

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections November 2025	Actual Collections November 2025	Estimated Collections 5 Months Jul 2025 - Nov 2025	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 7,816	\$ 4,945	\$ 44,182	\$ 49,642	\$ 5,460	112%
Consumer Sales Tax/Use Tax	1,910,700	168,817	180,539	774,565	803,554	28,989	104%
Personal Income Tax	2,019,556	144,456	170,985	812,256	877,388	65,132	108%
Liquor Profit Transfers	32,000	2,094	2,122	13,826	15,894	2,068	115%
Beer Tax and Licenses	7,100	546	520	2,816	2,739	(77)	97%
Tobacco Products Tax	138,500	11,955	10,647	61,031	56,768	(4,263)	93%
Business Franchise Fees	700	33	95	227	504	277	222%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	547	374	5,805	5,797	(8)	100%
Insurance Tax	138,000	338	229	61,865	63,668	1,803	103%
Departmental Collections	25,000	1,308	1,445	6,755	8,056	1,301	119%
Corporation Net Income Tax	313,500	12,434	3,874	104,983	103,544	(1,439)	99%
Miscellaneous Transfers	2,000	104	0	209	607	398	291%
Interest Income	103,000	9,000	12,567	51,500	66,079	14,579	128%
Severance Tax	398,000	47,917	27,080	132,528	127,838	(4,690)	96%
Miscellaneous	12,500	250	20,218	1,250	20,953	19,703	1,676%
HB 102 - Lottery Transfers	65,000	6,350	6,746	25,300	26,870	1,570	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	35	0	89	89	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>\$ 413,965</b>	<b>\$ 442,419</b>	<b>\$ 2,099,699</b>	<b>\$ 2,231,037</b>	<b>\$ 131,338</b>	
			<b>\$ 28,454</b> 107%			<b>\$ 131,338</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

December 1, 2025

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

**GENERAL REVENUE FUND**

SOURCE	Actual Collections November 2024	Actual Collections November 2025	Actual Collections 5 Months Jul 2024 - Nov 2024	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 2,144	\$ 4,945	\$ 39,010	\$ 49,642	\$ 10,633	27%
Consumer Sales Tax/Use Tax	170,847	180,539	719,850	803,554	83,704	12%
Personal Income Tax	151,626	170,985	853,545	877,388	23,843	3%
Liquor Profit Transfers	4,044	2,122	16,023	15,894	(129)	-1%
Beer Tax and Licenses	526	520	2,747	2,739	(8)	0%
Tobacco Products Tax	12,159	10,647	60,562	56,768	(3,794)	-6%
Business Franchise Fees	93	95	277	504	227	82%
Property Transfer Tax	510	0	3,098	557	(2,541)	-82%
Property Tax	569	374	6,409	5,797	(612)	-10%
Insurance Tax	1,366	229	59,210	63,668	4,459	8%
Departmental Collections	1,510	1,445	6,954	8,056	1,101	16%
Corporation Net Income Tax	15,564	3,874	123,067	103,544	(19,524)	-16%
Miscellaneous Transfers	399	0	678	607	(71)	-10%
Interest Income	13,873	12,567	94,144	66,079	(28,064)	-30%
Severance Tax	18,873	27,080	87,345	127,838	40,493	46%
Miscellaneous	196	20,218	927	20,953	20,025	2,159%
HB 102 - Lottery Transfers	6,105	6,746	24,898	26,870	1,973	8%
Soft Drink Excise Tax		0	1,401	0	(1,401)	-100%
Liquor License Renewal	43	0	325	99	(227)	-70%
Senior Citizens Tax Credit Reimbursement	0	0	413	390	(23)	-5%
Charter Tax		0	1	1		12%
Video Lottery Transfers	5	35	45	89	44	97%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 400,451</b>	<b>\$ 442,419</b>	<b>\$ 2,100,927</b>	<b>\$ 2,231,037</b>	<b>\$ 130,109</b>	
Increase or Decrease Over Prior Period		\$ 41,968			\$ 130,109	
% Increase or Decrease Over Prior Period		10%			6%	

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

**STATE ROAD FUND**

SOURCE	Estimated	Estimated	Actual	Estimated Collections 5 Months Jul 2025 - Nov 2025	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
	Collections FY 2026	Collections November 2025	Collections November 2025				
Registration	\$ 150,000	\$ 11,400	\$ 5,897	\$ 60,900	\$ 52,026	(\$ 8,874)	85%
Sales (Privilege)	310,000	21,700	24,888	132,300	144,622	12,322	109%
Motor Fuel Tax	426,000	17,400	14,519	167,000	165,043	(1,957)	99%
Litter	1,700	112	110	706	786	80	111%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	4,000	2,248	125,000	124,488	(512)	100%
Federal Reimbursement	929,175	79,000	67,882	409,675	391,614	(18,061)	96%
	<b>\$ 1,976,875</b>	<b>\$ 133,612</b>	<b>\$ 115,545</b>	<b>\$ 895,581</b>	<b>\$ 878,580</b>	<b>\$ (17,001)</b>	
Increase or Decrease Over Estimate			\$ (18,067)			\$ (17,001)	
Percentage Collected			86%			98%	

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

December 1, 2025

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

STATE ROAD FUND

SOURCE	Actual Collections November 2024	Actual Collections November 2025	Actual Collections 5 Months Jul 2024 - Nov 2024	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 9,183	\$ 5,897	\$ 55,829	\$ 52,026	(\$ 3,803)	-7%
Sales (Privilege)	21,552	24,888	142,030	144,622	2,592	2%
Motor Fuel Tax	11,351	14,519	165,902	165,043	(859)	-1%
Litter	94	110	736	786	50	7%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	8,303	2,248	28,234	124,488	96,254	341%
Federal Reimbursement	28,266	67,882	336,605	391,614	55,009	16%
	<b>\$ 78,748</b>	<b>\$ 115,545</b>	<b>\$ 729,336</b>	<b>\$ 878,580</b>	<b>\$ 149,244</b>	
Increase or Decrease Over Prior Period			\$ 36,797		\$ 149,244	
% Increase or Decrease Over Prior Period			47%		20%	

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

**STATE OF WEST VIRGINIA**  
**GENERAL REVENUE FUND CASH ACTIVITY**  
**For the period ended November 30, 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	\$1,721,990	\$1,721,990	\$1,721,990	\$1,721,990	\$1,721,990	\$1,721,990	\$1,721,990
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	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)	53,886	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>	<b>\$1,721,990</b>							

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

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

<b>Fund Name</b>	<b>Fund Balance*</b> as of November 30, 2025
Revenue Shortfall Reserve Fund	785,178,961.19
Revenue Shortfall Reserve Fund - Part B	629,829,796.67
<b>Total Balance</b>	<b>\$ 1,415,008,757.86</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*