

THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2025 General Revenue Collections

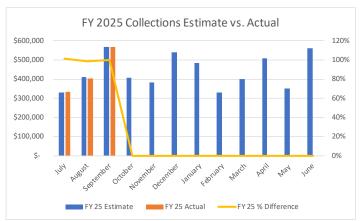
September 2024

Prepared by: Chris DeWitte, Budget Analyst



General Revenue Year to Date Snapshot

	_						
				FY	25		
	Est	imate	Act	tual	Di	ifference	% 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			\$	(408,589)	0%
November	\$	381,607			\$	(381,607)	0%
December	\$	538,545			\$	(538,545)	0%
January	\$	482,226			\$	(482,226)	0%
February	\$	331,274			\$	(331,274)	0%
March	\$	399,677			\$	(399,677)	0%
April	\$	507,783			\$	(507,783)	0%
May	\$	350,030			\$	(350,030)	0%
June	\$	559,207		•	\$	(559,207)	0%
					* 6	all numbers	in thousands
Totals	\$5	5,264,636	\$1	1,306,886	(\$	3,957,750)	25%



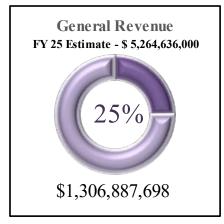
General Revenue

General Revenue collections for September totaled \$567,716,724, exceeding the monthly estimate of \$566,322,000 by \$1,394,724. Total year to date General Revenue collections are \$1,306,887,698.

<u>Fiscal Year 2025 YTD Estimate</u> **\$1,305,698,000**

<u>Fiscal Year 2025 YTD Collections</u> **\$1,306,887,698**

Fiscal Year 2025 YTD Performance Exceeding estimates by \$1,189,698*



As of the end of September the state has collected 25% of its total estimated yearly revenue of \$5,264,636,000.

*Total Collections for September FY 25 may be reported as \$489,216,724. This figure includes the repayment of the \$78,500,000 loan from the Rainy Day Fund, and for the purposes of this report is not considered collections. This is an annual loan to ensure the state has funds to cover expenses incurred by the state, before adequate funds are collected. The loan must be repaid within 90 days of the initial transfer, in other words by the end of September.

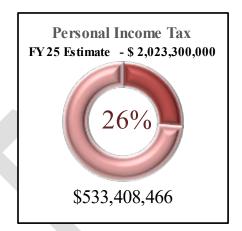
Personal Income Tax

Personal Income Tax (PIT) collections for September totaled \$239,339,457, **below** the monthly estimate of \$243,200,000 by \$3,860,543. Total year to date Personal Income Tax collections are \$533,408,466.

<u>Fiscal Year 2025 PIT YTD Estimate</u> **\$550,500,000**

Fiscal Year 2025 PIT YTD Collections \$533,408,466

Fiscal Year 2025 PIT YTD Performance **Below** estimates by \$17,091,534



As of the end of September the state has collected 26% of its total estimated PIT yearly collections of \$2,190,000,000.

Severance Tax

Severance tax collections for September totaled \$45,691,371, **above** the monthly estimate of \$35,600,000 by \$10,091,371. Total year to date Severance Tax collections are \$74,215,203.

Fiscal Year 2025 YTD Severance Tax Estimate \$78,000,000

Fiscal Year 2025 YTD Severance Tax Collections \$74,215,203

<u>Fiscal Year 2025 Severance Tax YTD Performance</u> **Below** estimates by \$3,784,797



As of the end of September the state has collected 18% of its total yearly estimated Severance Tax collections of \$250,000,000.

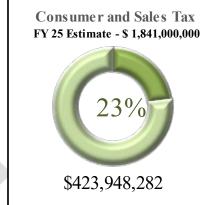
Consumer Sales and Use Tax

Consumer Sales and Use Tax collections for September totaled \$165,053,798, below the monthly estimate of \$165,400,000 by \$-346,202. Total year to date Consumer Sales and Use tax collections are \$423,948,282.

<u>Fiscal Year 2025 YTD Estimate</u> **\$422,200,000**

Fiscal Year 2025 YTD Collections \$423,948,282

<u>Fiscal Year 2025 YTD Performance</u> **Exceeding** estimates by \$1,748,282



As of the end of September the state has collected 23% of its total estimated Consumer Sales and Use tax collections of \$1,510,488,000.

Other Notable Collections

Tobacco Products Tax collections for September were \$11,339,457. These collections were **below** the monthly estimate of \$14,800,000 by \$3,460,543.

Lottery

Total gross lottery collections for August FY 25 were \$108,874,000 This figure is \$12,686,000 above the monthly estimate of \$96,188. Total gross lottery collections for fiscal year 2025 are \$197,261,000.

