

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia

From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2023

FY 2024 Reported ROI by Investment Advisor	Municipality	Plan	Active	Retired	Inactive	Total	Funding Policy	Discount Rate	Return on MVA	Reported ROI by Investment Advisor	AVA	Unfunded Accrued Liability	Funded Ratio
10.98%	South Charleston	Fire	52	48	4	104	Alternative	4.25%	6.05%	8.04%	5,044,976	41,207,750	11%
11.28%	St. Albans	Fire	22	29	7	58	Alternative	4.00%	7.98%	7.76%	2,799,183	20,889,230	12%
14.92%	South Charleston	Police	46	41	2	89	Alternative	4.25%	9.35%	6.67%	4,468,532	30,777,606	13%
13.38%	Martinsburg	Fire	36	35	11	82	Optional II	7.00%	8.84%	9.71%	4,282,997	25,479,621	14%
13.16%	Fairmont	Fire	28	53	0	81	Conservation	4.75%	5.87%	7.89%	8,266,287	41,898,001	16%
8.95%	Dunbar	Fire	9	24	1	34	Optional II	7.00%	3.34%	NR	2,351,178	9,841,071	19%
9.00%	Morgantown	Police	61	70	5	136	Alternative	4.25%	7.46%	7.20%	17,722,134	65,679,796	21%
10.33%	Nitro	Fire	15	12	1	28	Alternative	4.25%	5.87%	6.55%	2,915,382	10,119,313	22%
12.30%	Princeton	Fire	14	18	4	36	Alternative	4.25%	10.63%	10.85%	3,125,420	10,047,898	24%
8.82%	Morgantown	Fire	59	61	0	120	Alternative	4.25%	6.91%	6.82%	14,992,929	47,969,394	24%
12.37%	Bluefield	Fire	13	39	0	52	Alternative	5.00%	9.03%	11.28%	4,499,934	13,123,155	27%
9.92%	Martinsburg	Police	37	40	10	87	Optional II	7.00%	4.89%	5.19%	10,741,241	24,871,772	30%
12.00%	Charleston	Fire	61	267	2	330	Optional	7.00%	6.51%	8.40%	51,198,725	101,535,047	34%
10.90%	Weirton	Police	26	54	0	80	Optional	5.75%	8.56%	9.10%	12,535,666	22,252,678	36%
15.94%	Huntington	Fire	46	158	6	210	Optional	5.50%	9.33%	9.75%	40,668,499	69,793,744	37%
12.00%	Charleston	Police	73	219	4	296	Optional	7.00%	6.52%	8.40%	54,115,255	92,637,686	37%
11.42%	Nitro	Police	19	17	2	38	Alternative	4.75%	7.89%	8.56%	5,830,080	9,901,402	37%
11.74%	Princeton	Police	19	19	2	40	Alternative	5.00%	10.72%	10.96%	5,433,387	9,229,264	37%
13.76%	Fairmont	Police	15	49	3	67	Conservation	6.00%	6.45%	8.16%	11,372,647	15,844,172	42%
15.19%	Huntington	Police	32	151	0	183	Optional	5.75%	10.01%	10.60%	49,334,530	60,825,775	45%
12.49%	Parkersburg	Fire	34	99	2	135	Optional	5.75%	10.39%	10.41%	27,463,939	33,235,826	45%
11.75%	St. Albans	Police	24	25	9	58	Alternative	5.50%	6.69%	10.40%	8,616,159	9,740,340	47%
15.12%	Beckley	Fire	40	58	1	99	Alternative	5.00%	11.03%	11.40%	23,483,308	26,353,324	47%
11.18%	Parkersburg	Police	36	87	7	130	Optional	6.00%	11.14%	11.10%	26,444,580	28,498,836	48%
10.98%	Clarksburg	Fire	41	57	3	101	Optional	6.25%	7.84%	8.67%	17,001,595	17,423,022	49%
8.29%	Charles Town	Police	0	4	0	4	Standard	5.75%	5.88%	5.19%	558,732	525,840	52%
9.98%	Clarksburg	Police	35	46	7	88	Optional	6.25%	5.59%	5.71%	16,606,412	10,812,893	61%
5.85%	Logan	Police	10	4	1	15	Standard	6.50%	10.78%	11.22%	1,630,985	1,060,705	61%
12.01%	Moundsville	Fire	2	10	0	12	Optional	6.50%	9.03%	9.15%	1,689,292	1,041,512	62%
11.92%	Bluefield	Police	27	31	5	63	Alternative	6.25%	11.50%	11.58%	9,173,202	5,604,734	62%
12.00%	Williamson	Fire	3	11	1	15	Optional	7.00%	8.14%	9.50%	2,272,247	1,266,038	64%
12.00%	Williamson	Police	2	8	1	11	Optional	7.00%	9.24%	9.50%	1,704,427	784,833	68%
9.46%	Moundsville	Police	4	18	0	22	Optional	6.50%	4.39%	5.09%	6,056,965	2,740,851	69%
8.99%	Logan	Fire	9	0	1	10	Standard	6.50%	11.90%	10.23%	2,122,067	885,572	71%
14.96%	Beckley	Police	58	54	0	112	Alternative	6.25%	10.06%	10.48%	29,404,311	10,185,119	74%
12.70%	Point Pleasant	Police	2	8	0	10	Optional	7.00%	9.49%	9.50%	2,979,031	981,212	75%
11.71%	Weston	Fire	3	4	0	7	Optional	6.25%	7.38%	8.04%	1,641,527	378,876	81%
11.41%	Vienna	Police	19	19	3	41	Optional	6.50%	9.76%	9.65%	12,238,398	2,285,250	84%
8.72%	Dunbar	Police	4	14	0	18	Optional	7.00%	4.71%	NR	6,649,454	962,246	87%
11.00%	Weirton	Fire	15	22	0	37	Optional	6.50%	9.03%	9.00%	15,382,885	1,912,480	89%
9.14%	Grafton	Fire	0	6	1	7	Optional	6.00%	6.99%	7.60%	2,014,960	246,491	89%
16.25%	Elkins	Police	3	11	0	14	Optional	6.25%	10.95%	10.68%	4,326,757	514,358	89%
12.00%	Chester	Police	1	5	1	7	Optional	7.00%	8.04%	8.40%	2,018,219	119,612	94%
12.00%	Wheeling	Fire	46	125	3	174	Optional	7.00%	21.23%	6.85%	66,820,955	1,733,736	97%
12.00%	Wheeling	Police	27	97	6	130	Optional	7.00%	20.94%	6.85%	47,103,612	1,090,879	98%
10.58%	Westover	Police	1	6	0	7	Optional	6.50%	7.15%	6.34%	3,023,797	51,822	98%
5.42%	Oak Hill	Police	4	7	1	12	Optional	6.25%	6.76%	6.82%	5,227,681	(578,544)	112%
9.42%	Grafton	Police	0	7	0	7	Optional	6.00%	7.07%	7.68%	2,077,774	(258,737)	114%
11.01%	Star City Police	Police	2	4	1	7	Optional	6.50%	8.14%	8.17%	2,334,906	(314,854)	116%
12.00%	Belle	Police	0	4	0	4	Optional	7.00%	9.71%	9.50%	1,496,736	(291,178)	124%
14.16%	Elkins	Fire	3	1	0	4	Optional	6.25%	9.02%	9.11%	2,543,309	(627,806)	133%
11.45%	Weston	Police	1	3	1	5	Optional	6.25%	7.43%	7.97%	1,761,410	(475,640)	137%
8.91%	Welch	Police	2	3	0	5	Optional	6.50%	8.32%	8.65%	3,600,699	(1,714,523)	191%
Totals			1,141	2,262	119	3,522		5.87% ¹	10.06% ²		669,619,313	880,099,500	43%

BLUE - CLOSED PLANS
 WHITE - OPEN PLANS

¹ Weighted average by liabilities on the valuation date. The discount rate weighted by BOY asset values is 5.37%.

² Weighted average by BOY asset values.

