



THE SENATE COMMITTEE ON FINANCE

Fiscal Year 2026
General Revenue Collections

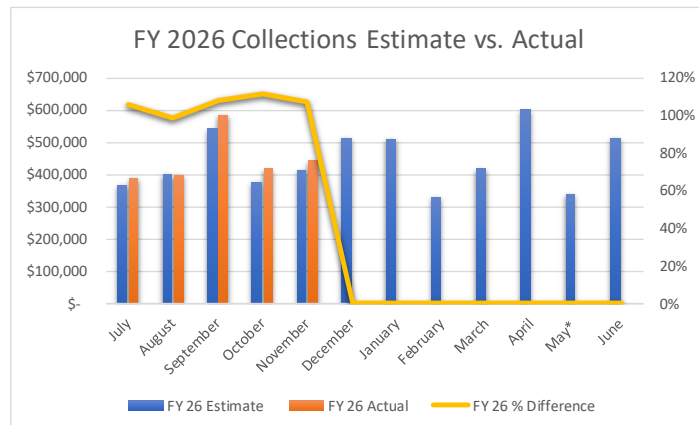
November 2025

Prepared by: Chris DeWitte, Budget Analyst



General Revenue Year to Date Snapshot

FY 26				
	Estimate	Actual	Difference	% Difference
July	\$ 365,931	\$ 388,201	\$ 22,270	106%
August	\$ 401,933	\$ 396,947	\$ (4,986)	99%
September	\$ 542,016	\$ 585,698	\$ 43,682	108%
October	\$ 375,855	\$ 417,771	\$ 41,916	111%
November	\$ 413,965	\$ 442,419	\$ 28,454	107%
December	\$ 514,535		\$ (514,535)	0%
January	\$ 510,140		\$ (510,140)	0%
February	\$ 328,955		\$ (328,955)	0%
March	\$ 419,329		\$ (419,329)	0%
April	\$ 600,904		\$ (600,904)	0%
May*	\$ 336,962		\$ (336,962)	0%
June	\$ 512,632		\$ (512,632)	0%
* all numbers in thousands				
Totals	\$5,323,157	\$2,231,036	\$ (3,092,121)	42%



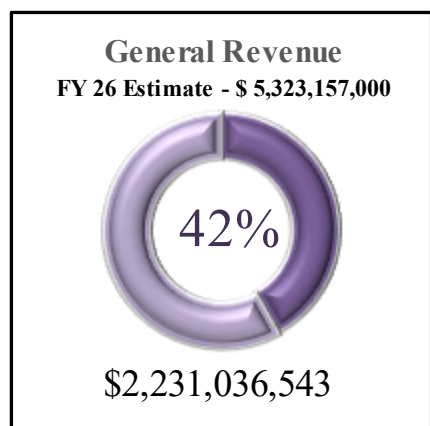
General Revenue

General Revenue collections for November totaled \$442,419,063, **exceeding** the monthly estimate of \$413,965,000 by \$28,454,063. Total year to date General Revenue collections are \$2,231,036,543.

Fiscal Year 2026 YTD Estimate
\$2,099,699,000

Fiscal Year 2026 YTD Collections
\$2,231,036,543

Fiscal Year 2026 YTD Performance
Exceeding estimates by \$131,337,543



As of the end of November the state has collected 42% of its total estimated yearly revenue of \$5,323,157,000.

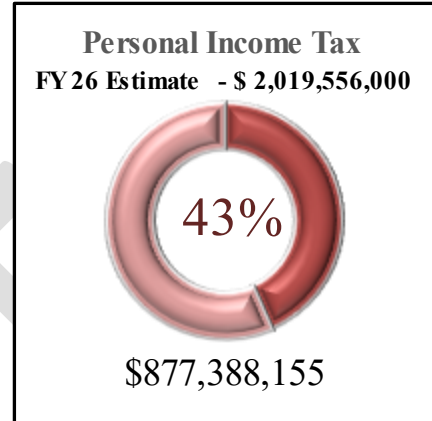
Personal Income Tax

Personal Income Tax (PIT) collections for November totaled \$170,984,746, **exceeding** the monthly estimate of \$144,456,000 by \$26,528,746. Total year to date Personal Income Tax collections are \$877,388,155.

