

THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2024 General Revenue Collections

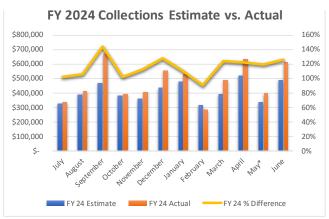
June 2024

Prepared by: Chris DeWitte, Budget Analyst



General Revenue Year to Date Snapshot

1							
				FY	24		
	Est	imate	Act	ual	Di	ifference	% Difference
July	\$	327,271	\$	334,994	\$	7,723	102%
August	\$	387,965	\$	410,786	\$	22,821	106%
September	\$	467,910	\$	672,144	\$	204,234	144%
October	\$	383,431	\$	390,838	\$	7,407	102%
November	\$	360,735	\$	404,786	\$	44,051	112%
December	\$	433,090	\$	553,249	\$	120,159	128%
January	\$	478,695	\$	530,977	\$	52,282	111%
February	\$	313,975	\$	283,354	\$	(30,621)	90%
March	\$	392,575	\$	487,436	\$	94,861	124%
April	\$	520,141	\$	634,680	\$	114,539	122%
May*	\$	333,695	\$	397,365	\$	63,670	119%
June	\$	484,517	\$	609,966	\$	125,449	126%
*Revenue	Esti	mate incre	ease	d May 20, 20)24	all numbers	in thousands
Totals	\$5	5,120,611	\$	5,710,575	\$	589,964	112%



General Revenue

General Revenue collections for June totaled \$609,966,490, **exceeding** the monthly estimate of \$484,517,000 by \$125,449,490. Total year to date General Revenue collections are \$5,710,575,084.

<u>Fiscal Year 2024 YTD Estimate</u> **\$4,884,000,000**

<u>Fiscal Year 2024 YTD Collections</u> **\$5,710,575,084**

Fiscal Year 2024 YTD Performance
Exceeding original estimate by \$826,575,084
Exceeding Adjusted estimate by \$589,964,084



As of the end of June the state has collected 117% of its total originally estimated yearly revenue of \$4,884,000,000.

All numbers reported are compared to the original fiscal year 2024 revenue estimate presented to the Legislature on January 11, 2023. The Governor raised the revenue estimate for fiscal year 2024 on May 20, 2024 by \$236,611,000. The adjusted revenue estimate for 2024 is \$5,120,611,000.

Personal Income Tax

Personal Income Tax (PIT) collections for June totaled \$236,321,705, **above** the monthly estimate of \$183,500,000 by \$52,821,705. Total year to date Personal Income Tax collections are \$2,239,858,941.

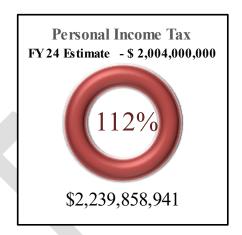
<u>Fiscal Year 2024 PIT YTD Estimate</u> **\$2,004,000,000**

<u>Fiscal Year 2024 PIT YTD Collections</u> **\$2,239,858,941**

<u>Fiscal Year 2024 PIT YTD Performance</u>

Exceeding original estimates by \$235,858,941

Exceeding Adjusted estimate by \$185,858,941



As of the end of June the state has collected 112% of its total estimated PIT yearly collections of \$2,004,000,000.

The Governor raised the PIT revenues estimate for fiscal year 2024 by \$50,000,000 on May 20, 2024.

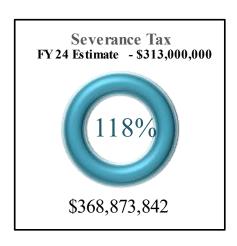
Severance Tax

Severance tax collections for June totaled \$37,942,317, **below** the monthly estimate of \$41,000,000 by \$3,057,683. Total year to date Severance Tax collections are \$368,873,842.

Fiscal Year 2024 YTD Severance Tax Estimate \$313,000,000

Fiscal Year 2024 YTD Severance Tax Collections \$368,873,842

Fiscal Year 2024 Severance Tax YTD Performance
Exceeding original estimates by \$55,873,842
Exceeding Adjusted estimate by \$25,873,842



As of the end of June the state has collected 118% of its total yearly estimated Severance Tax collections of \$313,000,000.

The Governor raised the Severance tax revenue estimate for fiscal year 2024 by \$30,000,000 on May 20, 2024

Consumer Sales and Use Tax

Consumer Sales and Use Tax collections for June totaled \$209,261,136, **above** the monthly estimate of \$190,800,000 by \$18,461,136. Total year to date Consumer Sales and Use tax collections are \$1,816,544,458.

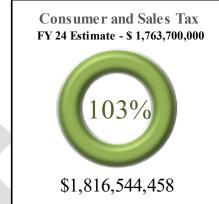
<u>Fiscal Year 2024 YTD Estimate</u> **\$1,763,700,000**

Fiscal Year 2024 YTD Collections **\$1,816,544,458**

Fiscal Year 2024 YTD Performance

Exceeding original estimates by \$52,844,458

Exceeding Adjusted estimate by \$36,844,458



As of the end of June the state has collected 103% of its total estimated Consumer Sales and Use tax collections of \$1,763,700,000.

The Governor raised the Consumer Sales and Use tax revenue estimate for fiscal year 2024 by \$16,000,000 on May 20, 2024

Other Notable Collections

Tobacco Products Tax collections for June were \$11,884,843. These collections were **below** the monthly estimate of \$13,600,000 by \$1,715,157.

Lottery

Total gross lottery collections for May FY 24 were \$110,698,000 This figure is \$9,026,000 **above** the monthly estimate of \$101,672,000. Total gross lottery collections for fiscal year 2024 are \$1,193,952,000

Net Lottery Revenues

		May-24			Fiscal Year	
	Actual	Projected	Difference	Actual	Projected	Difference
Lottery Fund	\$11,169	\$8,917	\$2,252	\$169,222	\$135,567	\$33,655
Excess Lottery Fund	\$37,841	\$38,954	(\$1,113)	\$339,126	\$303,982	\$35,144
Total	\$49,010	\$47,871	\$1,139	\$508,348	\$439,549	\$68,799

^{*}In Thousands

Please note that Lottery Revenues are distinct from General Revenues and are not included in total General Revenue collections. This section is for informational purposes only.

