Municipal Pension Oversight Board
Standard Operating Procedures

Procedure Title:	Required Information Data Collections
Authored by:	Blair Taylor and Les Smith
Date Issued:	August 21, 2012
Approved by:	Municipal Pensions Oversight Board on August 20, 2012
Purpose:	Documents the method by which the MPOB collects the average number of policemen, firemen and retirees for the year to determine the allocation of state aid as required by WV Code 33-3-14(d), Additional fire and casualty insurance premium tax; allocation of proceeds. (See Exhibit I-A)
Responsibility:	**Action:**
MPOB Executive Director	On or before July first, the MPOB will email to the treasurer and the pension secretary of each municipality in which a municipal policemen's or firemen's pension fund has been established a memo and instructions along with a form entitled: "Required Information Data Collection". (RID)(Exhibit I-B)
Participating Municipality	Completes the form for each policemen's and firemen's pension fund by keying into the RID form the requested information as per the instructions. Completed forms are sent to the MPOB no later than July 31. Forms must be signed by the treasurer/finance director and the respective pension secretaries.
MPOB Staff	Receives from the participating municipality the RID form. Received dates will be documented by email date if sent electronically, if faxed, by the date stamp printed by the fax machine and if received by US Mail, MPOB will date/time stamp the forms. Copy of each RID is filed electronically in the respective municipal file. Gov MPOB Shared (\\executive\dfs) (S:), Municipal Pensions Board, Municipal Pensions File Cabinet, City of (name), (Police or Fire), Sept (year) (File Name).
MPOB Accountant	Recalculate the RID forms for mathematical accuracy and check for proper certification. If the RID is not signed by all parties the forms will

Responsibility:	**Action:**
MPOB Accountant	be returned to the municipality. From the RID form enter into the Membership Comparison Schedule (See Exhibit I-C) the number of eligible members and the eligible retirees for each municipality. Check the number of members for reasonableness by comparing to prior year's report. If there appears to be errors or inconsistencies, contacts the participating municipality for resolution or obtains written justification/explanation of any significant variance. Any corrections to the RID will require a new completed RID form signed by both the Treasurer/ Finance Director and Pension Secretary. Signs and dates the Membership Comparison Schedule and scans all RID forms and any other supporting documentation into a PDF file. On or before August 15th emails the Membership Comparison Schedule, scanned RID forms and any other supporting documentation to the Executive Director for review.
MPOB Executive Director	Reviews the Membership Comparison Schedule, RID forms and any other support documentation to verify member numbers in order to establish a basis for the Premium Tax allocation. Signs and dates the Membership Comparison Schedule and emails to shared file: Gov MPOB (\\executive\dfs) (S:), Municipal Pensions Board, Police and Fire Pension Funds (New), Sept 1 (year), Sept (year) Forms, the Membership Comparison Schedule, RID forms and any other supporting documentation. All documents filed electronically are held for external auditors review. Documents retained electronically until the retention schedule is met. Thereafter documents are destroyed as per schedule. Per 33-3-14d(b)(1), scan and email to the Director of Administration for the State Treasurer's Office those RID forms that reflect the number of volunteer firemen. (See Exhibit I-A).

Exhibit I-A

WEST VIRGINIA CODE

§33-3-14d. Additional fire and casualty insurance premium tax; allocation of proceeds; effective date.
(a) (1) For the purpose of providing additional revenue for municipal policemen's and firemen's pension and relief funds and the Teachers Retirement System Reserve Fund and for volunteer and part-volunteer fire companies and departments, there is hereby levied and imposed an additional premium tax equal to one percent of taxable *premiums* for fire insurance and casualty insurance policies. For purposes of this section, casualty insurance does not include insurance on the life of a debtor pursuant to or in connection with a specific loan or other credit transaction or insurance on a debtor to provide indemnity for payments becoming due on a specific loan or other credit transaction while the debtor is disabled as defined in the policy.
(2) All moneys collected from this additional tax shall be received by the commissioner and paid by him or her into a special account in the State Treasury, designated the Municipal Pensions and Protection Fund: *Provided,* That on or after January 1, 2010, the commissioner shall pay ten percent of the amount collected to the Teachers Retirement System Reserve Fund created in section eighteen, article seven-a, chapter eighteen of this code, twenty-five percent of the amount collected to the Fire Protection Fund created in section thirty-three of this article for allocation by the Treasurer to volunteer and part-volunteer fire companies and departments and sixty-five percent of the amount collected to the Municipal Pensions and Protection Fund: *Provided, however,* That upon notification by the Municipal Pensions Oversight Board pursuant to the provisions of section eighteen-b, article twenty-two, chapter eight of this code, on or after January 1, 2010, or as soon thereafter as the Municipal Pensions Oversight Board is prepared to receive the funds, sixty-five percent of the amount collected by the commissioner shall be deposited in the Municipal Pensions Security Fund created in section eighteen-b, article twenty-two, chapter eight of this code. The net proceeds of this tax after appropriation thereof by the Legislature is distributed in accordance with the provisions of this section, except for distribution from proceeds pursuant to subsection (d), section eighteen-a, article twenty-two, chapter eight of this code.
(b) (1) Before the first day of August of each year, the treasurer of each municipality in which a municipal policemen's or firemen's pension and relief fund is established shall report to the State Treasurer the average monthly number of members who worked at least one hundred hours per month and the average monthly number of retired members of municipal policemen's or firemen's pension and relief fund or the Municipal Police Officers and Firefighters Retirement System during the preceding fiscal year: *Provided,* That beginning in the year 2010 and continuing thereafter, the report shall be made to the oversight board created in section eighteen-a, article twenty-two, chapter eight of this code. These reports received by the oversight board shall be provided annually to the State Treasurer by September 1.
(2) Before the first day of September of each calendar year, the State Treasurer, or the Municipal Pensions Oversight Board, once in operation, shall allocate and authorize for distribution the revenues in the Municipal Pensions and Protection Fund which were collected during the preceding calendar year for the purposes set forth in this section. Before the first day of September of each calendar year and after the Municipal Pensions Oversight Board has notified the Treasurer and commissioner pursuant to section eighteen-b, article twenty-two, chapter eight of this code, the Municipal Pensions Oversight