Fiscal Year 2026 PIT YTD Estimate
\$812,256,000

Fiscal Year 2026 PIT YTD Collections
\$877,388,155

Fiscal Year 2026 PIT YTD Performance
exceeding estimates by \$65,132,155



As of the end of November the state has collected 43% of its total estimated PIT yearly collections of \$2,190,000,000.

*Personal Income Tax Reserve Fund Balance (Fund 1313) - \$460,000,000

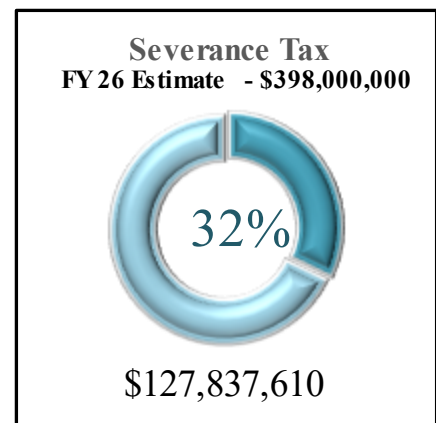
Severance Tax

Severance tax collections for November totaled \$27,080,277, **falling below** the monthly estimate of \$47,917,000 by \$20,836,723. Total year to date Severance Tax collections are \$127,837,610.

Fiscal Year 2026 YTD Severance Tax Estimate
\$132,528,000

Fiscal Year 2026 YTD Severance Tax Collections
\$127,837,610

Fiscal Year 2026 Severance Tax YTD Performance
below estimates by \$4,690,390



As of the end of November the state has collected 32% of its total yearly estimated Severance Tax collections of \$398,000,000.

Consumer Sales and Use Tax

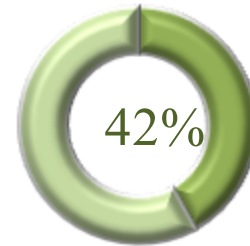
Consumer Sales and Use Tax collections for November totaled \$180,539,087, **exceeding** the monthly estimate of \$168,817,000 by \$11,722,087. Total year to date Consumer Sales and Use tax collections are \$803,553,960.

Fiscal Year 2026 YTD Estimate
\$774,565,000

Fiscal Year 2026 YTD Collections
\$803,553,960

Fiscal Year 2026 YTD Performance
exceeding estimates by \$28,988,960

Consumer and Sales Tax
FY 26 Estimate - \$ 1,910,700,000



\$803,553,960

As of the end of November the state has collected 42% of its total estimated Consumer Sales and Use tax collections of \$1,910,700,000.

Other Notable Collections

Tobacco Products Tax collections for November were \$10,647,288. These collections were **below** the monthly estimate of \$11,995,000 by \$1,347,712.

Lottery

Total gross lottery collections for October FY 26 were \$109,073,000 This figure is \$11,938,000 **above** the monthly estimate of \$97,135,000. Total gross lottery collections for fiscal year 2026 were \$397,621,000.

Net Lottery Revenues

	Oct-26			Fiscal Year		
	Actual	Projected	Difference	Actual	Projected	Difference
Lottery Fund	\$19,372	\$15,009	\$4,363	\$79,405	\$63,793	\$15,612
Excess Lottery Fund	\$25,033	\$22,900	\$2,133	\$100,181	\$93,308	\$6,873
Total	\$44,405	\$37,909	\$6,496	\$179,586	\$157,101	\$22,485

*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 2026			Year to Date		
	Estimate	Actual	Difference	Estimate	Actual	Difference
Gasoline & Motor Carrier	\$ 17,400	\$ 14,519	(\$2,881)	\$ 167,000	\$ 165,042	(\$1,958)
Licenses & Registration	\$ 11,400	\$ 5,897	(\$5,503)	\$ 60,900	\$ 52,026	(\$8,874)
Privilege Tax	\$ 21,700	\$ 24,888	\$3,188	\$ 132,300	\$ 144,622	\$12,322
Highway Litter Control	\$ 112	\$ 109	(\$3)	\$ 706	\$ 786	\$80
Miscellaneous	\$ 4,000	\$ 2,248	(\$1,752)	\$ 125,000	\$ 124,487	(\$513)
Federal Reimbursement	\$ 79,000	\$ 67,882	(\$11,118)	\$ 409,675	\$ 391,614	(\$18,061)
TOTAL	\$ 133,612	\$ 115,543	(\$18,069)	\$ 895,581	\$ 878,577	(\$17,004)