Road Fund Collections

Gasoline & Motor Carrier Privilege Tax Licenses & Registration Highway Litter Control Miscellaneous Federal Reimbursment

		Ju	ne FY 2024			Y	ear to Date	
	Estimate		Actual	Difference	Estimate		Actual	Difference
۱,	\$ 29,900	\$	28,602	(\$1,298)	\$ 437,500	\$	445,054	\$7,554
	\$ 24,500	\$	31,410	\$6,910	\$ 285,000	\$	317,180	\$32,180
	\$ 16,125	\$	13,501	(\$2,624)	\$ 155,000	\$	129,178	(\$25,822)
	\$ 135	\$	167	\$32	\$ 1,700	\$	1,605	(\$95)
	\$ 6,500	\$	162,405	\$155,905	\$ 60,000	\$	400,354	\$340,354
	\$ 42,500	\$	72,210	\$29,710	\$ 641,300	\$	822,906	\$181,606

\$535,777

TOTAL \$ 119,660 \$ 308,295 \$188,635 \$ 1,580,500 \$ 2,116,277

Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of June 30, 2024, is \$706,059,828

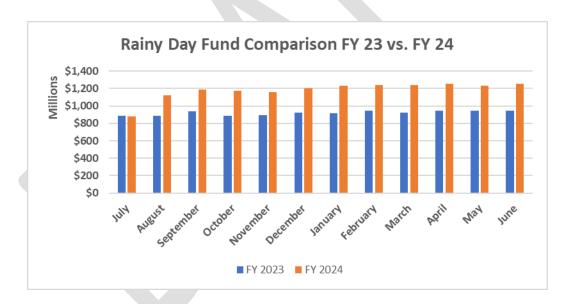
Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$435,167,871

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of June 30, 2024, is \$550,104,765

Revenue Shortfall Reserve Fund - Part B (Rainy Day B) balance same time last year: \$508,162,521

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of June 30, 2024: \$1,256,164,593

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$943,330,392



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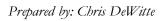
^{*}Numbers in this report are rounded

^{**} These numbers are not final, and are as reported through the WVOasis on July 1, 2024, these numbers have not been formally released by the Governor's Budget Office.



SENATE COMMITTEE ON FINANCE

Fiscal Year Comparison (FY 24 vs FY 23)





* All Numbers in Report are Rounded and Expressed in Thousands

General Revenue Collections

	J	une FY 202	24		June FY 2023	3	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	183,500	236,321	52,821	209,400	200,388	(9,012)	18%
Sales and Use Tax	190,800	209,261	18,461	162,949	197,126	34,177	6%
Severance Tax	41,000	37,942	(3,058)	30,000	56,078	26,078	-32%
Corporate Net Income Ta	34,000	62,865	28,865	22,000	75,135	53,135	-16%
Tobacco Tax	13,600	11,884	(1,716)	13,800	11,743	(2,057)	1%
All Other Taxes*	21,617	51,693	30,076	16,616	41,967	25,351	23%
Totals	484,517	609,966	125,449	454,765	582,437	127,672	5%

	YTD	Fiscal Yea	r 2024	YTD	Fiscal Year	2023	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	2,004,000	2,239,858	235,858	2,190,000	2,663,568	473,568	-16%
Sales and Use Tax	1,763,700	1,816,544	52,844	1,510,488	1,750,433	239,945	4%
Severance Tax	313,000	368,873	55,873	250,000	946,486	696,486	-61%
Corporate Net Income Ta	210,000	465,463	255,463	150,000	419,965	269,965	11%
Tobacco Tax	157,400	153,219	(4,181)	162,200	155,459	(6,741)	-1%
All Other Taxes	435,900	666,618	230,718	373,336	547,380	174,044	22%
Totals	4,884,000	5,710,575	826,575	4,636,024	6,483,291	1,847,267	-12%

	Fi	sca	l Year 20	024		Fi	isca	1 Year 20	23		
	onthly lections		umulitive Estimate	C	Total ollections	Monthly ollections		umulitive Estimate	Co	Total ollections	Year over Year Growth Total
July	\$ 334,994	\$	327,271	\$	334,994	\$ 305,805	\$	277,681	\$	305,805	10%
August	\$ 410,786	\$	715,236	\$	745,780	\$ 383,451	\$	631,236	\$	689,256	8%
September	\$ 672,145	\$	1,183,146	\$	1,417,925	\$ 504,519	\$	1,051,114	\$	1,193,775	19%
October	\$ 390,836	\$	1,566,577	\$	1,808,761	\$ 381,778	\$	1,394,145	\$	1,575,553	15%
November	\$ 404,768	\$	1,927,312	\$	2,213,529	\$ 435,576	\$	1,741,690	\$	2,011,129	10%
December	\$ 553,249	\$	2,360,402	\$	2,766,778	\$ 506,828	\$	2,124,091	\$	2,517,957	10%
January	\$ 530,977	\$	2,839,097	\$	3,297,755	\$ 575,258	\$	2,552,364	\$	3,093,215	7%
February	\$ 283,354	\$	3,153,072	₩	3,581,109	\$ 385,184	\$	2,878,314	\$	3,478,399	3%
March	\$ 487,455	\$	3,545,647	\$	4,068,564	\$ 488,125	\$	3,216,301	\$	3,966,524	3%
April	\$ 634,680	\$	4,065,788	\$	4,703,244	\$ 791,493	\$	3,754,732	\$	4,758,017	-1%
May	\$ 397,365	\$	4,399,483	\$	5,100,609	\$ 467,473	\$	4,108,450	\$	5,225,490	-2%
June	\$ 609,966	\$	4,884,000	\$	5,710,575	\$ 662,409	\$	4,569,616	\$	5,887,899	-3%