Board shall allocate and authorize for distribution the revenues in the Municipal Pensions Security Fund which were collected during the preceding calendar year for the purposes set forth in this section. In any year the actuarial report required by section twenty, article twenty-two, chapter eight of this code indicates no actuarial deficiency in the municipal policemen's or firemen's pension and relief fund, no revenues may be allocated from the Municipal Pensions and Protection Fund or the Municipal Pensions Security Fund to that fund. The revenues from the Municipal Pensions and Protection Fund shall then be allocated to all other pension and relief funds which have an actuarial deficiency.

(3) The moneys, and the interest earned thereon, in the Municipal Pensions and Protection Fund allocated to volunteer and part-volunteer fire companies and departments shall be allocated and distributed quarterly to the volunteer fire companies and departments. Before each distribution date, the State Fire Marshal shall report to the State Treasurer the names and addresses of all volunteer and part-volunteer fire companies and departments within the state which meet the eligibility requirements established in section eight-a, article fifteen, chapter eight of this code.

(c)(1) Each municipal pension and relief fund shall have allocated and authorized for distribution a pro rata share of the revenues allocated to municipal policemen's and firemen's pension and relief funds based on the corresponding municipality's average monthly number of police officers and firefighters who worked at least one hundred hours per month during the preceding fiscal year. On and after July 1, 1997, from the growth in any moneys collected pursuant to the tax imposed by this section and interest thereon there shall be allocated and authorized for distribution to each municipal pension and relief fund, a pro rata share of the revenues allocated to municipal policemen's and firemen's pension and relief funds based on the corresponding municipality's average number of police officers and firefighters who worked at least one hundred hours per month and average monthly number of retired police officers and firefighters. For the purposes of this subsection, the growth in moneys collected from the tax collected pursuant to this section is determined by subtracting the amount of the tax collected during the fiscal year ending June 30, 1996, from the tax collected during the fiscal year for which the allocation is being made and interest thereon. All moneys received by municipal pension and relief funds under this section may be expended only for those purposes described in sections sixteen through twenty-eight, inclusive, article twenty-two, chapter eight of this code.

(2) Each volunteer fire company or department shall receive an equal share of the revenues allocated for volunteer and part-volunteer fire companies and departments.

(3) In addition to the share allocated and distributed in accordance with subdivision (1) of this subsection, each municipal fire department composed of full-time paid members and volunteers and part-volunteer fire companies and departments shall receive a share equal to the share distributed to volunteer fire companies under subdivision (2) of this subsection reduced by an amount equal to the share multiplied by the ratio of the number of full-time paid fire department members who are also members of a municipal firemen's pension and relief fund or the Municipal Police Officers and Firefighters Retirement System to the total number of members of the fire department.

(d) The allocation and distribution of revenues provided for in this section are subject to the provisions of section twenty, article twenty-two, and sections eight-a and eight-b, article fifteen, chapter eight of this code.

