

The seal of the Senate of West Virginia is a circular emblem. It features a central dome, likely representing the West Virginia State Capitol, surrounded by a wreath of leaves and flowers. Above the dome are stars. The outer ring of the seal contains the text "THE SENATE OF WEST VIRGINIA" at the top and "MONTANI SEMPER LIBERI" at the bottom, separated by two stars. The seal is rendered in a light gray color.

Senate Bill 250
FY 2027 Budget Bill

General Revenue Estimate and Appropriations

- Governor's Fiscal Year 2026 General Revenue Estimate
 - \$5,493,367,000
- Governor's Proposed Budget General Revenue Appropriations (including claims against the state)
 - \$5,493,394,000

Governor's Introduced Budget Highlights

- 5% PIT reduction built into General Revenue estimate
- Additional Funding for PEIA
- 2% Base cuts to Agencies
- 3% average pay raise for State Employees
- Hope Scholarship as base funding
- Full Implementation of the Higher Education Funding Formula

Fiscal Year 2027 Introduced General Revenue Summary


FISCAL YEAR 2027 GENERAL REVENUE SUMMARY			
	FINAL	GOVERNOR	FY 26 vs FY 27 Agency
	2026	2027	Differences
Legislature	\$31,377,663	\$31,530,413	\$152,750
Judicial	\$168,226,450	\$174,529,140	\$6,302,690
Executive	\$58,387,264	\$58,537,965	\$150,701
Administration	\$102,657,122	\$104,144,192	\$1,487,070
Commerce	\$83,673,866	\$91,054,953	\$7,381,087
Tourism	\$35,715,705	\$31,480,111	(\$4,235,594)
Total Public Education	\$2,248,694,854	\$2,411,399,413	\$162,704,559
<i>Public Education (Administrative)</i>	\$229,779,312	\$394,656,572	\$164,877,260
<i>School Aid</i>	\$2,018,915,542	\$2,016,742,841	(\$2,172,701)
School Building Authority	\$24,000,000	\$24,000,000	\$0
Environmental Protection	\$7,915,309	\$8,021,118	\$105,809
Health	\$107,920,051	\$110,513,009	\$2,592,958
Human Services	\$1,046,231,848	\$1,016,916,906	(\$29,314,942)
Health Facilities	\$219,135,015	\$238,402,359	\$19,267,344
Homeland Security	\$575,588,150	\$610,779,990	\$35,191,840
Revenue	\$68,574,248	\$35,308,450	(\$33,265,798)
Transportation	\$8,608,595	\$7,838,872	(\$769,723)
Veterans	\$17,656,104	\$17,914,634	\$258,530
Seniors	\$6,580,366	\$6,998,299	\$417,933
Total Higher Education	\$479,968,509	\$492,722,830	\$12,754,321
<i>Higher Education (Administrative)</i>	\$83,236,590	\$83,154,970	(\$81,620)
<i>Community Colleges</i>	\$88,141,984	\$91,398,984	\$3,257,000
<i>Colleges and Universities</i>	\$308,589,935	\$318,168,876	\$9,578,941
Miscellaneous Boards and Commissions	\$17,289,059	\$21,131,346	\$3,842,287
Claims against the State	1,647,648	\$170,000	(\$1,477,648)
Totals	\$5,309,847,826	\$5,493,394,000	\$183,546,174

