WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM
Amortization of Change in Proportionate Share of Net Pension Liability
As of and for the Year Ended June 30, 2018

Employer	FY 2017 Allocation %	FY 2018 Allocation %	Difference in Allocation % FY 2017 to FY 2018	Difference in NPL($) FY 2017 to FY 2018	FY 2018 Immediately Recognized	FY 2018 Deferred Inflows/Outflows	FY 2019 Amount Recognized	FY 2019 Deferred Inflows/Outflows	FY 2020 Amount Recognized	FY 2020 Deferred Inflows/Outflows	FY 2021 Amount Recognized	FY 2021 Deferred Inflows/Outflows	FY 2022 Amount Recognized	FY 2022 Deferred Inflows/Outflows	FY 2023 Amount Recognized	FY 2023 Deferred Inflows/Outflows	FY 2024 Amount Recognized	FY 2024 Deferred Inflows/Outflows
City of Moundsville Municipal Fire	0.388325%	0.416877%	0.028552%	$ (716)	$ (111)	$ (605)	$ (111)	$ (494)	$ (111)	$ (383)	$ (111)	$ (272)	$ (111)	$ (161)	$ (111)	$ (50)	$ (50)	$ -
City of Elkins Municipal Fire	1.128110%	1.311781%	0.183671%	(4,608)	(714)	(3,894)	(714)	(3,180)	(714)	(2,466)	(714)	(1,752)	(714)	(1,038)	(714)	(324)	(324)	-
City of Huntington Municipal Fire	8.951263%	7.193256%	-1.758007%	44,108	6,838	37,270	6,838	30,432	6,838	23,594	6,838	16,756	6,838	9,918	6,838	3,080	3,080	-
City of Fairmont Municipal Fire	0.000000%	0.194992%	0.194992%	(4,892)	(758)	(4,134)	(758)	(3,376)	(758)	(2,618)	(758)	(1,860)	(758)	(1,102)	(758)	(344)	(344)	-
City of Bridgeport Municipal Fire	0.000000%	0.991647%	0.991647%	(24,880)	(3,857)	(21,023)	(3,857)	(17,166)	(3,857)	(13,309)	(3,857)	(9,452)	(3,857)	(5,595)	(3,857)	(1,738)	(1,738)	-
City of Charleston Municipal Fire	17.051321%	15.997212%	-1.054109%	26,448	4,100	22,348	4,100	18,248	4,100	14,148	4,100	10,048	4,100	5,948	4,100	1,848	1,848	-
City of Grafton Municipal Fire	0.417064%	0.767255%	0.350191%	(8,786)	(1,362)	(7,424)	(1,362)	(6,062)	(1,362)	(4,700)	(1,362)	(3,338)	(1,362)	(1,976)	(1,362)	(614)	(614)	-
City of Parkersburg Municipal Fire	0.000000%	0.241515%	0.241515%	(6,060)	(940)	(5,120)	(940)	(4,180)	(940)	(3,240)	(940)	(2,300)	(940)	(1,360)	(940)	(420)	(420)	-
City of Weirton Municipal Fire	0.018256%	0.315723%	0.297467%	(7,463)	(1,157)	(6,306)	(1,157)	(5,149)	(1,157)	(3,992)	(1,157)	(2,835)	(1,157)	(1,678)	(1,157)	(521)	(521)	-
City of Buckhannon Municipal Fire	0.612698%	1.091149%	0.478451%	(12,004)	(1,861)	(10,143)	(1,861)	(8,282)	(1,861)	(6,421)	(1,861)	(4,560)	(1,861)	(2,699)	(1,861)	(838)	(838)	-
City of Wheeling Municipal Fire	5.898842%	5.989967%	0.091125%	(2,286)	(354)	(1,932)	(354)	(1,578)	(354)	(1,224)	(354)	(870)	(354)	(516)	(354)	(162)	(162)	-
City of Moundsville Municipal Police	2.707793%	2.576942%	-0.130851%	3,283	509	2,774	509	2,265	509	1,756	509	1,247	509	738	509	229	229	-
City of Williamson	0.000000%	0.029967%	0.029967%	(752)	(117)	(635)	(117)	(518)	(117)	(401)	(117)	(284)	(117)	(167)	(117)	(50)	(50)	-
