,670	7,121	108%
Miscellaneous Transfers	2,000	0	410	105	607	502	578%
Interest Income	103,000	10,000	12,943	42,500	53,512	11,012	126%
Severance Tax	398,000	(5,701)	18,555	84,611	100,757	16,146	119%
Miscellaneous	12,500	250	208	1,000	735	(265)	73%
HB 102 - Lottery Transfers	65,000	6,150	6,226	18,950	20,124	1,174	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	300	202	500	390	(110)	78%
Charter Tax	0	0	0	0	1	1	0%
Video Lottery Transfers	0	0	30	0	54	54	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	<b>\$ 5,323,157</b>	<b>\$ 375,855</b>	<b>\$ 417,771</b>	<b>\$ 1,685,734</b>	<b>\$ 1,788,617</b>	<b>\$ 102,883</b>	
			<b>\$ 41,916</b> 111%			<b>\$ 102,883</b> 106%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

November 3, 2025

**STATE OF WEST VIRGINIA**  
**COMPARISON OF REVENUES**  
**OCTOBER 2024 VS OCTOBER 2025**

**GENERAL REVENUE FUND**

SOURCE	Actual Collections October 2024	Actual Collections October 2025	Actual Collections 4 Months Jul 2024 - Oct 2024	Actual Collections 4 Months Jul 2025 - Oct 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 7,326	\$ 14,092	\$ 36,866	\$ 44,698	\$ 7,832	21%
Consumer Sales Tax/Use Tax	125,054	133,402	549,002	623,015	74,012	13%
Personal Income Tax	168,511	167,272	701,919	706,403	4,484	1%
Liquor Profit Transfers	2,544	2,643	11,979	13,773	1,793	15%
Beer Tax and Licenses	454	411	2,221	2,219	(2)	0%
Tobacco Products Tax	12,330	9,538	48,403	46,121	(2,282)	-5%
Business Franchise Fees	51	126	184	409	225	122%
Property Transfer Tax	439	0	2,588	557	(2,031)	-78%
Property Tax	1,865	2,159	5,840	5,423	(417)	-7%
Insurance Tax	27,314	30,156	57,844	63,440	5,595	10%
Departmental Collections	1,259	1,853	5,445	6,611	1,167	21%
Corporation Net Income Tax	27,405	17,545	107,503	99,670	(7,834)	-7%
Miscellaneous Transfers	31	410	279	607	328	118%
Interest Income	18,444	12,943	80,270	53,512	(26,758)	-33%
Severance Tax	(5,743)	18,555	68,472	100,757	32,285	47%
Miscellaneous	185	208	731	735	3	0%
HB 102 - Lottery Transfers	5,840	6,226	18,793	20,124	1,331	7%
Soft Drink Excise Tax	20	0	1,400	0	(1,401)	-100%
Liquor License Renewal	99	0	283	99	(184)	-65%
Senior Citizens Tax Credit Reimbursement	145	202	413	390	(23)	-5%
Charter Tax		0	1	1	1	98%
Video Lottery Transfers	16	30	41	54	14	34%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 393,589</b>	<b>\$ 417,771</b>	<b>\$ 1,700,477</b>	<b>\$ 1,788,617</b>	<b>\$ 88,141</b>	
Increase or Decrease Over Prior Period		\$ 24,182		\$ 88,141		
% Increase or Decrease Over Prior Period		6%		5%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated	Actual	Estimated Collections 4 Months Jul 2025 - Oct 2025	Actual Collections 4 Months Jul 2025 - Oct 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
		Collections October 2025	Collections October 2025				
Registration	\$ 150,000	\$ 9,400	\$ 11,142	\$ 49,500	\$ 46,129	(\$ 3,371)	93%
Sales (Privilege)	310,000	29,000	31,206	110,600	119,734	9,134	108%
Motor Fuel Tax	426,000	36,800	39,261	149,600	150,524	924	101%
Litter	1,700	127	130	594	676	82	114%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	4,000	3,014	121,000	122,239	1,239	101%
Federal Reimbursement	929,175	85,500	89,477	330,675	323,732	(6,943)	98%
	<b>\$ 1,976,875</b>	<b>\$ 164,827</b>	<b>\$ 174,230</b>	<b>\$ 761,969</b>	<b>\$ 763,035</b>	<b>\$ 1,066</b>	
Increase or Decrease Over Estimate			\$ 9,403			\$ 1,066	
Percentage Collected			106%			100%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

November 3, 2025

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

STATE ROAD FUND

SOURCE	Actual Collections October 2024	Actual Collections October 2025	Actual Collections 4 Months Jul 2024 - Oct 2024	Actual Collections 4 Months Jul 2025 - Oct 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 7,340	\$ 11,142	\$ 46,646	\$ 46,129	(\$ 517)	-1%
Sales (Privilege)	35,156	31,206	120,478	119,734	(744)	-1%
Motor Fuel Tax	40,104	39,261	154,551	150,524	(4,028)	-3%
Litter	135	130	641	676	35	5%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	3,346	3,014	19,931	122,239	102,309	513%
Federal Reimbursement	90,426	89,477	308,339	323,732	15,393	5%
	<b>\$ 176,507</b>	<b>\$ 174,230</b>	<b>\$ 650,587</b>	<b>\$ 763,035</b>	<b>\$ 112,448</b>	
Increase or Decrease Over Prior Period			<b>\$ (2,277)</b>		<b>\$ 112,448</b>	
% Increase or Decrease Over Prior Period			<b>-1%</b>		<b>17%</b>	

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

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

	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>
Beginning Cash Balance	\$1,806,358	\$1,827,367	\$1,702,431	\$1,767,845	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599	\$1,700,599
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	0	0	0	0	0	0	0	0
<b>Current Year Cash Flows:</b>												
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	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
<b>Ending Cash Balance</b>	<b>\$1,827,367</b>	<b>\$1,702,431</b>	<b>\$1,767,845</b>	<b>\$1,700,599</b>								

Source: **wvOasis**  
 State Auditor's Office, Mark Hunt, State Auditor  
 Dept. of Revenue, Eric Nelson, Cabinet Secretary  
 Prepared by the State Budget Office  
 November 3, 2025

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

<b>Fund Name</b>	<b>Fund Balance*</b> as of October 31, 2025
Revenue Shortfall Reserve Fund	781,235,072.38
Revenue Shortfall Reserve Fund - Part B	625,245,778.72
<b>Total Balance</b>	<b>\$ 1,406,480,851.10</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*