



THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2025
General Revenue Collections

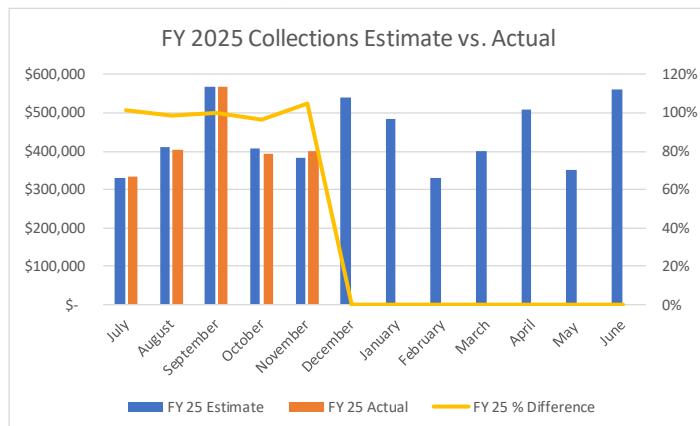
November 2024

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		\$ (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%
* all numbers in thousands				
Totals	\$ 5,264,636	\$ 2,100,925	\$ (3,163,711)	40%



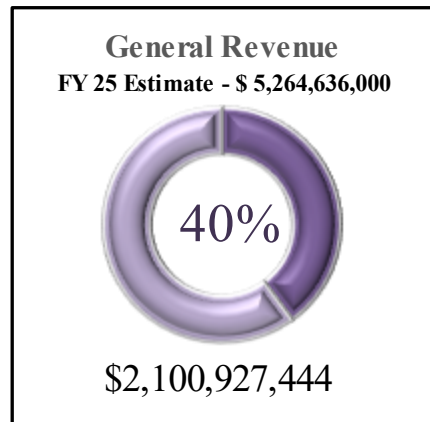
General Revenue

General Revenue collections for November totaled \$400,450,650, **above** the monthly estimate of \$381,607,000 by \$18,843,650. Total year to date General Revenue collections are \$2,100,927,444.

Fiscal Year 2025 YTD Estimate
\$2,095,894,000

Fiscal Year 2025 YTD Collections
\$2,100,927,444

Fiscal Year 2025 YTD Performance
Exceeding estimates by \$5,033,444



As of the end of November the state has collected 40% of its total estimated yearly revenue of \$5,264,636,000.

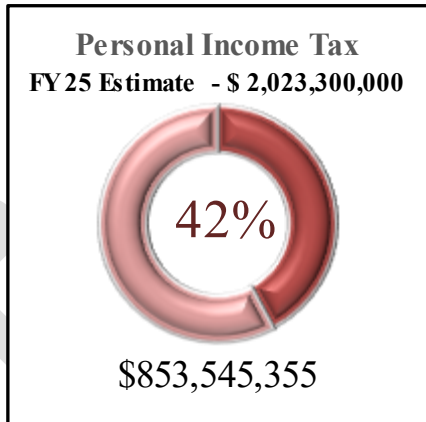
Personal Income Tax

Personal Income Tax (PIT) collections for November totaled \$151,626,262, **above** the monthly estimate of \$143,300,000 by \$8,326,262. Total year to date Personal Income Tax collections are \$853,545,355.

Fiscal Year 2025 PIT YTD Estimate
\$878,700,000

Fiscal Year 2025 PIT YTD Collections
\$853,545,355

Fiscal Year 2025 PIT YTD Performance
Below estimates by \$25,154,645



As of the end of November the state has collected 42% of its total estimated PIT yearly collections of \$2,023,300,000.

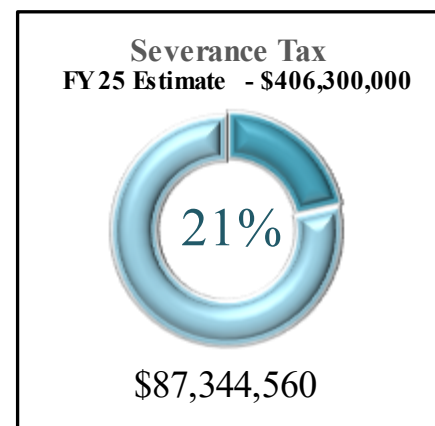
Severance Tax

Severance tax collections for November totaled \$18,872,701, **below** the monthly estimate of \$26,600,000 by \$7,727,299. Total year to date Severance Tax collections are \$87,344,560.