* Return on MVA (Market Value of Assets) is an amount calculated by Bolton Retirement. It is not the investment advisor's self reported ROI (Return on Assets)

**NR- Not Reported

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2022

FY 2023 Reported ROI by Investment Advisor	Municipality	Plan	Active	Retired- Disability, Retired, or Survivors	Inactive	Total	Funding Policy	Discount Rate	Return on MVA	Reported ROI by Investment Advisor	Actuarial Value of Assets	Unfunded Accrued Liability	Funded Ratio
9.71%	Martinsburg	Fire	35	36	10	81	Alternative	4.25%	-13.13%	-14.78%	3,922,072	35,399,020	10%
7.76%	South Charleston	Fire	51	47	7	105	Alternative	4.25%	-9.37%	-10.08%	4,780,457	38,478,291	11%
10.40%	South Charleston	Police	47	41	2	90	Alternative	4.25%	-10.57%	-10.00%	4,400,058	28,987,479	13%
8.04%	Saint Albans	Fire	22	29	6	57	Alternative	4.25%	-14.72%	-15.13%	2,783,252	17,914,699	13%
7.89%	Fairmont	Fire	33	50	0	83	Conservation	4.25%	-7.41%	-8.93%	7,058,640	42,696,196	14%
NR	Dunbar	Fire	9	24	1	34	Conservation	4.75%	-8.88%	NR	2,429,950	12,618,765	16%
8.40%	Charleston	Fire	71	250	4	325	Optional	7.00%	-10.42%	-7.70%	29,813,137	117,007,582	20%
6.55%	Nitro	Fire	16	12	1	29	Alternative	4.25%	-9.20%	-8.57%	2,804,529	9,642,779	23%
5.19%	Martinsburg	Police	45	39	10	94	Alternative	4.25%	-13.32%	-13.43%	10,590,226	36,166,677	23%
8.40%	Charleston	Police	77	224	3	304	Optional	7.00%	-4.95%	-6.60%	32,645,935	106,188,080	24%
7.20%	Morgantown	Police	56	69	7	132	Alternative	4.25%	-15.24%	-15.11%	17,776,606	57,279,009	24%
10.85%	Princeton	Fire	12	18	4	34	Alternative	4.25%	-15.41%	-15.28%	3,141,425	9,230,730	25%
6.82%	Morgantown	Fire	55	62	0	117	Alternative	4.25%	-15.21%	-15.14%	15,023,516	41,233,274	27%
11.28%	Bluefield	Fire	13	39	0	52	Alternative	5.00%	-14.71%	-14.79%	4,804,660	12,389,820	28%
9.10%	Weirton	Police	29	51	0	80	Optional	5.50%	-12.29%	-12.80%	11,720,985	22,847,786	34%
9.75%	Huntington	Fire	48	160	6	214	Optional	5.50%	-9.60%	-9.42%	38,954,226	66,540,654	37%
10.96%	Princeton	Police	18	20	2	40	Alternative	5.00%	-15.48%	-15.32%	5,254,827	8,511,355	38%
8.56%	Nitro	Police	19	15	3	37	Alternative	4.75%	-11.25%	-10.62%	5,595,288	8,680,919	39%
8.16%	Fairmont	Police	16	48	5	69	Conservation	6.25%	-8.32%	-9.68%	10,159,259	14,628,773	41%
10.41%	Parkersburg	Fire	37	97	2	136	Optional	5.75%	-14.60%	-14.34%	26,104,441	33,420,257	44%
11.40%	Beckley	Fire	40	58	1	99	Alternative	4.75%	-8.01%	-7.70%	22,240,918	27,235,498	45%
10.60%	Huntington	Police	37	152	0	189	Optional	5.75%	-11.97%	-10.82%	48,536,566	58,689,007	45%
11.10%	Parkersburg	Police	40	86	8	134	Optional	5.75%	-15.38%	-15.48%	25,038,597	30,125,441	45%
8.67%	Clarksburg	Fire	45	55	2	102	Optional	6.25%	-11.51%	-11.04%	15,591,057	17,570,832	47%
6.67%	Saint Albans	Police	24	24	10	58	Alternative	5.50%	-15.03%	-15.06%	8,446,223	8,721,261	49%
5.19%	Charles Town	Police	0	4	0	4	Standard	5.75%	-6.58%	-9.76%	566,830	482,829	54%
5.71%	Clarksburg	Police	42	52	5	99	Optional	6.25%	-11.08%	-10.98%	15,542,687	11,502,259	57%
9.50%	Williamson	Fire	3	12	1	16	Optional	7.00%	-4.81%	-6.10%	1,493,675	1,497,169	58%
9.15%	Moundsville	Fire	2	11	0	13	Optional	5.75%	-13.35%	-13.63%	1,708,477	1,159,293	60%
6.85%	Wheeling	Fire	46	131	3	180	Optional	7.00%	-10.29%	-10.37%	39,768,976	25,880,236	61%
10.23%	Logan Police	Police	7	4	1	12	Standard	6.50%	-19.61%	-21.74%	1,398,119	905,734	61%
11.58%	Bluefield	Police	26	31	1	58	Alternative	6.25%	-8.41%	-8.06%	8,503,671	5,246,405	62%
6.85%	Wheeling	Police	27	100	6	133	Optional	7.00%	-10.17%	-10.36%	30,231,545	15,981,474	65%
9.50%	Williamson	Police	3	8	0	11	Optional	7.00%	-4.75%	-6.10%	1,601,799	843,790	66%
10.48%	Beckley	Police	54	55	0	109	Alternative	5.50%	-7.89%	-7.57%	28,122,879	14,215,089	66%
9.50%	Point Pleasant	Police	2	8	0	10	Optional	7.00%	-13.37%	-13.00%	2,556,798	1,251,481	67%
5.09%	Moundsville	Police	5	18	0	23	Optional	6.50%	-1.24%	-13.39%	5,985,987	2,628,886	69%
11.22%	Logan	Fire	7	0	1	8	Standard	6.50%	-18.63%	-21.74%	1,759,824	668,276	72%
NR	Dunbar	Police	4	15	0	19	Optional	6.00%	-11.46%	NR	6,845,451	1,480,517	82%
8.04%	Weston	Fire	3	4	0	7	Optional	6.25%	-11.97%	-10.27%	1,602,097	293,342	85%
9.00%	Weirton	Fire	18	20	0	38	Optional	6.50%	-12.65%	-12.80%	14,621,580	2,590,281	85%
9.65%	Vienna	Police	19	18	4	41	Optional	6.50%	-12.61%	-12.30%	11,655,087	1,562,930	88%
7.60%	Grafton	Fire	0	6	1	7	Optional	6.00%	-7.82%	-7.31%	1,985,850	237,727	89%
10.68%	Elkins	Police	3	11	0	14	Optional	6.25%	-11.36%	-11.15%	4,271,223	369,379	92%
8.40%	Chester	Police	2	5	0	7	Optional	7.00%	-4.69%	-6.20%	1,943,728	157,543	93%
6.34%	Westover	Police	1	6	0	7	Optional	6.25%	-15.07%	-15.05%	2,987,650	107,712	97%
9.50%	Belle	Police	0	5	0	5	Optional	7.00%	-5.20%	-6.00%	1,518,148	-165,873	112%
7.97%	Weston	Police	3	3	0	6	Optional	6.25%	-9.14%	-9.83%	1,768,845	-194,546	112%
6.82%	Oak Hill	Police	4	7	1	12	Optional	6.25%	-14.91%	-14.70%	5,267,830	-811,754	118%
7.68%	Grafton	Police	1	6	0	7	Optional	6.00%	-5.83%	-5.39%	2,057,529	-377,891	123%
9.11%	Elkins	Fire	3	1	0	4	Optional	6.00%	-10.36%	-10.47%	2,386,213	-458,860	124%
8.17%	Star City	Police	1	4	2	7	Optional	6.50%	-14.16%	-14.22%	2,310,172	-542,915	131%
8.65%	Welch	Police	2	4	0	6	Optional	6.50%	-1.51%	-1.36%	3,418,115	-1,160,511	151%
Totals			1183	2255	120	3558		5.67%¹	-10.92%²		564,107,635	947,554,816	

