



# THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2025  
General Revenue Collections

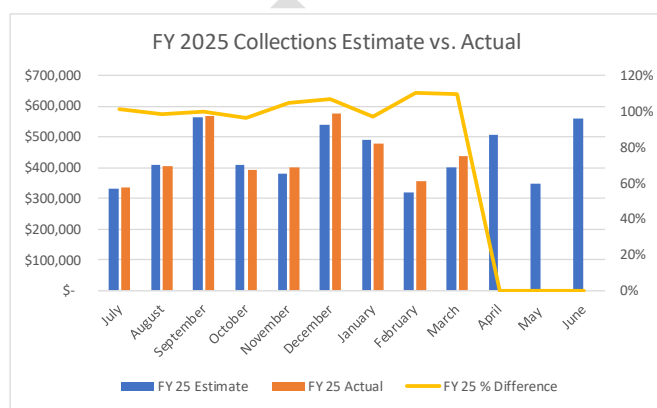
## March 2025

Prepared by: Chris DeWitte, Budget Analyst



### General Revenue Year to Date Snapshot

	FY 25			
	Estimate	Actual	Difference	% Difference
July	\$ 330,381	\$ 335,328	\$ 4,947	101%
August	\$ 408,995	\$ 403,842	\$ (5,153)	99%
September	\$ 566,322	\$ 567,716	\$ 1,394	100%
October	\$ 408,589	\$ 393,589	\$ (15,000)	96%
November	\$ 381,607	\$ 400,450	\$ 18,843	105%
December	\$ 538,545	\$ 575,244	\$ 36,699	107%
January	\$ 491,776	\$ 477,973	\$ (13,803)	97%
February	\$ 321,224	\$ 354,927	\$ 33,703	110%
March	\$ 400,077	\$ 439,500	\$ 39,423	110%
April	\$ 507,783		\$ (507,783)	0%
May	\$ 350,030		\$ (350,030)	0%
June	\$ 559,207		\$ (559,207)	0%
* all numbers in thousands				
Totals	\$5,264,536	\$3,948,569	(\$1,315,967)	75%



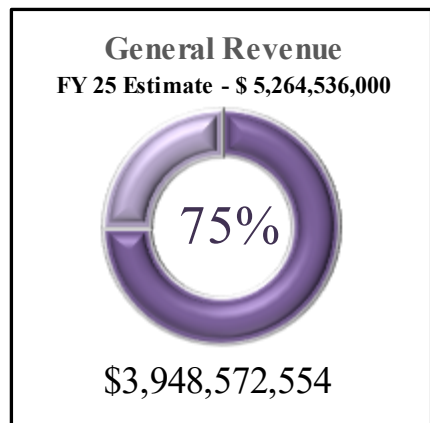
### General Revenue

General Revenue collections for March totaled \$439,500,603, **above** the monthly estimate of \$400,077,000 by \$39,423,603. Total year to date General Revenue collections are \$3,948,572,554.

Fiscal Year 2025 YTD Estimate  
**\$3,847,516,000**

Fiscal Year 2025 YTD Collections  
**\$3,948,572,554**

Fiscal Year 2025 YTD Performance  
**Exceeding estimates by \$101,056,554**



As of the end of March the state has collected 75% of its total estimated yearly revenue of \$5,264,536,000.

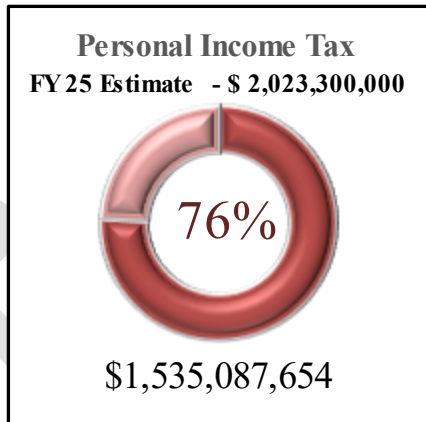
## Personal Income Tax

Personal Income Tax (PIT) collections for March totaled \$135,865,145, **above** the monthly estimate of \$128,800,000 by \$7,065,145. Total year to date Personal Income Tax collections are \$1,535,087,654.