Fiscal Year 2025 YTD Severance Tax Estimate
\$114,400,000

Fiscal Year 2025 YTD Severance Tax Collections
\$87,344,560

Fiscal Year 2025 Severance Tax YTD Performance
Below estimates by \$27,055,440



As of the end of November the state has collected 22% of its total yearly estimated Severance Tax collections of \$406,300,000.

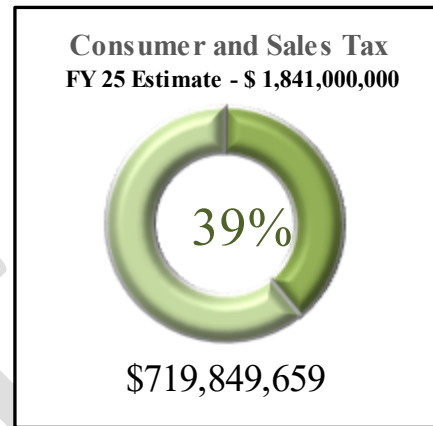
Consumer Sales and Use Tax

Consumer Sales and Use Tax collections for November totaled \$170,847,205, **above** the monthly estimate of \$165,400,000 by \$5,447,205. Total year to date Consumer Sales and Use tax collections are \$719,849,659.

Fiscal Year 2025 YTD Estimate
\$714,800,000

Fiscal Year 2025 YTD Collections
\$719,849,659

Fiscal Year 2025 YTD Performance
Exceeding estimates by \$5,049,659



As of the end of November the state has collected 39% of its total estimated Consumer Sales and Use tax collections of \$1,841,000,000.

Other Notable Collections

Tobacco Products Tax collections for November were \$12,159,045. These collections were **above** the monthly estimate of \$11,500,000 by \$659,045.

Lottery

Total gross lottery collections for October FY 25 were \$105,428,000 This figure is \$8,446,000 **above** the monthly estimate of \$96,980,000. Total gross lottery collections for fiscal year 2025 are \$419,771,000.

Net Lottery Revenues

	Oct-25			Fiscal Year		
	Actual	Projected	Difference	Actual	Projected	Difference
Lottery Fund	\$18,319	\$15,592	\$2,727	\$72,374	\$60,637	\$11,737
Excess Lottery Fund	\$25,040	\$23,902	\$1,138	\$102,038	\$94,227	\$7,811
Total	\$43,359	\$39,494	\$3,865	\$174,412	\$154,864	\$19,548

*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

	November FY 2025			Year to Date		
	Estimate	Actual	Difference	Estimate	Actual	Difference
Gasoline & Motor Carrier	\$ 30,700	\$ 11,350	(\$19,350)	\$ 179,900	\$ 165,902	(\$13,998)
Privilege Tax	\$ 23,500	\$ 21,551	(\$1,949)	\$ 133,500	\$ 142,030	\$8,530
Licenses & Registration	\$ 11,500	\$ 9,182	(\$2,318)	\$ 62,500	\$ 55,829	(\$6,671)
Highway Litter Control	\$ 120	\$ 94	(\$26)	\$ 710	\$ 735	\$25
Miscellaneous	\$ 6,500	\$ 8,303	\$1,803	\$ 40,500	\$ 28,233	(\$12,267)
Federal Reimbursement	\$ 91,500	\$ 28,265	(\$63,235)	\$ 417,500	\$ 336,604	(\$80,896)
TOTAL	\$ 163,820	\$ 78,745	(\$85,075)	\$ 834,610	\$ 729,333	(\$105,277)

Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of November 30, 2024 is **\$728,049,443**