Projected General Revenue Collections: \$5,493,367,000

Governor's Introduced Budget

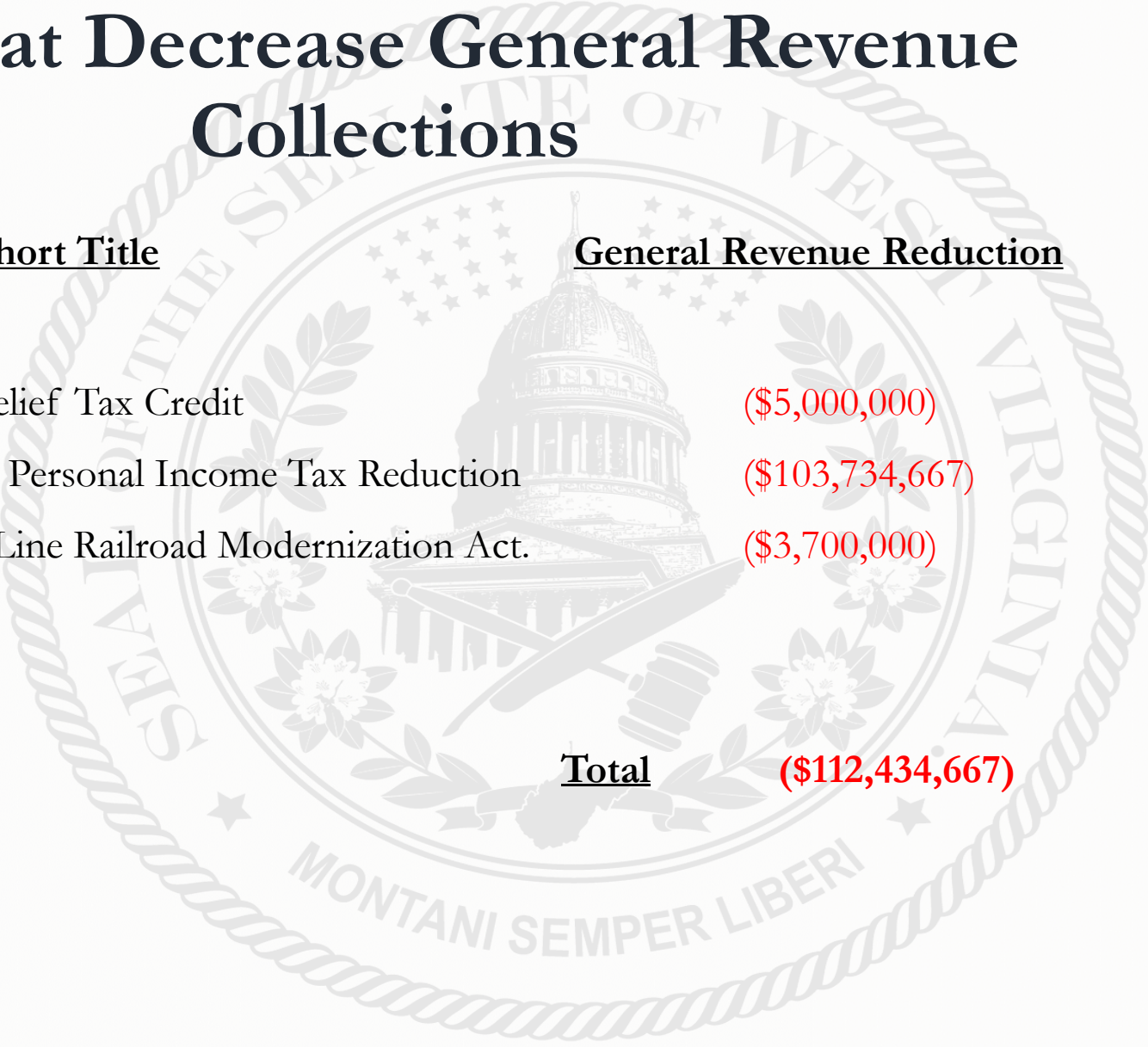
FISCAL YEAR 2027 BUDGET SUMMARY

	GOVERNOR 2027
General Revenue	\$5,493,224,000
General Revenue Claims	\$170,000
State Road Fund	\$2,115,242,568
State Road Fund Claims	\$700,000
Other Funds	\$2,662,395,156
Other Funds Claims	\$0
Lottery	\$166,006,000
Excess Lottery	\$334,612,000
Federal Revenue	\$9,726,108,617
Federal Block Grants	\$725,006,799
General Revenue Surplus	\$270,000,000
Lottery Surplus	\$31,777,000
Excess Lottery Surplus	\$21,345,488
Totals	\$21,546,587,628

The background of the slide features a large, faint, circular seal of the West Virginia Senate. The seal contains the text "SEAL OF THE SENATE OF WEST VIRGINIA" around the top and "MONTANI SEMPER LIBERI" at the bottom. In the center of the seal is a depiction of the West Virginia State Capitol building, surrounded by a wreath of flowers and a banner.