Net Lottery Revenues

			•			
		Aug-25			Fiscal Year	
	Actual	Projected	Difference	Actual	Projected	Difference
Lottery Fund	\$18,542	\$15,159	\$3,383	\$36,625	\$30,362	\$6,263
Excess Lottery Fund	\$27,207	\$23,427	\$3,780	\$52,612	\$47,326	\$5,286
Total	\$45,749	\$38,586	\$7,163	\$89,237	\$77,688	\$11,549

^{*}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

	Se	pte	ember FY 202	25		Ye	ear to Date	
	Estimate		Actual	Difference	Estimate		Actual	Difference
r [\$ 34,300	\$	36,835	\$2,535	\$ 107,100	\$	114,447	\$7,347
	\$ 27,000	\$	28,174	\$1,174	\$ 83,500	\$	85,322	\$1,822
	\$ 11,500	\$	10,394	(\$1,106)	\$ 40,500	\$	39,306	(\$1,194)
	\$ 150	\$	139	(\$11)	\$ 470	\$	506	\$36
	\$ 8,000	\$	11,090	\$3,090	\$ 26,000	\$	16,584	(\$9,416)
	\$ 96,500	\$	62,773	(\$33,727)	\$ 251,500	\$	217,912	(\$33,588)

(\$34,993)

TOTAL \$ 177,450 \$ 149,405 (\$28,045) \$ 509,070 \$ 474,077

Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of September 30, 2024 is \$728,504,218 \$728,504,218

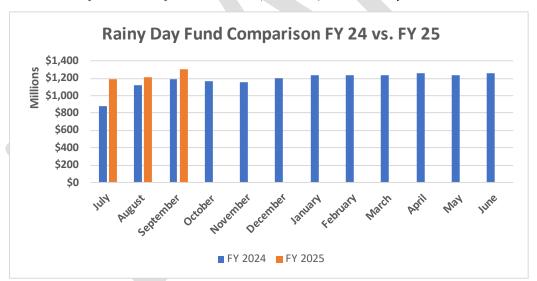
Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$670,965,814

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of September 30, 2024 is \$571,729,506 \$571,729,506

Revenue Shortfall Reserve Fund - Part B (Rainy Day B) balance same time last year: \$516,922,968

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of September 30, 2024: \$1,300,233,724

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,187,888,782



Addition copies of this document may be requested by emailing senate.finance@wvsenate.gov

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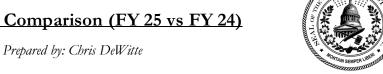
^{*}Numbers in this report are rounded

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



SENATE COMMITTEE ON FINANCE

Fiscal Year Comparison (FY 25 vs FY 24)



General Revenue Collections

	Sep	tember FY	2025	Sep	tember FY 2	2024	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	243,200	239,339	(3,861)	208,500	320,913	112,413	-25%
Sales and Use Tax	165,400	165,053	(347)	150,600	161,895	11,295	2%
Severance Tax	35,600	45,691	10,091	23,100	27,504	4,404	66%
Corporate Net Income Ta	69,800	56,247	(13,553)	42,500	98,655	56,155	-43%
Tobacco Tax	14,800	11,339	(3,461)	13,800	15,957	2,157	-29%
All Other Taxes*	37,522	50,047	12,525	29,410	47,219	17,809	6%
Totals	566,322	567,716	1,394	467,910	672,143	204,233	-16%

	YTD	Fiscal Yea	r 2025	YTD	Fiscal Year	2024	
	Estimate	Collections	Difference	Estimate	Collections	Difference	Year over Year Growth
Personal Income Tax	550,500	533,408	(17,092)	495,900	607,514	111,614	-12%
Sales and Use Tax	422,200	423,948	1,748	402,300	414,533	12,233	2%
Severance Tax	78,000	74,215	(3,785)	85,500	72,460	(13,040)	2%
Corporate Net Income Ta	84,200	80,098	(4,102)	55,500	125,943	70,443	-36%
Tobacco Tax	42,000	36,072	(5,928)	41,900	44,553	2,653	-19%
All Other Taxes	128,798	159,146	30,348	102,046	152,921	50,875	4%
Totals	1,305,698	1,306,887	1,189	1,183,146	1,417,924	234,778	-8%

	Fi	sca	l Year 2	025		F	isca	ıl Year 20	24		
	I onthly llections		umulitive Estimate	C	Total ollections	I onthly ollections	_	Cumulitive Estimate	Co	Total ollections	Year over Year Growth Total Collections
July	\$ 335,328	\$	327,271	\$	335,328	\$ 334,994	\$	327,271	\$	334,994	0%
August	\$ 403,842	\$	715,236	\$	739,170	\$ 410,787	\$	715,236	\$	745,781	-1%
September	\$ 566,322	\$	1,306,887	\$	1,305,492	\$ 672,143	\$	1,183,146	\$	1,417,924	-8%
October											
November											
December											
January											
February											
March											
April*											
May											
June											

