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, 2019

Employer	FY 2018 Allocation %	FY 2019 Allocation %	Difference in Allocation % FY 2018 to FY 2019	Difference in NPL($) FY 2018 to FY 2019	FY 2019 Immediately 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	FY 2025 Amount Recognized	FY 2025 Deferred Inflows/Outflows
City of Moundsville Municipal Fire	0.416877%	0.666362%	0.249485%	$ (9,488)	$ (1,499)	$ (7,989)	$ (1,499)	$ (6,490)	$ (1,499)	$ (4,991)	$ (1,499)	$ (3,492)	$ (1,499)	$ (1,993)	$ (1,499)	$ (494)	$ (494)	$ -
City of Williamson Firefighters	0.000000%	0.253364%	0.253364%	(9,635)	(1,522)	(8,113)	(1,522)	(6,591)	(1,522)	(5,069)	(1,522)	(3,547)	(1,522)	(2,025)	(1,522)	(503)	(503)	-
City of Elkins Municipal Fire	1.311781%	1.108775%	-0.203006%	7,720	1,220	6,500	1,220	5,280	1,220	4,060	1,220	2,840	1,220	1,620	1,220	400	400	-
City of Huntington Municipal Fire	7.193256%	7.508850%	0.315594%	(12,002)	(1,896)	(10,106)	(1,896)	(8,210)	(1,896)	(6,314)	(1,896)	(4,418)	(1,896)	(2,522)	(1,896)	(626)	(626)	-
City of Fairmont Municipal Fire	0.194992%	0.633754%	0.438762%	(16,686)	(2,636)	(14,050)	(2,636)	(11,414)	(2,636)	(8,778)	(2,636)	(6,142)	(2,636)	(3,506)	(2,636)	(870)	(870)	-
City of Bridgeport Municipal Fire	0.991647%	1.731763%	0.740116%	(28,147)	(4,447)	(23,700)	(4,447)	(19,253)	(4,447)	(14,806)	(4,447)	(10,359)	(4,447)	(5,912)	(4,447)	(1,465)	(1,465)	-
City of Charleston Municipal Fire	15.997212%	15.744140%	-0.253072%	9,624	1,520	8,104	1,520	6,584	1,520	5,064	1,520	3,544	1,520	2,024	1,520	504	504	-
City of Grafton Municipal Fire	0.767255%	0.722486%	-0.044769%	1,703	269	1,434	269	1,165	269	896	269	627	269	358	269	89	89	-
City of Parkersburg Municipal Fire	0.241515%	1.074462%	0.832947%	(31,677)	(5,004)	(26,673)	(5,004)	(21,669)	(5,004)	(16,665)	(5,004)	(11,661)	(5,004)	(6,657)	(5,004)	(1,653)	(1,653)	-
City of Weirton Municipal Fire	0.315723%	0.535593%	0.219870%	(8,362)	(1,321)	(7,041)	(1,321)	(5,720)	(1,321)	(4,399)	(1,321)	(3,078)	(1,321)	(1,757)	(1,321)	(436)	(436)	-
City of Buckhannon Municipal Fire	1.091149%	1.130575%	0.039426%	(1,499)	(237)	(1,262)	(237)	(1,025)	(237)	(788)	(237)	(551)	(237)	(314)	(237)	(77)	(77)	-
City of Wheeling Municipal Fire	5.989967%	5.971219%	-0.018748%	713	113	600	113	487	113	374	113	261	113	148	113	35	35	-
City of Moundsville Municipal Police	2.576942%	2.489324%	-0.087618%	3,332	526	2,806	526	2,280	526	1,754	526	1,228	526	702	526	176	176	-
City of Williamson	0.029967%	0.233354%	0.203387%	(7,735)	(1,222)	(6,513)	(1,222)	(5,291)	(1,222)	(4,069)	(1,222)	(2,847)	(1,222)	(1,625)	(1,222)	(403)	(403)	-
Town of Belle	1.258666%	1.056121%	-0.202545%	7,703	1,217	6,486	1,217	5,269	1,217	4,052	1,217	2,835	1,217	1,618	1,217	401	401	-