Fiscal Year 2025 PIT YTD Estimate  
**\$1,524,000,000**

Fiscal Year 2025 PIT YTD Collections  
**\$1,535,087,654**

Fiscal Year 2025 PIT YTD Performance  
**Exceeding estimates by \$11,087,654**



As of the end of March the state has collected 76% of its total estimated PIT yearly collections of \$2,023,300,000.

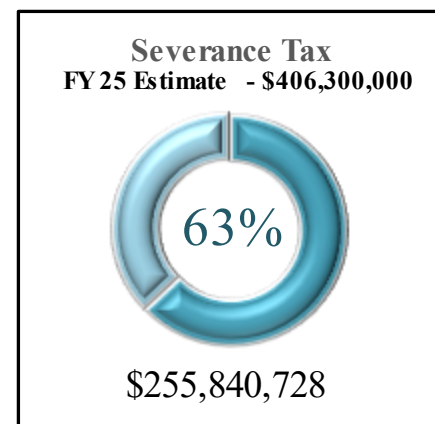
## Severance Tax

Severance tax collections for March totaled \$62,592,683, **above** the monthly estimate of \$41,900,000 by \$20,692,683. Total year to date Severance Tax collections are \$255,840,728.

Fiscal Year 2025 YTD Severance Tax Estimate  
**\$278,100,000**

Fiscal Year 2025 YTD Severance Tax Collections  
**\$255,840,728**

Fiscal Year 2025 Severance Tax YTD Performance  
**Below estimates by \$22,259,272**



As of the end of March the state has collected 63% of its total yearly estimated Severance Tax collections of \$406,300,000.

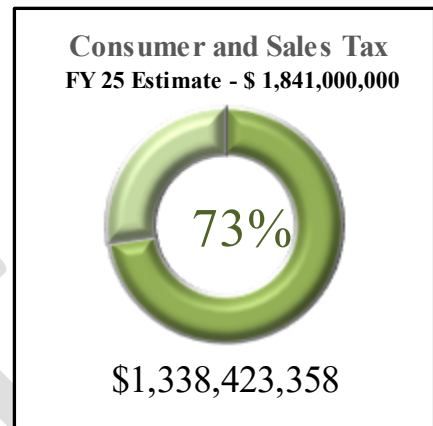
## Consumer Sales and Use Tax

Consumer Sales and Use Tax collections for March totaled \$142,820,455, **below** the monthly estimate of \$150,400,000 by \$7,579,545. Total year to date Consumer Sales and Use tax collections are \$1,338,423,358.

Fiscal Year 2025 YTD Estimate  
**\$1,340,700,000**

Fiscal Year 2025 YTD Collections  
**\$1,338,423,358**

Fiscal Year 2025 YTD Performance  
**Below estimates by \$2,276,642**



As of the end of March the state has collected 73% of its total estimated Consumer Sales and Use tax collections of \$1,841,000,000.

## Other Notable Collections

Tobacco Products Tax collections for March were \$11,011,179. These collections were **below** the monthly estimate of \$11,700,000 by \$688,821.

## Lottery

Total gross lottery collections for February FY 25 were \$97,338,000 This figure is 753,000 **below** the monthly estimate of \$98,091,000. Total gross lottery collections for fiscal year 2025 are \$776,476,000.

## Net Lottery Revenues

	Feb-25			Fiscal Year		
	Actual	Projected	Difference	Actual	Projected	Difference
<b>Lottery Fund</b>	\$10,972	\$8,719	\$2,253	\$134,088	\$110,299	\$23,789
<b>Excess Lottery Fund</b>	\$32,207	\$31,259	\$948	\$213,373	\$195,361	\$18,012
<b>Total</b>	\$43,179	\$39,978	\$3,201	\$347,461	\$305,660	\$41,801