Run Date: 07/01/2024 Run Time: 8:11:38 AM

Rev	\$5,710,575,084.30	\$609,966,489.76	\$33,787,846.92	\$643,754,336.68	\$5,100,608,594.54		Total
Description Net Prior Current Month Current Month<	13,848,277.41	1,105,635.74		1,105,635.74	12,742,641.67	SOFT DRINK TAX	29
Net Prior Current Month	10,000,000.00		1	1	10,000,000.00	REFUNDABLE CREDIT REIMB LTY	27
Net Prior Current Month	65,000,000.00		1	1	65,000,000.00	HB 102 LOTTERY TRANSFERS	25
Net Prior Current Month Current Month Current Month Description Net Prior Courrent Month Current Month Current Month Net Prior Current Month Current Month Net Prior Current Month Current Month Net Prior Net Net YTD Reve Net Net YTD Reve Net Net YTD Reve Net Net YTD Reve Net Net Net YTD Reve Net Net Net Net YTD Reve Net Net Net YTD Reve Net Ne	736,164.28	42,642.16	1	42,642.16	693,522.12	LIQUOR LICENSE RENEWAL	23
Net Prior Current Month Current Month Current Month Description Net Prior Current Month Current Month Current Month Prior Current Month Current Month Net VTD Reve BUSINESS & OCCUPATION TAX 106,172,436,955 20,626,342.12	368,873,842.20	37,942,317.63	12,814,218.56	50,756,536.19	330,931,524.57	SEVERANCE TAX	21
Description Net Prior Description Current Month VTD Current Month Gross Revenue Current Month Refunds Current Month VTD Revenue Current Month VTD Revenue Refunds Net VTD Revenue BUSINESS & OCCUPATION TAX 1.067,283,3222.45 210,358,259.20 1.097,122.71 209,261,136.49 1.816,55 PERSONAL INCOME TAX 2.003,537,236.18 250,529,479.74 14,207,774.62 236,321,705.12 2,239,88 LIQUOR PROFIT TRANSFERS 2.6,102,022.33 3,286,500.00 — 3,286,500 29,48 BUSINESS FRANCHISE FEES 1.081,552.622 (7,713.90) 1,589.51 1,031,567.95 7,2 BUSINESS FRANCHISE FEES 1.081,552.622 (7,713.90) 1,755.00 -9,488.9 1,03 CHARTIER TAX 11,098,686.27 1,189,223.93 1,28 1,189,223.93 1,23	548,964.54	25,574.31	1	25,574.31	523,390.23	VIDEO LOTTERY TRANSFERS	20
Description Net Prior Current Month Net Net Tue 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 1.26,72 20,626,342.12 20,238,82 20,621,326.82 20,238,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82 20,239,82	226,562,423.74	19,965,161.35	1	19,965,161.35	206,597,262.39	INTEREST INCOME	19
Description Net Prior Current Month Month YTD Current Month Gross Revenue Current Month PTD Current Month Gross Revenue Current Month PTD Current Month Gross Revenue Current Month PTD Net PTD Current Month PTD Net PTD Author PTD Current Month PTD Net PTD Author PTD Current Month PTD Net Net PTD Author PTD Current Month PTD Net Net PTD Author PTD Current Month PTD Net Author PTD Current Month PTD Net Author PTD	2,871,274.06	1,910,576.51	1	1,910,576.51	960,697.55	MISCELLANEOUS TRANSFERS	18
Description Net Prior Current Month Current Month<	14,090,285.20	100,405	1	100,405.00	13,989,880.20	MISCELLANEOUS	17
Description Net Prior Current Month Current Month<	465,463,086.45	62,865,660.8	5,590,422.78	68,456,083.58	402,597,425.65	CORP INC & BUS FRANCHISE	16
Central Revenue Current Month Current Month <th< td=""><td>26,037,653.42</td><td>1,407,691.15</td><td>12.50</td><td>1,407,703.65</td><td>24,629,962.27</td><td>DEPARTMENTAL COLLECTIONS</td><td>15</td></th<>	26,037,653.42	1,407,691.15	12.50	1,407,703.65	24,629,962.27	DEPARTMENTAL COLLECTIONS	15
Net Prior Current Month Current Month Current Month Description Not Prior Current Month Curren	120,735,550.55	824,062.05	74,584.00	898,646.05	119,911,488.50	INSURANCE TAX	14
Description Net Prior Current Month YTD Current Month Gross Revenue Current Month Refunds Current Month PTD Revenue Current Month Refunds Current Month Net Current Month PTD Revenue Current Month Refunds Current Month Net Current Month PTD Revenue Current Month Refunds Current Month Net Current Month PTD Revenue Current Month Refunds Current Month Net Current Month PTD Revenue Current Month Refunds Current Month Net Current Month PTD Revenue Current Month Net Current Month Net Current Month PTD Revenue Net YTD Revenue BUSINESS & OCCUPATION TAX 1,607,283,322.45 210,358,259.20 1,097,122.71 209,261,136.49 1,816,57 PERSONAL INCOME TAX 2,003,537,236.18 250,529,479.74 14,207,774.62 236,321,705.12 2,239,88 LIQUOR PROFIT TRANSFERS 2,6210,202.33 3,286,500.00			-	-		CASH FLOW TRANSFER	13