City of Elkins Municipal Police	2.147461%	2.046419%	-0.101042%	3,843	607	3,236	607	2,629	607	2,022	607	1,415	607	808	607	201	201	-
City of Huntington Municipal Police	13.395248%	11.098243%	-2.297005%	87,355	13,800	73,555	13,800	59,755	13,800	45,955	13,800	32,155	13,800	18,355	13,800	4,555	4,555	-
City of Fairmont Municipal Police	0.736515%	3.079103%	2.342588%	(89,089)	(14,074)	(75,015)	(14,074)	(60,941)	(14,074)	(46,867)	(14,074)	(32,793)	(14,074)	(18,719)	(14,074)	(4,645)	(4,645)	-
City of Bridgeport Municipal Police	0.812013%	1.524211%	0.712198%	(27,085)	(4,279)	(22,806)	(4,279)	(18,527)	(4,279)	(14,248)	(4,279)	(9,969)	(4,279)	(5,690)	(4,279)	(1,411)	(1,411)	-
City of Charleston Municipal Police	24.313262%	21.118055%	-3.195207%	121,515	19,198	102,317	19,198	83,119	19,198	63,921	19,198	44,723	19,198	25,525	19,198	6,327	6,327	-
City of Hurricane Municipal Police	0.757629%	1.318790%	0.561161%	(21,341)	(3,371)	(17,970)	(3,371)	(14,599)	(3,371)	(11,228)	(3,371)	(7,857)	(3,371)	(4,486)	(3,371)	(1,115)	(1,115)	-
City of Grafton Municipal Police	1.752852%	1.100407%	-0.652445%	24,812	3,920	20,892	3,920	16,972	3,920	13,052	3,920	9,132	3,920	5,212	3,920	1,292	1,292	-
City of Parkersburg Municipal Police	0.461278%	1.174424%	0.713146%	(27,121)	(4,285)	(22,836)	(4,285)	(18,551)	(4,285)	(14,266)	(4,285)	(9,981)	(4,285)	(5,696)	(4,285)	(1,411)	(1,411)	-
City of Weston Municipal Police	0.382766%	0.609922%	0.227156%	(8,639)	(1,365)	(7,274)	(1,365)	(5,909)	(1,365)	(4,544)	(1,365)	(3,179)	(1,365)	(1,814)	(1,365)	(449)	(449)	-
City of Buckhannon Municipal Police	0.287794%	0.611841%	0.324047%	(12,324)	(1,947)	(10,377)	(1,947)	(8,430)	(1,947)	(6,483)	(1,947)	(4,536)	(1,947)	(2,589)	(1,947)	(642)	(642)	-
City of Dunbar Municipal Police	1.777931%	1.492401%	-0.285530%	10,859	1,715	9,144	1,715	7,429	1,715	5,714	1,715	3,999	1,715	2,284	1,715	569	569	-
City of Oak Hill	3.616560%	3.346192%	-0.270368%	10,282	1,624	8,658	1,624	7,034	1,624	5,410	1,624	3,786	1,624	2,162	1,624	538	538	-
City of Welch	0.374340%	0.539913%	0.165573%	(6,297)	(995)	(5,302)	(995)	(4,307)	(995)	(3,312)	(995)	(2,317)	(995)	(1,322)	(995)	(327)	(327)	-
City of Wheeling Municipal Police	7.447082%	6.887979%	-0.559103%	21,263	3,359	17,904	3,359	14,545	3,359	11,186	3,359	7,827	3,359	4,468	3,359	1,109	1,109	-
City of Point Pleasant	0.814425%	0.742553%	-0.071872%	2,733	432	2,301	432	1,869	432	1,437	432	1,005	432	573	432	141	141	-
City of Westover	2.545895%	2.207478%	-0.338417%	12,870	2,033	10,837	2,033	8,804	2,033	6,771	2,033	4,738	2,033	2,705	2,033	672	672	-
Town of Star City Police	0.000000%	0.241927%	0.241927%	(9,200)	(1,453)	(7,747)	(1,453)	(6,294)	(1,453)	(4,841)	(1,453)	(3,388)	(1,453)	(1,935)	(1,453)	(482)	(482)	-
	100.000000%	100.000000%	0.000000%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -