

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections May 2026	Actual Collections May 2026	Estimated Collections 11 Months Jul 2025 - May 2026	Actual Collections 11 Months Jul 2025 - May 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 9,252	\$ 9,077	\$ 105,428	\$ 112,042	\$ 6,615	106%
Consumer Sales Tax/Use Tax	1,910,700	167,006	183,755	1,732,058	1,769,077	37,019	102%
Personal Income Tax	2,019,556	95,476	120,969	1,831,310	1,941,908	110,598	106%
Liquor Profit Transfers	32,000	2,109	2,299	28,135	30,468	2,333	108%
Beer Tax and Licenses	7,100	825	834	6,096	5,862	(234)	96%
Tobacco Products Tax	138,500	12,140	11,106	127,897	122,783	(5,114)	96%
Business Franchise Fees	700	52	132	678	1,261	583	186%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	389	750	9,407	9,486	79	101%
Insurance Tax	138,000	996	2,769	136,879	138,470	1,591	101%
Departmental Collections	25,000	1,379	1,074	23,628	25,981	2,353	110%
Corporation Net Income Tax	313,500	6,051	(3,388)	264,185	264,807	622	100%
Miscellaneous Transfers	2,000	0	0	482	837	355	174%
Interest Income	103,000	6,000	11,154	97,000	131,260	34,260	135%
Severance Tax	398,000	32,537	39,632	364,741	471,349	106,608	129%
Miscellaneous	12,500	250	160	7,500	22,253	14,753	297%
HB 102 - Lottery Transfers	65,000	0	0	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	2,500	1,104	10,000	10,000	0	100%
Charter Tax	0	0	(2)	0	(2)	(2)	0%
Video Lottery Transfers	0	0	63	0	629	629	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 336,962	\$ 381,489	\$ 4,810,525	\$ 5,124,126	\$ 313,602	

\$ 44,527
113%

\$ 313,602
107%

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

June 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2025	Actual Collections May 2026	Actual Collections 11 Months Jul 2024 - May 2025	Actual Collections 11 Months Jul 2025 - May 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 5,129	\$ 9,077	\$ 90,838	\$ 112,042	\$ 21,204	23%
Consumer Sales Tax/Use Tax	170,874	183,755	1,644,397	1,769,077	124,680	8%
Personal Income Tax	98,886	120,969	1,918,723	1,941,908	23,185	1%
Liquor Profit Transfers	2,066	2,299	29,739	30,468	729	2%
Beer Tax and Licenses	930	834	5,826	5,862	36	1%
Tobacco Products Tax	12,261	11,106	128,547	122,783	(5,764)	-4%
Business Franchise Fees	72	132	570	1,261	690	121%
Property Transfer Tax	508	0	5,986	557	(5,429)	-91%
Property Tax	495	750	10,098	9,486	(612)	-6%
Insurance Tax	917	2,769	131,530	138,470	6,941	5%
Departmental Collections	1,749	1,074	25,636	25,981	345	1%
Corporation Net Income Tax	(7,815)	(3,388)	320,797	264,807	(55,990)	-17%
Miscellaneous Transfers	0	0	24,254	837	(23,417)	-97%
Interest Income	13,931	11,154	173,825	131,260	(42,564)	-24%
Severance Tax	47,472	39,632	347,149	471,349	124,200	36%
Miscellaneous	112	160	7,330	22,253	14,924	204%
HB 102 - Lottery Transfers	1,176	0	65,000	65,000	0	0%
Soft Drink Excise Tax	0	0	1,407	()	(1,407)	-100%
Liquor License Renewal	43	0	694	99	(595)	-86%
Senior Citizens Tax Credit Reimbursement	986	1,104	9,385	10,000	615	7%
Charter Tax	0	(2)	4	(2)	(7)	-149%
Video Lottery Transfers	84	63	477	629	152	32%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 349,875	\$ 381,489	\$ 4,942,213	\$ 5,124,126	\$ 181,913	
Increase or Decrease Over Prior Period		\$ 31,614		\$ 181,913		
% Increase or Decrease Over Prior Period		9%		4%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections May 2026	Actual Collections May 2026	Estimated Collections 11 Months Jul 2025 - May 2026	Actual Collections 11 Months Jul 2025 - May 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 14,700	\$ 12,011	\$ 134,000	\$ 120,542	(\$ 13,458)	90%
Sales (Privilege)	310,000	28,100	28,706	281,200	320,548	39,348	114%
Motor Fuel Tax	426,000	29,900	28,849	383,300	377,053	(6,247)	98%
Litter	1,700	161	195	1,525	1,734	209	114%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	6,000	2,210	154,500	142,449	(12,051)	92%
Federal Reimbursement	929,175	89,500	65,049	844,675	742,306	(102,369)	88%
	\$ 1,976,875	\$ 168,361	\$ 137,020	\$ 1,799,200	\$ 1,704,631	\$ (94,569)	
Increase or Decrease Over Estimate			\$ (31,341)		\$ (94,569)		
Percentage Collected			81%		95%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

June 1, 2026

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

STATE ROAD FUND

SOURCE	Actual Collections May 2025	Actual Collections May 2026	Actual Collections 11 Months Jul 2024 - May 2025	Actual Collections 11 Months Jul 2025 - May 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 13,155	\$ 12,011	\$ 119,505	\$ 120,542	\$ 1,036	1%
Sales (Privilege)	29,935	28,706	305,932	320,548	14,616	5%
Motor Fuel Tax	33,414	28,849	392,155	377,053	(15,102)	-4%
Litter	150	195	1,488	1,734	245	16%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	5,195	2,210	55,135	142,449	87,314	158%
Federal Reimbursement	79,400	65,049	700,578	742,306	41,728	6%
	<u>\$ 161,249</u>	<u>\$ 137,020</u>	<u>\$ 1,574,794</u>	<u>\$ 1,704,631</u>	<u>\$ 129,838</u>	
Increase or Decrease Over Prior Period		\$ (24,228)		\$ 129,838		
% Increase or Decrease Over Prior Period		-15%		8%		

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

Fund Name	Fund Balance* as of May 31, 2026
Revenue Shortfall Reserve Fund	806,704,660.29
Revenue Shortfall Reserve Fund - Part B	654,584,738.00
Total Balance	\$ 1,461,289,398.29

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

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
CURRENT YEAR CASH FLOWS
For the period ended May 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	\$520,386
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	379,611	458,875	671,020	381,489	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)	(480,594)	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	(99,106)	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	(99,106)	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$443,170	\$619,491	\$520,386	\$520,386

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended May 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	\$1,160,035
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)	(111,128)	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)	(111,128)	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	\$1,364,974	\$1,271,163	\$1,160,035	\$1,160,035

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended May 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	\$1,680,421
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)	(111,128)	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	(99,106)	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	<u>\$1,827,367</u>	<u>\$1,702,431</u>	<u>\$1,767,845</u>	<u>\$1,700,599</u>	<u>\$1,721,990</u>	<u>\$1,839,951</u>	<u>\$1,800,977</u>	<u>\$1,741,470</u>	<u>\$1,808,144</u>	<u>\$1,890,655</u>	<u>\$1,680,421</u>	<u>\$1,680,421</u>

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