^{*} All Numbers in Report are Rounded and Expressed in Thousands

Run Date: 10/01/2024 Run Time: 7:27:26 AM

Rev Description Net Prior Coment Month Current Month Current Month Gross Revenue Return Revenue Return Retu	\$1,306,887,698.10	\$489,216,723.83	\$24,785,940.13	\$514,002,663.96	\$817,670,974.27		Total
Net Prior Current Month	1,380,812.47	166,713.29	19,786.42	186,499.71	1,214,099.18	SOFT DRINK TAX	29
Net Prior Current Month Current Month Current Month Description Net Prior Current Month Current Month Current Month Net Prior Current Month Current Month Net Prior Current Month Current Month Net Prior Net Prior	267,099.00		1	-	267,099.00	REFUNDABLE CREDIT REIMB LTY	27
Net Prior Current Month Current Month Description Not Prior Current Month Current Month Net Prior Current Month Net Prior Current Month Net Ne	12,953,612.95	6,788,594.48	-	6,788,594.48	6,165,018.47	HB 102 LOTTERY TRANSFERS	25
Net Prior Current Month Current Month Description Not Prior Current Month Current Month Not Not	184,041.07	42,642.16	1	42,642.16	141,398.91	LIQUOR LICENSE RENEWAL	23
Net Prior Current Month	74,215,203.92	45,691,371.51	74,350.84	45,765,722.35	28,523,832.41	SEVERANCE TAX	21
Net Prior Current Month Current Month Current Month Prior Current Month Current Month Prior Current Month Refunds Net Prior Current Month Prior Current Month Net Prior Current Month Net Prior Current Month Net Prior Net Net Net Net Prior Net Net	24,343.61	58,191.21	1	58,191.21	(33,847.60)	VIDEO LOTTERY TRANSFERS	20
Net Prior Current Month Current Month Description Month YTD Gross Revenue Refunds Net YTD	61,826,404.88	21,496,418.78	1	21,496,418.78	40,329,986.10	INTEREST INCOME	19
Net Prior Current Month Net YTD	247,330.53	62,630.53	1	62,630.53	184,700.00	MISCELLANEOUS TRANSFERS	18
Net Prior Current Month	546,488.72	246,160.67	1	246,160.67	300,328.05	MISCELLANEOUS	17
Description Net Prior (Current Month) Current Month (Prior (Current Month)) Current Month (Current Month) Current Month (Current Month) Current Month (Prior (Current Month)) Current Month (Current Month) Current Month Current	80,098,071.72	56,247,931.73	13,022,845.67	69,270,777.40	23,850,139.99	CORP INC & BUS FRANCHISE	16
Net Prior Current Month Current Month Description Month YTD Gross Revenue H8,180,045.35 11,360,777.04 1,183.30 11,359,593.74 CONSUMER SACES & USE TAX 258,894,484.07 168,385,776.42 3,331,978.18 165,053,798.24 4	4,185,621.56	1,302,910.26	42.50	1,302,952.76	2,882,711.30	DEPARTMENTAL COLLECTIONS	15
Description Net Prior Current Month (PTD) Curren	30,530,329.00	1,489,466.01	1,285.00	1,490,751.01	29,040,862.99	INSURANCE TAX	14
Ceneral Revenue Description Net Prior Current Month Current Mont		-78,500,000	1	(78,500,000.00)	78,500,000.00	CASH FLOW TRANSFER	13
General Revenue General Revenue Current Month Current Month <t< td=""><td>3,975,487.04</td><td>3,347,804.95</td><td>1</td><td>3,347,804.95</td><td>627,682.09</td><td>PROPERTY TAX</td><td>12</td></t<>	3,975,487.04	3,347,804.95	1	3,347,804.95	627,682.09	PROPERTY TAX	12
General Revenue Current Month Current Month <th< td=""><td>2,148,856.37</td><td>550,733.98</td><td>1</td><td>550,733.98</td><td>1,598,122.39</td><td>PROPERTY TRANSFER TAX</td><td>⇉</td></th<>	2,148,856.37	550,733.98	1	550,733.98	1,598,122.39	PROPERTY TRANSFER TAX	⇉
Ceneral Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month Net Current Month YTD I Current Month Refunds Current Month Net Current Month YTD I Current Month Net Current Month YTD I Current Month Refunds Current Month Net Current Month YTD I Current Month Net Current Month YTD I Current Month Refunds Current Month Net Current Month YTD I Current Month Net Current Month Net Current Month YTD I Current Month Net Current Month	459.40	193	1	193.00	266.40	CHARTER TAX	10
General Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month PTD Refunds Current Month	133,485.58	55,267.26	4,097.60	59,364.86	78,218.32	BUSINESS FRANCHISE FEES	09
General Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month PTD Current Month Gross Revenue Current Month Net YTD I BUSINESS & OCCUPATION TAX 18,180,045.35 11,360,777.04 1,183.30 11,359,593.74 YTD I CONSUMER SALES & USE TAX 258,894,484.07 168,385,776.42 3,331,978.18 165,053,798.24 4 PERSONAL INCOME TAX 294,069,008.93 247,622,437.90 8,282,980.30 239,339,457.6 5 LIQUOR PROFIT TRANSFERS 6,837,446.61 2,597,600.00 — 2,597,600 — 2,597,600 479,947.65 5 BEER TAX & LICENSES 1,286,104.75 480,247.65 300.00 479,947.65 5	36,072,563.34	11,339,296.78	47,090.32	11,386,387.10	24,733,266.56	TOBACCO PRODUCTS TAX	07
General Revenue Description Net Prior Current Month Current Mont	1,766,052.40	479,947.65	300.00	480,247.65	1,286,104.75	BEER TAX & LICENSES	06
General Revenue Description Net Prior Current Month Gross Revenue Current Month Refunds Current Month PTD Current Month Gross Revenue Current Month Net YTD I BUSINESS & OCCUPATION TAX 18,180,045.35 11,360,777.04 1,183.30 11,359,593.74 YTD I CONSUMER SALES & USE TAX 258,894,484.07 168,385,776.42 3,331,978.18 165,053,798.24 4 PERSONAL INCOME TAX 294,069,008.93 247,622,437.90 8,282,980.30 239,339,457.6 5	9,435,046.61	2,597,600	1	2,597,600.00	6,837,446.61	LIQUOR PROFIT TRANSFERS	04
General Revenue Description Net Prior Month YTD Current Month Gross Revenue Current Month Refunds Current Month YTD II.350,777.04 Current Month TI.359,593.74 YTD II.359,593.74 Additional Consumer Sales & USE TAX 18,180,045.35 11,360,777.04 3,331,978.18 165,053,798.24 4	533,408,466.53	239,339,457.6		247,622,437.90	294,069,008.93	PERSONAL INCOME TAX	03
General Revenue Net Prior Current Month Current Month Current Month Current Month Ctrent Month Description Month YTD Gross Revenue Refunds Net YTD I BUSINESS & OCCUPATION TAX 18,180,045.35 11,360,777.04 1,183.30 11,359,593.74	423,948,282.31	165,053,798.24	3,331,978.18	168,385,776.42	258,894,484.07	CONSUMER SALES & USE TAX	02
Ceneral Revenue Current Month Current Mo	29,539,639.09	11,359,593.74	1,183.30	11,360,777.04	18,180,045.35	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