BLUE - CLOSED PLANS
 WHITE - OPEN PLANS

1 Weighted average by liabilities on the valuation date. The discount rate weighted by BOY asset values is 5.37%.

2 Weighted average by BOY asset values.

* Return on MVA (Market Value of Assets) is a an amount calculated by Bolton Retirement. It is not the investment advisor's self reported ROI (Return on Assets)

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Municipality	Plan	Plan Membership				Funding Policy	Open/Closed	Discount Rate	Return on MVA*	Reported ROI by Investment Advisor**	Actuarial Value of Assets (AVA)	Unfunded Accrued Liability	Funded Ratio
		Active	Retired (Retired, Disability Retired, & Survivors)	Inactive	Total								
Martinsburg	Fire	34	36	13	83	Alternative	O	4.25%	30.91%	34.45%	3,595,003	34,350,465	9%
South Charleston	Fire	53	46	4	103	Alternative	O	4.25%	19.79%	23.02%	4,310,322	36,055,931	11%
Fairmont	Fire	34	50	0	84	Conservation	C	4.25%	23.34%	22.36%	6,047,674	41,268,574	13%
St. Albans	Fire	23	30	5	58	Alternative	O	4.25%	22.91%	23.01%	2,674,240	17,826,088	13%
Dunbar	Fire	10	24	1	35	Conservation	C	4.25%	11.63%	NR	2,045,736	13,604,589	13%
South Charleston	Police	45	39	1	85	Alternative	O	4.25%	22.17%	NR	4,136,537	26,310,685	14%
Charleston	Fire	80	254	3	337	Conservation	C	4.75%	24.18%	24.24%	27,375,651	164,718,868	14%
Charleston	Police	80	226	8	314	Conservation	C	5.25%	23.69%	24.42%	30,034,620	137,049,349	18%
Nitro	Fire	16	12	1	29	Alternative	O	4.25%	14.95%	15.23%	2,667,544	9,711,345	22%
Martinsburg	Police	42	41	6	89	Alternative	O	4.25%	17.05%	17.61%	10,252,950	34,740,481	23%
Morgantown	Police	65	70	3	138	Alternative	O	4.25%	22.96%	22.71%	17,809,371	55,121,474	24%
Princeton	Fire	12	18	4	34	Alternative	O	4.25%	22.24%	NR	3,173,645	9,512,974	25%
Bluefield	Fire	12	40	0	52	Alternative	O	5.00%	31.97%	32.16%	4,670,419	12,123,911	28%
Morgantown	Fire	59	60	0	119	Alternative	O	4.25%	22.36%	22.51%	14,995,169	38,450,414	28%
Weirton	Police	29	49	0	78	Optional	C	5.50%	20.20%	22.60%	10,881,100	22,949,848	32%
Fairmont	Police	19	50	3	72	Conservation	C	5.50%	22.85%	21.55%	9,199,578	17,710,042	34%
Huntington	Fire	51	167	6	224	Optional	C	5.50%	22.19%	23.16%	36,637,272	66,044,838	36%
Princeton	Police	23	20	2	45	Alternative	O	5.00%	21.89%	NR	5,060,817	8,044,398	39%
Clarksburg	Fire	40	56	0	96	Alternative	O	6.00%	22.81%	23.50%	13,845,980	19,255,102	42%
Parkersburg	Fire	42	93	2	137	Optional	C	5.75%	21.93%	22.59%	24,283,441	33,020,180	42%
Nitro	Police	17	13	2	32	Alternative	O	5.00%	21.56%	22.50%	7,028,801	7,027,153	43%
Parkersburg	Police	47	85	7	139	Optional	C	5.75%	21.99%	22.74%	22,856,371	29,326,040	44%
Huntington	Police	44	148	1	193	Optional	C	5.75%	24.35%	25.22%	47,443,373	55,920,224	46%
St. Albans	Police	23	24	9	56	Alternative	O	5.50%	22.74%	2.79%	8,229,519	8,602,744	49%
Clarksburg	Police	39	51	9	99	Alternative	O	6.00%	26.54%	23.50%	13,428,595	13,134,428	51%
Beckley	Fire	40	61	1	102	Alternative	O	5.50%	23.84%	4.12%	21,053,982	20,048,274	51%
Logan	Police	6	3	2	11	Standard	O	6.50%	38.67%	32.29%	1,061,578	1,061,044	52%
Williamson	Fire	3	12	1	16	Optional	C	7.00%	31.33%	32.60%	1,887,724	1,676,791	53%
Charles Town	Police	0	4	0	4	Standard	C	5.75%	10.47%	13.01%	562,968	480,472	54%
Wheeling	Fire	49	131	3	183	Optional	C	6.00%	26.87%	NR	37,613,007	31,432,280	54%
Wheeling	Police	32	103	5	140	Optional	C	6.00%	27.08%	NR	29,408,645	20,601,898	59%
Bluefield	Police	27	31	1	59	Alternative	O	6.25%	23.76%	23.71%	7,895,045	5,371,333	60%
Point Pleasant	Police	2	8	0	10	Optional	C	7.00%	19.62%	24.20%	2,178,483	1,399,635	61%
Williamson	Police	3	8	0	11	Optional	C	7.00%	29.37%	32.60%	1,441,722	906,142	61%
Moundsville	Fire	2	11	0	13	Optional	C	6.25%	38.52%	31.84%	1,651,737	1,009,632	62%
Logan	Fire	8	1	0	9	Standard	O	6.50%	40.64%	33.63%	1,395,653	772,496	64%
Moundsville	Police	5	18	0	23	Optional	C	6.50%	21.77%	13.39%	5,876,418	2,555,106	70%
Beckley	Police	52	52	1	105	Alternative	O	6.25%	22.88%	4.19%	26,609,005	9,569,198	74%
Weirton	Fire	19	21	0	40	Optional	C	6.50%	24.05%	23.60%	13,796,289	3,941,448	78%
Dunbar	Police	5	14	1	20	Optional	C	6.00%	15.09%	NR	6,941,764	1,396,134	83%
Vienna	Police	18	16	4	38	Standard	O	6.25%	23.55%	23.22%	10,950,759	1,930,502	85%
Weston	Fire	3	4	0	7	Optional	C	6.25%	18.42%	19.64%	1,549,536	214,640	88%
Grafton	Fire	0	6	1	7	Optional	C	6.00%	16.20%	17.21%	1,989,793	226,529	90%
Chester	Police	2	5	0	7	Optional	C	7.00%	30.37%	30.50%	1,855,263	181,612	91%
Elkins	Police	3	11	0	14	Optional	C	6.25%	23.93%	6.00%	4,195,075	350,002	92%
Westover	Police	1	6	0	7	Optional	C	6.25%	22.84%	NR	2,941,095	88,747	97%
Belle	Police	0	5	0	5	Optional	C	7.00%	29.00%	32.60%	1,497,009	(147,244)	111%
Grafton	Police	1	6	1	8	Optional	C	6.00%	13.21%	14.53%	1,989,062	(283,265)	117%
Weston	Police	3	3	0	6	Optional	C	6.25%	19.30%	19.88%	1,730,740	(269,562)	118%
Elkins	Fire	3	1	0	4	Optional	C	6.00%	19.86%	5.43%	2,225,240	(417,024)	123%
Oak Hill	Police	4	7	1	12	Optional	C	6.25%	18.55%	9.47%	5,208,972	(1,029,913)	125%
Star City	Police	3	4	0	7	Optional	C	6.50%	22.12%	25.71%	2,232,756	(529,791)	131%
Welch	Police	3	4	0	7	Optional	C	6.50%	23.81%	24.95%	3,281,296	(799,815)	132%
Totals	Totals	1,236	2,258	112	3,606			5.22%¹	23.47%²		531,992,344	1,013,617,446	34%

¹ Weighted average by liabilities on the valuation date. The discount rate weighted by BOY asset values is 5.37%.