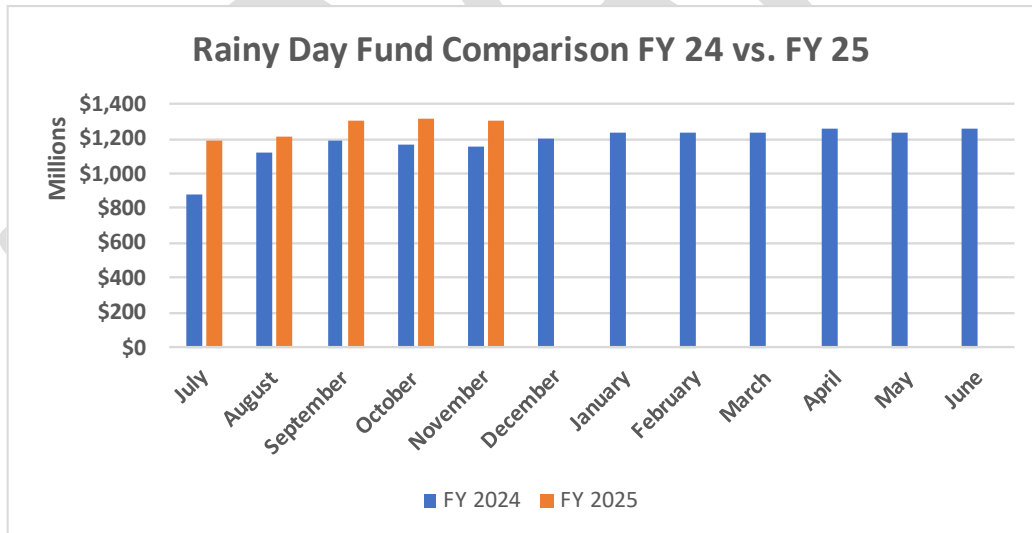
Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$659,505,622

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of November 30, 2024 is **\$571,020,564**

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$500,797,285

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of November 30, 2024: **\$1,299,070,007**

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,160,302,907



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

*Numbers in this report are rounded

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

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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

	November FY 2025			November FY 2024			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	143,300	151,626	8,326	131,400	140,738	9,338	8%
Sales and Use Tax	165,400	170,847	5,447	156,600	162,008	5,408	5%
Severance Tax	26,600	18,872	(7,728)	32,400	41,320	8,920	-54%
Corporate Net Income Tax	4,600	15,564	10,964	3,000	9,501	6,501	64%
Tobacco Tax	11,500	12,159	659	12,700	12,254	(446)	-1%
All Other Taxes*	30,207	31,382	1,175	24,635	38,964	14,329	-19%
Totals	381,607	400,450	18,843	360,735	404,785	44,050	-1%

	YTD Fiscal Year 2025			YTD Fiscal Year 2024			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	878,700	853,545	(25,155)	806,800	937,522	130,722	-9%
Sales and Use Tax	714,800	719,849	5,049	684,400	701,730	17,330	3%
Severance Tax	114,400	87,344	(27,056)	120,900	76,290	(44,610)	14%
Corporate Net Income Tax	101,200	123,067	21,867	69,100	161,788	92,688	-24%
Tobacco Tax	64,500	60,561	(3,939)	68,100	66,165	(1,935)	-8%
All Other Taxes	222,294	256,561	34,267	178,012	270,051	92,039	-5%
Totals	2,095,894	2,100,927	5,033	1,927,312	2,213,546	286,234	-5%

	Fiscal Year 2025			Fiscal Year 2024			Year over Year Growth Total
	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	\$ 410,787	\$ 715,236	\$ 745,781	-1%
September	\$ 566,322	\$ 1,305,696	\$ 1,305,492	\$ 672,143	\$ 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	\$ 2,100,927	\$ 404,785	\$ 1,927,312	\$ 2,213,545	-5%
December							
January							
February							
March							
April							
May							
June							