As of 7/1/2023	Public Employees (PERS)		Teachers' Defined Benefit (TRS)	fined Benefit (S)	Teachers' Defined Contribution	State Police (Plan A)	Teachers' Defined Benefit Teachers' Defined State Police (TRS) Contribution (Plan A) (Plan B) Teachers' Defined State Police (JRS)	Judges' System (JRS)		Deputy Sheriffs'	Emergency Medical Services	ency cal	ency Municipal ical Police & ices Firefighters
0.2020	Tier I	Tier II	TierI	Tier II	(TDC)			Tier I	Tier II				(EMSRS)
rear Implemented	1961	2015	1941	2015	1991	1935	1994	1949	2005		1998	1998 2008	
ctive Members	18,805	16,198	20,172	14,897	2,283	1	596	14	110	ightharpoonup	1,073	1,073 775	
Retirees	29,858	9	37,113	0	684	728	155	58	0	\dashv	556	556 167	
Covered by Soc. Sec.	Yes	u,	Yes	38	Yes	No.	No	Yes	is .	\dashv	Yes	Yes Yes	
Out of State Svc. Credit	Yes	u	Yes	35	No	No	No	No	٥		No	No No	
% of Employer Contributions/ARC	%00.6	×	Per Actuary (NC+UAAL) 20.35% FY2024	+UAAL) 20.35% 024	7.50%	Per Actuary (NC+UAAL) 19.64% FY 2024	34.0% of Base Pay	Per Actuary (NC+UAAL \$854,000 FY2024	(NC+U	<u>*</u> <u>\$</u>	AAL) 16.0% + Fees (0.61% fees 4 FY2024)		16.0% + Fees (0.61% fees FY2024)
% of Employee Contributions	4.50%	6.00%	6.00%	0%	4.50%	%00.6	13% of Base Pay	7.00%	88		8.50%	8.50% 8.50%	
Unfunded Accrued Liability (UAL)	\$207,693,000	3,000	\$2,380,478,000	78,000	N/A	\$32,982,000	\$57,391,000	(\$156,777,000)	3 1	,000)	,000) \$44,933,000		\$44,933,000
% Funded	97.6%	%	79.9%	9%	N/A	95.9%	84.8%	228.8%		8%	8% 87.7%		87.7%
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 Age 50 and age plus service equals 70 or service equals 70 or age 60 and 10 years if not working, age 62 or age 62 and 5 years years	Age 50 and age plus service equals 70 or age 60 and 5 years or, if not working, age 62 and 5 years
Retirement Benefits	(2.0% of FAS) x (Years of Service)	FAS) Service)	(2.0% of FAS) x (Years of Servi	<u>&</u>	Vested assets in both EE & ER contributions and net earnings	earned as employee	(3.00% of FAS) x (Years of Service)	75% of current salary of sitting judges	75	75% of FAS	% of FAS (2.50% of FAS) x (Years of Service)	_	(2.50% 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	ars out of last 15 earnings	Vesting: 33.33% at 6 years 66.67% at 9 years 100% at 12 years	NIA	5 highest calendar years out of last 10 years of service	N/A	_ 8 &	36 highest consecutive months	5 highest consecutive plan nsecutive years out of the last nonths 10 years of earnings	σ ~	5 highest consecutive plan e years out of the last 10 years of earnings
COLA	No		No	٥	No	3.75%	1.00%	No	0		No	No No	
Credit for Military Service	Yes - Credit for up to 5 years	Yes - May purchase up to 5 years	Yes - Credit for up to 10 years or 25% of total service	Yes - May purchase up to 5 years	Service under USERRA only	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years after 20 years of service	Yes - Credit for up to 5 years			Yes - Credit for up to 5 years	Yes - Credit for up to Yes - Credit for up to 5 years 5 years	Yes - Credit for up to 5 years
Disability Benefits	Yes - After 10 years of service for non-work related disability	rs of service for ed disability	Yes - After 10 years of service or 5 years of service for student violence	ars of service or ice for student nce	Yes - No minimum service	Any Age & Any Service	Any Age & Any Service	Yes - After 10 years of service or age 65 with 6 years	A 2 0	years of ge 65 ars	years of Any Age & ge 65 Any Service ars		Any Age & Any Service
Interest Rate Assumption	7.25%	*	7.25%	5%	N/A	7.25%	7.25%	7.25%	33	•	6 7.25%		7.25%
Projected Primary UAL Amortization	by 6/30/2035	2035	by 6/30/2034	0/2034	N/A	by 6/30/2028	by 6/30/2032	N/A		Ä	A by 6/30/2029		by 6/30/2029