**Proposed
Committee Substitute
for
Senate Bill 250**

Bills that Decrease General Revenue Collections



<u>Bill Number and Short Title</u>	<u>General Revenue Reduction</u>
S. B. 243 – Disaster Relief Tax Credit	(\$5,000,000)
S. B. 392 – Relating to Personal Income Tax Reduction	(\$103,734,667)
S. B. 592 - WV Short Line Railroad Modernization Act.	(\$3,700,000)
<u>Total</u>	<u>(\$112,434,667)</u>

**Net
Changes
to General
Revenue
(millions)**

Governor's Revenue Estimate	\$5,493,367,000
General Revenue Adjustments	\$(112,461,667)
Total GR Available	\$5,380,932,333

Reductions



Reductions to Governor's Introduced Budget

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
4	Supreme Court	00100	Personal Services and Employee Benefits	\$147,257,514	\$145,857,514	(\$1,400,000)
34	Department of Commerce	00100	Personal Services and Employee Benefits	\$1,896,906	\$1,869,906	(\$27,000)
49	Department of Education	30401	Hope Scholarship Program	\$230,144,341	\$0	(\$230,144,341)
85	Department Human Services	18900	Medical Services	\$41,788,481	\$36,188,481	(\$5,600,000)
99	Department of Health Facilitites	13000	Current Expenses	\$78,262,937	\$43,262,937	(\$35,000,000)
N/A	Claims Against the State	N/A		\$170,000	\$160,656	(\$9,344)

Total (\$272,180,685)

Improvements



Improvements to Governor's Introduced Budget

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced or As Modified by Seante	Senate Proposed Amount	Difference
4	Supreme Court	00100	Personal Services and Employee Benefits	\$145,857,514	\$148,744,395	\$2,886,881
4	Supreme Court	new	Family Treatment Courts	\$0	\$1,400,000	\$1,400,000
4	Supreme Court	11000	Judge's Retirement System	\$1,281,000	\$1,364,000	\$83,000
7	Civil Contingent Fund	81900	Local Economic Development Assistance	\$4,900,000	\$5,200,000	\$300,000
10	Department of Agriculture	new	Eat Local Initiative	\$0	\$1,250,000	\$1,250,000
16	Secretary of State	New	Office of Entrepreneurship	\$0	\$175,000	\$175,000
35	Department of Commerce	13000	Current Expenses	\$4,134,361	\$4,234,361	\$100,000
35	Department of Commerce	13300	Local Economic Development Partnerships	\$1,250,000	\$2,375,000	\$1,125,000
39	Department of Commerce	00100	Personal Services and Employee Benefits	\$10,290,775	\$10,837,525	\$546,750
43	Department of Commerce	00900	Independent Living Centers	\$429,418	\$750,000	\$320,582
44	Department of Tourism	61806	Tourism - Industry Development	\$2,050,127	\$2,300,127	\$250,000