\*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

	March FY 2025			Year to Date		
	Estimate	Actual	Difference	Estimate	Actual	Difference
Gasoline & Motor Carrier	\$ 34,400	\$ 30,523	(\$3,877)	\$ 321,200	\$ 318,546	(\$2,654)
Privilege Tax	\$ 27,000	\$ 28,400	\$1,400	\$ 227,500	\$ 243,980	\$16,480
Licenses & Registration	\$ 14,000	\$ 10,865	(\$3,135)	\$ 108,000	\$ 93,732	(\$14,268)
Highway Litter Control	\$ 160	\$ 139	(\$21)	\$ 1,205	\$ 1,194	(\$11)
Miscellaneous	\$ 11,000	\$ 4,036	(\$6,964)	\$ 71,000	\$ 42,536	(\$28,464)
Federal Reimbursement	\$ 82,000	\$ 58,479	(\$23,521)	\$ 708,500	\$ 571,025	(\$137,475)
<b>TOTAL</b>	<b>\$ 168,560</b>	<b>\$ 132,442</b>	<b>(\$36,118)</b>	<b>\$ 1,437,405</b>	<b>\$ 1,271,013</b>	<b>(\$166,392)</b>

## Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of March 31, 2025 is **\$746,013,101**

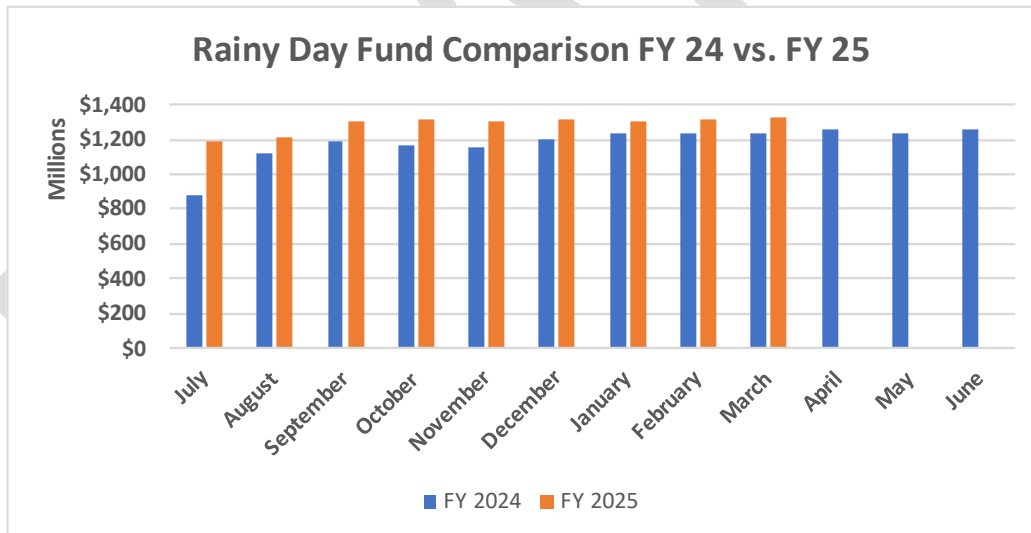
*Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$696,957,305*

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of March 31, 2025 is **\$587,176,101**

*Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$541,462,764*

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of March 31, 2025: **\$1,333,189,202**

*Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,238,420,069*



Addition copies of this document may be requested by emailing [senate.finance@wvsenate.gov](mailto:senate.finance@wvsenate.gov)

\*Numbers in this report are rounded

\*\* These numbers are not final, and are as reported through the WVOasis on April 1, 2025, the Governor's Budget Office has not formally released these numbers.

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# SENATE COMMITTEE ON FINANCE

## Fiscal Year Comparison (FY 25 vs FY 24)

Prepared by: Chris DeWitte



\* All Numbers in Report are Rounded and Expressed in Thousands

### General Revenue Collections

	March FY 2025			March FY 2024			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	128,800	135,865	7,065	149,500	198,280	48,780	-31%
Sales and Use Tax	150,400	142,820	(7,580)	141,600	147,173	5,573	-3%
Severance Tax	41,900	62,592	20,692	22,100	48,158	26,058	30%
Corporate Net Income Tax	9,200	17,616	8,416	8,500	15,378	6,878	15%
Tobacco Tax	11,700	11,011	(689)	13,800	11,362	(2,438)	-3%
All Other Taxes	58,077	69,596	11,519	57,075	67,084	10,009	4%
Totals	400,077	439,500	39,423	358,795	517,773	158,978	-15%