CPRB Retirement Plans - Running Statistics

95.0% 97.5% 98.8% 97.6% 72.8% 76.0% 76.0% 78.4% 79.9% N/A N/A N/A N/A 87.4% 106.1% 95.1% 95.1% 95.1% 95.1% 95.1% 88.4% 88.4% 88.4% 89.2% 88.4% 89.2% 88.4% 89.2% 81.6.5% 103.9% 103.9% 88.4% 89.2% 88.4% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.2% 89.3% 102.7% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9% 103.9%	PLAN NAME	PLAN YEAR	ACTIVES	VES	VESTED TERMS.	TERMS.	NON -VESTED	ESTED	RETIREES	REES	UAL	% FUNDED *	MKT. VALUE ASSETS
Tricozo 23,895 11,888 4,977 1 14,892 61,72 20,005 3 5106,985 71,720 20,005 7			TER	TER =	TER-	TER =	TER	TIER II	TER	TER			(in millions)
711/2022 13,208 4,958 3 14,674 7,774 29,895 9 97,5% 711/2022 16,805 51,900 2 14,208 5,803 29,998 7 59,516 59 75,9% 711/2022 16,805 16,190 2 14,208 5,108 2 29,895 9 5,207,89 97,5% 711/2022 12,564 11,549 2,919 0 3,328 14,408		7/1/2020	23,893	11,888	4,917	_	14,892	6,121	28,449	_	\$377.51	95.0%	\$7,129.02**
7/1/2022 14,500 5,100 2 14,228 5,058 29,398 7 597.59 99.5% 7/1/2023 18,606 16,194 16,191	PERS	7/1/2021	22,268	13,308	4,926	သ	14,674	7,774	29,006	3	\$196.39	97.5%	\$7,745.85**
7/1/2022 18,805 6,198 6,178 14,003 14,005 14,198 19,858 9 \$207.99 97.5% 7/1/2021 25,046 9,707 3,088 0 3,282 1,910 36,797 0 \$2,003.652 72.5% 7/1/2022 27,564 11,549 2,919 0 3,133 2,919 0 \$2,003.652 72.5% 7/1/2022 27,564 11,549 2,919 0 3,133 2,919 0 \$2,200.49 76.5% 7/1/2023 27,127 4,497 3,478 0 2,999 4,415 37,132 0 \$2,200.49 76.5% 7/1/2023 2,438 NIA NIA 59,713 0 \$2,200.49 76.5% 7/1/2023 2,439 NIA NIA 59,713 59,815 59,51% 7/1/2023 2,439 NIA NIA 59,713 59,815 59,51% 7/1/2023 2,430 NIA NIA 59,817 59,81 59,51% 7/1/2023 2,438 NIA NIA 59,817 59,81 59,51% 7/1/2023 1,48 11,54 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 7/1/2023 1,48 11,54 11,54 11,54 7/1/2023 1,085 1,12 1,085 1,12 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 3,04 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023 1,085 1,12 3,08 7/1/2023		7/1/2022	20,322	14,630	5,130	2	14,238	9,638	29,398	7	\$95.15	98.8%	\$8,084.69**
THERI THER		7/1/2023	18,805	16,198	5,113	သ	14,053	11,461	29,858	9	\$207.69	97.6%	\$8,473.86**
7/1/2020 25,044 9,707 3,038 0 3,022 1,020 0 3,077 0 3,008 2,724 0, 76 76 76 76 76 76 76 77 76 76 77 77			TIER	TIER II	TIER	TIER II	TIER	TIER II	TIER	TIERII			
7/1/2022 23,564 11,569 29/19 0 3.133 21/85 37,262 0 \$2,754.86 78.6% 7/1/2022 24,682 13,209 3,318 0 3,318 2/195 0 22,300.48 78.6% 7/1/2023 22,413 14.897 3,481 0 2,299 4,415 37,113 0 22,300.48 79.9% 7/1/2020 2,548 N/A		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**
7/1/2022 21,862 13,209 3,318 0 2,999 4,415 37,113 0 32,200,49 78,4% 7/1/2023 20,172 14,897 3,491 NIA	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**
7/1/20/20 20,172 4,897 3,491 0 2,999 4,415 37,113 0 \$2,300.48 79.9% 7/1/20/21 2,648 N/A		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**
Tri2020 3.214		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**
Tri20221 Z-430		7/1/2020	3,2	14		Α	Z	A	456	***	N/A	N/A	\$582.99
T/1/2002		7/1/2021	2,6	48	N.	A	Z	/A	522	***	N/A	N/A	\$703.29
POLICE 7/1/2023 2,283 N/A N/A 684*** N/A N/A N/A 7/1/2027 4 2 1 7/25 (348.95) 106.1%	וטכ	7/1/2022	2,4	30	N.	A	Z	A	965	**	N/A	N/A	\$603.84
Tritocol 4 3 1 759 \$97.52 87.4%		7/1/2023	2,2	83	N/	A	Z	A	684	***	N/A	N/A	\$663.29
Prolice 7/1/2021 3		7/1/2020	4		3		,		3,7	59	\$97.52	87.4%	\$675.60
