

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections March 2026	Actual Collections March 2026	Estimated Collections 9 Months Jul 2025 - Mar 2026	Actual Collections 9 Months Jul 2025 - Mar 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 12,245	\$ 14,709	\$ 85,193	\$ 91,786	\$ 6,593	108%
Consumer Sales Tax/Use Tax	1,910,700	153,658	155,576	1,423,563	1,456,718	33,155	102%
Personal Income Tax	2,019,556	137,778	121,116	1,468,768	1,526,219	57,451	104%
Liquor Profit Transfers	32,000	2,087	2,103	23,939	26,068	2,129	109%
Beer Tax and Licenses	7,100	517	457	4,699	4,404	(295)	94%
Tobacco Products Tax	138,500	10,154	7,697	104,783	98,542	(6,241)	94%
Business Franchise Fees	700	74	168	463	980	517	212%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	1,624	1,594	7,912	7,762	(150)	98%
Insurance Tax	138,000	24,011	38,134	102,172	104,943	2,771	103%
Departmental Collections	25,000	1,619	1,564	20,932	23,349	2,417	112%
Corporation Net Income Tax	313,500	13,082	9,447	181,583	188,061	6,478	104%
Miscellaneous Transfers	2,000	24	3	409	837	428	205%
Interest Income	103,000	7,500	9,509	84,000	111,610	27,610	133%
Severance Tax	398,000	43,806	84,919	297,491	346,177	48,686	116%
Miscellaneous	12,500	250	276	7,000	21,837	14,837	312%
HB 102 - Lottery Transfers	65,000	9,000	8,366	55,800	55,921	121	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	1,900	3,179	3,850	5,336	1,486	139%
Charter Tax	0	0	(2)	0	0	0	0%
Video Lottery Transfers	0	0	61	0	412	412	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 419,329	\$ 458,875	\$ 3,872,658	\$ 4,071,617	\$ 198,959	
			\$ 39,546		\$ 198,959		
			109%		105%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

April 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2025	Actual Collections March 2026	Actual Collections 9 Months Jul 2024 - Mar 2025	Actual Collections 9 Months Jul 2025 - Mar 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 13,170	\$ 14,709	\$ 84,485	\$ 91,786	\$ 7,301	9%
Consumer Sales Tax/Use Tax	142,820	155,576	1,338,423	1,456,718	118,295	9%
Personal Income Tax	135,865	121,116	1,535,088	1,526,219	(8,869)	-1%
Liquor Profit Transfers	2,028	2,103	25,631	26,068	438	2%
Beer Tax and Licenses	452	457	4,357	4,404	48	1%
Tobacco Products Tax	11,011	7,697	105,220	98,542	(6,678)	-6%
Business Franchise Fees	8	168	453	980	527	116%
Property Transfer Tax	360	0	5,039	557	(4,482)	-89%
Property Tax	1,599	1,594	8,476	7,762	(714)	-8%
Insurance Tax	27,888	38,134	99,210	104,943	5,733	6%
Departmental Collections	1,511	1,564	22,521	23,349	828	4%
Corporation Net Income Tax	17,617	9,447	228,250	188,061	(40,189)	-18%
Miscellaneous Transfers	0	3	24,254	837	(23,417)	-97%
Interest Income	11,890	9,509	145,633	111,610	(34,023)	-23%
Severance Tax	62,593	84,919	255,841	346,177	90,337	35%
Miscellaneous	302	276	6,908	21,837	14,928	216%
HB 102 - Lottery Transfers	7,596	8,366	51,464	55,921	4,457	9%
Soft Drink Excise Tax	0	0	1,406	()	(1,407)	-100%
Liquor License Renewal	43	0	552	99	(453)	-82%
Senior Citizens Tax Credit Reimbursement	2,601	3,179	4,979	5,336	357	7%
Charter Tax	1	(2)	4	0	(4)	-97%
Video Lottery Transfers	144	61	379	412	33	9%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 439,501	\$ 458,875	\$ 3,948,573	\$ 4,071,617	\$ 123,045	
Increase or Decrease Over Prior Period		\$ 19,374		\$ 123,045		
% Increase or Decrease Over Prior Period		4%		3%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections March 2026	Actual Collections March 2026	Estimated Collections 9 Months Jul 2025 - Mar 2026	Actual Collections 9 Months Jul 2025 - Mar 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 13,300	\$ 14,047	\$ 105,200	\$ 95,040	(\$ 10,160)	90%
Sales (Privilege)	310,000	25,900	30,027	226,400	257,207	30,807	114%
Motor Fuel Tax	426,000	37,500	35,140	314,800	311,896	(2,904)	99%
Litter	1,700	162	186	1,188	1,314	126	111%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	5,000	1,267	141,000	135,648	(5,352)	96%
Federal Reimbursement	929,175	71,000	41,327	684,675	603,124	(81,551)	88%
	\$ 1,976,875	\$ 152,862	\$ 121,993	\$ 1,473,263	\$ 1,404,228	\$ (69,035)	
Increase or Decrease Over Estimate			\$ (30,869)		\$ (69,035)		
Percentage Collected			80%		95%		

Source:

wvOASIS

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

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

STATE ROAD FUND

SOURCE	Actual Collections March 2025	Actual Collections March 2026	Actual Collections 9 Months Jul 2024 - Mar 2025	Actual Collections 9 Months Jul 2025 - Mar 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 10,865	\$ 14,047	\$ 93,733	\$ 95,040	\$ 1,307	1%
Sales (Privilege)	28,401	30,027	243,980	257,207	13,227	5%
Motor Fuel Tax	30,523	35,140	318,550	311,896	(6,654)	-2%
Litter	139	186	1,194	1,314	120	10%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	4,036	1,267	42,536	135,648	93,111	219%
Federal Reimbursement	58,480	41,327	571,025	603,124	32,099	6%
	<u>\$ 132,445</u>	<u>\$ 121,993</u>	<u>\$ 1,271,018</u>	<u>\$ 1,404,228</u>	<u>\$ 133,209</u>	
Increase or Decrease Over Prior Period		\$ (10,452)		\$ 133,209		
% Increase or Decrease Over Prior Period		-8%		10%		

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

Fund Name	Fund Balance* as of March 31, 2026
Revenue Shortfall Reserve Fund	808,907,654.78
Revenue Shortfall Reserve Fund - Part B	655,477,861.16
Total Balance	\$ 1,464,385,515.94

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 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	\$443,170	\$443,170
Revenues, net of refunds	388,201	396,947	585,698	417,771	442,419	511,272	490,823	379,611	458,875	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)	(360,366)	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)	98,509	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)	98,509	0	0	0
Ending Cash Balance	\$111,343	\$114,126	\$205,489	\$170,550	\$224,437	\$367,601	\$383,373	\$344,661	\$443,170	\$443,170	\$443,170	\$443,170

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	\$1,364,974	\$1,364,974
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)	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)	(31,835)	0	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>\$1,364,974</u>	<u>\$1,364,974</u>	<u>\$1,364,973</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	\$1,808,144	\$1,808,144
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)	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)	98,509	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	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	\$1,808,144	\$1,808,144	\$1,808,144

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