

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, 2024

Employer	FY 2023 Allocation %	FY 2024 Allocation %	Difference in Allocation % FY 2023 to FY 2024	Difference in Net Pension Liability FY 2023 to FY 2024	FY 2024 Amount Recognized	FY 2024 Deferred (Inflows)/Outflows	FY 2025 Amount Recognized	FY 2025 Deferred (Inflows)/Outflows	FY 2026 Amount Recognized	FY 2026 Deferred (Inflows)/Outflows	FY 2027 Amount Recognized	FY 2027 Deferred (Inflows)/Outflows	FY 2028 Amount Recognized	FY 2028 Deferred (Inflows)/Outflows	FY 2029 Amount Recognized	FY 2029 Deferred (Inflows)/Outflows	FY 2030 Amount Recognized	FY 2030 Deferred (Inflows)/Outflows	FY 2031 Amount Recognized	FY 2031 Deferred (Inflows)/Outflows
0928	0.000000%	0.069573%	0.069573%	(9.379)	(1,276)	(8,103)	(1,276)	(6,827)	(1,276)	(5,551)	(1,276)	(4,275)	(1,276)	(2,999)	(1,276)	(1,723)	(1,276)	(447)	(447)	-
F20002	0.237039%	0.378589%	0.141550%	(19.082)	(2,596)	(16,486)	(2,596)	(13,890)	(2,596)	(11,294)	(2,596)	(8,698)	(2,596)	(6,102)	(2,596)	(3,506)	(2,596)	(910)	(910)	-
F20600	0.280097%	0.343195%	0.063098%	(8.506)	(1,157)	(7,349)	(1,157)	(6,192)	(1,157)	(5,035)	(1,157)	(3,878)	(1,157)	(2,721)	(1,157)	(1,564)	(1,157)	(407)	(407)	-
F21000	0.171044%	0.946687%	-0.124357%	16.765	2,281	14,484	2,281	12,203	2,281	9,922	2,281	7,641	2,281	5,360	2,281	3,079	2,281	798	798	-
F21200	5.646387%	5.224741%	-0.421646%	56,842	7,734	49,108	7,734	41,374	7,734	33,640	7,734	25,906	7,734	18,172	7,734	10,438	7,734	2,704	2,704	-
F21400	1.820599%	1.732744%	-0.087855%	11,844	1,611	10,233	1,611	8,622	1,611	7,011	1,611	5,400	1,611	3,789	1,611	2,178	1,611	567	567	-
F21800	1.664649%	1.641302%	-0.023347%	3,147	429	2,718	429	2,289	429	1,860	429	1,431	429	1,002	429	573	429	144	144	-
F21901	16.285111%	15.635815%	-0.649296%	87,532	11,908	75,624	11,908	63,716	11,908	51,808	11,908	39,900	11,908	27,992	11,908	16,084	11,908	4,176	4,176	-
F22500	0.704156%	0.716608%	0.012452%	(1,679)	(228)	(14,51)	(228)	(1,223)	(228)	(995)	(228)	(767)	(228)	(539)	(228)	(311)	(228)	(83)	(83)	-
F22700	2.564374%	2.555303%	-0.008871%	1,196	163	1,033	163	870	163	707	163	544	163	381	163	218	163	55	55	-
F23001	1.875325%	2.220315%	0.346790%	(46,751)	(6,361)	(40,390)	(6,361)	(34,029)	(6,361)	(27,668)	(6,361)	(21,307)	(6,361)	(14,946)	(6,361)	(8,585)	(6,361)	(2,224)	(2,224)	-
F23100	0.181181%	0.173091%	-0.008090%	1,091	148	943	148	795	148	647	148	499	148	351	148	203	148	55	55	-
F23300	0.110606%	0.561429%	0.450823%	(60,775)	(8,269)	(52,506)	(8,269)	(44,237)	(8,269)	(35,968)	(8,269)	(27,699)	(8,269)	(19,430)	(8,269)	(11,161)	(8,269)	(2,892)	(2,892)	-
F23700	0.980037%	0.929895%	-0.050142%	6,760	920	5,840	920	4,920	920	4,000	920	3,080	920	2,160	920	1,240	920	320	320	-