A 7/1/2022 3 2 1 1 743 \$39.15 95.1% T/1/2023 1 2 1 1 743 \$39.15 95.1% T/1/2021 6.06 17 138 94 \$29.05 88.4% T/1/2021 6.06 20 138 94 (\$11.41) 103.9% T/1/2022 590 23 148 119 \$45.53 86.4% T/1/2022 17 64 1 1 0 0 0 59 0 (\$15.53) 26.4% T/1/2022 17 64 1 1 0 0 0 59 0 (\$15.739) 239.5% T/1/2022 17 64 1 1 0 0 57 0 (\$15.739) 239.5% T/1/2023 14 110 1 10 0 57 0 (\$15.68) 228.8% T/1/2021 1.085 121 308 494 \$39.54 87.5% T/1/2022 1.085 121 308 494 \$39.54 87.5% T/1/2023 1.085 121 302 342 517 \$39.06 88.4% 87.1/2022 T/1/2023 1.085 121 308 494 \$39.54 87.5% T/1/2020 631 776 299 130 \$1.54 \$39.06 88.4% T/1/2021 638 77 342 138 \$31.59 98.1% T/1/2022 540 11 199 154 \$39.06 \$31.59 98.1% T/1/2021 540 11 199 1 (\$1.28% \$11.28%	STATE POLICE	7/1/2021	4		2		,	1	3.7	52	(\$48.85)	106.1%	\$851.53
Tri/12023	PLAN A	7/1/2022	3		2		1	1	74	13	\$39.15	95.1%	\$767.21
Police		7/1/2023	1		2		1	1	72	28	\$32.98	95.9%	\$778.13
BB 7/1/2021 666 20 138 94 (\$11.41) 103.9% 7/1/2022 590 29 148 119 \$45.53 86.4%% 7/1/2023 596 29 160 115 \$45.53 86.4%% 7/1/2023 1ER I TIER I </td <td></td> <td>7/1/2020</td> <td>62</td> <td>6</td> <td>17</td> <td>7</td> <td>18</td> <td>34</td> <td>5</td> <td>9</td> <td>\$29.05</td> <td>88.4%</td> <td>\$220.57</td>		7/1/2020	62	6	17	7	18	34	5	9	\$29.05	88.4%	\$220.57
B	STATE POLICE	7/1/2021	09	6	2(0	13	38	9	4	(\$11.41)	103.9%	\$301.16
7/1/2023 TIER TI	PLAN B	7/1/2022	59	0	23	3	14	18	11	19	\$45.53	86.4%	\$289.30
TIERI TIERI TIERI TEIL TIERI TEIL TIERI TIERI TIERI TIERI TIERI TIERI TIERI TIERI		7/1/2023	59	6	29	9	16	30	16	55	\$57.39	84.8%	\$320.04
7/1/2020			TIERI	TIER II	TIERI	TIER II	TIERI	TIER II	TIER	TIER II			
7/1/2021 18 61 1 0 0 0 59 0 (\$173.98) 263.1% 7/1/2022 17 64 1 1 0 0 0 58 0 (\$173.98) 263.1% 7/1/2023 14 110 1 1 0 0 58 0 (\$150.99) 223.5% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2021 540 11 199 1 (\$5.94) 166.5% 7/1/2023 649 23 279 1 (\$5.94) 166.5% 7/1/2023 115 3		7/1/2020	19	58	2	0	0	0	59	0	(\$116.89)	218.3%	\$215.69
7/1/2022 17 64 1 1 0 0 57 0 (\$150.99) 239.5% 7/1/2023 14 110 1 0 0 58 0 (\$156.78) 228.8% 7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2021 638 77 342 556 \$44.93 87.7% 8 7/1/2022 637 94 403 154 \$39.06 88.4% 7/1/2023 775 93 485 167 (\$4.75) 102.7% 8 7/1/2021 540 11 199 1 (\$1.50.9) 102.7% 7/1/2022 649 23 279 1 (\$5.94) 165.5% 7/1/2023 649 15 238	JRS	7/1/2021	18	61	_	0	0	0	59	0	(\$173.98)	263.1%	\$280.66
7/1/2023 14 110 1 0 68 0 (\$166.78) 228.8% 7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2020 611 70 299 130 \$1.69 98.7% 7/1/2021 638 77 342 138 (\$1.356) 112.8% 7/1/2021 638 77 342 138 (\$1.356) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 8 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2021 436 6 149 1 (\$1.76) 165.9% 7/1/2022 602 15 238 1 (\$1.77) 180.2% 7/1/2023 <		7/1/2022	17	64	_	_	0	0	57	0	(\$150.99)	239.5%	\$259.24
7/1/2020 1,086 119 275 456 \$30.04 89.2% 7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 102.9% 7/1/2021 540 11 199 1 (\$1.072) 186.5% 7/1/2022 602 15 238 1 (\$1.072) 180.2% 7/1/2023 649 23 279 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$7.78) 140.1% 7/1/2023 113 3 6 7/1/2023 113 3 52.85 89.8% 7/1/2023 113 3 6 9 93.339 \$2.559.71		7/1/2023	14	110	1	1	0	0	58	0	(\$156.78)	228.8%	\$278.49
7/1/2021 1,085 121 308 494 \$39.54 87.5% 7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 59.11/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2021 540 11 199 1 (\$1.70) 166.5% 7/1/2022 602 15 238 1 1 (\$7.71/2023 549 23 279 1 (\$5.94) 166.5% 140.1% 7/1/2023 649 23 279 1 (\$5.94) 140.1% 7/1/2023 649 23 279 1 (\$5.94) 140.1% 7/1/2023 133 3 52.85 89.8% 7/1/2023 113 3 6 7/1/2023 113 3 5 10 \$5.59.1 90.3% 7/5,686 8,904 34,230 69,339 \$2,559.71		7/1/2020	1,0	86	11	9	27	75	45	56	\$30.04	89.2%	\$247.78**