Run Date: 12/01/2024 Run Time: 10:53:25 AM

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	36,865,799.89	2,143,837.83	---	2,143,837.83	39,009,637.72
02	CONSUMER SALES & USE TAX	549,002,454.22	171,872,569.10	1,025,363.79	170,847,205.31	719,849,659.53
03	PERSONAL INCOME TAX	701,919,093.36	160,636,835.29	9,010,572.78	151,626,262.51	853,545,355.87
04	LIQUOR PROFIT TRANSFERS	11,979,336.61	4,043,800.00	---	4,043,800	16,023,136.61
06	BEER TAX & LICENSES	2,220,541.71	526,236.71	225.00	526,011.71	2,746,553.42
07	TOBACCO PRODUCTS TAX	48,402,834.44	12,189,125.78	30,080.25	12,159,045.53	60,561,879.97
09	BUSINESS FRANCHISE FEES	184,361.14	97,926.01	5,294.76	92,631.25	276,992.39
10	CHARTER TAX	569.40	438.45	---	438.45	1,007.85
11	PROPERTY TRANSFER TAX	2,587,571.07	510,029.91	---	510,029.91	3,097,600.98
12	PROPERTY TAX	5,840,094.87	568,966.37	---	568,966.37	6,409,061.24
13	CASH FLOW TRANSFER	---	---	---	---	---
14	INSURANCE TAX	57,844,296.29	1,365,510.01	---	1,365,510.01	59,209,806.30
15	DEPARTMENTAL COLLECTIONS	5,444,536.72	1,509,789.26	5.00	1,509,784.26	6,954,320.98
16	CORP INC & BUS FRANCHISE	107,503,254.97	16,975,968.29	1,411,842.48	15,564,125.81	123,067,380.78
17	MISCELLANEOUS	731,491.77	195,908.90	---	195,908.9	927,400.67
18	MISCELLANEOUS TRANSFERS	278,726.22	399,175.00	---	399,175	677,901.22
19	INTEREST INCOME	80,270,349.22	13,873,248.54	---	13,873,248.54	94,143,597.76
20	VIDEO LOTTERY TRANSFERS	40,585.61	4,646.98	---	4,646.98	45,232.59
21	SEVERANCE TAX	68,471,859.44	27,406,931.21	8,534,230.07	18,872,701.14	87,344,560.58
23	LIQUOR LICENSE RENEWAL	282,797.82	42,642.16	---	42,642.16	325,439.98
25	HB 102 LOTTERY TRANSFERS	18,793,224.44	6,104,552.67	---	6,104,552.67	24,897,777.11
27	REFUNDABLE CREDIT REIMB LTY	412,559.00	---	---	---	412,559.00
29	SOFT DRINK TAX	1,400,455.33	126.45	---	126.45	1,400,581.78
Total		\$1,700,476,793.54	\$420,468,264.92	\$20,017,614.13	\$400,450,650.79	\$2,100,927,444.33

Consolidated Public Retirement Board (CPRB) Plan Statistics

As of 7/1/2023	Public Employees (PERS)		Teachers' Defined Benefit (TRS)		Teachers' Defined 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	18,805	16,198	20,172	14,897	2,283	1	596	14	110	1,073	775	649	113	
Retirees	28,858	9	37,113	0	684	728	155	59	0	556	167	1	10	
Covered by Soc. Sec.	Yes		Yes		Yes	No	No	Yes		Yes	Yes	Unknown	Yes	
Out of State Svc. Credit	Yes		Yes		No	No	No	No		No	No	No	No	
% of Employer Contributions/ARC	9.00%		Per Actuary (NC-UAL) 20.35% FY2024		7.50%	Per Actuary (NC-UAL) 19.61% FY 2024	34.0% of Base Pay	Per Actuary (NC-UAL) \$654,000 FY2024	16.0% + Fees (0.61% fees FY2024)	9.50%	8.50%	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%	8.50%	9.50%	
Unfunded Accrued Liability (UAL)	\$207,693,000		\$2,380,478,000		N/A	\$32,982,000	\$57,391,000	(\$156,777,000)	\$44,933,000	(\$4,751,000)	(\$8,828,000)	\$6,594,000	\$6,594,000	
% Funded	97.6%		79.9%		N/A	95.9%	84.8%	228.8%	87.7%	103.9%	133.1%	81.6%	81.6%	
Normal Retirement	Age 60 and 5 years of service <u>OR</u> age 55 and age plus service equals 80	Age 62 and 10 years of service <u>OR</u> age 55 and age plus service equals 80	Age 60 and 5 years of service <u>OR</u> age 55 and 30 years of service <u>OR</u> any age and 35 years	Age 62 and 10 years of service	Age 55 and 12 years of service	25 years of service <u>OR</u> age 50 and 20 years <u>OR</u> age 62 and 10 years	Age 50 and 25 years of service <u>OR</u> age 52 and 20 years <u>OR</u> age 62 and 10 years	24 years of service <u>OR</u> age 65 and 16 years	Age 50 and age plus service equals 70 <u>OR</u> age 60 and 5 years or if not working, age 62 and 5 years	Age 50 and age plus service equals 70 <u>OR</u> age 60 and 10 years <u>OR</u> age 62 and 5 years	Age 50 and age plus service equals 70 <u>OR</u> age 60 and 10 years <u>OR</u> age 62 and 5 years	Age 50 and age plus service equals 70 <u>OR</u> age 60 and 10 years <u>OR</u> age 62 and 5 years	Age 55 and age plus service equals 70 <u>OR</u> age 55 and 15 years <u>OR</u> 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 <u>OR</u> before 7/1/2025 (2.250% of FAS) x (Years of Service)	Retirements effective on <u>OR</u> after 8/1/2025 (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		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 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 5 years	Yes - Credit for up to 5 years	Yes - Credit for up to 2 years. May purchase 1 additional year.	Yes - Credit for 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	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	by 6/30/2035		by 6/30/2034		N/A	by 6/30/2028	by 6/30/2032	N/A	by 6/30/2029	N/A	N/A	N/A	by 6/30/2051	