Note: WV Code updated with legislation passed through the 2011 4th Special Session

Earl Ray Tomblin
Governor

Stephen Neddo
Chairman

Blair M. Taylor
Executive Director

Municipal Pensions Oversight Board

Board Members
John Kee,
Vice Chairman
David E. Palmer,
Secretary/Treasurer
Lisa Dooley
Jeffrey E. Fleck
Don Lucci
Craig Slaughter
Darren Williams
C. Seth Wilson

EXHIBIT I-B

MEMORANDUM

To: Municipal Treasurer
Policemen's Pension and Relief Fund Secretary
Firemen's Pension and Relief Fund Secretary

From: Blair Taylor
Executive Director

Date: July 1, 20XX

Re: Required Information Data Collection

As required by WV Code § 33-3-14d, please fill out the attached forms for your municipal pensions and protection fund(s). The West Virginia Municipal Pensions Oversight Board will use this information to help determine the amount of state share allocated by our office for your pension plans on September 1, 20XX.

Please return the completed form and worksheets to my attention on or before July 31, 20XX. The completed forms (including signatures) are to be scanned and emailed to MPOB@wv.gov. The completed forms (including signatures) may also be faxed to 304-558-1016, or sent by US Mail to the address listed below. The Municipal Pensions Oversight Board prefers the completed documents be sent via email with a return receipt request enabled.

Municipal Pensions Oversight Board
1700 MacCorkle Avenue, SE
Charleston, WV 25314

If you have any questions regarding the forms, please contact me at 304-356-2422.

Failure to provide the information to the Municipal Pensions Oversight Board will result in your pension and relief fund not receiving an allocation of state aid from the MPOB on September 1, 20XX.

enclosures

MUNICIPAL PENSIONS OVERSIGHT BOARD
REQUIRED INFORMATION DATA COLLECTION FORMS
POLICEMEN'S AND FIREMEN'S PENSION PLAN
INSTRUCTIONS

1. Municipality is to provide information in the shaded areas (blue for police, red for fire) on the forms. The average members will automatically calculate in the locked cells.
2. Municipality: list the name of the participating municipality.
3. In **Column A**, list the total number of all paid uniformed police officers and firefighters for each month including those police officers and firefighters who might pay into a different retirement system or not paying into one at all (i.e. police or fire chief, etc.).
4. In **Column B**, list the number of members of the municipal policemen's or firemen's pension and relief fund and for those plans which are closed to new members, the members of the Municipal Police Officers and Firefighters Retirement System who worked at least 100 hours per month during the preceding fiscal year. See WV Code 33-3-14d (b) (1).
5. In **Column C**, list the number of retired members (including disability and survivors members) of the municipal policemen's or firemen's pension and relief fund or the Municipal Police Officers and Firefighters Retirement System for each month. See WV Code 33-3-14d (b) (1).
6. In **Column D,** (firemen's pension plan only) number of Volunteer fire department or volunteer fire company members for each month.
7. Signature and date by the Municipal Treasurer
8. Signature and date by the Pension Secretary.
9. The preferred method for submitting information is scanning and emailing the completed form(s) to MPOB@wv.gov on or before July 31st of each year.
10. Municipalities who are unable to scan documents should fax all completed form(s) to 304-558-1016.
11. Municipalities who are unable to fax should mail to:

    Municipal Pensions Oversight Board
    1700 MacCorkle Avenue, SE
    Charleston, WV 25314

12. Documents not signed by both the Municipal Treasurer/Finance Director and the Pension Secretary will be returned to the municipality.
13. The Board reserves the right to perform additional verification of all forms as per WV Code 8-22-19-(e).

MUNICIPAL PENSIONS OVERSIGHT BOARD
REQUIRED INFORMATION DATA COLLECTION
POLICEMEN'S PENSION PLAN

Municipality: _____

	A	B	C
		ELIGIBLE FOR PURPOSES OF DISTRIBUTION AS PER WV CODE 33-3-14D(B)(1)	
MONTH	**ALL PAID * UNIFORMED POLICE OFFICERS**	**ELIGIBLE * MEMBERS**	**RETIRED, DISABILITY OR SURVIVORS MEMBERS ***
July 2011			
August 2011			
September 2011			
October 2011			
November 2011			
December 2011			
January 2012			
February 2012			
March 2012			
April 2012			
May 2012			
June 2012			
Average Members	0.00	0.00	0.00

I hereby certify that the above information is true and correct to the best of my knowledge and belief and will be used by the Municipal Pensions Oversight Board to allocate moneys in the Municipal Pensions Security Fund in accordance with West Virginia Code 33-3-14d and 8-22-20. Furthermore, I certify that the discovery of any error resulting in an over reporting of members for the municipality will be reported immediately to the Municipal Pensions Oversight Board for correction and any error resulting in an under reporting of members will be borne by the municipality.