Town of Belle	0.714344%	1.258666%	0.544322%	(13,657)	(2,117)	(11,540)	(2,117)	(9,423)	(2,117)	(7,306)	(2,117)	(5,189)	(2,117)	(3,072)	(2,117)	(955)	(955)	-
City of Elkins Municipal Police	1.866481%	2.147461%	0.280980%	(7,050)	(1,093)	(5,957)	(1,093)	(4,864)	(1,093)	(3,771)	(1,093)	(2,678)	(1,093)	(1,585)	(1,093)	(492)	(492)	-
City of Huntington Municipal Police	17.767902%	13.395248%	-4.372654%	109,710	17,009	92,701	17,009	75,692	17,009	58,683	17,009	41,674	17,009	24,665	17,009	7,656	7,656	-
City of Fairmont Municipal Police	0.000000%	0.736515%	0.736515%	(18,479)	(2,865)	(15,614)	(2,865)	(12,749)	(2,865)	(9,884)	(2,865)	(7,019)	(2,865)	(4,154)	(2,865)	(1,289)	(1,289)	-
City of Bridgeport Municipal Police	0.000000%	0.812013%	0.812013%	(20,373)	(3,159)	(17,214)	(3,159)	(14,055)	(3,159)	(10,896)	(3,159)	(7,737)	(3,159)	(4,578)	(3,159)	(1,419)	(1,419)	-
City of Charleston Municipal Police	26.194802%	24.313262%	-1.881540%	47,208	7,319	39,889	7,319	32,570	7,319	25,251	7,319	17,932	7,319	10,613	7,319	3,294	3,294	-
City of Hurricane Municipal Police	0.061835%	0.757629%	0.695794%	(17,457)	(2,707)	(14,750)	(2,707)	(12,043)	(2,707)	(9,336)	(2,707)	(6,629)	(2,707)	(3,922)	(2,707)	(1,215)	(1,215)	-
City of Grafton Municipal Police	1.255078%	1.752852%	0.497774%	(12,489)	(1,936)	(10,553)	(1,936)	(8,617)	(1,936)	(6,681)	(1,936)	(4,745)	(1,936)	(2,809)	(1,936)	(873)	(873)	-
City of Parkersburg Municipal Police	0.000000%	0.461278%	0.461278%	(11,573)	(1,794)	(9,779)	(1,794)	(7,985)	(1,794)	(6,191)	(1,794)	(4,397)	(1,794)	(2,603)	(1,794)	(809)	(809)	-
City of Weston Municipal Police	0.000000%	0.382766%	0.382766%	(9,604)	(1,489)	(8,115)	(1,489)	(6,626)	(1,489)	(5,137)	(1,489)	(3,648)	(1,489)	(2,159)	(1,489)	(670)	(670)	-
City of Buckhannon Municipal Police	0.000000%	0.287794%	0.287794%	(7,221)	(1,120)	(6,101)	(1,120)	(4,981)	(1,120)	(3,861)	(1,120)	(2,741)	(1,120)	(1,621)	(1,120)	(501)	(501)	-
City of Dunbar Municipal Police	1.733506%	1.777931%	0.044425%	(1,115)	(173)	(942)	(173)	(769)	(173)	(596)	(173)	(423)	(173)	(250)	(173)	(77)	(77)	-
City of Oak Hill	3.685378%	3.616560%	-0.068818%	1,727	268	1,459	268	1,191	268	923	268	655	268	387	268	119	119	-
City of Welch	0.122964%	0.374340%	0.251376%	(6,307)	(978)	(5,329)	(978)	(4,351)	(978)	(3,373)	(978)	(2,395)	(978)	(1,417)	(978)	(439)	(439)	-
City of Wheeling Municipal Police	5.972927%	7.447082%	1.474155%	(36,987)	(5,734)	(31,253)	(5,734)	(25,519)	(5,734)	(19,785)	(5,734)	(14,051)	(5,734)	(8,317)	(5,734)	(2,583)	(2,583)	-
City of Point Pleasant	0.898318%	0.814425%	-0.083893%	2,105	326	1,779	326	1,453	326	1,127	326	801	326	475	326	149	149	-
City of Westover	2.552793%	2.545895%	-0.006898%	173	27	146	27	119	27	92	27	65	27	38	27	11	11	-
	100.000000%	100.000000%	0.000000%	$ 3	$ -	$ 3	$ -	$ 3	$ -	$ 3	$ -	$ 3	$ -	$ 3	$ -	$ 3	$ 3	$ -