Rainy Day Funds

Revenue Shortfall Reserve Fund (Rainy Day A) balance as of November 30, 2025 is **\$785,178,961**

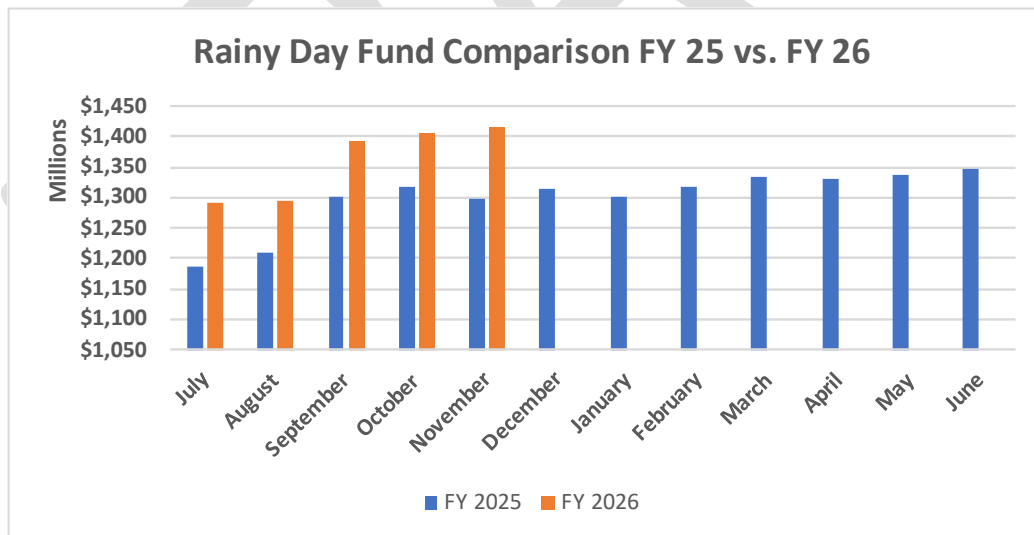
Revenue Shortfall Reserve Fund (Rainy Day A) same time last year: \$728,049,443

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance as of November 30, 2025 is **\$629,829,797**

Revenue Shortfall Reserve Fund – Part B (Rainy Day B) balance same time last year: \$571,020,564

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) as of November 30, 2025: **\$1,415,008,758.**

Total Balance of Revenue Shortfall Reserve Funds (Funds A+B) same time last year: \$1,299,070,007



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, 2025, 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 26 vs FY 25)

Prepared by: Chris DeWitte



* All Numbers in Report are Rounded and Expressed in Thousands

General Revenue Collections

	November FY 2026			November FY 2025			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	144,456	170,984	26,528	143,300	151,626	8,326	13%
Sales and Use Tax	168,817	180,539	11,722	165,400	170,847	5,447	6%
Severance Tax	47,917	27,080	(20,837)	26,600	18,872	(7,728)	43%
Corporate Net Income Tax	12,434	3,874	(8,560)	4,600	15,564	10,964	-75%
Tobacco Tax	11,955	10,647	(1,308)	11,500	12,159	659	-12%
All Other Taxes*	28,386	49,295	20,909	30,207	31,382	1,175	57%
Totals	413,965	442,419	28,454	381,607	400,450	18,843	10%

	YTD Fiscal Year 2026			YTD Fiscal Year 2025			Year over Year Growth
	Estimate	Collections	Difference	Estimate	Collections	Difference	
Personal Income Tax	812,256	877,388	65,132	878,700	853,545	(25,155)	3%
Sales and Use Tax	774,565	803,553	28,988	714,800	719,849	5,049	12%
Severance Tax	132,528	127,837	(4,691)	114,400	87,344	(27,056)	46%
Corporate Net Income Tax	104,983	103,543	(1,440)	101,200	123,067	21,867	-16%
Tobacco Tax	61,031	56,768	(4,263)	64,500	60,561	(3,939)	-6%
All Other Taxes	214,337	261,947	47,610	222,294	256,561	34,267	2%
Totals	2,099,700	2,231,036	131,336	2,095,894	2,100,927	5,033	6%