CPRB Retirement Plans - Running Statistics

PLAN NAME	PLAN YEAR	ACTIVES	VESTED TERMS.	NON-VESTED TERMS.	RETIREEES	UAL (in millions)	% FUNDED *	MKT. VALUE ASSETS (in millions)				
PERS	7/1/2020	23,893	11,888	4,917	1	14,892	6,121	28,449	1	\$377.51	95.0%	\$7,129.02**
	7/1/2021	22,268	13,308	4,926	3	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**
TRS	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**
	7/1/2021	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**
TDC	7/1/2020	3,214		N/A		N/A		455**		N/A	N/A	\$582.99
	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
STATE POLICE PLAN A	7/1/2023	2,283		N/A		N/A		684**		N/A	N/A	\$663.29
	7/1/2020	4		3		1		759		\$97.52	87.4%	\$675.60
	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
	7/1/2020	626		17		134		59		\$29.05	86.4%	\$220.57
	7/1/2021	606		20		138		94		(\$11.41)	103.9%	\$301.16
	7/1/2022	590		23		148		119		\$45.53	86.4%	\$289.30
JRS	7/1/2023	596		29		160		155		\$57.39	84.8%	\$320.04
	7/1/2020	19	58	2	0	0	0	59	0	(\$116.89)	218.3%	\$215.69
	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
DSRS	7/1/2023	14	110	1	1	0	0	58	0	(\$156.78)	228.8%	\$278.49
	7/1/2020	1,086		119		275		456		\$30.04	89.2%	\$247.78**
	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**
EMSRs	7/1/2023	1,073		145		372		556		\$44.93	87.7%	\$320.19**
	7/1/2020	611		70		299		130		\$1.69	98.1%	\$89.01
	7/1/2021	638		77		342		138		(\$13.56)	112.8%	\$119.22
	7/1/2022	637		94		403		154		(\$2.99)	102.7%	\$112.96
MPFRs	7/1/2023	775		93		485		167		(\$4.75)	103.9%	\$125.93
	7/1/2020	436		6		149		1		(\$5.94)	166.5%	\$14.89
	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
	7/1/2021	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 7/1/2023		75,686		8,904		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