² Weighted average by BOY asset values.

* Return on MVA (Market Value of Assets) is an amount calculated by Bolton Retirement. It is not the investment advisor's self reported ROI (Return on Assets)

**NR- Not Reported

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2020

Municipality	Plan	Plan Membership				Funding Policy	Open/ Closed	Discount Rate	Return on Assets	Asset Value	Unfunded Accrued Liability	Funded Ratio
		Active	Retired, Disability Retired, or Survivors	Inactive	Total							
South Charleston	Fire	43	45	2	90	Alternative	O	4.25%	1.81%	\$3,320,681	\$34,945,695	9%
Martinsburg	Fire	33	36	9	78	Alternative	O	4.25%	1.63%	\$3,270,166	\$32,906,601	9%
Fairmont	Fire	35	50	0	85	Conservation	C	4.25%	4.25%	\$4,507,476	\$40,534,455	10%
Dunbar	Fire	13	22	1	36	Conservation	C	4.25%	4.42%	\$1,546,145	\$12,895,410	11%
St. Albans	Fire	22	29	5	56	Alternative	O	4.00%	4.17%	\$2,476,664	\$18,685,652	12%
South Charleston	Police	48	37	1	86	Alternative	O	4.25%	3.65%	\$3,458,468	\$25,913,898	12%
Charleston	Fire	94	245	3	342	Conservation	C	4.25%	1.41%	\$24,185,663	\$173,534,124	12%
Charleston	Police	89	219	10	318	Conservation	C	4.75%	1.35%	\$26,597,487	\$142,469,264	16%
Nitro	Fire	15	12	2	29	Alternative	O	4.25%	1.65%	\$2,245,331	\$8,976,137	20%
Martinsburg	Police	43	41	4	88	Alternative	O	4.25%	5.92%	\$9,561,797	\$32,367,696	23%
Morgantown	Police	65	71	1	137	Alternative	O	4.25%	-0.04%	\$16,957,759	\$55,758,682	23%
Princeton	Fire	12	16	3	31	Alternative	O	4.25%	2.72%	\$3,015,928	\$8,953,773	25%
Bluefield	Fire	12	40	3	55	Alternative	O	5.00%	2.88%	\$4,428,983	\$12,953,100	25%
Morgantown	Fire	57	60	0	117	Alternative	O	4.25%	-0.01%	\$14,049,019	\$39,160,871	26%
Fairmont	Police	19	51	5	75	Conservation	C	5.00%	4.57%	\$7,670,171	\$20,996,734	27%
Weirton	Police	32	48	0	80	Optional	C	5.50%	6.47%	\$8,904,117	\$23,393,631	28%
Huntington	Fire	52	169	7	228	Optional	C	5.00%	2.41%	\$32,558,287	\$77,655,918	30%
Clarksburg	Fire	42	52	1	95	Alternative	O	5.50%	1.26%	\$11,590,173	\$21,791,252	35%
Princeton	Police	21	21	2	44	Alternative	O	5.00%	2.73%	\$4,656,713	\$8,207,209	36%
Nitro	Police	19	14	2	35	Alternative	O	4.75%	1.11%	\$4,702,373	\$7,802,319	38%
Parkersburg	Police	55	83	6	144	Optional	C	5.75%	4.49%	\$19,431,768	\$32,205,749	38%
Parkersburg	Fire	46	94	1	141	Optional	C	5.75%	1.69%	\$21,217,957	\$34,469,494	38%
Clarksburg	Police	40	51	8	99	Alternative	O	6.00%	10.33%	\$10,972,662	\$14,896,554	42%
Huntington	Police	46	146	1	193	Optional	C	5.75%	3.44%	\$42,914,388	\$58,069,600	43%
Beckley	Fire	36	63	1	100	Alternative	O	4.75%	3.73%	\$19,690,974	\$25,932,485	43%
Logan	Police	8	3	0	11	Standard	O	6.50%	-8.29%	\$954,970	\$1,243,626	43%
St. Albans	Police	22	24	9	55	Alternative	O	5.00%	2.79%	\$7,666,745	\$9,938,977	44%
Wheeling	Fire	59	122	4	185	Optional	C	5.75%	3.70%	\$34,420,590	\$37,502,494	48%
Point Pleasant	Police	3	7	0	10	Optional	C	7.00%	3.37%	\$1,713,843	\$1,742,126	50%
Charles Town	Police	0	4	0	4	Standard	C	5.75%	2.58%	\$531,806	\$532,469	50%
Moundsville	Fire	2	12	1	15	Optional	C	5.50%	-3.04%	\$1,520,895	\$1,474,585	51%
Williamson	Fire	3	12	1	16	Optional	C	7.00%	2.74%	\$1,703,500	\$1,640,845	51%
Wheeling	Police	35	107	6	148	Optional	C	6.00%	3.33%	\$27,289,742	\$23,264,210	54%
Bluefield	Police	26	31	2	59	Alternative	O	6.25%	5.61%	\$7,123,576	\$5,952,499	54%
Williamson	Police	3	8	0	11	Optional	C	7.00%	3.40%	\$1,302,563	\$969,290	57%
Logan	Fire	8	1	0	9	Standard	O	6.50%	-7.71%	\$1,043,568	\$700,334	60%
Beckley	Police	46	49	1	96	Alternative	O	5.50%	3.84%	\$24,611,181	\$13,514,007	65%
Moundsville	Police	5	18	1	24	Optional	C	6.50%	-2.07%	\$5,790,391	\$2,088,147	74%
Weirton	Fire	20	21	0	41	Optional	C	6.50%	6.56%	\$12,478,513	\$3,666,034	77%
Weston	Fire	3	4	0	7	Optional	C	6.25%	0.12%	\$1,411,865	\$414,422	77%
Vienna	Police	19	16	3	38	Standard	O	6.25%	4.34%	\$9,837,574	\$2,652,472	79%
Dunbar	Police	6	14	0	20	Optional	C	6.00%	6.85%	\$6,594,290	\$1,670,449	80%
Grafton	Fire	0	6	1	7	Optional	C	6.00%	5.08%	\$1,888,000	\$358,130	84%
Elkins	Police	3	11	0	14	Optional	C	6.25%	6.01%	\$3,907,275	\$660,744	86%
Chester	Police	2	5	0	7	Optional	C	7.00%	2.18%	\$1,730,208	\$287,235	86%
Grafton	Police	2	6	0	8	Optional	C	6.00%	5.73%	\$1,811,867	\$281,123	87%
Westover	Police	1	5	1	7	Optional	C	6.25%	-0.24%	\$2,760,756	\$218,843	93%
Belle	Police	0	5	0	5	Optional	C	7.00%	2.14%	\$1,406,329	\$44,498	97%
Star	Police	3	5	0	8	Optional	C	6.50%	3.43%	\$1,979,584	(\$181,371)	110%
Elkins	Fire	3	1	0	4	Optional	C	6.00%	5.38%	\$1,928,141	(\$189,919)	111%
Weston	Police	3	3	0	6	Optional	C	6.25%	0.09%	\$1,601,480	(\$294,390)	123%
Welch	Police	3	4	0	7	Optional	C	6.50%	1.12%	\$3,057,964	(\$590,558)	124%
Oak Hill	Police	5	6	1	12	Optional	C	6.25%	6.08%	\$4,860,514	(\$961,919)	125%
Totals		1,282	2,225	109	3,616			4.99%¹	3.15%²	\$476,858,880	\$1,074,075,705	31%

¹ Weighted average by liabilities on the valuation date. The discount rate weighted by BOY assets is 5.37%.

² Weighted average by asset size.