	Fiscal Year 2026			Fiscal Year 2025			Year over Year Growth Total
	Monthly Collections	Cumulative Estimate	Total Collections	Monthly Collections	Cumulative Estimate	Total Collections	
July	\$ 388,202	\$ 365,931	\$ 388,202	\$ 335,328	\$ 330,381	\$ 335,328	16%
August	\$ 396,946	\$ 767,864	\$ 785,148	\$ 403,842	\$ 739,376	\$ 739,170	6%
September	\$ 585,698	\$ 1,309,880	\$ 1,370,846	\$ 566,322	\$ 1,305,696	\$ 1,305,492	5%
October	\$ 417,771	\$ 1,685,736	\$ 1,788,617	\$ 393,589	\$ 1,714,287	\$ 1,699,081	5%
November	\$ 442,419	\$ 2,099,700	\$ 2,231,036	\$ 400,450	\$ 2,095,894	\$ 2,100,927	6%
December							
January							
February							
March							
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	44,697,753.25	4,944,518.53	---	4,944,518.53	49,642,271.78
02	CONSUMER SALES & USE TAX	623,014,872.29	181,887,153.03	1,348,065.08	180,539,087.95	803,553,960.24
03	PERSONAL INCOME TAX	706,403,408.62	178,841,348.83	7,856,602.37	170,984,746.46	877,388,155.08
04	LIQUOR PROFIT TRANSFERS	13,772,582.36	2,121,900.00	---	2,121,900	15,894,482.36
06	BEER TAX & LICENSES	2,218,594.04	519,937.76	---	519,937.76	2,738,531.80
07	TOBACCO PRODUCTS TAX	46,120,734.80	10,647,313.67	25.12	10,647,288.55	56,768,023.35
09	BUSINESS FRANCHISE FEES	409,411.69	98,997.66	4,497.40	94,500.26	503,911.95
10	CHARTER TAX	1,125.00	---	---	---	1,125.00
11	PROPERTY TRANSFER TAX	556,831.27	---	---	---	556,831.27
12	PROPERTY TAX	5,422,992.05	374,025.08	---	374,025.08	5,797,017.13
13	CASH FLOW TRANSFER	---	---	---	---	---
14	INSURANCE TAX	63,439,740.24	232,966.10	4,256.00	228,710.1	63,668,450.34
15	DEPARTMENTAL COLLECTIONS	6,611,135.83	1,444,645.25	30.00	1,444,615.25	8,055,751.08
16	CORP INC & BUS FRANCHISE	99,669,640.09	8,165,896.76	4,291,884.40	3,874,012.36	103,543,652.45
17	MISCELLANEOUS	734,802.92	20,217,823.88	---	20,217,823.88	20,952,626.80
18	MISCELLANEOUS TRANSFERS	607,153.73	---	---	---	607,153.73
19	INTEREST INCOME	53,512,168.18	12,566,945.41	---	12,566,945.41	66,079,113.59
20	VIDEO LOTTERY TRANSFERS	54,490.50	34,557.30	---	34,557.3	89,047.80
21	SEVERANCE TAX	100,757,333.62	30,931,292.33	3,851,015.19	27,080,277.14	127,837,610.76
23	LIQUOR LICENSE RENEWAL	98,756.75	---	---	---	98,756.75
25	HB 102 LOTTERY TRANSFERS	20,124,175.63	6,746,116.86	---	6,746,116.86	26,870,292.49
27	REFUNDABLE CREDIT REIMB LTY	390,020.00	---	---	---	390,020.00
29	SOFT DRINK TAX	(242.16)	---	---	---	(242.16)
Total		\$1,788,617,480.70	\$459,775,438.45	\$17,356,375.56	\$442,419,062.89	\$2,231,036,543.59