	YTD Fiscal Year 2025			YTD Fiscal Year 2024			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	1,524,000	1,535,087	11,087	1,450,900	1,634,998	184,098	-6%
Sales and Use Tax	1,340,700	1,338,423	(2,277)	1,291,900	1,315,617	23,717	2%
Severance Tax	278,100	255,840	(22,260)	222,300	247,514	25,214	3%
Corporate Net Income Tax	180,200	228,250	48,050	127,600	258,981	131,381	-12%
Tobacco Tax	113,400	105,219	(8,181)	118,400	115,940	(2,460)	-9%
All Other Taxes	411,116	485,753	74,637	334,547	495,512	160,965	-2%
Totals	3,847,516	3,948,572	101,056	3,335,073	4,601,169	1,266,096	-14%

	Fiscal Year 2025			Fiscal Year 2024			Year over Year Growth Total Collections
	Monthly Collections	Cumulative Estimate	Total Collections	Monthly Collections	Cumulative Estimate	Total Collections	
July	\$ 335,328	\$ 330,381	\$ 335,328	\$ 334,994	\$ 327,271	\$ 334,994	0%
August	\$ 403,842	\$ 739,376	\$ 739,170	\$ 410,786	\$ 715,236	\$ 745,780	-1%
September	\$ 566,322	\$ 1,305,698	\$ 1,305,492	\$ 672,144	\$ 1,183,146	\$ 1,417,924	-8%
October	\$ 393,589	\$ 1,714,287	\$ 1,699,081	\$ 390,836	\$ 1,566,577	\$ 1,808,760	-6%
November	\$ 400,450	\$ 2,095,894	\$ 2,099,531	\$ 404,786	\$ 1,927,312	\$ 2,213,546	-5%
December	\$ 575,244	\$ 2,634,439	\$ 2,674,775	\$ 553,249	\$ 2,360,402	\$ 2,766,795	-3%
January	\$ 477,973	\$ 3,126,215	\$ 3,152,748	\$ 530,977	\$ 2,839,097	\$ 3,297,772	-4%
February	\$ 354,927	\$ 3,447,439	\$ 3,509,071	\$ 283,354	\$ 3,153,072	\$ 3,581,126	-2%
March	\$ 439,500	\$ 3,847,516	\$ 3,948,572	\$ 487,435	\$ 3,545,647	\$ 4,068,561	-3%
April							
May							
June							

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## General Revenue

Rev Grp	Description	Net Prior Month YTD	Current Month Gross Revenue	Current Month Refunds	Current Month Net	Current YTD Revenue
01	BUSINESS & OCCUPATION TAX	71,315,552.98	13,169,547.74		13,169,547.74	84,485,100.72
02	CONSUMER SALES & USE TAX	1,195,602,902.93	142,854,903.77	34,448.40	142,820,455.37	1,338,423,358.30
03	PERSONAL INCOME TAX	1,399,222,508.86	136,317,496.12	452,350.38	135,865,145.74	1,535,087,654.60
04	LIQUOR PROFIT TRANSFERS	23,602,936.61	2,027,725.00	--	2,027,725	25,630,661.61
06	BEER TAX & LICENSES	3,904,555.29	452,304.53		452,304.53	4,356,859.82
07	TOBACCO PRODUCTS TAX	94,208,322.83	11,011,178.64		11,011,178.64	105,219,501.47
09	BUSINESS FRANCHISE FEES	445,007.60	7,880.51	150.00	7,730.51	452,738.11
10	CHARTER TAX	3,598.76	557.74	--	557.74	4,156.50
11	PROPERTY TRANSFER TAX	4,678,184.47	360,481.40	--	360,481.4	5,038,665.87
12	PROPERTY TAX	6,877,654.68	1,598,752.94	--	1,598,752.94	8,476,407.62
13	CASH FLOW TRANSFER		--	--		
14	INSURANCE TAX	71,321,528.82	27,887,492.93	(785.00)	27,888,277.93	99,209,806.75
15	DEPARTMENTAL COLLECTIONS	21,009,619.17	1,511,391.47		1,511,391.47	22,521,010.64
16	CORP INC & BUS FRANCHISE	210,633,469.14	17,622,925.26	5,971.32	17,616,953.94	228,250,423.08
17	MISCELLANEOUS	6,606,280.66	302,018.15	--	302,018.15	6,908,298.81
18	MISCELLANEOUS TRANSFERS	24,254,032.97	--	--		24,254,032.97
19	INTEREST INCOME	133,742,734.92	11,890,268.21	--	11,890,268.21	145,633,003.13
20	VIDEO LOTTERY TRANSFERS	234,351.00	144,472.91	--	144,472.91	378,823.91
21	SEVERANCE TAX	193,248,045.17	62,592,718.66	35.37	62,592,683.29	255,840,728.46
23	LIQUOR LICENSE RENEWAL	509,481.05	42,642.16	--	42,642.16	552,123.21
25	HB 102 LOTTERY TRANSFERS	43,867,150.70	7,596,393.80	--	7,596,393.8	51,463,544.50
27	REFUNDABLE CREDIT REIMB LTY	2,378,013.00	2,601,472.00	--	2,601,472	4,979,485.00
29	SOFT DRINK TAX	1,406,019.02	150.06	--	150.06	1,406,169.08
Total		\$3,509,071,950.63	\$439,992,774.00	\$492,170.47	\$439,500,603.53	\$3,948,572,554.16