Description Net Prior Current Month Month YTD Current Month Gross Revenue Current Month Refunds Current Month Net Net YTD Reve BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 - 20,626,342.12 - 20,626,342.12 126,7 CONSUMER SALES & USE TAX 1,607,283,322.45 210,358,259.20 1,097,122.71 209,261,136.49 1,816,5-1 PERSONAL INCOME TAX 2,003,537,236.18 250,529,479.74 14,207,774.62 236,321,705.12 2,239,88 LIQUOR PROFIT TRANSFERS 26,210,202.33 3,286,500.00 - 3,286,500 -9,468 BUSINESS FRANCHISE FEES 1,181,526.22 7,713.90 1,589.51 1,031,567.95 7,2 CHARTER TAX 1,098,686.27 1,189,223.93 <t< td=""><td>9,350,073.76</td><td>184,168.82</td><td>-</td><td>184,168.82</td><td>9,165,904.94</td><td>PROPERTY TAX</td><td>12</td></t<>	9,350,073.76	184,168.82	-	184,168.82	9,165,904.94	PROPERTY TAX	12
Central Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month PTD Revenue Net PTD Revenue PERSONAL Refunds 20,626,342.12 126,73 PERSONAL INCOME TAX 1,607,283,322.45 250,529,479.74 14,207,774.62 236,321,705.12 2,239,88 LIQUOR PROFIT TRANSFERS 26,210,202.33 3,286,500.00	12,287,910.20	1,189,223.93	-	1,189,223.93	11,098,686.27	PROPERTY TRANSFER TAX	⇉
Ceneral Revenue Description Net Prior Current Month Current Month Current Month Current Month Y1 BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 — 20,626,342.12 — 20,626,342.12 CONSUMER SALES & USE TAX 1,607,283,322.45 210,358,259.20 1,097,122.71 209,261,136.49 PERSONAL INCOME TAX 2,003,537,236.18 250,529,479.74 14,207,774.62 236,321,705.12 LIQUOR PROFIT TRANSFERS 26,210,202.33 3,286,500.00 — 3,286,500 BEER TAX & LICENSES 6,186,933.24 1,033,157.46 1,589.51 1,031,567.95 TOBACCO PRODUCTS TAX 141,334,759.61 11,885,210.43 367.24 11,884,843.19 BUSINESS FRANCHISE FEES 1,081,526.22 (7,713.90) 1,755.00 -9,468.9	8,502.94	744.34	1	744.34	7,758.60	CHARTER TAX	10
General Revenue Description Net Prior Current Month Current Month Current Month Current Month Y1 BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 3,286,500 <	1,072,057.32	-9,468.9	1,755.00	(7,713.90)	1,081,526.22	BUSINESS FRANCHISE FEES	09
General Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month PTD Current Month Gross Revenue VI BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 — 20,626,342.12 — 20,626,342.12 — 20,626,342.12 — 20,626,342.12 — 20,626,342.12 — 3,286,500.00	153,219,602.80	11,884,843.19	367.24	11,885,210.43	141,334,759.61	TOBACCO PRODUCTS TAX	07
General Revenue Description Net Prior Current Month Current Month Current Month Y1 BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 —	7,218,501.19	1,031,567.95	1,589.51	1,033,157.46	6,186,933.24	BEER TAX & LICENSES	06
General Revenue Description Net Prior Current Month Current Month Current Month YT BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 20,626,342.12 20,626,342.12 20,626,342.12 YT CONSUMER SALES & USE TAX 1,607,283,322.45 210,358,259.20 1,097,122.71 209,261,136.49 209,261,136.49 200,626,342.12 209,261,136.49 200,626,342.12 209,261,136.49 200,626,342.12	29,496,702.33	3,286,500	-	3,286,500.00	26,210,202.33	LIQUOR PROFIT TRANSFERS	04
General Revenue Description Net Prior Current Month Gross Revenue Current Month PTD Current Month Gross Revenue Current Month PTD Current Month Gross Revenue PTD Consumer Sales & Occupation Tax 106,124,469.55 20,626,342.12 20,626,342.12 20,626,342.12 20,626,342.12 1,097,122.71 209,261,136.49 1,097,122.71 1,097,122.71 1,097,122.71 1,097,122.71 1,097,122.71 1,097,122.71 2,09,261,136.49 1,097,122.71	2,239,858,941.30	236,321,705.12	14,207,774.62	250,529,479.74	2,003,537,236.18	PERSONAL INCOME TAX	03
General Revenue Net Prior Current Month YTD Description Month YTD Gross Revenue Refunds Net YTD BUSINESS & OCCUPATION TAX 106,124,469.55 20,626,342.12 20,626,342.12	1,816,544,458.94	209,261,136.49	1,097,122.71	210,358,259.20	1,607,283,322.45	CONSUMER SALES & USE TAX	02
Net Prior Current Month Current Month Current Month Description Month YTD Gross Revenue Refunds Net	126,750,811.67	20,626,342.12	1	20,626,342.12	106,124,469.55	BUSINESS & OCCUPATION TAX	01
Net Prior Current Month Current Month Current Month	YTD Revenue	Net	Refunds	Gross Revenue	Month YTD	Description	Grp
General Revenue	Current	Current Month	Current Month	Current Month	Net Prior		Rev
				eneral Kevenue			

Consolidated Public Retirement Board (CPRB) Plan Statistics

Interest Rate Assumption		Disability Benefits	Credit for Military Service	COLA	Final Average Salary (FAS)	Retirement Benefits	Normal Retirement	% Funded	Unfunded Accrued Liability (UAL)	% of Employee Contributions	% of Employer Contributions/ARC	Out of State Svc. Credit	Covered by Soc. Sec.	Retirees	Active Members	Year Implemented		As of 7/1/2023	
	7.25%	Yes - After 10 years of service for non-work related disability	Yes - Credit for up to 5 years	No	36 highest consecutive months out of last 15 years of earnings	(2.0% of FAS) x (Years of Service)	Age 60 and 5 years of service or age 55 and age plus service equals 80	97.6%	\$207,693,000	4.50%	9.00%	Yes	Ϋ́es	29,858	18,805	1961	Tier I	Public Employees (PERS)	
	3%	ers of service for ted disability	Yes - May purchase up to 5 years		60 highest consecutive months out of last 15 years of earnings	f FAS) f Service)	Age 62 and 10 years of service	3%	3,000	6.00%	3%	is.	is .	9	16,198	2015	Tier II	nployees RS)	,
	7.25%	Yes - After 10 years of service or 5 years of service for student violence	Yes - Credit for up to 10 years or 25% of total service	No	5 highest plan years out of last 15 years of earnings	(2.0% of FAS) x (Years of Service)	Age 60 and 5 years of service or age 55 and 30 years or any age and 35 years	79.9%	\$2,380,478,000	6.00%	Per Actuary (NC+UAAL) 20.35% FY2024	Yes	Yes .	37,113	20,172	1941	Tier I	Teachers' Defined Benefit (TRS)	0011001100110011
5.000,000	3%	ars of service or ce for student noe	Yes - May purchase up to 5 years	0	ars out of last 15 earnings		Age 62 and 10 years of service	3%	78,000	3%	+UAAL) 20.35% 024	vs.	vs.	0	14,897	2015	Tier II	fined Benefit IS)	
	NA	Yes - No minimum service	Service under USERRA only	No	Vesting: 33.33% at6 years 66.67% at9 years 100% at 12 years	Vested assets in both EE & ER contributions and net earnings	Age 55 and 12 years of service	NA	NIA	4.50%	7.50%	No	Y ₈	684	2,283	1991	(TDC)	Teachers' Defined Contribution	DITO INCHIN
8000000 m4	7.25%	Any Age & Any Service	Yes - Credit for up to 5 years after 20 years of service	3.75%	NA	5.5% of total salary earned as employee	25 years of service or age 50 and 20 years or age 62 and 10 years	95.9%	\$32,982,000	9.00%	Per Actuary (NC+UAAL) 19.64% FY 2024	No	No	728	1	1935		State Police (Plan A)	CHICK POS
E COOCOS	7.25%	Any Age & Any Service	Yes - Credit for up to 5 years after 20 years of service	1.00%	5 highest calendar years out of last 10 years of service	(3.00% of FAS) x (Years of Service)	Age 50 and 25 years of service or service or age 52 and 20 years or age 62 and 10 years	84.8%	\$57,391,000	13% of Base Pay	34.0% of Base Pay	No	N	155	596	1994		State Police (Plan B)	10
A) IA	7.25%	Yes - After 10 years service or age 65 with 6 years	Yes - Credit for up years	No	N.	75% of current salary of sitting judges	24 years of service or age 65 and 16 years	228.8%	(\$156,777,000)	7.00%	Per Actuary (NC+UAAL \$854,000 FY2024	No	Yes	58	14	1949	Tier I	Judges' System (JRS)	,
ь	5%	10 years of r age 65 years	ifor up to 5	0	36 highest consecutive months	75% of FAS		8%	77,000)	0%	(NC+UAAL) FY2024	٥	vs	0	110	2005	Tier II		0.000
PCUCIUS AN	7.25%	Any Age & Any Service	Yes - Credit for up to 5 years	No	5 highest consecutive plan years out of the last 10 years of earnings	(2.50% of FAS) x (Years of Service)	Age 50 and age plus service equals 70 gr. age 60 and 5 years or, if not working, age 62 and 5 years	87.7%	\$44,933,000	8.50%	16.0% + Fees (0.61% fees FY2024)	No	š	556	1,073	1998		Deputy Sheriffs'	
NA	7.25%	Yes - After 10 years of service for non- duty disability	Yes - Credit for up to 5 years	No	5 highest consecutive plan years out of last 10 years of earnings	· 2.75% of FAS for 1-20 yrs of svc. · 2.0% of FAS for 21-25 yrs of svc · 1.5% of FAS for yrs over 25 with max of 90%	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	103.9%	(\$4,751,000)	8.50%	9.50%	No	Yes	167	775	2008	(EMSRS)	Emergency Medical Services	
NA	7.25%	Yes - After 10 years of service for non-duty disability	Yes - Credit for up to 2 years, May purchase 1 additional year.	No	5 highest consecutive plan years out of last 10 years of earnings	2.75% of FAS for 1-20 yrs of svc. 2.0% of FAS for 21-25 yrs of svc. 1.5% of FAS for yrs over 25 with max of 90%	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	133.1%	(\$8,828,000)	8.50%	8.50%	No	Unknown	-	649	2010	(MPFRS)	Municipal Police & Firefighters	
by 6/30/2051	7.25%	Yes - After 10 years of service for non-duty disability	Yes - Credit for up to 5 years	No	5 highest consecutive plan years out of the last 10 years of earnings	Retirements Retirements effective on effective on offective on on the control of	Age 55 and age plus senice equals 70 or age 55 and 15 years or, if not working, age 62 and 10 years	81.6%	\$6,594,000	9.50%	12.00%	No	Ϋ́es	10	113	2021	(NRPORS)	Natural Resources Police Officers	

CPRB Retirement Plans - Running Statistics

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PLAN NAME	PLAN YEAR	ACTIVES	VES	VESTED TERMS.	TERMS.	NON -VESTED TERMS.	ESTED MS.	RETIREES	REES	UAL (in millions)	% FUNDED *	MKT. VALUE ASSETS
		TIERI	TIERII	TIERI	TIERII	TIERI	TIERII	TIERI	TIER II			
	7/1/2020	23,893	11,888	4,917	1	14,892	6,121	28,449	1	\$377.51	95.0%	\$7,129.02**
PERS	7/1/2021	22,268	13,308	4,926	з	14,674	7,774	29,006	3	\$196.39	97.5%	\$7,745.85**
	7/1/2022	20,322	14,630	5,130	2	14,238	9,638	29,398	7	\$95.15	98.8%	\$8,084.69**
	7/1/2023	18,805	16,198	5,113	3	14,053	11,461	29,858	9	\$207.69	97.6%	\$8,473.86**
		TIERI	TIERII	TIERI	TIERII	TIERI	TIERII	TIERI	TIERII			
	7/1/2020	25,046	9,707	3,038	0	3,282	1,910	36,797	0	\$3,038.52	72.8%	\$8,116.33**
TRS	7/1/2021	23,564	11,549	2,919	0	3,133	2,186	37,282	0	\$2,754.98	76.0%	\$8,740.20**
	7/1/2022	21,662	13,209	3,318	0	3,052	3,385	37,097	0	\$2,500.49	78.4%	\$9,091.95**
	7/1/2023	20,172	14,897	3,491	0	2,999	4,415	37,113	0	\$2,380.48	79.9%	\$9,940.16**
	7/1/2020	3,214	14	N/A	A	A/N	A.	455***	,	N/A	N/A	\$582.99
Tho	7/1/2021	2,648	48	N/A	A	N/A	/A	522***		N/A	N/A	\$703.29
100	7/1/2022	2,430	30	N/A	A	N/A	A	596***		N/A	N/A	\$603.84
	7/1/2023	2,283	83	N/A	A	N/A	/A	684***		N/A	N/A	\$663.29
	0202/1/7	4		3				3,5	759	\$97.52	87.4%	\$675.60
STATE POLICE	7/1/2021	4		2		- 1	_	752	52	(\$48.85)	106.1%	\$851.53
PLAN A	7/1/2022	3		2		1		743	13	\$39.15	95.1%	\$767.21
	7/1/2023	1		2		1	1	728	28	\$32.98	95.9%	\$778.13
	7/1/2020	626	6	17	7	13	134	65	9	\$29.05	88.4%	\$220.57
STATE POLICE	7/1/2021	606	6	20		13	138	94	4	(\$11.41)	103.9%	\$301.16
PLAN B	7/1/2022	590	°	23	3	14	148	1	119	\$45.53	86.4%	\$289.30
	7/1/2023	596	1	29	1	160	18	155		\$57.39	84.8%	\$320.04
	7/1/2020	19	58	2	O IERI	O	O	59	O	(\$116.89)	218.3%	\$215.69
IDC	7/1/2021	18	61	-		9		50	9	(\$173.98)	263.1%	\$280.66
200	7/1/2022	17	64		- 0	0	0	57	0	(\$150.99)	239.5%	\$259.24
	7/1/2023	14	110	-	-	0	0	58	0	(\$156.78)	228.8%	\$278.49
	0202/1/7	1,086	86	11	119	27	275	456	96	\$30.04	89.2%	\$247.78**
Debe	7/1/2021	1,085	85	121	1	308	38	494	34	\$39.54	87.5%	\$277.32**
Dana	7/1/2022	1,085	85	132	2	342	12	517	17	\$39.06	88.4%	\$298.00**
	7/1/2023	1,073	73	145	5	372	12	556	56	\$44.93	87.7%	\$320.19**
	0202/1/7	611	1	70	0	299	99	13	130	\$1.69	98.1%	\$89.01
EMCDC	7/1/2021	638	88	77	7	342	12	138	38	(\$13.56)	112.8%	\$119.22
EMONO	7/1/2022	637	7	94	4	40	403	154	54	(\$2.99)	102.7%	\$112.96
	7/1/2023	775	5	93	3	485	35	167	37	(\$4.75)	103.9%	\$125.93
	7/1/2020	436	6	6	Š	14	149			(\$5.94)	166.5%	\$14.89
MDEDS	7/1/2021	540	0	11	1	199	99	1		(\$10.72)	180.2%	\$24.10
MPTKS	7/1/2022	509	2	15	5	238	38			(87.78)	140.1%	\$27.20
	7/1/2023	649	9	23	3	279	79		1	(\$8.82)	133.1%	\$35.48
	7/1/2021	111	1	4		3	ω.	3	ω.	\$2.85	89.8%	\$25.01**
NRPORS	7/1/2022	115	5	3		6	Ů,	7	7	\$2.91	90.3%	\$27.12**
	7/1/2023	113	3	w		5		1	10	\$6.59	81.6%	\$29.33**
TOTALS as of 7/1/2023	of 7/1/2023	75,686	86	8,904	04	34,230	230	69,339	339	\$2,559.71		\$20,964.90

^{*} Plan assets as a percent of Actuarial Accrued Liabilities
**Actuarial Value Asset under 4 Year Asset Smoothing
***Receiving Periodic Payment Distribution

Particion Assest		June 30, 2023		May 31, 2024				Performance %	ance %			
24,113,305 1000 26,036,538 1000	ı	Asset (\$000)	%	Asset (\$000)	%	3 Mo	FYTD	1 Year	3 Year	5 Year		20 Year
19,790,811 817 21,171,763 81.3	WVIMB Fund Assets	24,219,305	100.0	26,036,958	100.0							
8,398,44 347 8,91,417 34.6 2.5 3.0 10.5 14.2 5.0 9.8 8.1 mt5ystam 125,100 0.5 9,844,151 38.0 2.5 2.9 10.4 14.1 5.0 9.8 8.1 mtspittam 125,100 0.5 9,844,151 38.0 2.5 2.9 10.4 14.1 5.0 9.8 8.1 320,094 1.3 32,00,94 1.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1	Pension Assets	19,790,811	81.7	21,171,763	81.3							
9,319,703 38.5 9,884,161 38.0 2.5 2.9 10.4 14.1 5.0 9.8 8.1 titrement Fund 778,495 32 81,407,57 31 2.5 2.9 10.5 14.2 5.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 14.1 1.5 1.0 9.8 8.1 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	Public Employees' Retirement System	8,398,434	34.7	8,991,417	34.6		10.5	14.2	5.0	9.8	8.1	8.0
ment System 125,180 125,180 125,180 127,8439 128,177,8439 129,180,948 121,280,958 121,280,958 121,280,958 122,280,954 123,180,958 123,180,958 124,225 229,104,141,140 124,120,999 124,141,140 125,299 124,141,140 125,299 124,141,140 125,299 124,141,140 125,299 124,141,140 125,299 124,141,140 125,299 124,141,140 125,299 125,299 126,414,140 127,2856 127,2856 128,244,240 129,255 129,244,240 129,245	Teachers' Retirement System	9,319,703	38.5	9,884,161	38.0		10.4	14.1	5.0	9.8	8.1	7.8
tirement Fund 778,493 3.2 817,627 3.1 2.5 2.9 10.5 14.2 5.0 9.9 8.1 2278,545 1.2 303,009 1.2 2.5 2.9 10.4 14.1 5.0 9.8 8.1 12.00,94 1.3 36,968 1.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 12.00,94 1.3 36,968 1.3 2.5 2.9 10.4 14.1 5.0 9.8 8.1 12.00,94 1.3 348,629 1.3 2.5 2.9 10.4 14.1 5.0 9.8 8.1 12.00,94 1.3 348,629 1.3 2.5 2.9 10.4 14.1 4.5 9.8 8.1 12.00 1.3 16,029 1.3 348,629 1.3 2.5 2.9 10.4 14.1 4.9 9.7 8.0 12.0 12.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	Emergency Medical Services Retirement System	125,180	0.5	140,919	0.5		10.4	14.0	4.9	9.8	8.1	
278,845 12 303,809 12 25 29 104 141 50 98 81 200,941 13 300,948 14 25 29 104 141 50 98 81 200,941 13 300,948 14 25 29 104 141 50 98 81 200,941 13 300,948 14 25 29 104 141 50 98 81 141 141 141 141 141 141 141 141 141	State Police Death, Disability and Retirement Fund	778,439	3.2	817,627	21		10.5	14.2	5.0	9.9	8.1	7.9
320,094 1.3 360,968 1.4 2.5 2.9 1.04 1.41 4.9 9.8 8.1 316,039 1.3 348,629 1.3 2.5 2.9 1.04 1.41 4.9 9.8 8.1 316,039 1.3 348,629 1.3 2.5 2.9 1.04 1.41 4.9 9.8 8.1 316,039 1.3 348,629 1.3 2.5 2.9 1.04 1.41 4.9 9.8 8.1 316,039 1.3 348,629 1.3 2.5 2.9 1.04 1.41 4.9 9.7 3189,153 0.8 244,240 0.9 2.5 2.9 1.09 1.46 5.6 10.3 8.3 3189,153 0.8 244,240 0.9 2.5 2.9 1.09 1.46 5.6 10.3 8.3 3189,153 0.8 244,240 0.9 2.5 2.9 1.09 1.45 5.6 4.5 489,154 3.4 383,638 3.2 2.1 2.3 8.8 10.9 1.3 5.4 4.5 489,174 0.2 39,957 0.2 2.1 2.2 8.7 1.09 1.6 5.6 4.7 489,174 0.2 39,957 0.2 2.1 2.2 8.7 1.09 1.6 5.6 4.7 489,174 0.2 39,957 0.2 2.1 2.2 8.8 1.09 1.6 5.5 4.5 489,174 0.3 235,427 0.6 201,539 0.8 2.1 2.2 8.8 1.09 1.6 5.5 4.5 489,189,189,189,189,189 3.9 3.9 3.9 3.9 489,189,189,189,189,189 3.9 3.9 3.9 489,189,189,189,189,189 3.9 3.9 3.9 489,189,189,189,189,189,189 3.9 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 3.9 489,174 3.3 3.9 489,174	Judges' Retirement System	278,545	1.2	303,809	1.2		10.4	14.1	5.0	9.8	8.1	7.9
316,039 1.3 348,629 1.3 2.5 2.9 10.4 14.1 5.0 9.8 8.1 irisment System 34,945 0.1 45,123 0.2 2.5 3.0 10.4 14.1 4.9 9.7 8.0 irisment System 24,945 0.1 45,123 0.2 2.5 3.0 10.4 14.1 4.9 9.7 8.0 irisment System 25,635 0.8 244,240 0.9 2.5 2.9 10.9 14.6 5.5 10.3 8.3 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	State Police Retirement System	320,094	H	360,968	1.4		10.4	14.1	4.9	9.8	8.1	7.9
irement System 34,945 0.1 45,123 0.2 2.5 3.0 10.4 14.0 4.9 9.7 8.0 irement System 27,643 0.1 31,621 0.1 2.5 3.0 10.4 14.1 4.9 4.9 irement System 27,643 0.1 31,621 0.1 2.5 3.0 10.4 14.1 4.9 4.9 irement System 2,666 - 3,244,04 0.9 2.5 2.9 10.9 14.6 5.6 10.3 8.3 1.2 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	Deputy Sheriff's Retirement System	316,039	H	348,629	13		10.4	14.1	5.0	9.8	8.1	7.9
iriement System 27,643 0.1 31,621 0.1 2.5 3.0 10.4 14.1 4.9 189,153 0.8 244,240 0.9 2.5 2.9 10.9 14.6 5.6 10.3 8.3 24.6 24.7 24.7 24.7 25.7 25.7 25.7 25.7 25.7 25.7 25.7 25	Municipal Police and Firefighter Retirement System	34,945	0.1	45,123	0.2		10.4	14.0	4.9	9.7	8.0	
189,153 0.8 244,240 0.9 2.5 2.9 10.9 14.6 5.6 10.3 8.3 2.6 1.5 2,636 - 3,249 - 3.0 2.6 11.5 15.3 2.3	Natural Resources Police Officer Retirement System	27,643	0.1	31,621	0.1		10.4	14.1	4.9			
2,636 - 3,249 - 30 2.6 11.5 15.3 2.3	Municipal Model A	189,153	8.0	244,240	0.9		10.9	14.6	5.6	10.3	83	
3,216,097 13.3 3,309,141 12.8 851,245 3.4 836,858 3.2 2.1 2.3 8.8 10.9 1.3 5.4 4.5 disarranty Risk Pool 37,044 0.2 39,957 0.2 2.1 2.2 8.7 10.9 1.6 5.6 4.7 Employers' Fund 16,767 0.1 18,404 0.1 2.1 2.2 8.8 10.9 1.6 5.6 4.7 10.9 1.9 1.8 13.8 1.9 1.8 13.8 1.9 1.8 13.8 1.9 1.8 1.8 1.9 1.9 1.8 1.8 1.9 1.9 1.8 1.8 1.9 1.9 1.8 1.8 1.9 1.9 1.8 1.9 1.9 1.9 1.8 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9	Municipal Model B	2,636	٠	3,249			11.5	15.3	2.3			
SE1,245 3.4 S36,858 3.2 2.1 2.3 8.8 10.9 1.3 5.4 4.5	Insurance Assets	3,216,097	13.3	3,309,141	12.8							
d Guarantty Risk Pool 37,044 0.2 39,957 0.2 2.1 2.2 8.7 10.9 1.6 5.6 4.7 d Security Risk Pool 48,517 0.2 50,509 0.2 2.1 2.2 8.7 10.9 1.6 5.6 4.7 Employers' Fund 16,767 0.1 18,404 0.1 2.1 2.2 8.8 10.9 1.6 5.5 4.5 d 200,150 0.8 201,539 0.8 2.1 2.2 8.8 10.9 1.6 5.5 4.5 ement 135,642 0.6 147,315 0.6 2.0 2.2 8.8 11.0 1.6 5.6 4.6 nd 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 1.4 5.1 4.4 sind 1,212,397 5.0 1,556,054 5.9 2.5 2.9 10.4 14.1 5.0 9.8 8.1 ority 8,554	Workers' Compensation Old Fund	851,245	3.4	836,858	3.2		00	10.9	tt	5.4	4.5	