Consolidated Public Retirement Board (CPRB) Plan Statistics

As of 7/1/2024	Public Employees (PERS)		Teachers' Defined Benefit (TRS)		Teachers' Defined Contribution (TDC)	State Police (Plan A)	State Police (Plan B)	Judges' System (JRS)		Deputy Sheriff's (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	1996	2006	2010	2021	
Active Members	17,547	18,410	18,827	16,653	2,139	0	557	12	111	1,075	943	723	111	
Referees & 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 Soc. Credit	Yes		Yes		No	No	No	No		No	No	No	No	
% of Employer Contributions/AIC	9.00%		Per Actuary (NC-UAL) 19.11% FY2025		7.50%	Per Actuary (NC-UAL) 17.41% FY2025		Per Actuary (NC-UAL) \$1,220,000 FY2025		17.0% + Fees (0.55% 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		\$41,195,000	(\$11,655,000)		(\$10,883,000)	
% Funded	101.9%		83.4%		N/A	100.4%		90.1%		89.5%	106.9%		78.3%	
Normal Retirement	Age 60 and 5 years of service OR age 55 and 10 years of service OR age 50 and 15 years of service	Age 62 and 10 years of service OR age 55 and 30 years of service OR age 50 and 35 years of service	Age 60 and 5 years of service OR age 55 and 30 years of service OR age 50 and 35 years of service	Age 62 and 10 years of service OR age 55 and 30 years of service OR age 50 and 35 years of service	Age 55 and 12 years of service OR age 50 and 20 years of service OR age 45 and 25 years of service	25 years of service OR age 50 and 20 years of service OR age 45 and 20 years of service	Age 50 and 25 years of service OR age 52 and 20 years of service OR age 48 and 20 years of service	24 years of service OR age 65 and 16 years of service	Age 50 and age plus service equals 70 OR age 60 and 5 years of service OR age 62 and 5 years of service	Age 50 and age plus service equals 70 OR age 60 and 10 years of service OR age 62 and 5 years of service	Age 50 and age plus service equals 70 OR age 60 and 10 years of service OR age 62 and 5 years of service	Age 50 and age plus service equals 70 OR age 60 and 10 years of service OR age 62 and 5 years of service	Age 55 and age plus service equals 70 OR age 55 and 15 years of service OR age 50 and 10 years of service OR age 45 and 10 years of service	
Retirement Benefits	(2.0% of FAS) x (Years of Service)		(2.0% of FAS) x (Years of Service)		Vested assets in DOM, 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	(2.50% of FAS) x (Years of Service)	- 2.75% of FAS for 1-20 yrs of sic. - 2.0% of FAS for 21-25 yrs of sic. - 1.5% of FAS for yrs over 25 with max of 90%	- 2.75% of FAS for 1-20 yrs of sic. - 2.0% of FAS for 21-25 yrs of sic. - 1.5% of FAS for yrs over 25 with max of 90%	- 2.75% of FAS for 1-20 yrs of sic. - 2.0% of FAS for 21-25 yrs of sic. - 1.5% of FAS for yrs over 25 with max of 90%	Retirements effective on 7/1/2025 OR after 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	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	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 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 for non-work related disability	Yes - After 10 years of service or 5 years of service for student violence	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 or age 65 with 6 years	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 6/30/2031	

CPRB Retirement Plans - Running Statistics

PLAN NAME	PLAN YEAR	ACTIVES		VESTED TERMS.		NON-VESTED TERMS.		RETIREES & BENEFICIARIES		UAL (in millions)	% FUNDED *	MKT. VALUE ASSETS (in millions)
		TIER I	TIER II	TIER I	TIER II	TIER I	TIER II	TIER I	TIER II			
PERS	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**
	7/1/2024	17,547	18,410	5,073	4	13,905	13,266	30,100	9	(\$171.58)	101.9%	\$9,040.43**
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**
	7/1/2024	18,827	16,653	3,574	0	2,922	5,439	37,153	1	\$2,003.92	83.4%	\$10,077.21**
TDC	7/1/2021	2,648				N/A				N/A	N/A	\$703.29
	7/1/2022	2,430				N/A				N/A	N/A	\$603.84
	7/1/2023	2,283				N/A				N/A	N/A	\$663.29
	7/1/2024	2,139				N/A				N/A	N/A	\$741.18
STATE POLICE PLAN A	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
	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
STATE POLICE PLAN B	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
	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
JRS	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
DSRS	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**
EMSRS	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
	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
MPFRS	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
	7/1/2023	649		23		279		1		(\$8.82)	133.1%	\$35.48
	7/1/2024	723		28		314		1		(\$10.88)	130.3%	\$46.76
NRPORS	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**
	7/1/2024	111		3		11		12		\$8.92	78.3%	\$32.14**
TOTALS as of 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.