Improvements to Governor's Introduced Budget

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced or As Modified by Seante	Senate Proposed Amount	Difference
45	Department of Tourism	69500	Save the Childern	\$55,500	\$1,055,500	\$1,000,000
49	Department of Education	09900	Unclassified	\$420,000	\$500,000	\$80,000
52	Department of Education	14902	Jobs and Hope	\$2,183,979	\$3,502,531	\$1,318,552
54	School Building Authority	45300	School Building Authority	\$24,000,000	\$34,000,000	\$10,000,000
61	Department of Health	49901	Pregnancy Centers	\$3,000,000	\$4,000,000	\$1,000,000
78	Department of Health	72700	Health Right Free Clinics	\$5,250,000	\$6,250,000	\$1,000,000
84	Department of Human Services	78900	Medical Services Administration Costs	\$47,164,229	\$47,321,180	\$156,951
85	Department of Human Services	18900	Medical Services	\$36,188,481	\$76,824,648	\$40,636,167
85	Department of Human Services	30022	Managed Care Organizations	\$46,104,299	\$129,376,633	\$83,272,334
85	Department of Human Services	New	Value Based Payments	\$0	\$2,481,860	\$2,481,860
92	Department of Human Services	46800	Child Protective Service Case Workers	\$27,875,196	\$27,907,146	\$31,950

Improvements to Governor's Introduced Budget

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced or As Modified by Seante	Senate Proposed Amount	Difference
95	Department of Human Services	19500	Social Services	\$5,087,996	\$5,099,072	\$11,076
108	Department of Homeland Security	60500	Trooper Retirement Fund	\$13,320,079	\$13,725,079	\$405,000
110	Department of Homeland Security	33301	Court Appointed Special Advocates	\$300,000	\$1,100,000	\$800,000
117	Department of Transportation	69000	Other Assets	\$1,627,018	\$1,927,018	\$300,000
123	Buearu for Senior Services	13000	Current Expenses	\$0	\$300,000	\$300,000
124 - 147	Higher Education Policy Commission	Multiple	Multiple Appropriations - Restore 2% Cuts	\$492,722,830	\$500,579,683	\$7,856,853
134	Higher Education Policy Commission	42201	Dual Enrollment Program	\$5,810,625	\$6,391,687	\$581,062
148	Adjutant General	23400	Civil Air Patrol	\$199,664	\$249,664	\$50,000

Total \$159,719,018

Higher Education Adjustments

Higher Education is Fully Funded

Item Number	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
125	Mountwest CTC	\$7,125,135	\$7,266,540	\$141,405
126	New River CTC	\$7,289,478	\$7,427,480	\$138,002
127	Pierpont CTC	\$8,501,609	\$8,670,830	\$169,221
128	Blue Ridge CTC	\$10,103,007	\$10,293,911	\$190,904
129	WVU at Parkersburg	\$12,573,988	\$12,810,316	\$236,328
130	Southern CTC	\$9,919,342	\$10,109,295	\$189,953
131	Northern CTC	\$9,314,652	\$9,488,092	\$173,440
132	Eastern CTC	\$2,455,641	\$2,504,429	\$48,788
133	BridgeValley CTC	\$9,274,040	\$9,452,680	\$178,640
135	WVU School of Health Sciences - Eastern Division	\$2,453,840	\$2,507,749	\$53,909
135	WVU School of Health Sciences	\$16,198,140	\$16,557,240	\$359,100
135	WVU School of Health Sciences - Charleston Division	\$2,490,544	\$2,545,369	\$54,825
136	West Virginia University	\$100,850,469	\$102,974,246	\$2,123,777
136	WVU Institute of Technology	\$8,980,959	\$9,176,647	\$195,688
136	WVU - Potomac State	\$5,636,805	\$5,753,601	\$116,796
137	Marshall Medical School	\$8,716,285	\$8,885,870	\$169,585
138	Marshall University	\$56,702,024	\$57,781,301	\$1,079,277
139	WV School of Osteopathic Medicine	\$5,770,958	\$5,884,881	\$113,923
140	Bluefield State University	\$7,231,123	\$7,373,016	\$141,893
141	Concord University	\$11,814,554	\$12,044,454	\$229,900
142	Fairmont State University	\$21,016,270	\$21,428,966	\$412,696
143	Glenville State University	\$8,077,041	\$8,228,878	\$151,837
144	Shepherd University	\$13,852,710	\$14,126,797	\$274,087
145	West Liberty University	\$10,671,383	\$10,879,707	\$208,324
146	West Virginia State Univeristy	\$12,155,909	\$12,295,688	\$139,779