d Security Risk Pool 48,517 0.2 50,509 0.2 2.1 2.2 8.7 1.0.9 1.6 5.6 4.7 Employers' Fund 16,767 0.1 18,404 0.1 2.1 2.2 8.8 10.9 1.6 5.5 4.5 Employers' Fund 16,767 0.1 18,404 0.1 2.1 2.2 8.8 10.9 1.6 5.5 4.5 ement 183,857 0.8 90,108 0.3 2.1 2.2 8.8 10.9 1.6 5.6 4.6 ind 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 1.4 5.1 4.4 ind 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 1.4 5.1 4.4 ind 1,212,397 5.0 1,556,054 5.9 2.5 2.9 10.4 14.1 5.0 9.8 8.1 ind 7,2283 0.3	Workers' Compensation Self-Insured Guaranty Risk Pool	37,044	0.2	39,957	0.2		8.7	10.9	1.6	5.6	4.7	
Employers Fund 16,767 0.1 18,404 0.1 2.1 2.2 8.8 10.9 1.6 5.5 4.5 ad 200,150 0.8 201,539 0.8 2.1 2.2 8.8 10.9 1.6 5.6 4.6 ement 183,857 0.8 201,539 0.8 2.1 2.2 8.8 10.9 1.6 5.6 4.6 ement 135,642 0.6 147,315 0.6 2.0 2.2 8.8 11.0 1.6 5.6 4.6 ad 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 8.1 rotection Tust 11,478 1.4 6	Workers' Compensation Self-Insured Security Risk Pool	48,517	0.2	50,509	0.2		8.7	10.9	1.6	5.6	4.7	
d 200,150 0.8 201,539 0.8 2,1 2,2 8.8 10.9 1.6 5.6 4.6 emment 183,857 0.8 90,108 0.3 2,1 2,2 8.8 11.0 1.6 5.6 4.6 ind 1,742,875 7,2 1,924,451 7.4 2.5 2.9 10.4 1.4 5.1 4.4 ind 1,212,397 5.0 1,556,054 5.9 5.9 1.4 14.1 5.0 9.8 8.1 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 8.1 72,283 0.3 73,858 0.3 2.5 2.9 10.5	Workers' Compensation Uninsured Employers' Fund	16,767	0.1	18,404	0.1		80	10.9	1.6	5.5	4.5	
ement 183,857 0.8 90,108 0.3 2.1 2.2 8.8 11.0 1.6 5.6 4.6 1nd 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.1 4.4 1nd 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 1nd 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 1nd 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 1nd 72,283 0.3 73,858 0.3 2.5 2.9 10.0 13.6 4.8 9.7 1nt B 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 1.9 1nt B 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 3.8 1nt B	Coal Workers' Pneumoconiosis Fund	200,150	8.0	201,539	0.8		8.8	10.9	1.6	5.6	4.6	5.2
135,642 0.6 147,315 0.6 2.0 2.2 8.6 10.4 1.4 5.1 4.4 1.4 d 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 ority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 when the fund 35,050 0.1 46,030 0.2 2.5 2.9 10.5 14.1 5.0 9.8 8.1 ordection Trust 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 6.8 rotection Agency 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7 5.4	Board of Risk and Insurance Management	183,857	8.0	90,108	0.3		00	11.0	1.6	5.6	4.6	
Benefit Trust Fund 1,742,875 7.2 1,924,451 7.4 2.5 2.9 10.4 14.1 5.0 9.8 8.1 Reserve Fund 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 - Reserve Fund 72,283 0.3 73,858 0.3 2.5 2.9 10.0 13.6 4.8 9.7 - Reserve Fund 8.1 8.1 8.1 8.1 8.1 8.1 8.1 8.1 Reserve Fund - Part B 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 1.9 Reserve Fund - Part B 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 3.8 Environmental Protection Agency 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7 5.4	Public Employees Insurance Agency	135,642	0.6	147,315	0.6		8.6	10.4	1.4	5.1	4.4	
welopment Authority 8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 It Fund 72,283 0.3 73,858 0.3 2.5 2.9 10.5 14.1 5.0 9.8 8.1 Recreation Endowment Fund 35,050 0.1 46,030 0.2 2.5 2.9 10.4 14.1 5.0 9.8 8.1 leserve Fund 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 1.9 leserve Fund-Part B 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 3.8 Environmental Protection Trust 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 6.8 Environmental Protection Agency 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7 5.4	WV Retiree Health Benefit Trust Fund	1,742,875	7.2	1,924,451	7.4		10.4	14.1	5.0	9.8	8.1	
8,558 - 6,737 - 2.5 2.9 10.0 13.6 4.8 9.7 72,283 0.3 73,858 0.3 2.5 2.9 10.5 14.1 5.0 9.8 8.1 35,050 0.1 46,030 0.2 2.5 2.9 10.4 14.1 - - - 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 1.9 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 3.8 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 6.8 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7 5.4	Endowment Assets	1,212,397	5.0	1,556,054	5.9							
72,283 0.3 73,858 0.3 2.5 2.9 10.5 14.1 5.0 9.8 8.1 35,050 0.1 46,030 0.2 2.5 2.9 10.4 14.1 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 1.9 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 3.8 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 6.8 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7 5.4	Berkeley County Development Authority	8,558	٠	6,737			10.0	13.6	4.8	9.7		
35,050 0.1 46,030 0.2 2.5 2.9 10.4 14.1 334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7	Wildlife Endowment Fund	72,283	0.3	73,858	0.3		10.5	14.1	5.0	9.8	8.1	7.9
334,187 1.4 605,125 2.3 1.7 1.3 5.7 6.4 (0.3) 1.5 514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7	WV State Parks and Recreation Endowment Fund	35,050	0.1	46,030	0.2		10.4	14.1				
514,884 2.2 550,105 2.1 2.0 1.6 6.8 8.3 (0.2) 3.9 11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7	Revenue Shortfall Reserve Fund	334,187	1.4	605,125	2.3		5.7	6.4	(0.3)	15	1.9	
11,478 - 12,765 - 2.7 3.0 11.2 15.1 3.3 8.9 235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7	Revenue Shortfall Reserve Fund - Part B	514,884	2.2	550,105	2.1		6.8	83	(0.2)	3.9	3.8	
235,957 1.0 261,434 1.0 2.4 2.7 10.8 13.7 2.3 6.7	WV Department of Environmental Protection Trust	11,478	٠	12,765			11.2	15.1	33	8.9	6.8	
	WV Department of Environmental Protection Agency	235,957	1.0	261,434	1.0		10.8	13.7	2.3	6.7	5.4	