

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections January 2026	Actual Collections January 2026	Estimated Collections 7 Months Jul 2025 - Jan 2026	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 7,390	\$ 5,861	\$ 59,928	\$ 64,991	\$ 5,063	108%
Consumer Sales Tax/Use Tax	1,910,700	165,952	166,970	1,117,008	1,146,018	29,010	103%
Personal Income Tax	2,019,556	231,133	225,401	1,253,033	1,295,171	42,138	103%
Liquor Profit Transfers	32,000	2,861	2,875	19,769	21,880	2,111	111%
Beer Tax and Licenses	7,100	445	373	3,754	3,630	(124)	97%
Tobacco Products Tax	138,500	10,736	9,745	83,708	79,273	(4,435)	95%
Business Franchise Fees	700	93	126	333	750	417	225%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	130	238	6,078	6,072	(6)	100%
Insurance Tax	138,000	255	199	62,066	63,866	1,800	103%
Departmental Collections	25,000	10,098	11,047	18,216	20,466	2,250	112%
Corporation Net Income Tax	313,500	16,483	17,766	164,726	173,014	8,288	105%
Miscellaneous Transfers	2,000	93	227	385	834	449	217%
Interest Income	103,000	8,500	11,835	69,000	90,541	21,541	131%
Severance Tax	398,000	49,071	31,428	221,269	204,211	(17,058)	92%
Miscellaneous	12,500	250	223	6,500	21,336	14,836	328%
HB 102 - Lottery Transfers	65,000	6,650	6,394	38,000	39,718	1,718	105%
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	500	390	(110)	78%
Charter Tax	0	0	0	0	1	1	0%
Video Lottery Transfers	0	0	115	0	315	315	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 510,140	\$ 490,823	\$ 3,124,374	\$ 3,233,132	\$ 108,758	
			\$ (19,317)		\$ 108,758		
			96%		103%		

Source: wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

February 2, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2025	Actual Collections January 2026	Actual Collections 7 Months Jul 2024 - Jan 2025	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 5,524	\$ 5,861	\$ 58,756	\$ 64,991	\$ 6,235	11%
Consumer Sales Tax/Use Tax	163,585	166,970	1,052,511	1,146,018	93,506	9%
Personal Income Tax	217,556	225,401	1,298,134	1,295,171	(2,962)	0%
Liquor Profit Transfers	2,025	2,875	21,579	21,880	300	1%
Beer Tax and Licenses	279	373	3,432	3,630	198	6%
Tobacco Products Tax	10,618	9,745	84,124	79,273	(4,851)	-6%
Business Franchise Fees	84	126	372	750	378	102%
Property Transfer Tax	534	0	4,242	557	(3,685)	-87%
Property Tax	171	238	6,714	6,072	(642)	-10%
Insurance Tax	(57)	199	59,600	63,866	4,266	7%
Departmental Collections	11,431	11,047	19,745	20,466	721	4%
Corporation Net Income Tax	27,604	17,766	205,419	173,014	(32,405)	-16%
Miscellaneous Transfers	0	227	24,056	834	(23,222)	-97%
Interest Income	11,943	11,835	121,567	90,541	(31,026)	-26%
Severance Tax	19,922	31,428	147,554	204,211	56,657	38%
Miscellaneous	288	223	6,400	21,336	14,935	233%
HB 102 - Lottery Transfers	6,341	6,394	37,440	39,718	2,277	6%
Soft Drink Excise Tax		( )	1,401	( )	(1,401)	-100%
Liquor License Renewal	99	0	467	99	(368)	-79%
Senior Citizens Tax Credit Reimbursement	0	0	413	390	(23)	-5%
Charter Tax	1	0	2	1	(1)	-52%
Video Lottery Transfers	23	115	217	315	98	45%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 477,973</b>	<b>\$ 490,823</b>	<b>\$ 3,154,145</b>	<b>\$ 3,233,132</b>	<b>\$ 78,987</b>	
Increase or Decrease Over Prior Period		\$ 12,850		\$ 78,987		
% Increase or Decrease Over Prior Period		3%		3%		

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

STATE ROAD FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections January 2026	Actual Collections January 2026	Estimated Collections 7 Months Jul 2025 - Jan 2026	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration	\$ 150,000	\$ 10,600	\$ 8,175	\$ 80,800	\$ 74,181	(\$ 6,619)	92%
Sales (Privilege)	310,000	25,700	26,209	179,200	197,577	18,377	110%
Motor Fuel Tax	426,000	33,900	34,027	246,500	242,664	(3,836)	98%
Litter	1,700	92	115	894	1,000	106	112%
Less: Industrial Access Road Transfer			0		0	0	0%
Miscellaneous	160,000	4,000	2,735	133,000	132,042	(958)	99%
Federal Reimbursement	929,175	56,500	51,565	549,675	512,098	(37,577)	93%
	\$ 1,976,875	\$ 130,792	\$ 122,827	\$ 1,190,069	\$ 1,159,562	\$ (30,507)	
Increase or Decrease Over Estimate			\$ (7,965)		\$ (30,507)		
Percentage Collected			94%		97%		

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor  
Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

February 2, 2026

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

STATE ROAD FUND

SOURCE	Actual Collections January 2025	Actual Collections January 2026	Actual Collections 7 Months Jul 2024 - Jan 2025	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration	\$ 8,031	\$ 8,175	\$ 73,058	\$ 74,181	\$ 1,123	2%
Sales (Privilege)	28,035	26,209	193,041	197,577	4,535	2%
Motor Fuel Tax	36,810	34,027	260,441	242,664	(17,778)	-7%
Litter	110	115	935	1,000	65	7%
Less: Industrial Access Road Transfer	0	0	0	0	0	0%
Miscellaneous	2,756	2,735	36,507	132,042	95,535	262%
Federal Reimbursement	60,049	51,565	487,312	512,098	24,786	5%
	<u>\$ 135,791</u>	<u>\$ 122,827</u>	<u>\$ 1,051,295</u>	<u>\$ 1,159,562</u>	<u>\$ 108,267</u>	
Increase or Decrease Over Prior Period		\$ (12,964)		\$ 108,267		
% Increase or Decrease Over Prior Period		-10%		10%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended January 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	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977
Expenditures/transfers of prior year/surplus appropriations ensuing payroll	(90,334)	(127,719)	(25,949)	(32,307)	(32,495)	(25,203)	(54,747)	0	0	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	0	0	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	0	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	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977	\$1,800,977

Source: wvOasis  
State Auditor's Office, Mark Hunt, State Auditor  
Dept. of Revenue, Eric Nelson, Cabinet Secretary  
Prepared by the State Budget Office  
February 2, 2026

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

<b>Fund Name</b>	<b>Fund Balance* as of January 31, 2026</b>
Revenue Shortfall Reserve Fund	791,363,175.35
Revenue Shortfall Reserve Fund - Part B	636,268,901.87
<b>Total Balance</b>	<b>\$ 1,427,632,077.22</b>

*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*