

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections February 2026	Actual Collections February 2026	Estimated Collections 8 Months Jul 2025 - Feb 2026	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 13,020	\$ 12,085	\$ 72,948	\$ 77,077	\$ 4,129	106%
Consumer Sales Tax/Use Tax	1,910,700	152,897	155,124	1,269,905	1,301,142	31,237	102%
Personal Income Tax	2,019,556	77,957	109,932	1,330,990	1,405,103	74,113	106%
Liquor Profit Transfers	32,000	2,083	2,085	21,852	23,965	2,113	110%
Beer Tax and Licenses	7,100	428	317	4,182	3,947	(235)	94%
Tobacco Products Tax	138,500	10,921	11,572	94,629	90,845	(3,784)	96%
Business Franchise Fees	700	56	62	389	812	423	209%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	210	95	6,288	6,167	(121)	98%
Insurance Tax	138,000	16,095	2,943	78,161	66,809	(11,352)	85%
Departmental Collections	25,000	1,097	1,319	19,313	21,786	2,473	113%
Corporation Net Income Tax	313,500	3,775	5,600	168,501	178,615	10,114	106%
Miscellaneous Transfers	2,000	0	0	385	834	449	217%
Interest Income	103,000	7,500	11,561	76,500	102,102	25,602	133%
Severance Tax	398,000	32,416	57,048	253,685	261,259	7,574	103%
Miscellaneous	12,500	250	225	6,750	21,561	14,811	319%
HB 102 - Lottery Transfers	65,000	8,800	7,837	46,800	47,555	755	102%
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	1,450	1,767	1,950	2,157	207	111%
Charter Tax	0	0	1	0	2	2	0%
Video Lottery Transfers	0	0	36	0	351	351	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 328,955	\$ 379,611	\$ 3,453,329	\$ 3,612,743	\$ 159,414	
			\$ 50,656		\$ 159,414		
			115%		105%		

Source: wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

March 1, 2026

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
FEBRUARY 2025 VS FEBRUARY 2026

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2025	Actual Collections February 2026	Actual Collections 8 Months Jul 2024 - Feb 2025	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 12,559	\$ 12,085	\$ 71,316	\$ 77,077	\$ 5,761	8%
Consumer Sales Tax/Use Tax	143,091	155,124	1,195,603	1,301,142	105,539	9%
Personal Income Tax	101,089	109,932	1,399,223	1,405,103	5,880	0%
Liquor Profit Transfers	2,024	2,085	23,603	23,965	362	2%
Beer Tax and Licenses	472	317	3,905	3,947	43	1%
Tobacco Products Tax	10,085	11,572	94,208	90,845	(3,363)	-4%
Business Franchise Fees	73	62	445	812	367	82%
Property Transfer Tax	436	0	4,678	557	(4,121)	-88%
Property Tax	164	95	6,878	6,167	(710)	-10%
Insurance Tax	11,722	2,943	71,322	66,809	(4,513)	-6%
Departmental Collections	1,264	1,319	21,010	21,786	776	4%
Corporation Net Income Tax	5,214	5,600	210,633	178,615	(32,019)	-15%
Miscellaneous Transfers	198	0	24,254	834	(23,420)	-97%
Interest Income	12,176	11,561	133,743	102,102	(31,641)	-24%
Severance Tax	45,694	57,048	193,248	261,259	68,011	35%
Miscellaneous	206	225	6,606	21,561	14,955	226%
HB 102 - Lottery Transfers	6,427	7,837	43,867	47,555	3,688	8%
Soft Drink Excise Tax	5	0	1,406	0	(1,406)	-100%
Liquor License Renewal	43	0	509	99	(411)	-81%
Senior Citizens Tax Credit Reimbursement	1,965	1,767	2,378	2,157	(221)	-9%
Charter Tax	1	1	4	2	(1)	-41%
Video Lottery Transfers	17	36	234	351	117	50%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 354,927</b>	<b>\$ 379,611</b>	<b>\$ 3,509,072</b>	<b>\$ 3,612,743</b>	<b>\$ 103,671</b>	
Increase or Decrease Over Prior Period		\$ 24,684		\$ 103,671		
% Increase or Decrease Over Prior Period		7%		3%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections February 2026	Actual Collections February 2026	Estimated Collections 8 Months Jul 2025 - Feb 2026	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 11,100	\$ 6,812	\$ 91,900	\$ 80,993	(\$ 10,907)	88%
Sales (Privilege)	310,000	21,300	29,603	200,500	227,180	26,680	113%
Motor Fuel Tax	426,000	30,800	34,092	277,300	276,756	(544)	100%
Litter	1,700	132	128	1,026	1,129	103	110%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	3,000	2,339	136,000	134,381	(1,619)	99%
Federal Reimbursement	929,175	64,000	49,698	613,675	561,797	(51,878)	92%
	<u>\$ 1,976,875</u>	<u>\$ 130,332</u>	<u>\$ 122,673</u>	<u>\$ 1,320,401</u>	<u>\$ 1,282,235</u>	<u>\$ (38,166)</u>	
Increase or Decrease Over Estimate			\$ (7,659)		\$ (38,166)		
Percentage Collected			94%		97%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor  
Department of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
March 1, 2026

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 FEBRUARY 2025 VS FEBRUARY 2026  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections February 2025	Actual Collections February 2026	Actual Collections 8 Months Jul 2024 - Feb 2025	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 9,810	\$ 6,812	\$ 82,868	\$ 80,993	(\$ 1,875)	-2%
Sales (Privilege)	22,538	29,603	215,580	227,180	11,600	5%
Motor Fuel Tax	27,585	34,092	288,027	276,756	(11,271)	-4%
Litter	119	128	1,055	1,129	74	7%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	1,993	2,339	38,500	134,381	95,881	249%
Federal Reimbursement	25,233	49,698	512,545	561,797	49,251	10%
	<u>\$ 87,279</u>	<u>\$ 122,673</u>	<u>\$ 1,138,574</u>	<u>\$ 1,282,235</u>	<u>\$ 143,661</u>	
Increase or Decrease Over Prior Period		\$ 35,395		\$ 143,661		
% Increase or Decrease Over Prior Period		41%		13%		

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended February 28, 2026  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$0	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$344,661	\$344,661	\$344,661
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	379,611	0	0	0	0
Expirations to Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures	(355,858)	(394,164)	(415,335)	(452,710)	(388,533)	(368,108)	(475,051)	(418,323)	0	0	0	0
Excess (deficit) of monthly revenues over expenditures	32,343	2,782	170,363	(34,939)	53,886	143,164	15,772	(38,712)	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
Net increase/(decrease) in cash	111,343	2,782	91,363	(34,939)	53,886	143,164	15,772	(38,712)	0	0	0	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$344,661	\$344,661	\$344,661	\$344,661

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended February 28, 2026  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$1,806,358	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,396,809	\$1,396,809	\$1,396,809	\$1,396,809
Payment of Fiscal Year 2026 31 day carryover	(29,972)	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
Reappropriations expired to current year Cash Balance	0	0	0	0	0	0	0	0	0	0	0	0
Other disbursements funded by surplus/ reappropriations, net of prior year redeposits	(60,362)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	0	0	0	0
Transfer of Fiscal Year 2026 surplus to Rainy Day Fund	0	0	0	0	0	0	0	0	0	0	0	0
Total expenditures/transfers of prior year/surplus appropriations	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	0	0	0	0
Ending Cash Balance	\$1,716,024	\$1,588,305	\$1,562,356	\$1,530,049	\$1,497,553	\$1,472,350	\$1,417,604	\$1,396,809	\$1,396,809	\$1,396,809	\$1,396,809	\$1,396,808

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended February 28, 2026  
(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	\$1,800,977	\$1,741,470	\$1,741,470	\$1,741,470	\$1,741,470
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	(20,795)	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	15,772	(38,712)	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	\$1,800,977	\$1,741,470	\$1,741,470	\$1,741,470	\$1,741,470	\$1,741,470

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

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

<b>Fund Name</b>	<b>Fund Balance* as of February 28, 2026</b>
Revenue Shortfall Reserve Fund	798,652,514.98
Revenue Shortfall Reserve Fund - Part B	645,297,639.53
<b>Total Balance</b>	<b>\$ 1,443,950,154.51</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*