## Consolidated Public Retirement Board (CPRB) Plan Statistics

As of 7/1/2024	Public Employees (PERS)		Teachers' Defined Benefit (TRS)		Teachers' Defined Benefit Contribution (TDC)	State Police (Plan A)	State Police (Plan B)	Judges' System (JRS)		Deputy Sheriffs' (DSRS)	Emergency Medical Services (EMSRS)	Municipal Police & Firefighters (MPFRS)	Natural Resources Police Officers (NRPORS)	
	Tier I	Tier II	Tier I	Tier II				Tier I	Tier II					
Year Implemented	1961	2015	1941	2015	1991	1935	1994	1949	2005	1998	2008	2010	2021	
Active Members	17,547	18,410	18,827	16,653	2,139	0	557	12	111	1,075	943	723	111	
Retirees & Beneficiaries	30,100	9	37,153	1	716	721	192	60	1	581	178	1	12	
Covered by Soc. Sec.	Yes		Yes		Yes	No	No	Yes		Yes	Yes	Varies	Yes	
Out of State Spec. Credit	Yes		Yes		No	No	No	No		No	No	No	No	
% of Employer Contributions/ARC	9.00%		Per Actuary (NC-UAL) FY2025	19.11%	7.50%	Per Actuary (NC-UAL) 17.41% FY2025	34.0% of Base Pay	Per Actuary (NC-UAL) \$1,220,000 FY2025	7.00%	17.0% + Fees (0.58% fees FY2025)	9.50%	8.50%	12.00%	
% of Employee Contributions	4.50%	6.00%	6.00%		4.50%	9.00%	13% of Base Pay	7.00%		8.50%	8.50%	8.50%	9.50%	
Unfunded Accrued Liability (UAL)	(\$171,582,000)		\$2,003,915,000		N/A	(\$3,120,000)	\$40,182,000	(\$181,077,000)		\$41,195,000	(\$11,655,000)	(\$10,883,000)	\$8,917,000	
% Funded	101.9%		83.4%		N/A	100.4%	90.1%	244.5%		89.5%	108.9%	130.3%	78.3%	
Normal Retirement	Age 60 and 5 years of service or age 55 and age plus service equals 80	Age 62 and 10 years of service	Age 60 and 5 years of service or age 55 and 30 years or any age and 35 years	Age 62 and 10 years of service	Age 55 and 12 years of service	25 years of service or age 50 and 20 years or age 62 and 10 years	Age 50 and 25 years of service or age 52 and 20 years or age 62 and 10 years	24 years of service or age 65 and 16 years		Age 50 and age plus service equals 70 or age 60 and 5 years or if not working age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 50 and age plus service equals 70 or age 60 and 10 years or age 62 and 5 years	Age 55 and age plus service equals 70 or age 55 and 15 years or if not working age 62 and 10 years	
Retirement Benefits	(2.0% of FAS) x (Years of Service)		(2.0% of FAS) x (Years of Service)		Vested assets in both EE & ER contributions and net earnings	5.5% of total salary earned as employee	(3.00% of FAS) x (Years of Service)	75% of current salary of sitting judges	75% of FAS	(2.50% of FAS) x (Years of Service)	. 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%	. 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%	Retirements effective on 7/1/2025 8/1/2025 (2.250% of FAS) x (Years of Service)	Retirements effective on 7/1/2025 8/1/2025 (2.250% of FAS) x (Years of Service)
Final Average Salary (FAS)	36 highest consecutive months out of last 15 years of earnings	60 highest consecutive months out of last 15 years of earnings	5 highest plan years out of last 15 years of earnings		Vesting: 33.33% at 6 years 66.67% at 9 years 100% at 12 years	N/A	5 highest calendar years out of last 10 years of service	N/A	36 highest consecutive months	5 highest consecutive plan years out of the last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of last 10 years of earnings	5 highest consecutive plan years out of the last 10 years of earnings	
COLA	No		No		No	3.75%	1.00%	No		No	No	No	No	
Credit for Military Service	Yes - Credit up to 5 years	Yes - May purchase up to 5 years	Yes - Credit up to 10 years or 25% of total service	Yes - May purchase up to 5 years	Service under USERRA only	Yes - Credit up to 5 years after 20 years of service	Yes - Credit up to 5 years after 20 years of service	Yes - Credit up to 5 years		Yes - Credit up to 5 years	Yes - Credit up to 5 years	Yes - Credit up to 2 years, May purchase 1 additional year.	Yes - Credit up to 5 years	
Disability Benefits	Yes - After 10 years of service for non-work related disability		Yes - After 10 years of service or 5 years of service for student violence		Yes - No minimum service	Any Age & Any Service	Any Age & Any Service	Yes - After 10 years of service or age 65 with 6 years		Any Age & Any Service	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	Yes - After 10 years of service for non-duty disability	
Interest Rate Assumption	7.25%		7.25%		N/A	7.25%	7.25%	7.25%		7.25%	7.25%	7.25%	7.25%	
Projected Primary UAL Amortization	N/A		by 6/30/2034		N/A	N/A	by 6/30/2032	N/A		by 6/30/2029	N/A	N/A	by 6/30/2061	