F24400	0.487436%	0.607456%	0.120020%	(16,180)	(2,201)	(13,979)	(2,201)	(11,778)	(2,201)	(9,577)	(2,201)	(7,376)	(2,201)	(5,175)	(2,201)	(2,974)	(2,201)	(773)	(773)	-
F30300	8.155935%	7.409067%	-0.757868%	102,172	13,901	88,271	13,901	74,370	13,901	60,469	13,901	46,568	13,901	32,667	13,901	18,766	13,901	4,865	4,865	-
M00002	0.000000%	0.092825%	0.092825%	(12,514)	(1,703)	(10,811)	(1,703)	(9,108)	(1,703)	(7,405)	(1,703)	(5,702)	(1,703)	(3,999)	(1,703)	(2,296)	(1,703)	(593)	(593)	-
P20002	1.287017%	1.416378%	0.129361%	(17,439)	(2,373)	(15,066)	(2,373)	(12,693)	(2,373)	(10,320)	(2,373)	(7,947)	(2,373)	(5,574)	(2,373)	(3,201)	(2,373)	(828)	(828)	-
P20600	0.121031%	0.286681%	0.074650%	(10,064)	(1,369)	(8,695)	(1,369)	(7,326)	(1,369)	(5,957)	(1,369)	(4,588)	(1,369)	(3,219)	(1,369)	(1,850)	(1,369)	(481)	(481)	-
P20700	0.339618%	0.233407%	-0.106211%	14,318	1,948	12,370	1,948	10,422	1,948	8,474	1,948	6,526	1,948	4,578	1,948	2,630	1,948	682	682	-
P21000	1.605311%	1.469702%	-0.225609%	30,414	4,138	26,276	4,138	22,138	4,138	18,000	4,138	13,862	4,138	9,724	4,138	5,586	4,138	1,448	1,448	-
P21200	8.807232%	9.321361%	0.514129%	(69,310)	(9,430)	(59,880)	(9,430)	(50,450)	(9,430)	(41,020)	(9,430)	(31,590)	(9,430)	(22,160)	(9,430)	(12,730)	(9,430)	(3,300)	(3,300)	-
P21300	0.549744%	0.570430%	0.020686%	(2,789)	(379)	(2,410)	(379)	(2,031)	(379)	(1,652)	(379)	(1,293)	(379)	(894)	(379)	(515)	(379)	(136)	(136)	-
P21400	0.000000%	0.041344%	0.041344%	(5,574)	(758)	(4,816)	(758)	(4,058)	(758)	(3,300)	(758)	(2,542)	(758)	(1,784)	(758)	(1,026)	(758)	(268)	(268)	-
P21600	3.427712%	2.538901%	-0.888811%	119,821	16,302	103,519	16,302	87,217	16,302	70,915	16,302	54,613	16,302	38,311	16,302	22,009	16,302	5,707	5,707	-
P21800	3.087969%	2.667280%	-0.420689%	56,711	7,716	48,995	7,716	41,279	7,716	33,563	7,716	25,847	7,716	18,131	7,716	10,415	7,716	2,699	2,699	-
P21901	14.784818%	13.828230%	-0.956588%	128,958	17,545	111,413	17,545	93,868	17,545	76,323	17,545	58,778	17,545	41,233	17,545	23,688	17,545	6,143	6,143	-
P22000	1.754240%	1.525174%	-0.229066%	30,880	4,201	26,679	4,201	22,478	4,201	18,277	4,201	14,076	4,201	9,875	4,201	5,674	4,201	1,473	1,473	-
P22300	0.000000%	0.579841%	0.579841%	(78,168)	(10,635)	(67,533)	(10,635)	(56,898)	(10,635)	(46,263)	(10,635)	(35,628)	(10,635)	(24,993)	(10,635)	(14,358)	(10,635)	(3,723)	(3,723)	-
P22500	0.890382%	0.870314%	-0.020068%	2,705	368	2,337	368	1,969	368	1,601	368	1,233	368	865	368	497	368	129	129	-
P22600	0.000000%	0.829399%	0.829399%	(111,811)	(15,212)	(96,599)	(15,212)	(81,387)	(15,212)	(66,175)	(15,212)	(50,963)	(15,212)	(35,751)	(15,212)	(20,539)	(15,212)	(5,327)	(5,327)	-
P22700	3.724258%	3.766393%	0.042135%	(5,680)	(773)	(4,907)	(773)	(4,134)	(773)	(3,361)	(773)	(2,588)	(773)	(1,815)	(773)	(1,042)	(773)	(269)	(269)	-
