

**Amortization of Change in Proportionate Share of Net Pension Liability**

Net Pension Liability (Asset) (6/30/2015): (\$965,000) + Deferred Inflows \$35,800 - Deferred Outflows \$92,000 = Total Amortized (\$1,021,200)

Employer Name	FY15 Allocation %	FY16 Allocation %	Difference in Allocation % FY15 to FY16	Difference in NPL (\$) FY15 to FY16	FY16 Immediately Recognized	FY16 Deferred Outflow/(Inflow)	FY17 Amount Recognized	FY17 Deferred Balance	FY18 Amount Recognized	FY18 Deferred Balance	FY19 Amount Recognized	FY19 Deferred Balance	FY20 Amount Recognized	FY20 Deferred Balance	FY21 Amount Recognized	FY21 Deferred Balance	FY22 Amount Recognized	FY22 Deferred Balance	FY23 Amount Recognized	FY23 Deferred Balance	FY24 Amount Recognized	FY24 Deferred Balance	FY25 Amount Recognized	FY25 Deferred Balance	FY26 Amount Recognized	FY26 Deferred Balance
City of Moundsville Municipal Fire	0.491605%	0.455718%	-0.035888%	366	36	331	36	295	36	259	36	223	36	187	36	151	36	115	36	79	36	43	36	7	7	0
City of Huntington Municipal Fire	13.809130%	9.801399%	-4.007731%	40927	4016	36911	4016	32894	4016	28878	4016	24861	4016	20845	4016	16829	4016	12812	4016	8796	4016	4779	4016	763	763	0
City of Charleston Municipal Fire	13.222939%	15.823930%	2.600991%	(26561)	(2607)	(23955)	(2607)	(21348)	(2607)	(18742)	(2607)	(16135)	(2607)	(13528)	(2607)	(10922)	(2607)	(8315)	(2607)	(5708)	(2607)	(3102)	(2607)	(495)	(495)	0
City of Grafton Municipal Firefighters	0.295011%	0.435099%	0.140088%	(1431)	(140)	(1290)	(140)	(1150)	(140)	(1009)	(140)	(869)	(140)	(729)	(140)	(588)	(140)	(448)	(140)	(307)	(140)	(167)	(140)	(27)	(27)	0
City of Wheeling Fire	1.465261%	4.669835%	3.204574%	(32725)	(3211)	(29514)	(3211)	(26302)	(3211)	(23091)	(3211)	(19879)	(3211)	(16668)	(3211)	(13456)	(3211)	(10245)	(3211)	(7033)	(3211)	(3822)	(3211)	(610)	(610)	0
City of Moundsville Municipal Police	3.367669%	3.019893%	-0.347776%	3551	349	3203	349	2854	349	2506	349	2157	349	1809	349	1460	349	1112	349	763	349	415	349	66	66	0
Town of Belle	1.109878%	0.546402%	-0.563476%	5754	565	5190	565	4625	565	4060	565	3495	565	2931	565	2366	565	1801	565	1237	565	672	565	107	107	0
City of Elkins - Police	0.073755%	1.642678%	1.568923%	(16022)	(1572)	(14450)	(1572)	(12877)	(1572)	(11305)	(1572)	(9733)	(1572)	(8160)	(1572)	(6588)	(1572)	(5016)	(1572)	(3443)	(1572)	(1871)	(1572)	(299)	(299)	0
City of Huntington Municipal Police	26.910979%	20.506523%	-6.404456%	65402	6418	58984	6418	52566	6418	46147	6418	39729	6418	33311	6418	26893	6418	20474	6418	14056	6418	7638	6418	1219	1219	0
City of Charleston Municipal Police	25.359714%	26.159243%	0.799529%	(8165)	(801)	(7364)	(801)	(6562)	(801)	(5761)	(801)	(4960)	(801)	(4159)	(801)	(3357)	(801)	(2556)	(801)	(1755)	(801)	(953)	(801)	(152)	(152)	0
City of Grafton Municipal Police Officers	0.306196%	0.764059%	0.457864%	(4676)	(459)	(4217)	(459)	(3758)	(459)	(3299)	(459)	(2840)	(459)	(2381)	(459)	(1923)	(459)	(1464)	(459)	(1005)	(459)	(546)	(459)	(87)	(87)	0
City of Dunbar	3.586075%	2.374497%	-1.211578%	12373	1214	11158	1214	9944	1214	8730	1214	7516	1214	6302	1214	5087	1214	3873	1214	2659	1214	1445	1214	231	231	0
City of Cameron	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City of Oak Hill	3.673201%	4.197824%	0.524623%	(5357)	(526)	(4832)	(526)	(4306)	(526)	(3780)	(526)	(3254)	(526)	(2729)	(526)	(2203)	(526)	(1677)	(526)	(1151)	(526)	(626)	(526)	(100)	(100)	0
City of Welch	0.000000%	0.000000%	0.000000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
City of Wheeling Police	1.420763%	4.373879%	2.953115%	(30157)	(2959)	(27198)	(2959)	(24238)	(2959)	(21279)	(2959)	(18319)	(2959)	(15360)	(2959)	(12400)	(2959)	(9441)	(2959)	(6481)	(2959)	(3522)	(2959)	(562)	(562)	0
City of Point Pleasant	1.640885%	1.333575%	-0.307311%	3138	308	2830	308	2522	308	2214	308	1906	308	1598	308	1290	308	982	308	674	308	366	308	59	59	0
City of Westover	3.266938%	3.895445%	0.628507%	(6418)	(630)	(5788)	(630)	(5159)	(630)	(4529)	(630)	(3899)	(630)	(3269)	(630)	(2639)	(630)	(2009)	(630)	(1379)	(630)	(750)	(630)	(120)	(120)	0