## CPRB Retirement Plans - Running Statistics

PLAN NAME	PLAN YEAR	ACTIVES		VESTED TERMS.		NON-VESTED TERMS.		RETIREEES & BENEFICIARIES		UAL (in millions)	% FUNDED *	MKT. VALUE ASSETS (in millions)
PERS	7/1/2021	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II	\$196.39	97.5%	\$7,745.85**
	7/1/2022	22,268	13,308	4,926	3	14,674	7,774	29,006	3	\$95.15	98.8%	\$8,084.69**
	7/1/2023	20,322	14,630	5,130	2	14,238	9,638	29,398	7	\$207.69	97.6%	\$8,473.86**
	7/1/2024	18,805	16,198	5,113	3	14,053	11,461	29,858	9	(\$171.58)	101.9%	\$9,040.43**
	7/1/2024	17,547	18,410	5,073	4	13,905	13,266	30,100	9			
TRS	7/1/2021	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II	\$2,754.98	76.0%	\$8,740.20**
	7/1/2022	23,564	11,549	2,919	0	3,133	2,186	37,282	0	\$2,500.49	78.4%	\$9,091.95**
	7/1/2023	21,662	13,209	3,318	0	3,052	3,385	37,097	0	\$2,380.48	79.9%	\$9,940.16**
	7/1/2024	20,172	14,897	3,491	0	2,999	4,415	37,113	0	\$2,003.92	83.4%	\$10,077.21**
	7/1/2024	18,827	16,653	3,574	0	2,922	5,439	37,153	1			
TDC	7/1/2021	2,648		N/A		N/A		522***		N/A	N/A	\$703.29
	7/1/2022	2,430		N/A		N/A		596***		N/A	N/A	\$603.84
	7/1/2023	2,283		N/A		N/A		684***		N/A	N/A	\$663.29
STATE POLICE PLAN A	7/1/2024	2,139		N/A		N/A		716***		N/A	N/A	\$741.18
	7/1/2021	4		2		1		752		(\$48.85)	106.1%	\$851.53
	7/1/2022	3		2		1		743		\$39.15	95.1%	\$767.21
STATE POLICE PLAN B	7/1/2023	1		2		1		728		\$32.98	95.9%	\$778.13
	7/1/2024	0		2		1		721		(\$3.12)	100.4%	\$820.61
	7/1/2021	606		20		138		94		(\$11.41)	103.9%	\$301.16
JRS	7/1/2022	590		23		148		119		\$45.53	86.4%	\$289.30
	7/1/2023	596		29		160		155		\$57.39	84.8%	\$320.04
	7/1/2024	557		30		163		192		\$40.18	90.1%	\$365.47
DSRS	7/1/2021	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II	MIER I	MIER II			
	7/1/2021	18	61	1	0	0	0	59	0	(\$173.98)	263.1%	\$280.66
	7/1/2022	17	64	1	1	0	0	57	0	(\$150.99)	239.5%	\$259.24
	7/1/2023	14	110	1	1	0	0	58	0	(\$156.78)	228.8%	\$278.49
	7/1/2024	12	111	1	1	0	0	60	1	(\$181.08)	244.5%	\$306.37
EMSRs	7/1/2021	1,085		121		308		494		\$39.54	87.5%	\$277.32**
	7/1/2022	1,085		132		342		517		\$39.06	88.4%	\$298.00**
	7/1/2023	1,073		145		372		556		\$44.93	87.7%	\$320.19**
	7/1/2024	1,075		154		387		581		\$41.20	89.5%	\$352.10**
	7/1/2021	638		77		342		138		(\$13.56)	112.8%	\$119.22
MPFRS	7/1/2022	637		94		403		154		(\$2.99)	102.7%	\$112.96
	7/1/2023	775		93		485		167		(\$4.75)	103.9%	\$125.93
	7/1/2024	943		99		613		178		(\$11.66)	108.9%	\$143.34
	7/1/2021	540		11		199		1		(\$10.72)	180.2%	\$24.10
	7/1/2022	602		15		238		1		(\$7.78)	140.1%	\$27.20
NRPORS	7/1/2023	649		23		279		1		(\$8.82)	133.1%	\$35.48
	7/1/2024	723		28		314		1		(\$10.86)	130.3%	\$46.76
	7/1/2021	111		4		3		3		\$2.85	89.8%	\$25.01
	7/1/2022	115		3		6		7		\$2.91	90.3%	\$27.12**
	7/1/2023	113		3		5		10		\$6.59	81.6%	\$29.33**
TOTALS as of 7/1/2024	7/1/2024	111		3		11		12		\$8.92	78.3%	\$32.14**
	7/1/2024	77,108		8,969		37,021		69,725		\$1,715.90		\$21,925.61

\* Plan assets as a percent of Actuarial Accrued Liabilities

\*\* Actuarial Value Asset under 4 Year Asset Smoothing

\*\*\*Receiving Periodic Payment Distribution

The materials contained herein are intended for general guidance purposes only. In the event there is a discrepancy between information contained here and the WV State Code and Rules, the language in the Code and Rules shall prevail.