P23001	1.691154%	2.157312%	0.466158%	(62,843)	(8,550)	(54,293)	(8,550)	(45,743)	(8,550)	(37,193)	(8,550)	(28,643)	(8,550)	(20,093)	(8,550)	(11,543)	(8,550)	(2,993)	(2,993)	-
P23100	0.474771%	0.556141%	0.081370%	(10,969)	(1,492)	(9,477)	(1,492)	(7,985)	(1,492)	(6,493)	(1,492)	(5,001)	(1,492)	(3,509)	(1,492)	(2,017)	(1,492)	(525)	(525)	-
P23300	0.362158%	0.941500%	0.579342%	(78,101)	(10,626)	(67,475)	(10,626)	(56,849)	(10,626)	(46,223)	(10,626)	(35,597)	(10,626)	(24,971)	(10,626)	(14,345)	(10,626)	(3,719)	(3,719)	-
P23700	0.700555%	0.789809%	0.089254%	(12,044)	(1,639)	(10,405)	(1,639)	(8,766)	(1,639)	(7,127)	(1,639)	(5,488)	(1,639)	(3,849)	(1,639)	(2,210)	(1,639)	(571)	(571)	-
P24001	0.000000%	0.469134%	0.469134%	(63,244)	(8,605)	(54,639)	(8,605)	(46,034)	(8,605)	(37,429)	(8,605)	(28,824)	(8,605)	(20,219)	(8,605)	(11,614)	(8,605)	(3,009)	(3,009)	-
P24400	1.524574%	1.108671%	-0.415903%	56,068	7,628	48,440	7,628	40,812	7,628	33,184	7,628	25,556	7,628	17,928	7,628	10,300	7,628	2,672	2,672	-
P25100	0.000000%	0.329617%	0.329617%	(44,436)	(6,046)	(38,390)	(6,046)	(32,344)	(6,046)	(26,298)	(6,046)	(20,252)	(6,046)	(14,206)	(6,046)	(8,160)	(6,046)	(2,114)	(2,114)	-
P26000	2.244403%	1.993320%	-0.251083%	33,848	4,605	29,243	4,605	24,638	4,605	20,033	4,605	15,428	4,605	10,823	4,605	6,218	4,605	1,613	1,613	-
P26600	0.000000%	0.027642%	0.027642%	(3,726)	(507)	(3,219)	(507)	(2,712)	(507)	(2,205)	(507)	(1,698)	(507)	(1,191)	(507)	(684)	(507)	(177)	(177)	-
P29200	0.000000%	0.070781%	0.070781%	(9,542)	(1,298)	(8,244)	(1,298)	(6,946)	(1,298)	(5,648)	(1,298)	(4,350)	(1,298)	(3,052)	(1,298)	(1,754)	(1,298)	(456)	(456)	-
P30200	0.122819%	0.104316%	-0.018503%	2,494	339	2,155	339	1,816	339	1,477	339	1,138	339	799	339	460	339	121	121	-
P30300	6.656449%	6.233227%	-0.423222%	57,055	7,763	49,292	7,763	41,529	7,763	33,766	7,763	26,003	7,763	18,240	7,763	10,477	7,763	2,714	2,714	-
P66500	0.847166%	0.879441%	0.032274%	(4,352)	(592)	(3,760)	(592)	(3,168)	(592)	(2,576)	(592)	(1,984)	(592)	(1,392)	(592)	(800)	(592)	(208)	(208)	-
P64000	2.147114%	2.248684%	0.101570%	(13,693)	(1,863)	(11,830)	(1,863)	(9,967)	(1,863)	(8,104)	(1,863)	(6,241)	(1,863)	(4,378)	(1,863)	(2,515)	(1,863)	(652)	(652)	-
P95000	0.477810%	0.398429%	-0.079381%	10,701	1,456	9,245	1,456	7,789	1,456	6,333	1,456	4,877	1,456	3,421	1,456	1,965	1,456	509	509	-
P96000	0.000000%	0.235646%	0.235646%	(31,767)	(4,322)	(27,445)	(4,322)	(23,123)	(4,322)	(18,801)	(4,322)	(14,479)	(4,322)	(10,157)	(4,322)	(5,835)	(4,322)	(1,513)	(1,513)	-
P96100	0.000000%	0.180905%	0.180905%	(24,388)	(3,318)	(21,070)	(3,318)	(17,752)	(3,318)	(14,434)	(3,318)	(11,116)	(3,318)	(7,798)	(3,318)	(4,480)	(3,318)	(1,162)	(1,162)	-
X89500	0.118495%	0.092652%	-0.025843%	3,484	474	3,010	474	2,536	474	2,062	474	1,588	474	1,114	474	640	474	166	166	-