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		October 31, 2024		Performance %							
	Asset (\$'000)	%	Asset (\$'000)	%								
					1 Month	3 Month	YTD	1 Year	3 Year	5 Year	10 Year	20 Year
WVIMB Fund Assets	26,315,335	100.0	26,732,147	100.0								
Pension Assets	21,418,293	81.3	21,725,595	81.2								
Public Employees' Retirement System	9,060,044	34.4	9,238,882	34.4	(1.5)	1.2	2.8	18.1	4.5	9.3	8.4	7.9
Teachers' Retirement System	10,042,974	38.2	10,121,642	37.9	(1.5)	1.2	2.7	18.1	4.5	9.2	8.3	7.8
Emergency Medical Services Retirement System	142,608	0.5	147,332	0.6	(1.5)	1.2	2.7	18.1	4.5	9.2	8.3	7.9
State Police Death, Disability and Retirement Fund	820,831	3.1	824,660	3.1	(1.5)	1.2	2.8	18.1	4.5	9.3	8.4	7.9
Judges' Retirement System	306,539	1.2	313,442	1.2	(1.5)	1.2	2.8	18.2	4.5	9.3	8.4	7.9
State Police Retirement System	365,544	1.4	377,435	1.4	(1.5)	1.2	2.8	18.1	4.5	9.2	8.4	7.9
Deputy Sheriff's Retirement System	352,093	1.3	361,956	1.4	(1.5)	1.2	2.8	18.1	4.5	9.2	8.3	7.9
Municipal Police and Firefighter Retirement System	46,198	0.2	49,750	0.2	(1.5)	1.2	2.7	18.0	4.4	9.2	8.2	
Natural Resources Police Officer Retirement System	32,082	0.1	33,298	0.1	(1.5)	1.2	2.7	18.1	4.5			
Municipal Model A	246,093	0.9	253,671	0.9	(1.5)	1.2	2.8	18.4	5.1	9.7	8.6	
Municipal Model B	3,287	-	3,527	-	(2.1)	1.5	3.7	22.5	3.1	6.9		
Insurance Assets	3,329,471	12.8	3,391,158	12.9								
Workers' Compensation Old Fund	836,283	3.2	833,771	3.1	(1.2)	1.5	3.1	15.6	1.9	5.2	4.9	
Workers' Compensation Self-Insured Guaranty Risk Pool	40,246	0.2	41,384	0.2	(1.2)	1.5	3.1	15.6	2.2	5.5	5.0	
Workers' Compensation Self-Insured Security Risk Pool	50,726	0.2	51,574	0.2	(1.2)	1.5	3.1	15.6	2.3	5.5	5.0	
Workers' Compensation Uninsured Employers' Fund	18,638	0.1	19,383	0.1	(1.2)	1.5	3.1	15.6	2.3	5.4	4.9	
Coal Workers' Pneumoconiosis Fund	201,841	0.8	201,927	0.8	(1.2)	1.5	3.1	15.7	2.3	5.5	5.0	5.2
Board of Risk and Insurance Management	90,829	0.3	93,657	0.4	(1.2)	1.5	3.1	15.6	2.2	5.5	5.0	
Public Employees Insurance Agency	148,452	0.6	153,221	0.6	(1.2)	1.5	3.2	15.4	2.0	5.0	4.7	
WV Retiree Health Benefit Trust Fund	1,942,456	7.4	1,996,241	7.5	(1.6)	1.2	2.8	18.1	4.5	9.2	8.4	
Endowment Assets	1,567,571	5.9	1,615,394	5.9								
Berkeley County Development Authority	6,800	-	6,988	-	(1.6)	1.2	2.8	17.6	4.3	9.1		
Wildlife Endowment Fund	74,682	0.3	74,605	0.3	(1.5)	1.2	2.8	18.1	4.5	9.2	8.3	7.9
WV State Parks and Recreation Endowment Fund	47,125	0.2	51,015	0.2	(1.5)	1.2	2.8	18.1	4.7			
Revenue Shortfall Reserve Fund	609,682	2.3	627,261	2.3	(1.5)	0.9	2.6	11.4	0.2	1.5	2.2	
Revenue Shortfall Reserve Fund - Part B	554,537	2.1	571,021	2.1	(1.7)	1.1	3.0	14.0	0.4	3.7	4.2	
WV Department of Environmental Protection Trust	10,997	-	11,354	-	(1.4)	1.6	3.2	19.8	3.7	8.4	7.2	
WV Department of Environmental Protection Agency	263,748	1.0	273,150	1.0	(1.3)	1.8	3.6	19.1	3.1	6.5	5.8	