	June 30, 2024		February 28, 2025		Performance %							
	Asset (\$'000)	%	Asset (\$'000)	%	1 Month	3 Month	FYTD	1 Year	3 Year	5 Year	10 Year	20 Year
<b>WVIMB Fund Assets</b>	<b>26,315,335</b>	<b>100.0</b>	<b>27,193,048</b>	<b>100.0</b>								
<b>Pension Assets</b>	<b>21,418,293</b>	<b>81.3</b>	<b>22,051,975</b>	<b>81.0</b>								
Public Employees' Retirement System	9,060,044	34.4	9,332,115	34.3	(0.3)	0.1	5.4	9.6	6.0	10.0	8.3	7.7
Teachers' Retirement System	10,042,974	38.2	10,231,548	37.6	(0.3)	0.1	5.4	9.6	6.0	10.0	8.3	7.5
Emergency Medical Services Retirement System	142,608	0.5	215,449	0.8	(0.3)	0.5	5.8	10.0	6.1	10.1	8.3	
State Police Death, Disability and Retirement Fund	820,831	3.1	828,135	3.0	(0.3)	0.1	5.4	9.6	6.0	10.0	8.3	7.7
Judges' Retirement System	306,539	1.2	320,478	1.2	(0.3)	0.1	5.5	9.6	6.0	10.0	8.3	7.7
State Police Retirement System	365,544	1.4	389,803	1.4	(0.3)	0.1	5.5	9.6	6.0	10.0	8.3	7.7
Deputy Sheriff's Retirement System	352,093	1.3	372,161	1.4	(0.3)	0.1	5.5	9.6	6.0	10.0	8.3	7.7
Municipal Police and Firefighter Retirement System	46,198	0.2	54,424	0.2	(0.3)	0.1	5.5	9.6	5.9	10.0		8.2
Natural Resources Police Officer Retirement System	32,082	0.1	34,619	0.1	(0.3)	0.1	5.4	9.6	6.0			
Municipal Model A	246,093	0.9	269,606	1.0	(0.3)	0.1	5.4	9.6	6.2	10.5	8.5	
Municipal Model B	3,287	-	3,637	-	0.2	0.4	6.8	10.8	5.6	7.8		
<b>Insurance Assets</b>	<b>3,329,471</b>	<b>12.8</b>	<b>3,435,867</b>	<b>12.7</b>								
Workers' Compensation Old Fund	836,283	3.2	830,154	3.1	0.6	1.0	6.1	9.4	4.0	5.7	5.0	
Workers' Compensation Self-Insured Guaranty Risk Pool	40,246	0.2	42,484	0.2	0.5	1.0	6.1	9.3	4.2	6.0	5.1	
Workers' Compensation Self-Insured Security Risk Pool	50,726	0.2	52,377	0.2	0.5	1.0	6.1	9.3	4.2	6.0	5.1	
Workers' Compensation Uninsured Employers' Fund	18,638	0.1	20,091	0.1	0.5	1.0	6.1	9.3	4.2	5.9	4.9	
Coal Workers' Pneumoconiosis Fund	201,841	0.8	202,166	0.7	0.6	1.0	6.1	9.4	4.2	6.0	5.0	5.2
Board of Risk and Insurance Management	90,829	0.3	82,005	0.3	0.5	1.0	6.1	9.3	4.2	6.0	5.0	5.4
Public Employees Insurance Agency	148,452	0.6	158,075	0.6	0.8	1.4	6.5	9.7	4.1	5.4	4.8	
WV Retiree Health Benefit Trust Fund	1,942,456	7.4	2,048,515	7.5	(0.3)	0.1	5.5	9.6	6.0	10.0	8.3	
<b>Endowment Assets</b>	<b>1,567,571</b>	<b>5.9</b>	<b>1,705,206</b>	<b>6.3</b>								
Berkeley County Development Authority	6,800	-	7,171	-	(0.3)	0.1	5.5	9.6	5.8	9.9		
Wildlife Endowment Fund	74,682	0.3	76,113	0.3	(0.3)	0.1	5.4	9.6	5.9	10.0	8.3	7.7
WV State Parks and Recreation Endowment Fund	47,125	0.2	55,393	0.2	(0.3)	0.1	5.5	9.6	6.2			
Revenue Shortfall Reserve Fund	609,682	2.3	643,669	2.4	1.4	1.5	5.3	7.5	1.7	1.4	2.4	
Revenue Shortfall Reserve Fund - Part B	554,537	2.1	587,176	2.2	1.2	1.3	5.9	8.4	2.4	4.0	4.3	
WV Department of Environmental Protection Trust	10,997	-	10,909	-	(0.3)	0.2	6.1	10.4	6.0	9.4	7.1	
WV Department of Environmental Protection Agency	263,748	1.0	324,775	1.2	0.3	1.0	7.0	10.8	5.5	7.3	5.9	