7/1/2022 1,085 132 342 517 \$39.06 88.4% 7/1/2023 1,073 145 372 556 \$44.93 87.7% 8 7/1/2020 611 70 299 130 \$1.69 98.1% 9 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 9 7/1/2023 775 93 485 167 (\$4.75) 103.9% 9 7/1/2021 436 6 149 1 (\$5.94) 166.5% 9 7/1/2021 540 11 199 1 (\$10.72) 180.2% 9 7/1/2023 602 15 238 1 (\$7.78) 140.1% 8 7/1/2023 649 23 279 1 (\$8.82) 133.1% 8 7/1/2023 13 3 3 3 \$2.85<	Depe	7/1/2021	1,0	85	12	1	30)8	49	94	\$39.54	87.5%	\$277.32**
7/1/2023 1,073 145 372 556 \$44.93 87.7% 7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 85 7/1/2023 649 23 279 1 (\$7.78) 140.1% 89.8% 7/1/2023 11 3 3 3 \$2.85 89.8% 89.8% 7/1/2023 13 3 5 10 \$6.59 90.3% 80 7/1/2023	Dava	7/1/2022	1,0	85	13	2	34	12	15	17	\$39.06	88.4%	\$298.00**
7/1/2020 611 70 299 130 \$1.69 98.1% 7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 85 7/1/2023 11 4 3 3 \$2.85 89.8% 7/1/2023 113 3 6 7 \$2.91 90.3% 89.8% 7/1/2023 13 3 5 10 \$6.59 89.8% 90.3% 7/1/2023 16 <td< td=""><td></td><td>7/1/2023</td><td>1,0</td><td>73</td><td>14</td><td>5</td><td>37</td><td>72</td><td>56</td><td>56</td><td>\$44.93</td><td>87.7%</td><td>\$320.19**</td></td<>		7/1/2023	1,0	73	14	5	37	72	56	56	\$44.93	87.7%	\$320.19**
7/1/2021 638 77 342 138 (\$13.56) 112.8% 7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2023 115 3 3 3 3 \$2.85 89.8% 7/1/2023 115 3 6 7 \$2.91 90.3% 89.8% 7/1/2023 113 3 5 10 \$6.59 81.6% 80/7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71 81.6%		7/1/2020	19	1	7(0	29	99	13	30	\$1.69	98.1%	\$89.01
7/1/2022 637 94 403 154 (\$2.99) 102.7% 7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2023 113 3 6 7 \$2.91 90.3% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71	EMCRC	7/1/2021	63	8	77	7	34	12	13	38	(\$13.56)	112.8%	\$119.22
7/1/2023 775 93 485 167 (\$4.75) 103.9% 7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2023 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71 81.6%	E III O NO	7/1/2022	63	7	94	4	4()3	16	54	(\$2.99)	102.7%	\$112.96
7/1/2020 436 6 149 1 (\$5.94) 166.5% 7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% S 7/1/2021 111 4 3 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 6 7 \$2.91 90.3% 7/1/2023 113 3 6 93.39 \$2.559.71		7/1/2023	77	5	93	3	48	35	16	67	(\$4.75)	103.9%	\$125.93
7/1/2021 540 11 199 1 (\$10.72) 180.2% 7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2020	43	9	6		14	61	1		(\$5.94)	166.5%	\$14.89
7/1/2022 602 15 238 1 (\$7.78) 140.1% 7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 85 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71	MDEDO	7/1/2021	54	0	11		31	99	,		(\$10.72)	180.2%	\$24.10
7/1/2023 649 23 279 1 (\$8.82) 133.1% 7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 0//ALS-as-of-///2023 75,686 8,904 34,230 69,339 \$2,559.71	mrrna	7/1/2022	09	2	11	5	23	38	,		(\$7.78)	140.1%	\$27.20
7/1/2021 111 4 3 3 \$2.85 89.8% 7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% OTALS as of 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2023	64	9	23	3	27	79	1	_	(\$8.82)	133.1%	\$35.48
7/1/2022 115 3 6 7 \$2.91 90.3% 7/1/2023 113 3 5 10 \$6.59 81.6% 7/1/2023 75,686 8,904 34,230 69,339 \$2,559.71		7/1/2021	11	1	4	,	63	3	63	3	\$2.85	89.8%	\$25.01**
023 113 3 5 10 \$6.59 81.6% 75,686 8,904 34,230 69,339 \$2,559.71 81.6%	NRPORS	7/1/2022	11	5	3)	ŝ	1	7	\$2.91	90.3%	\$27.12**
75,686 8,904 34,230 69,339 \$2,559.71		7/1/2023	11	3	3				1	0	\$6.59	81.6%	\$29.33**
	TOTALS as o	f 7/1/2023	75,6	86	8,9	04	34,	230	69,	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

