## 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, 2017

			Difference in		FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	FY 2016	FY 2017	Allocation %	Difference in NPL(\$)	Immediately	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred	Amount	Deferred
<u>Employer</u>	Allocation %	Allocation %	FY 2016 to FY 2017	FY 2016 to FY 2017	Recognized I	nflows/Outflows	Recognized	Inflows/Outflows	Recognized 1	Inflows/Outflows	Recognized I	nflows/Outflows	Recognized In	nflows/Outflows	Recognized I	nflows/Outflows	Recognized 1	nflows/Outflows
City of Moundsville Municipal Fire	0.455718%	0.388325%	-0.067393%	\$ 1,109	\$ 176	\$ 933	\$ 176	\$ 757	\$ 176	\$ 581	\$ 176	\$ 405	\$ 176 \$	3 229	\$ 176	\$ 53	\$ 53	\$ -
City of Elkins Municipal Fire	0.000000%	1.128110%	1.128110%	(18,560)	(2,941)	(15,619)	(2,941)	(12,678)	(2,941)	(9,737)	(2,941)	(6,796)	(2,941)	(3,855)	(2,941)	(914)	(914)	-
City of Huntington Municipal Fire	9.801399%	8.951263%	-0.850136%	13,986	2,216	11,770	2,216	9,554	2,216	7,338	2,216	5,122	2,216	2,906	2,216	690	690	-
City of Charleston Municipal Fire	15.823930%	17.051321%	1.227391%	(20,194)	(3,199)	(16,995)	(3,199)	(13,796)	(3,199)	(10,597)	(3,199)	(7,398)	(3,199)	(4,199)	(3,199)	(1,000)	(1,000)	-
City of Grafton Municipal Fire	0.435099%	0.417064%	-0.018035%	297	47	250	47	203	47	156	47	109	47	62	47	15	15	-
City of Weirton Municipal Fire	0.000000%	0.018256%	0.018256%	(300)	(48)	(252)	(48)	(204)	(48)	(156)	(48)	(108)	(48)	(60)	(48)	(12)	(12)	-
City of Buckhannon Municipal Fire	0.000000%	0.612698%	0.612698%	(10,080)	(1,597)	(8,483)	(1,597)	(6,886)	(1,597)	(5,289)		(3,692)	(1,597)	(2,095)	(1,597)	(498)	(498)	-
City of Wheeling Municipal Fire	4.669835%	5.898842%	1.229007%	(20,220)	(3,204)	(17,016)		(13,812)	(3,204)	(10,608)	(3,204)	(7,404)	(3,204)	(4,200)	(3,204)	(996)	(996)	-
City of Moundsville Municipal Police		2.707793%	-0.312100%	5,135	814	4,321	814	3,507	814	2,693	814	1,879	814	1,065	814	251	251	-
Town of Belle	0.546402%	0.714344%	0.167942%	(2,763)	(438)	(2,325)	(438)	(1,887)	(438)	(1,449)		(1,011)	(438)	(573)	(438)	(135)	(135)	-
City of Elkins Municipal Police	1.642678%	1.866481%	0.223803%	(3,682)	(584)	(3,098)	(584)	(2,514)	(584)	(1,930)	(584)	(1,346)	(584)	(762)	(584)	(178)	(178)	-
City of Huntington Municipal Police	20.506523%	17.767902%	-2.738621%	45,056	7,140	37,916	7,140	30,776	7,140	23,636	7,140	16,496	7,140	9,356	7,140	2,216	2,216	-
City of Charleston Municipal Police	26.159244%	26.194802%	0.035558%	(585)	(93)	(492)	(93)	(399)	(93)	(306)	(93)	(213)	(93)	(120)	(93)	(27)	(27)	-
City of Hurricane Municipal Police	0.000000%	0.061835%	0.061835%	(1,017)	(161)	(856)	(161)	(695)	(161)	(534)	(161)	(373)	(161)	(212)	(161)	(51)	(51)	-
City of Grafton Municipal Police	0.764059%	1.255078%	0.491019%	(8,078)	(1,280)	(6,798)	(1,280)	(5,518)	(1,280)	(4,238)	(1,280)	(2,958)	(1,280)	(1,678)	(1,280)	(398)	(398)	-
City of Dunbar Municipal Police	2.374497%	1.733506%	-0.640991%	10,546	1,671	8,875	1,671	7,204	1,671	5,533	1,671	3,862	1,671	2,191	1,671	520	520	-
City of Oak Hill	4.197824%	3.685378%	-0.512446%	8,431	1,336	7,095	1,336	5,759	1,336	4,423	1,336	3,087	1,336	1,751	1,336	415	415	-
City of Welch	0.000000%	0.122964%	0.122964%	(2,023)	(321)	(1,702)	(321)	(1,381)	(321)	(1,060)	(321)	(739)	(321)	(418)	(321)	(97)	(97)	-
City of Wheeling Municipal Police	4.373879%	5.972927%	1.599048%	(26,308)	(4,169)	(22,139)		(17,970)	(4,169)	(13,801)	(4,169)	(9,632)	(4,169)	(5,463)	(4,169)	(1,294)	(1,294)	-
City of Point Pleasant	1.333575%	0.898318%	-0.435257%	7,161	1,135	6,026	1,135	4,891	1,135	3,756	1,135	2,621	1,135	1,486	1,135	351	351	-
City of Westover	3.895445%	2.552793%	-1.342652%	22,089	3,501	18,588	3,501	15,087	3,501	11,586	3,501	8,085	3,501	4,584	3,501	1,083	1,083	-
	100.000000%	100.000000%	0.000000%	\$ -	\$ 1	\$ (1)	\$ 1	\$ (2)	\$ 1	\$ (3)	\$ 1 :	5 (4)	\$ 1.5	5 (5)	\$ 1	\$ (6)	\$ (6)	s -

## WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM

Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions As of and for the Year Ended June 30, 2017

Determination of denominator in calculation of the Proportionate Share of Net Pension Liability: Net Pension Liability (Asset), 07.01.2016 \$ (1,414,000) Plus: Deferred Inflows, 07.01.2016:  $\Delta$  in Assumptions Diff in Earnings, Proj vs Actual Less: Deferred Outflows, 07.01.2016: Diff in Experience, Proj vs Actual (73,000) Diff in Earnings, Proj vs Actual (158,200) (231,200) $\Delta$  in Proportionate Share, to be allocated \$ (1,645,200) Amortization periond = 75.72 months