

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections April 2026	Actual Collections April 2026	Estimated Collections 10 Months Jul 2025 - Apr 2026	Actual Collections 10 Months Jul 2025 - Apr 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 10,982	\$ 11,179	\$ 96,176	\$ 102,965	\$ 6,789	107%
Consumer Sales Tax/Use Tax	1,910,700	141,489	128,604	1,565,052	1,585,322	20,270	101%
Personal Income Tax	2,019,556	267,066	294,719	1,735,834	1,820,938	85,104	105%
Liquor Profit Transfers	32,000	2,087	2,100	26,026	28,169	2,143	108%
Beer Tax and Licenses	7,100	572	624	5,271	5,028	(243)	95%
Tobacco Products Tax	138,500	10,974	13,135	115,757	111,677	(4,080)	96%
Business Franchise Fees	700	163	148	626	1,128	502	180%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	1,106	973	9,018	8,735	(283)	97%
Insurance Tax	138,000	33,711	30,759	135,883	135,702	(181)	100%
Departmental Collections	25,000	1,317	1,558	22,249	24,907	2,658	112%
Corporation Net Income Tax	313,500	76,551	80,134	258,134	268,195	10,061	104%
Miscellaneous Transfers	2,000	73	0	482	837	355	174%
Interest Income	103,000	7,000	8,496	91,000	120,107	29,107	132%
Severance Tax	398,000	34,713	85,540	332,204	431,717	99,513	130%
Miscellaneous	12,500	250	257	7,250	22,094	14,844	305%
HB 102 - Lottery Transfers	65,000	9,200	9,079	65,000	65,000	0	100%
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	3,650	3,560	7,500	8,896	1,396	119%
Charter Tax	0	0	(0)	0	(0)	(0)	0%
Video Lottery Transfers	0	0	154	0	565	565	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 600,904	\$ 671,020	\$ 4,473,563	\$ 4,742,637	\$ 269,074	
			\$ 70,116 112%		\$ 269,075 106%		

Source: wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

May 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2025	Actual Collections April 2026	Actual Collections 10 Months Jul 2024 - Apr 2025	Actual Collections 10 Months Jul 2025 - Apr 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 1,224	\$ 11,179	\$ 85,709	\$ 102,965	\$ 17,255	20%
Consumer Sales Tax/Use Tax	135,100	128,604	1,473,524	1,585,322	111,799	8%
Personal Income Tax	284,750	294,719	1,819,837	1,820,938	1,101	0%
Liquor Profit Transfers	2,043	2,100	27,673	28,169	495	2%
Beer Tax and Licenses	540	624	4,896	5,028	131	3%
Tobacco Products Tax	11,067	13,135	116,286	111,677	(4,609)	-4%
Business Franchise Fees	46	148	499	1,128	630	126%
Property Transfer Tax	439	0	5,477	557	(4,921)	-90%
Property Tax	1,126	973	9,603	8,735	(867)	-9%
Insurance Tax	31,403	30,759	130,613	135,702	5,089	4%
Departmental Collections	1,367	1,558	23,888	24,907	1,020	4%
Corporation Net Income Tax	100,362	80,134	328,612	268,195	(60,417)	-18%
Miscellaneous Transfers	0	0	24,254	837	(23,417)	-97%
Interest Income	14,261	8,496	159,894	120,107	(39,787)	-25%
Severance Tax	43,837	85,540	299,678	431,717	132,039	44%
Miscellaneous	309	257	7,218	22,094	14,876	206%
HB 102 - Lottery Transfers	12,360	9,079	63,824	65,000	1,176	2%
Soft Drink Excise Tax	1	0	1,407	()	(1,407)	-100%
Liquor License Renewal	99	0	651	99	(552)	-85%
Senior Citizens Tax Credit Reimbursement	3,419	3,560	8,398	8,896	498	6%
Charter Tax		()	4	()	(4)	-105%
Video Lottery Transfers	14	154	392	565	173	44%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 643,765	\$ 671,020	\$ 4,592,337	\$ 4,742,637	\$ 150,300	
Increase or Decrease Over Prior Period		\$ 27,255		\$ 150,300		
% Increase or Decrease Over Prior Period		4%		3%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections April 2026	Actual Collections April 2026	Estimated Collections 10 Months Jul 2025 - Apr 2026	Actual Collections 10 Months Jul 2025 - Apr 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 14,100	\$ 13,491	\$ 119,300	\$ 108,531	(\$ 10,769)	91%
Sales (Privilege)	310,000	26,700	34,635	253,100	291,841	38,741	115%
Motor Fuel Tax	426,000	38,600	36,308	353,400	348,204	(5,196)	99%
Litter	1,700	176	225	1,364	1,539	175	113%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	7,500	4,591	148,500	140,239	(8,261)	94%
Federal Reimbursement	929,175	70,500	74,133	755,175	677,257	(77,918)	90%
	<u>\$ 1,976,875</u>	<u>\$ 157,576</u>	<u>\$ 163,383</u>	<u>\$ 1,630,839</u>	<u>\$ 1,567,611</u>	<u>\$ (63,228)</u>	
Increase or Decrease Over Estimate			\$ 5,807		\$ (63,228)		
Percentage Collected			104%		96%		

Source:

wvOASIS

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

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

STATE ROAD FUND

SOURCE	Actual Collections April 2025	Actual Collections April 2026	Actual Collections 10 Months Jul 2024 - Apr 2025	Actual Collections 10 Months Jul 2025 - Apr 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 12,617	\$ 13,491	\$ 106,350	\$ 108,531	\$ 2,181	2%
Sales (Privilege)	32,017	34,635	275,997	291,841	15,845	6%
Motor Fuel Tax	40,191	36,308	358,741	348,204	(10,537)	-3%
Litter	144	225	1,338	1,539	201	15%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	7,405	4,591	49,941	140,239	90,298	181%
Federal Reimbursement	50,153	74,133	621,178	677,257	56,079	9%
	<u>\$ 142,527</u>	<u>\$ 163,383</u>	<u>\$ 1,413,545</u>	<u>\$ 1,567,611</u>	<u>\$ 154,066</u>	
Increase or Decrease Over Prior Period		\$ 20,856		\$ 154,066		
% Increase or Decrease Over Prior Period		15%		11%		

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended March 31, 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	\$443,170	\$619,491	\$619,491
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	379,611	458,875	671,020	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)	(360,366)	(494,699)	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)	98,509	176,321	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)	98,509	176,321	0	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$443,170	\$619,491	\$619,491	\$619,491

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended March 31, 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	\$1,364,974	\$1,271,163	\$1,271,163
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	91,499	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)	(123,334)	(93,811)	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)	(31,835)	(93,811)	0	0
Ending Cash Balance	<u>\$1,716,024</u>	<u>\$1,588,305</u>	<u>\$1,562,356</u>	<u>\$1,530,049</u>	<u>\$1,497,553</u>	<u>\$1,472,350</u>	<u>\$1,417,604</u>	<u>\$1,396,809</u>	<u>\$1,364,974</u>	<u>\$1,271,163</u>	<u>\$1,271,163</u>	<u>\$1,271,163</u>

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended March 31, 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	\$1,808,144	\$1,890,655	\$1,890,655
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)	(123,334)	(93,811)	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)	98,509	176,321	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	91,499	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	\$1,808,144	\$1,890,655	\$1,890,655	\$1,890,655

Source: wvOasis
State Auditor's Office, Mark Hunt, State Auditor
Dept. of Revenue, Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2026

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

Fund Name	Fund Balance* as of April 30, 2026
Revenue Shortfall Reserve Fund	793,403,198.95
Revenue Shortfall Reserve Fund - Part B	635,732,244.64
Total Balance	\$ 1,429,135,443.59

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