West Virginia Investment Management Board

Participant Plans Performance Net of Fees

Period Ending: October 31, 2025

	June 30, 2025		October 31, 2025		Performance %							
	Asset (\$'000)	%	Asset (\$'000)	%	1 Month	3 Month	FTD	1 Year	3 Year	5 Year	10 Year	20 Year
WVIMB Fund Assets	28,426,955	100.0	29,581,432	100.0								
Pension Assets	23,104,298	81.3	24,090,392	81.4								
Public Employees' Retirement System	9,730,266	34.2	10,145,185	34.3	1.0	4.8	5.6	14.2	12.8	11.1	9.5	8.1
Teachers' Retirement System	10,757,862	37.8	11,188,653	37.8	1.0	4.8	5.6	14.2	12.8	11.1	9.5	8.0
Emergency Medical Services Retirement System	229,658	0.8	245,926	0.8	1.0	4.8	5.6	14.6	12.9	11.1	9.5	8.1
State Police Death, Disability and Retirement Fund	862,049	3.1	891,009	3.0	1.0	4.8	5.7	14.2	12.8	11.1	9.5	8.1
Judges' Retirement System	336,145	1.2	353,293	1.2	1.0	4.8	5.6	14.2	12.8	11.1	9.5	8.1
State Police Retirement System	412,617	1.5	437,664	1.6	1.0	4.8	5.6	14.2	12.8	11.1	9.5	8.1
Deputy Sheriffs Retirement System	391,740	1.4	413,749	1.4	1.0	4.8	5.6	14.2	12.8	11.1	9.5	8.1
Municipal Police and Firefighter Retirement System	59,690	0.2	66,172	0.2	1.0	4.7	5.6	14.2	12.7	11.0	9.4	
Natural Resources Police Officer Retirement System	36,913	0.1	39,443	0.1	1.0	4.8	5.6	14.2	12.7			
Municipal Model A	283,353	1.0	304,807	1.0	1.0	4.8	5.6	14.1	12.9	11.5	9.7	
Municipal Model B	4,005	-	4,491	-	1.2	5.4	6.3	15.5	15.1	8.9		
Insurance Assets	3,556,165	12.5	3,635,187	12.4								
Workers' Compensation Old Fund	835,890	2.9	848,119	2.9	0.9	4.0	4.6	11.9	10.9	6.4	6.0	
Workers' Compensation Self-Insured Guaranty Risk Pool	44,023	0.1	45,873	0.2	0.9	4.0	4.6	11.9	10.9	6.8	6.1	
Workers' Compensation Self-Insured Security Risk Pool	53,653	0.2	55,337	0.2	0.9	4.0	4.6	11.9	10.9	6.8	6.1	
Workers' Compensation Uninsured Employers' Fund	21,114	0.1	22,263	0.1	0.9	3.9	4.6	11.9	10.9	6.7	6.0	
Coal Workers' Pneumoconiosis Fund	204,228	0.7	207,591	0.7	0.9	4.0	4.6	11.9	10.9	6.8	6.1	5.5
Board of Risk and Insurance Management	75,840	0.3	56,514	0.2	0.9	3.6	4.1	11.3	10.7	6.7	6.0	5.8
Public Employees Insurance Agency	164,023	0.6	171,822	0.6	1.0	4.1	4.8	12.1	10.9	6.4	5.9	5.5
WV Retiree Health Benefit Trust Fund	2,157,394	7.6	2,227,668	7.5	1.0	4.8	5.6	14.2	12.8	11.1	9.5	
Endowment Assets	1,766,492	6.2	1,855,853	6.2								
Berkeley County Development Authority	7,552	-	7,977	-	1.0	4.8	5.6	14.2	12.6	11.0	9.4	
Wildlife Endowment Fund	79,131	0.3	81,155	0.3	1.0	4.8	5.6	14.1	12.7	11.1	9.5	8.1
WV State Parks and Recreation Endowment Fund	61,751	0.2	70,238	0.2	1.0	4.7	5.6	14.0	12.7			
Revenue Shortfall Reserve Fund	662,866	2.4	684,578	2.3	0.5	2.8	3.1	8.5	7.9	2.5	3.1	
Revenue Shortfall Reserve Fund - Part B	606,161	2.1	629,830	2.1	0.7	3.5	3.9	10.3	9.5	4.4	5.1	
WV Department of Environmental Protection Trust	9,172	-	9,715	-	1.1	4.9	5.9	14.8	14.6	10.4	8.6	
WV Department of Environmental Protection Agency	339,859	1.2	372,360	1.3	1.2	4.8	5.6	14.1	13.3	8.3	7.1	