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2019

Plan Membership												
Municipality	Plan	Retired, Disability Retired, or Survivors			Total	Funding Policy	Open/Closed	Discount Rate	Return on Assets	Asset Value	Unfunded Actuarial Liability	Funded Ratio
		Active	Inactive									
Dunbar	Fire	15	23	0	38	Conservation	C	4.50%	7.36%	1,032,669	13,730,170	7%
South Charleston	Fire	43	45	2	90	Alternative	O	4.50%	4.32%	2,967,582	35,527,763	8%
Fairmont	Fire	38	51	0	89	Conservation	C	4.50%	5.72%	3,689,729	39,282,934	9%
Martinsburg	Fire	35	34	0	69	Alternative	O	4.50%	3.35%	3,096,167	32,698,421	9%
South Charleston	Police	49	36	1	86	Alternative	O	4.50%	6.95%	3,317,770	26,203,235	11%
Charleston	Fire	103	240	4	347	Conservation	C	4.50%	6.00%	22,233,766	173,959,861	11%
Charleston	Police	96	216	9	321	Conservation	C	4.50%	5.88%	24,603,586	162,414,225	13%
St. Albans	Fire	20	29	4	53	Alternative	O	4.00%	4.86%	2,909,056	19,099,094	13%
Nitro	Fire	15	10	1	26	Alternative	O	4.50%	3.61%	2,095,659	8,640,482	20%
Weirton	Police	36	50	1	87	Optional	C	5.00%	6.75%	7,159,100	28,414,587	20%
Martinsburg	Police	47	39	1	87	Alternative	O	4.50%	6.17%	9,148,893	32,123,225	22%
Morgantown	Police	68	68	0	136	Alternative	O	4.50%	5.66%	16,633,959	55,066,141	23%
Bluefield	Fire	16	39	2	57	Alternative	O	5.00%	4.34%	4,405,173	14,277,896	24%
Fairmont	Police	21	50	6	77	Conservation	C	5.00%	5.64%	7,041,464	22,680,568	24%
Princeton	Fire	12	17	3	32	Alternative	O	4.50%	5.66%	2,993,335	8,798,075	25%
Huntington	Fire	60	172	4	236	Optional	C	5.00%	5.87%	29,952,605	87,506,534	26%
Morgantown	Fire	61	56	0	117	Alternative	O	4.50%	5.61%	13,539,956	38,339,153	26%
Clarksburg	Fire	42	52	0	94	Alternative	O	5.00%	5.78%	9,953,711	26,622,863	27%
Parkersburg	Police	60	81	4	145	Optional	C	5.50%	5.69%	16,757,159	38,554,464	30%
Parkersburg	Fire	50	94	0	144	Optional	C	5.50%	4.54%	19,054,698	41,038,715	32%
Clarksburg	Police	37	51	4	92	Alternative	O	5.50%	3.43%	9,371,819	19,549,516	32%
Princeton	Police	22	22	1	45	Alternative	O	5.00%	5.66%	4,466,263	9,093,863	33%
Point Pleasant	Police	4	6	0	10	Optional	C	5.50%	1.85%	1,393,143	2,825,691	33%
Williamson	Fire	4	12	1	17	Optional	C	5.50%	5.20%	1,667,847	2,834,256	37%
Nitro	Police	18	14	1	33	Alternative	O	5.00%	5.84%	4,456,305	7,497,193	37%
Huntington	Police	54	141	1	196	Optional	C	5.50%	5.60%	40,327,592	66,087,053	38%
Moundsville	Fire	2	14	1	17	Optional	C	5.00%	5.20%	1,543,234	2,384,935	39%
Charles Town	Police	0	4	0	4	Standard	C	5.00%	3.04%	504,435	730,855	41%
Wheeling	Fire	60	126	4	190	Optional	C	5.50%	5.78%	31,719,901	45,347,183	41%
Logan	Police	6	3	0	9	Standard	O	6.00%	3.47%	938,169	1,339,365	41%
Beckley	Fire	42	58	1	101	Alternative	O	5.00%	7.27%	19,275,679	26,124,810	42%
St. Albans	Police	25	21	8	54	Alternative	O	5.50%	5.57%	7,350,349	9,252,891	44%
Bluefield	Police	26	30	1	57	Alternative	O	6.00%	8.44%	6,669,806	7,196,132	48%
Logan	Fire	8	2	0	10	Standard	O	6.00%	3.92%	973,787	1,003,978	49%
Williamson	Police	3	8	0	11	Optional	C	7.00%	4.71%	1,185,937	1,208,306	50%
Wheeling	Police	40	105	6	151	Optional	C	6.00%	5.59%	26,363,521	26,662,819	50%
Beckley	Police	53	50	1	104	Alternative	O	6.00%	7.56%	23,656,733	13,073,201	64%
Moundsville	Police	7	17	0	24	Optional	C	6.50%	2.07%	5,660,198	2,723,989	68%
Weston	Fire	5	3	1	9	Optional	C	6.50%	10.43%	1,345,586	520,148	72%
Dunbar	Police	6	14	0	20	Optional	C	6.00%	7.91%	6,394,042	2,318,840	73%
Grafton	Fire	0	6	1	7	Optional	C	6.00%	7.82%	1,814,042	648,417	74%
Weirton	Fire	21	20	0	41	Optional	C	6.50%	7.20%	11,756,068	3,852,339	75%
Elkins	Police	3	11	0	14	Optional	C	6.50%	7.14%	3,691,416	1,124,678	77%
Vienna	Police	19	14	3	36	Standard	O	6.50%	7.09%	9,175,101	2,425,040	79%
Chester	Police	2	5	1	8	Optional	C	7.00%	4.24%	1,699,602	448,617	79%
Grafton	Police	2	6	0	8	Optional	C	6.00%	5.51%	1,696,071	388,451	81%
Westover	Police	1	5	1	7	Optional	C	6.50%	5.56%	2,653,936	368,902	88%
Belle	Police	0	5	1	6	Optional	C	7.00%	6.10%	1,505,408	147,540	91%
Elkins	Fire	3	2	0	5	Optional	C	6.00%	6.33%	1,788,546	56,337	97%
Star City	Police	5	5	0	10	Optional	C	6.50%	6.66%	1,818,814	(9,818)	101%
Weston	Police	3	4	0	7	Optional	C	6.50%	9.27%	1,572,660	(29,296)	102%
Oak Hill	Police	5	6	1	12	Optional	C	6.50%	7.26%	4,641,751	(670,732)	117%
Welch	Police	3	4	0	7	Optional	C	6.50%	8.49%	2,952,715	(535,670)	122%
Totals		1,376	2,196	81	3,653			5.00%¹	5.92%²	444,616,513	1,160,968,235	28%

¹ Weighted average by liabilities on the valuation date. The discount rate weighted by BOY assets is 5.35%.

² Weighted average by asset size.

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2018

Plan Membership												
Municipality	Plan	Retired, Disability Retired, or Survivors			Total	Funding Policy	Open/Closed	Discount Rate	Asset Value	Unfunded Actuarial Liability	Funded Ratio	
		Active	Inactive									
Dunbar	Fire	15	23	0	38	Conservation		C	4.50%	818,621	13,255,979	6%
Fairmont	Fire	38	52	0	90	Conservation		C	4.00%	3,126,658	42,438,857	7%
Beckley	Fire	43	59	1	103	Alternative	O		4.50%	18,449,645	30,495,352	38%
Beckley	Police	52	51	2	105	Alternative	O		5.50%	22,217,794	16,208,580	58%
Charleston	Fire	109	241	3	353	Conservation		C	4.50%	20,062,367	169,943,071	11%
Bluefield	Fire	16	40	2	58	Alternative	O		5.00%	4,404,012	13,837,150	24%
Charleston	Police	102	215	9	326	Conservation		C	4.50%	22,407,738	159,447,619	12%
Bluefield	Police	27	27	3	57	Alternative	O		6.00%	6,117,195	6,751,386	48%
Belle	Police	0	5	1	6	Optional		C	7.00%	1,507,352	144,188	91%
Clarksburg	Fire	42	51	0	93	Alternative	O		5.00%	8,484,043	25,695,297	25%
Clarksburg	Police	44	49	3	96	Alternative	O		5.00%	8,282,821	21,854,843	27%
Fairmont	Police	27	49	4	80	Conservation		C	5.00%	6,662,185	22,529,729	23%
Chester	Police	3	5	0	8	Optional		C	6.50%	1,677,406	577,736	74%
Martinsburg	Fire	36	35	0	71	Alternative	O		4.50%	2,975,500	32,230,575	8%
Martinsburg	Police	44	39	0	83	Alternative	O		4.50%	8,597,507	31,238,701	22%
Dunbar	Police	8	13	0	21	Optional		C	6.00%	6,053,845	2,259,210	73%
Elkins	Police	5	11	0	16	Optional		C	6.50%	3,521,226	1,431,703	71%
Morgantown	Police	68	66	0	134	Alternative	O		4.50%	15,731,259	50,508,526	24%
Morgantown	Fire	60	55	1	116	Alternative	O		4.50%	12,718,148	36,480,451	26%
Nitro	Fire	16	11	0	27	Alternative	O		4.50%	1,701,096	8,470,708	17%
Elkins	Fire	3	2	0	5	Optional		C	6.00%	1,658,526	(180,988)	112%
Nitro	Police	20	13	1	34	Alternative	O		5.00%	4,135,800	7,298,337	36%
Princeton	Fire	13	15	3	31	Alternative	O		4.50%	2,948,777	8,491,051	26%
Princeton	Police	20	21	2	43	Alternative	O		5.00%	4,367,431	8,048,889	35%
Grafton	Fire	1	6	0	7	Optional		C	6.00%	1,696,760	1,080,002	61%
Grafton	Police	2	6	0	8	Optional		C	6.00%	1,571,613	493,722	76%
Huntington	Fire	66	174	3	243	Optional		C	5.00%	26,976,494	87,577,813	24%
South Charleston	Fire	43	42	1	86	Alternative	O		4.50%	2,708,786	32,991,026	8%
Charles Town	Police	0	4	0	4	Standard		C	5.00%	490,865	809,337	38%
Huntington	Police	59	135	3	197	Optional		C	5.50%	37,283,688	65,566,557	36%
Moundsville	Fire	2	14	1	17	Optional		C	5.00%	1,466,645	2,551,109	37%
Logan	Police	7	2	0	9	Standard	O		6.00%	834,749	1,124,771	43%
South Charleston	Police	44	35	2	81	Alternative	O		4.50%	3,083,043	24,783,314	11%
Logan	Fire	8	2	0	10	Standard	O		6.00%	829,246	936,007	47%
Moundsville	Police	7	17	0	24	Optional		C	6.50%	5,662,695	2,222,788	72%
St. Albans	Fire	20	27	4	51	Alternative	O		4.00%	2,647,869	18,288,179	13%
St. Albans	Police	25	21	6	52	Alternative	O		5.50%	7,014,938	9,232,673	43%
Oak Hill	Police	5	6	1	12	Optional		C	6.50%	4,407,224	(770,699)	121%
Parkersburg	Police	67	79	1	147	Optional		C	5.00%	13,675,772	42,550,845	24%
Parkersburg	Fire	52	99	0	151	Optional		C	5.00%	16,820,783	46,449,477	27%
Point Pleasant	Police	4	7	0	11	Optional		C	5.00%	1,117,892	3,439,935	25%
Star City	Police	6	5	0	11	Optional		C	6.50%	1,649,870	102,852	94%
Weirton	Police	35	50	1	86	Optional		C	4.50%	5,423,826	32,549,032	14%
Weirton	Fire	22	21	0	43	Optional		C	6.50%	10,970,366	4,184,357	72%
Welch	Police	4	4	0	8	Optional		C	6.50%	2,789,094	(307,251)	112%
Vienna	Police	17	14	3	34	Standard	O		6.50%	8,503,416	2,112,002	80%
Weston	Fire	5	3	1	9	Optional		C	6.50%	1,224,278	540,202	69%
Weston	Police	3	4	0	7	Optional		C	6.50%	1,461,295	(7,011)	100%
Westover	Police	2	4	1	7	Optional		C	6.50%	2,511,568	262,338	91%
Wheeling	Fire	61	127	5	193	Optional		C	5.50%	28,267,209	45,399,981	38%
Wheeling	Police	44	107	3	154	Optional		C	6.00%	24,663,385	27,741,683	47%
Williamson	Fire	5	12	1	18	Optional		C	5.50%	1,630,252	2,855,080	36%
Williamson	Police	3	8	0	11	Optional		C	5.00%	1,224,982	1,716,993	42%
Totals		1430	2183	72	3685				4.90%	\$407,235,555	\$1,165,934,064	26%

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2017

Plan Membership												
Municipality	Plan	Retired, Disability Retired, or Survivors			Total	Funding Policy	Open/Closed	Interest Rate	Asset Value	Unfunded Actuarial Liability	Funded Ratio	
		Active	Inactive									
Fairmont	Fire	40	55	0	95	Conservation		C	4.0%	\$2,131,934	\$40,415,413	5%
South Charleston	Fire	43	40	1	84	Alternative	O		4.0%	\$2,306,918	\$35,679,080	6%
Dunbar	Fire	10	23	0	33	Alternative	O		4.5%	\$805,463	\$12,449,083	6%
Martinsburg	Fire	36	36	0	72	Alternative	O		4.0%	\$2,734,963	\$33,558,939	8%
Charleston	Fire	118	235	2	355	Conservation		C	4.5%	\$17,716,222	\$166,482,302	10%
South Charleston	Police	43	35	0	78	Alternative	O		4.0%	\$2,884,925	\$25,587,307	10%
Charleston	Police	108	216	4	328	Conservation		C	4.5%	\$20,042,001	\$152,893,053	12%
Saint Albans	Fire	20	26	0	46	Alternative	O		4.0%	\$2,576,530	\$17,343,373	13%
Nitro	Fire	14	11	0	25	Alternative	O		4.5%	\$1,300,894	\$8,494,958	13%
Weirton	Police	37	48	0	85	Alternative	O		4.0%	\$5,070,148	\$32,060,083	14%
Point Pleasant	Police	6	6	0	12	Optional		C	5.0%	\$768,132	\$3,631,139	17%
Fairmont	Police	36	45	1	82	Conservation		C	5.0%	\$5,647,232	\$22,381,731	20%
Huntington	Fire	70	172	3	245	Optional		C	5.0%	\$23,716,201	\$88,858,336	21%
Parkersburg	Police	71	75	1	147	Optional		C	5.0%	\$11,335,200	\$42,318,463	21%
Clarksburg	Fire	42	51	0	93	Alternative	O		5.0%	\$6,944,559	\$25,289,033	22%
Martinsburg	Police	44	39	0	83	Alternative	O		4.5%	\$8,337,546	\$29,466,372	22%
Bluefield	Fire	16	40	1	57	Alternative	O		5.0%	\$4,219,912	\$13,412,196	24%
Clarksburg	Police	44	46	4	94	Alternative	O		5.0%	\$6,888,363	\$21,846,891	24%
Princeton	Fire	12	15	1	28	Alternative	O		4.0%	\$2,879,155	\$9,124,817	24%
Morgantown	Police	72	63	0	135	Alternative	O		4.5%	\$15,181,765	\$47,599,124	24%
Parkersburg	Fire	55	96	0	151	Optional		C	5.0%	\$14,870,359	\$44,328,033	25%
Moundsville	Fire	4	14	0	18	Optional		C	5.0%	\$1,362,829	\$3,739,565	27%
Morgantown	Fire	48	56	0	104	Alternative	O		4.5%	\$12,233,107	\$33,529,245	27%
Nitro	Police	16	12	1	29	Alternative	O		5.0%	\$3,717,223	\$7,634,398	33%
Huntington	Police	64	130	4	198	Optional		C	5.5%	\$33,533,797	\$63,618,935	35%
Wheeling	Fire	69	127	3	199	Optional		C	5.5%	\$24,682,410	\$46,125,541	35%
Logan	Police	7	2	0	9	Standard	O		5.5%	\$740,523	\$1,364,787	35%
Charles Town	Police	0	4	0	4	Standard		C	5.0%	\$462,989	\$849,571	35%
Beckley	Fire	41	58	0	99	Alternative	O		4.5%	\$17,744,129	\$28,344,997	38%
Princeton	Police	21	19	1	41	Alternative	O		5.5%	\$4,177,903	\$6,474,375	39%
Logan	Fire	8	2	0	10	Standard	O		6.0%	\$721,451	\$1,055,735	41%
Wheeling	Police	50	107	1	158	Optional		C	5.5%	\$22,535,606	\$32,970,803	41%
Williamson	Fire	5	11	0	16	Optional		C	6.0%	\$1,728,891	\$2,131,900	45%
Saint Albans	Police	25	19	0	44	Alternative	O		5.5%	\$6,845,424	\$8,042,082	46%
Bluefield	Police	24	28	1	53	Alternative	O		6.0%	\$5,633,794	\$6,554,217	46%
Williamson	Police	4	7	0	11	Optional		C	5.0%	\$1,289,817	\$1,436,802	47%
Weston	Fire	6	3	0	9	Optional		C	6.0%	\$957,723	\$792,935	55%
Grafton	Fire	1	6	0	7	Optional		C	6.0%	\$1,608,182	\$1,060,232	60%
Beckley	Police	54	49	2	105	Alternative	O		6.0%	\$21,082,534	\$12,443,786	63%
Elkins	Police	5	11	0	16	Optional		C	6.0%	\$3,273,105	\$1,848,185	64%
Grafton	Police	3	6	0	9	Optional		C	5.5%	\$1,510,545	\$682,408	69%
Dunbar	Police	8	13	0	21	Optional		C	6.0%	\$5,790,106	\$2,248,393	72%
Moundsville	Police	8	15	1	24	Optional		C	6.5%	\$5,373,640	\$2,067,665	72%
Weirton	Fire	22	21	0	43	Optional		C	6.5%	\$10,140,907	\$3,675,774	73%
Chester	Police	3	5	0	8	Standard	O		6.5%	\$1,677,396	\$514,031	77%
Vienna	Police	20	13	0	33	Standard	O		6.5%	\$7,603,876	\$2,254,623	77%
Star City	Police	5	5	0	10	Optional		C	6.5%	\$1,551,339	\$441,831	78%
Belle	Police	1	5	0	6	Optional		C	7.0%	\$1,456,007	\$367,854	80%
Weston	Police	3	4	0	7	Optional		C	6.0%	\$1,302,067	\$187,674	87%
Westover	Police	2	4	1	7	Optional		C	6.5%	\$2,445,728	\$226,120	92%
Elkins	Fire	3	2	0	5	Optional		C	6.5%	\$1,489,384	(\$101,785)	107%
Welch	Police	5	3	0	8	Optional		C	6.5%	\$2,593,532	(\$273,190)	112%
Oak Hill	Police	4	7	0	11	Optional		C	6.5%	\$4,293,222	(\$646,022)	118%
Total^b		1,476	2,141	33	3,650		24	29	4.8%	\$369,917,608	\$1,144,883,193	

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2016

Municipality	Plan	Plan Membership				Funding Policy	Open/Closed	Interest Rate	Asset Value	Unfunded Actuarial Liability	Funded Ratio	
		Active	Retired, Disability Retired, or Survivors	Inactive	Total							
Fairmont	Fire	39	56	0	95	Optional		C	4.0%	\$1,690,420	\$40,070,096	4%
Dunbar	Fire	13	21	0	34	Alternative	O		4.5%	\$682,046	\$12,231,142	5%
South Charleston	Fire	37	41	0	78	Alternative	O		4.0%	\$2,033,787	\$34,069,718	6%
Martinsburg	Fire	36	36	0	72	Alternative	O		4.0%	\$2,564,464	\$33,080,188	7%
Charleston	Fire	125	237	1	363	Conservation		C	4.5%	\$14,985,518	\$165,932,712	8%
South Charleston	Police	40	34	0	74	Alternative	O		4.0%	\$2,720,372	\$24,790,362	10%
Charleston	Police	114	221	5	340	Conservation		C	4.5%	\$17,122,419	\$155,489,086	10%
Nitro	Fire	13	10	0	23	Alternative	O		4.5%	\$862,839	\$7,796,719	10%
Weirton	Police	34	50	0	84	Alternative	O		4.0%	\$4,028,173	\$32,568,937	11%
Saint Albans	Fire	20	25	0	45	Alternative	O		4.0%	\$2,444,156	\$16,870,988	13%
Fairmont	Police	35	45	1	81	Optional		C	4.5%	\$4,996,897	\$24,227,926	17%
Huntington	Fire	73	179	2	254	Optional		C	4.5%	\$20,503,236	\$97,851,254	17%
Clarksburg	Fire	42	53	0	95	Alternative	O		5.0%	\$5,649,638	\$26,323,667	18%
Point Pleasant	Police	6	6	0	12	Optional		C	5.0%	\$759,953	\$3,538,481	18%
Parkersburg	Police	67	75	1	143	Optional		C	4.5%	\$10,211,825	\$47,024,100	18%
Clarksburg	Police	44	47	2	93	Alternative	O		5.0%	\$5,491,795	\$22,721,470	19%
Bluefield	Fire	16	39	2	57	Alternative	O		4.5%	\$3,980,319	\$14,924,815	21%
Martinsburg	Police	45	41	0	86	Alternative	O		4.5%	\$7,869,158	\$28,691,679	22%
Parkersburg	Fire	57	98	0	155	Optional		C	5.0%	\$13,098,932	\$47,446,467	22%
Moundsville	Fire	4	15	0	19	Optional		C	4.5%	\$1,224,758	\$4,144,362	23%
Morgantown	Police	69	64	0	133	Alternative	O		4.5%	\$13,826,768	\$45,368,502	23%
Princeton	Fire	13	15	1	29	Alternative	O		4.5%	\$2,687,005	\$7,979,771	25%
Morgantown	Fire	48	56	0	104	Alternative	O		4.5%	\$11,138,652	\$32,996,989	25%
Wheeling	Fire	72	129	4	205	Optional		C	5.5%	\$20,727,586	\$49,027,256	30%
Charles Town	Police	0	6	0	6	Standard		C	5.0%	\$447,261	\$1,048,563	30%
Huntington	Police	71	133	2	206	Optional		C	5.5%	\$29,989,819	\$65,331,923	31%
Nitro	Police	17	12	0	29	Alternative	O		5.0%	\$3,251,677	\$6,792,314	32%
Princeton	Police	21	19	0	40	Alternative	O		5.0%	\$3,849,800	\$7,268,533	35%
Logan	Police	7	1	0	8	Standard	O		5.5%	\$692,450	\$1,250,389	36%
Wheeling	Police	58	107	0	165	Optional		C	5.5%	\$19,834,631	\$35,429,741	36%
Beckley	Fire	39	55	0	94	Alternative	O		4.5%	\$16,966,940	\$27,922,660	38%
Williamson	Fire	6	11	0	17	Optional		C	5.5%	\$1,650,739	\$2,548,498	39%
Williamson	Police	6	8	0	14	Optional		C	5.0%	\$1,207,124	\$1,757,780	41%
Logan	Fire	8	2	0	10	Standard	O		6.0%	\$673,372	\$909,098	43%
Bluefield	Police	26	23	1	50	Alternative	O		6.0%	\$5,058,689	\$6,600,711	43%
Saint Albans	Police	24	18	0	42	Alternative	O		5.5%	\$6,314,273	\$8,045,997	44%
Weston	Fire	6	3	0	9	Optional		C	6.0%	\$837,424	\$835,410	50%
Grafton	Fire	2	6	0	8	Optional		C	6.0%	\$1,536,198	\$1,240,126	55%
Beckley	Police	46	49	2	97	Alternative	O		5.5%	\$20,031,672	\$15,056,496	57%
Elkins	Police	7	10	0	17	Optional		C	6.0%	\$3,004,879	\$2,233,124	57%
Grafton	Police	3	6	0	9	Optional		C	5.5%	\$1,375,162	\$789,877	64%
Moundsville	Police	9	12	3	24	Optional		C	6.5%	\$4,823,799	\$2,503,621	66%
Vienna	Police	20	13	0	33	Standard	O		6.5%	\$6,674,873	\$3,247,853	67%
Weirton	Fire	23	20	0	43	Optional		C	6.5%	\$9,014,339	\$4,228,739	68%
Dunbar	Police	11	12	0	23	Optional		C	6.0%	\$5,424,299	\$2,305,836	70%
Weston	Police	5	4	0	9	Optional		C	5.5%	\$1,181,721	\$459,497	72%
Belle	Police	1	5	0	6	Optional		C	7.0%	\$1,336,443	\$499,414	73%
Chester	Police	3	5	0	8	Standard	O		6.5%	\$1,639,748	\$594,243	73%
Star City	Police	5	5	0	10	Alternative	O		6.5%	\$1,428,680	\$474,175	75%
Westover	Police	3	4	0	7	Optional		C	6.5%	\$2,161,816	\$489,789	82%
Elkins	Fire	3	3	0	6	Optional		C	6.5%	\$1,307,000	\$9,921	99%
Welch	Police	5	3	0	8	Optional		C	6.5%	\$2,379,985	(\$72,091)	103%
Oak Hill	Police	5	6	0	11	Optional		C	6.5%	\$4,010,023	(\$579,616)	117%
Total		1,502	2,154	27	3,683		25	28	5.2%	\$329,405,552	\$1,174,389,308	

Municipal Policemen's and Firemen's Pension and Relief Funds of West Virginia
From the Consolidated Actuarial Valuation Report for the Year Beginning July 1, 2015

Plan Membership											
Municipality	Plan	Retired, Disability Retired, or Survivors			Total	Funding Policy	Open/Closed	Interest Rate	Asset Value	Unfunded Actuarial Liability	Funded Ratio
		Active	Inactive								
Fairmont	Fire	40	59	0	99	Alternative	O	4.0%	\$1,683,829	\$40,281,356	4%
Dunbar	Fire	13	21	0	34	Alternative	O	4.5%	\$629,458	\$11,973,617	5%
South Charleston	Fire	41	40	0	81	Alternative	O	5.5%	\$1,902,157	\$32,015,546	6%
Charleston	Fire	134	230	2	366	Conservation	C	4.5%	\$13,888,494	\$162,678,891	8%
Martinsburg	Fire	35	35	0	70	Alternative	O	4.0%	\$2,693,373	\$31,485,058	8%
Charleston	Police	121	226	4	351	Conservation	C	4.5%	\$16,082,384	\$155,352,008	9%
Nitro	Fire	14	11	0	25	Alternative	O	4.5%	\$777,651	\$7,813,276	9%
South Charleston	Police	39	33	0	72	Alternative	O	4.0%	\$2,730,353	\$23,727,548	10%
Weirton	Police	32	51	0	83	Alternative	O	4.0%	\$4,464,863	\$32,753,544	12%
Saint Albans	Fire	19	25	0	44	Alternative	O	4.0%	\$2,615,950	\$16,080,951	14%
Clarksburg	Fire	42	57	0	99	Alternative	O	4.5%	\$5,072,427	\$28,980,921	15%
Huntington	Fire	83	177	1	261	Optional	C	4.5%	\$18,612,247	\$98,149,010	16%
Point Pleasant	Police	7	6	0	13	Optional	C	5.0%	\$734,012	\$3,730,722	16%
Fairmont	Police	33	46	0	79	Alternative	O	4.5%	\$4,851,501	\$24,150,187	17%
Parkersburg	Police	65	74	1	140	Alternative	O	4.5%	\$10,313,547	\$45,938,801	18%
Clarksburg	Police	42	47	3	92	Alternative	O	5.0%	\$5,238,465	\$32,017,913	19%
Parkersburg	Fire	56	100	0	156	Alternative	O	5.0%	\$12,190,212	\$47,587,463	20%
Martinsburg	Police	47	40	0	87	Alternative	O	4.5%	\$7,791,543	\$27,558,431	22%
Bluefield	Fire	15	38	2	55	Alternative	O	4.5%	\$4,080,587	\$14,009,139	23%
Moundsville	Fire	4	15	0	19	Optional	C	4.5%	\$1,274,365	\$4,140,897	24%
Morgantown	Police	63	64	1	128	Alternative	O	4.5%	\$14,434,407	\$42,646,109	25%
Morgantown	Fire	49	54	0	103	Alternative	O	4.5%	\$11,510,264	\$31,287,456	27%
Nitro	Police	15	12	0	27	Alternative	O	4.5%	\$2,988,258	\$7,880,183	27%
Princeton	Fire	13	15	1	29	Alternative	O	4.5%	\$2,812,016	\$7,568,483	27%
Wheeling	Fire	84	120	4	208	Optional	C	5.5%	\$19,513,272	\$48,249,447	29%
Charles Town	Police	0	6	0	6	Standard	C	5.0%	\$462,469	\$1,076,879	30%
Huntington	Police	74	133	2	209	Optional	C	5.5%	\$28,541,102	\$65,816,850	30%
Princeton	Police	21	20	0	41	Alternative	O	5.0%	\$3,991,089	\$7,604,346	34%
Wheeling	Police	64	110	0	174	Optional	C	5.5%	\$19,910,004	\$34,554,316	37%
Bluefield	Police	22	23	1	46	Alternative	O	5.5%	\$4,875,150	\$8,048,588	38%
Beckley	Fire	40	55	0	95	Alternative	O	4.5%	\$16,814,980	\$26,598,382	39%
Williamson	Police	5	8	0	13	Optional	C	5.0%	\$1,140,291	\$1,756,947	39%
Williamson	Fire	4	12	0	16	Optional	C	5.5%	\$1,653,426	\$2,562,793	39%
Logan	Police	6	1	0	7	Standard	C	6.0%	\$634,949	\$945,480	40%
Logan	Fire	9	2	0	11	Standard	C	6.0%	\$596,085	\$821,940	42%
Saint Albans	Police	25	15	0	40	Alternative	O	5.5%	\$6,397,155	\$7,244,450	47%
Elkins	Police	7	10	0	17	Optional	C	6.0%	\$2,794,044	\$2,346,658	54%
Weston	Fire	6	3	0	9	Optional	C	6.0%	\$829,961	\$718,334	54%
Beckley	Police	47	52	1	100	Alternative	O	5.5%	\$19,595,635	\$14,891,963	57%
Grafton	Fire	2	6	0	8	Optional	C	6.0%	\$1,590,053	\$1,212,540	57%
Weston	Police	6	3	0	9	Optional	C	5.5%	\$813,822	\$617,268	57%
Grafton	Police	5	5	0	10	Optional	C	5.5%	\$1,262,614	\$793,122	61%
Weirton	Fire	23	20	0	43	Optional	C	6.0%	\$9,183,163	\$5,158,723	64%
Moundsville	Police	9	12	3	24	Optional	C	6.5%	\$4,844,225	\$2,071,324	70%
Vienna	Police	18	13	0	31	Standard	O	6.5%	\$6,594,688	\$2,855,586	70%
Dunbar	Police	11	12	0	23	Optional	C	6.0%	\$5,461,403	\$2,248,269	71%
Star City	Police	5	5	0	10	Alternative	O	6.5%	\$1,380,845	\$445,752	76%
Elkins	Fire	3	4	0	7	Optional	C	6.0%	\$1,244,804	\$368,528	77%
Belle	Police	1	5	0	6	Optional	C	7.0%	\$1,436,263	\$412,097	78%
Chester	Police	4	5	0	9	Standard	C	6.5%	\$1,811,121	\$424,065	81%
Westover	Police	3	4	0	7	Optional	C	6.5%	\$2,130,210	\$370,766	85%
Welch	Police	5	3	0	8	Optional	C	6.5%	\$2,322,822	(\$153,975)	107%
Oak Hill	Police	7	5	0	12	Optional	C	6.5%	\$4,032,762	(\$622,761)	118%
Total		1,538	2,148	26	3,712		26	27	\$321,230,770	\$1,160,246,187	22%