

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections June 2026	Actual Collections June 2026	Estimated Collections 12 Months Jul 2025 - Jun 2026	Actual Collections 12 Months Jul 2025 - Jun 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 12,572	\$ 12,164	\$ 118,000	\$ 124,206	\$ 6,206	105%
Consumer Sales Tax/Use Tax	1,910,700	178,642	183,145	1,910,700	1,952,222	41,522	102%
Personal Income Tax	2,019,556	188,246	237,009	2,019,556	2,178,917	159,361	108%
Liquor Profit Transfers	32,000	3,865	3,146	32,000	33,614	1,614	105%
Beer Tax and Licenses	7,100	1,004	783	7,100	6,644	(456)	94%
Tobacco Products Tax	138,500	10,603	12,565	138,500	135,348	(3,152)	98%
Business Franchise Fees	700	22	216	700	1,476	776	211%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	93	256	9,500	9,742	242	103%
Insurance Tax	138,000	1,121	878	138,000	139,348	1,348	101%
Departmental Collections	25,000	1,372	901	25,000	26,882	1,882	108%
Corporation Net Income Tax	313,500	49,315	41,165	313,500	305,972	(7,528)	98%
Miscellaneous Transfers	2,000	1,518	2,564	2,000	3,401	1,401	170%
Interest Income	103,000	6,000	11,142	103,000	142,402	39,402	138%
Severance Tax	398,000	33,259	63,554	398,000	534,903	136,903	134%
Miscellaneous	12,500	5,000	106	12,500	22,359	9,859	179%
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	0	0	10,000	10,000	0	100%
Charter Tax	0	0	0	0	(2)	(2)	0%
Video Lottery Transfers	0	0	91	0	720	720	0%
Special Revenue Transfers	20,000	20,000	0	20,000	0	(20,000)	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 512,632	\$ 569,684	\$ 5,323,157	\$ 5,693,810	\$ 370,653	

\$ 57,051
111%

\$ 370,653
107%

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

July 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2025	Actual Collections June 2026	Actual Collections 12 Months Jul 2024 - Jun 2025	Actual Collections 12 Months Jul 2025 - Jun 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 13,051	\$ 12,164	\$ 103,890	\$ 124,206	\$ 20,317	20%
Consumer Sales Tax/Use Tax	176,849	183,145	1,821,247	1,952,222	130,976	7%
Personal Income Tax	207,673	237,009	2,126,396	2,178,917	52,520	2%
Liquor Profit Transfers	2,878	3,146	32,617	33,614	996	3%
Beer Tax and Licenses	1,034	783	6,860	6,644	(215)	-3%
Tobacco Products Tax	9,336	12,565	137,883	135,348	(2,535)	-2%
Business Franchise Fees	96	216	666	1,476	810	122%
Property Transfer Tax	585	0	6,570	557	(6,013)	-92%
Property Tax	209	256	10,307	9,742	(566)	-5%
Insurance Tax	1,475	878	133,005	139,348	6,343	5%
Departmental Collections	1,507	901	27,143	26,882	(261)	-1%
Corporation Net Income Tax	55,421	41,165	376,219	305,972	(70,247)	-19%
Miscellaneous Transfers	1,384	2,564	25,638	3,401	(22,237)	-87%
Interest Income	12,990	11,142	186,815	142,402	(44,412)	-24%
Severance Tax	91,872	63,554	439,022	534,903	95,881	22%
Miscellaneous	125	106	7,455	22,359	14,905	200%
HB 102 - Lottery Transfers	0	0	65,000	65,000	0	0%
Soft Drink Excise Tax	(4)	0	1,403	0	(1,404)	-100%
Liquor License Renewal	43	0	736	99	(637)	-87%
Senior Citizens Tax Credit Reimbursement	583	0	9,967	10,000	33	0%
Charter Tax	0	0	4	(2)	(6)	-143%
Video Lottery Transfers	42	91	519	720	201	39%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 577,150	\$ 569,684	\$ 5,519,363	\$ 5,693,810	\$ 174,447	
Increase or Decrease Over Prior Period		\$ (7,466)		\$ 174,447		
% Increase or Decrease Over Prior Period		-1%		3%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections June 2026	Actual Collections June 2026	Estimated Collections 12 Months Jul 2025 - Jun 2026	Actual Collections 12 Months Jul 2025 - Jun 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 16,000	\$ 20,670	\$ 150,000	\$ 141,212	(\$ 8,788)	94%
Sales (Privilege)	310,000	28,800	32,184	310,000	352,732	42,732	114%
Motor Fuel Tax	426,000	42,700	38,461	426,000	415,514	(10,486)	98%
Litter	1,700	175	191	1,700	1,924	224	113%
Less: Industrial Access Road Transfer	0	0	0	0	0	0	0%
Miscellaneous	160,000	5,500	2,935	160,000	145,385	(14,615)	91%
Federal Reimbursement	929,175	84,500	80,089	929,175	822,395	(106,780)	89%
	\$ 1,976,875	\$ 177,675	\$ 174,530	\$ 1,976,875	\$ 1,879,162	\$ (97,713)	
Increase or Decrease Over Estimate			\$ (3,145)		\$ (97,713)		
Percentage Collected			98%		95%		

Source:

wvOASIS

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

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

STATE ROAD FUND

SOURCE	Actual Collections June 2025	Actual Collections June 2026	Actual Collections 12 Months Jul 2024 - Jun 2025	Actual Collections 12 Months Jul 2025 - Jun 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 17,875	\$ 20,670	\$ 137,381	\$ 141,212	\$ 3,831	3%
Sales (Privilege)	28,174	32,184	334,106	352,732	18,626	6%
Motor Fuel Tax	38,860	38,461	431,015	415,514	(15,500)	-4%
Litter	223	191	1,711	1,924	213	12%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	7,623	2,935	62,758	145,385	82,627	132%
Federal Reimbursement	63,527	80,089	764,105	822,395	58,289	8%
	<u>\$ 156,282</u>	<u>\$ 174,530</u>	<u>\$ 1,731,076</u>	<u>\$ 1,879,162</u>	<u>\$ 148,086</u>	
Increase or Decrease Over Prior Period		\$ 18,248		\$ 148,086		
% Increase or Decrease Over Prior Period		12%		9%		

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

Fund Name	Fund Balance* as of June 30, 2026
Revenue Shortfall Reserve Fund	814,949,739.19
Revenue Shortfall Reserve Fund - Part B	665,893,043.07
Total Balance	\$ 1,480,842,782.26

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 June 30, 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	569,684
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)	(501,978)
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)	67,706
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)	67,706
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	\$588,092

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS
For the period ended June 30, 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)	(41,081)
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)	(41,081)
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	\$1,118,954

STATE OF WEST VIRGINIA
GENERAL REVENUE FUND CASH ACTIVITY
For the period ended June 30, 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)	(41,081)
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)	67,706
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>\$1,707,046</u>

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