Major Funding Realignments



Hope Scholarship Funding

Governor's Plan

- \$230,14,341 From General Revenue
- \$108,144,465 From Supplementals (G.R., Lottery and Excess Lottery Surplus)
- \$338,268,806 Total

Senate's Proposed Plan

- \$0 From General Revenue
- \$100,000,000 From Supplementals (G.R., Lottery and Excess Lottery Surplus)
- \$200,000,000 From GR Surplus (CS for SB 200)
- \$300,000,000 Total

Bureau for Medical Services – Policy and Programming - Medicaid Funding

Governor's Plan

- \$139,264,349 From General Revenue
- \$170,000,000 From GR Surplus
- \$309,264,349 Total

Senate's Proposed Plan

- \$260,054,710 From General Revenue
- \$5,600,000 From Special Revenue Account Sweeps
- \$46,100,000 From FY 26 Prefunding (CS for SB xxx)
- \$311,754,710 Total

**Net
Changes
to General
Revenue
(millions)**

Governor's G.R. Estimate	\$5,493,367,000
G.R. Adjustments	(\$112,434,667)
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Total GR Available	\$5,380,932,333
Introduced G.R. Budgeted	\$5,493,394,000
Reductions to Introduced Bill	(\$272,180,685)
Improvements to Introduced Bill	\$159,719,018
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Total C.S. G.R. Budgeted	\$5,380,932,333
Total G.R. Unappropriated	0

*Numbers rounded

General Revenue Totals

FISCAL YEAR 2027 GENERAL REVENUE SUMMARY

	GOVERNOR 2027	SENATE 2027	Senate Vs. Governor
Legislature	\$31,530,413	\$31,530,413	\$0
Judicial	\$174,529,140	\$177,499,021	\$2,969,881
Executive	\$58,537,965	\$60,262,965	\$1,725,000
Administration	\$104,144,192	\$104,144,192	\$0
Commerce	\$91,054,953	\$93,120,285	\$2,065,332
Tourism	\$31,480,111	\$32,730,111	\$1,250,000
Total Public Education	\$2,411,399,413	\$2,182,653,624	(\$228,745,789)
<i>Public Education (Administrative)</i>	<i>\$394,656,572</i>	<i>\$165,910,783</i>	<i>(\$228,745,789)</i>
<i>School Aid</i>	<i>\$2,016,742,841</i>	<i>\$2,016,742,841</i>	<i>\$0</i>
School Building Authority	\$24,000,000	\$34,000,000	\$10,000,000
Environmental Protection	\$8,021,118	\$8,021,118	\$0
Health	\$110,513,009	\$112,513,009	\$2,000,000
Human Services	\$1,016,916,906	\$1,137,907,244	\$120,990,338
Health Facilities	\$238,402,359	\$203,402,359	(\$35,000,000)
Homeland Security	\$610,779,990	\$611,984,990	\$1,205,000
Revenue	\$35,308,450	\$35,308,450	\$0
Transportation	\$7,838,872	\$8,138,872	\$300,000
Veterans	\$17,914,634	\$17,914,634	\$0
Seniors	\$6,998,299	\$7,298,299	\$300,000
Total Higher Education	\$492,722,830	\$501,160,745	\$8,437,915
<i>Higher Education (Administrative)</i>	<i>\$83,154,970</i>	<i>\$83,933,271</i>	<i>\$778,301</i>
<i>Community Colleges</i>	<i>\$91,398,984</i>	<i>\$92,886,558</i>	<i>\$1,487,574</i>
<i>Colleges and Universities</i>	<i>\$318,168,876</i>	<i>\$324,340,916</i>	<i>\$6,172,040</i>
Miscellaneous Boards and Commissions	\$21,131,346	\$21,181,346	\$50,000
Claims against the State	\$170,000	\$160,656	(\$9,344)
Totals	\$5,493,394,000	\$5,380,932,333	(\$112,461,667)