West Virginia Investment Management Board Participant Plans Performance Net of Fees Period Ending: August 31, 2024

	June 30, 2024	R	August 31, 2024	R	1 Month 2 Month	S S	Perfor	Performance %	SVoor	10 Vear	on Vear
	Lance (Accord)	3	mare (4000)	6	- 1	;		0.00	0	10	10 100
WVIMB Fund Assets	26,315,335	100.0	26,860,433	100.0							
Pension Assets	21,418,293	81.3	21,843,136	81.4							
Public Employees' Retirement System	9,060,044	34.4	9,274,797	34.7	1.1 3.7	2.7	13.7	4.8	10.0	8.2	8.1
Teachers' Retirement System	10,042,974	38.2	10,201,599	38.0	1.2 3.7	2.7	13.7	4.8	9.9	8.2	7.9
Emergency Medical Services Retirement System	142,608	0.5	146,583	0.5		2.7	13.6	4.7	9.9	8.2	
State Police Death, Disability and Retirement Fund	820,831	3.1	833,571	3.1		2.7	13.7	4.8	10.0	8.2	8.1
Judges' Retirement System	306,539	1.2	313,842	1.2	1.2 3.7	2.7	13.7	4.8	10.0	8.2	8.1
State Police Retirement System	365,544	1.4	375,634	1.4		2.7	13.7	4.8	10.0	8.2	8.1
Deputy Sheriff's Retirement System	352,093	1.3	360,860	1.3	1.1 3.7	2.7	13.7	4.8	10.0	8.2	8.1
Municipal Police and Firefighter Retirement System	46,198	0.2	48,050	0.2		2.7	13.6	4.7	9.9	8.1	
Natural Resources Police Officer Retirement System	32,082	0.1	33,054	0.1	1.1 3.7	2.7	13.6	4.7			
Municipal Model A	246,093	0.9	251,706	0.9		2.7	14.2	5.4	10.4	8.4	
Municipal Model B	3,287		3,440			3.9	16.3	3.3	7.7		
Insurance Assets	3,329,471	12.8	3,402,986	12.7							
Workers' Compensation Old Fund	836,283	3.2	844,913	3.1	1.1 3.6	2.7	11.9	1.9	5.6	4.7	
Workers' Compensation Self-Insured Guaranty Risk Pool	40,246	0.2	41,296	0.2	1.1 3.6	2.7	11.8	2.3	5.8	4.9	
Workers' Compensation Self-Insured Security Risk Pool	50,726	0.2	51,733	0.2		2.7	11.8	2.3	5.8	4.9	
Workers' Compensation Uninsured Employers' Fund	18,638	0.1	19,237	0.1	1.1 3.6	2.7	11.8	2.3	5.8	4.7	
Coal Workers' Pneumoconiosis Fund	201,841	0.8	204,064	0.8	1.1 3.6	2.8	11.9	2.3	5.8	4.8	5.3
Board of Risk and Insurance Management	90,829	0.3	93,321	0.3		2.7	11.9	2.2	5.8	4.8	
Public Employees Insurance Agency	148,452	0.6	152,539	0.6	1.1 3.5	2.8	11.7	2.0	5.3	4.6	
WV Retiree Health Benefit Trust Fund	1,942,456	7.4	1,995,883	7.4	1.2 3.7	2.8	13.6	4.8	10.0	8.2	
Endowment Assets	1,567,571	5.9	1,614,311	5.9							
Berkeley County Development Authority	6,800		6,987		1.2 3.7	2.8	13.2	4.6	9.9		
Wildlife Endowment Fund	74,682	0.3	75,990	0.3	1.2 3.7	2.7	13.7	4.8	9.9	8.2	8.1
WV State Parks and Recreation Endowment Fund	47,125	0.2	49,527	0.2	1.2 3.7	2.7	13.6	4.9			
Revenue Shortfall Reserve Fund	609,682	2.3	626,932	2.3		2.8	9.1	0.1	1.6	2.2	
Revenue Shortfall Reserve Fund - Part B	554,537	2.1	571,730	2.1	1.2 3.9	3.1	10.6	0.4	4.1	4.1	
WV Department of Environmental Protection Trust	10,997		11,320		1.3 3.9	2.9	14.5	3.9	9.2	7.0	
WV Department of Environmental Protection Agency	263,748	1.0	271,825	1.0	1.3 4.0	3.1	14.2	3.1	7.0	5.7	