State Road Fund

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
150	Division of Motor Vehicles	00100	Personal Services and Employee Benefits	\$44,721,376	\$44,521,376	(\$200,000)

Special Revenue

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
254	Department of Human Services	18900	Medical Services	\$830,363,098	\$876,463,098	\$46,100,000
257	Department of Human Services	18900	Medical Services	\$67,000,000	\$72,600,000	\$5,600,000

Total \$51,700,000

Lottery Revenue

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
337	Department of Tourism	34600	Archeological Curation/ Capital Improvements	\$0	\$40,593	\$40,593
337	Department of Tourism	62400	Grants for Competitive Arts Programs	\$0	\$1,000,000	\$1,000,000
342	Bureau of Senior Services	72400	WV Alzheimer's Hotline	\$0	\$45,000	\$45,000

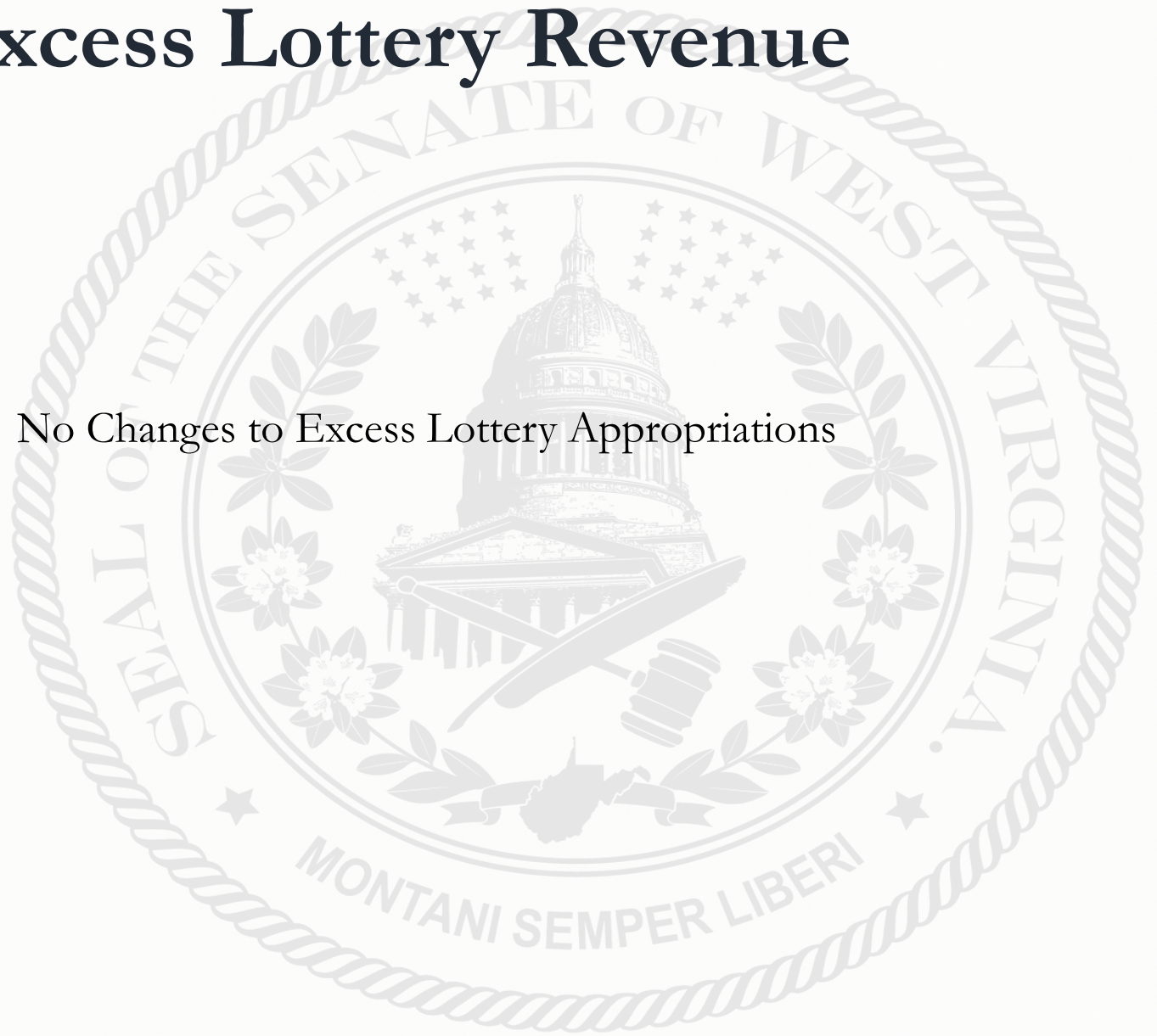
Total \$1,085,593

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
339	Department of Education	09500	Teacher's Retirement Savings Realized	\$17,573,854	\$16,533,261	(\$1,040,593)
342	Bureau of Senior Services	13000	Current Expenses	\$396,784	\$351,784	(\$45,000)

Total (\$1,085,593)

Excess Lottery Revenue

No Changes to Excess Lottery Appropriations



Federal Revenue

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
396	Department of Human Services	13000	Current Expenses	\$227,311,984	\$227,319,862	\$7,878

Federal Block Grants

Item Number	Department / Agency	Appropriation	Appropriation Name	Governor's Introduced	Senate Proposed Amount	Difference
421	Department of Human Services	13000	Current Expenses	\$8,870,508	\$8,874,750	\$4,242
424	Department of Human Services	13000	Current Expenses	\$152,504,134	\$152,509,588	\$5,454

Total **\$9,696**

Surplus Items



C.S. for SB 250 General Revenue Surplus Items

GENERAL REVENUE SURPLUS

Education	Hope Schlorship	\$200,000,000
Glenville State University	Nursing Program	\$750,000
Transportation	Division of Highways	\$100,000,000

LOTTERY SURPLUS

State Board of Education	Teacher's Retirement Savings Realized	16,067,593
Senior Services	Senior Services Medicaid Transfer	14,750,000
Senior Services	In Home Services and Nutrition	\$2,000,000

EXCESS LOTTERY SURPLUS

Racing Commission	Directed Transfer	800,000
Human Services	Medical Services	20,545,488

Special Revenue Sweeps

All funds will be transferred to the Medical Services Trust Fund (fund 5185)

- Auditor's Office – Securities Regulation Fund - \$3,000,000
- Department of Human Services – Marriage Education Fund - \$600,000
- Division of Labor - Bedding and Upholstery Fund - \$500,000
- Division of Labor - Elevator Safety Fund - \$1,000,000
- Division of Labor – HVAC Fund – \$500,000

Fiscal Year 2027 Budget Summary

	GOVERNOR 2027	SENATE 2027	Difference
General Revenue	\$5,493,224,000	\$5,380,771,677	(\$112,452,323)
General Revenue Claims	\$170,000	\$160,656	(\$9,344)
State Road Fund	\$2,115,242,568	\$2,115,042,568	(\$200,000)
State Road Fund Claims	\$700,000	\$695,307	(\$4,693)
Other Funds	\$2,662,395,156	\$2,714,095,156	\$51,700,000
Other Funds Claims	\$0	\$0	\$0
Lottery	\$166,006,000	\$166,006,000	\$0
Excess Lottery	\$334,612,000	\$334,612,000	\$0
Federal Revenue	\$9,726,108,617	\$9,726,116,495	\$7,878
Federal Block Grants	\$725,006,799	\$725,016,495	\$9,696
General Revenue Surplus	\$270,000,000	\$300,750,000	\$30,750,000
Lottery Surplus	\$31,777,000	\$32,817,593	\$1,040,593
Excess Lottery Surplus	\$21,345,488	\$21,345,488	\$0
Totals	\$21,546,587,628	\$21,517,429,435	(\$29,158,193)

Questions?