Certified By: _____ **Date:** _____
Municipal Treasurer

Certified By: _____ **Date:** _____
Pension Secretary

*** - Please see instructions for definitions**

MUNICIPAL PENSIONS OVERSIGHT BOARD
REQUIRED INFORMATION DATA COLLECTION
FIREMEN'S PENSION PLAN

Municipality: _____

	A	B	C	D
		ELIGIBLE FOR PURPOSES OF DISTRIBUTION AS PER WV CODE 33-3-14D(B)(1)		
MONTH	**ALL PAID * UNIFORMED FIREFIGHTERS**	**ELIGIBLE * MEMBERS**	**RETIRED, DISABILITY OR SURVIVORS MEMBERS ***	**VOLUNTEER OR COMPANY MEMBERS**
July 2011				
August 2011				
September 2011				
October 2011				
November 2011				
December 2011				
January 2012				
February 2012				
March 2012				
April 2012				
May 2012				
June 2012				
Average Members	0.00	0.00	0.00	0.00

I hereby certify that the above information is true and correct to the best of my knowledge and belief and will be used by the Municipal Pensions Oversight Board to allocate moneys in the Municipal Pensions Security Fund in accordance with West Virginia Code 33-3-14d and 8-22-20. Furthermore, I certify that the discovery of any error resulting in an over reporting of members for the municipality will be reported immediately to the Municipal Pensions Oversight Board for correction and any error resulting in an under reporting of members will be borne by the municipality.

Certified By: _____ **Date:** _____
Municipal Treasurer

Certified By: _____ **Date:** _____
Pension Secretary

*** - Please see instructions for definitions**

Exhibit I-C

Membership Comparison Schedule

City Plan — Two Prior Years

City Plan	Eligible Members	Participant Number Change	Percent Change from 2009	Eligible Retirees	Participant Number Change	Percent Change from 2009
Full-Time Police Departments						
Beckley	48.25	0.42	0.8781%	46.42	0.50	1.0889%
Belle	4.42	(0.58)	-14.5000%	4.42	0.42	10.5000%
Bluefield	22.25	1.58	7.6499%	25.83	3.33	14.8000%
Charleston	175.33	(3.67)	-2.0505%	207.83	(0.17)	-0.0817%
Charles Town	0.00	0.00		8.00	0.00	0.0000%
Chester	6.00	(0.42)	-6.5421%	2.00	0.00	0.0000%
Clarksburg	44.42	1.42	3.3029%	42.83	1.00	2.3905%
Dunbar	14.92	0.50	3.4674%	11.00	0.00	0.0000%
Elkins	7.83	(0.75)	-8.7413%	8.42	0.42	5.2500%
Fairmont	32.46	(1.05)	-3.1334%	48.08	(0.17)	-0.3523%
Grafton	5.58	(1.08)	-16.4134%	6.00	0.00	0.0000%
Huntington	97.46	5.31	5.7623%	126.58	(5.17)	-3.9241%
Logan	7.92	(0.08)	-1.0000%	1.00	(1.00)	-50.0000%
Martinsburg	45.75	0.00	0.0000%	37.17	1.92	5.4468%
Morgantown	56.83	(2.73)	-4.6158%	53.08	2.00	3.9154%
Moundsville	16.92	0.50	3.0451%	13.00	(0.33)	-2.4755%
Nitro	13.17	(1.58)	-10.7345%	12.00	2.00	20.0000%
Oak Hill	13.42	1.00	8.0515%	4.00	0.00	0.0000%
Parkersburg	64.00	2.83	4.6265%	68.67	1.00	1.4778%
Princeton	19.08	0.50	2.6911%	18.83	(0.25)	-1.3193%
Point Pleasant	7.08	(0.83)	-10.6003%	8.00	0.00	0.0000%
Saint Albans	19.75	(1.25)	-5.9524%	11.00	1.00	10.0000%
South Charleston	39.42	3.84	10.7926%	25.00	(9.00)	-26.4706%
Star City	4.58	0.58	14.5000%	4.00	0.00	0.0000%
Vienna	17.83	0.25	1.4221%	11.00	0.33	3.0928%
Weirton	37.50	0.25	0.6711%	46.00	(1.00)	-2.1277%
Welch	7.00	0.67	10.5845%	3.00	1.00	50.0000%
Weston	4.00	0.00	0.0000%	4.00	0.00	0.0000%
Westover	8.25	0.08	0.9792%	2.00	0.17	9.2896%
Wheeling	76.58	(3.46)	-4.3229%	111.00	5.42	5.1335%
Williamson	5.25	(0.50)	-8.6957%	7.00	0.00	0.0000%
Full-Time Fire Departments						
Beckley	39.50	0.33	0.8425%	51.25	2.83	5.8447%
Bluefield	17.67	(0.75)	-4.0717%	36.75	(0.08)	-0.2172%
Charleston	192.17	8.25	4.4856%	225.67	4.09	1.8459%
Clarksburg	42.42	0.59	1.4105%	56.83	(1.09)	-1.8819%
Fairmont	40.83	(0.17)	-0.4146%	80.00	0.00	0.0000%
Huntington	104.58	(2.25)	-2.1077%	183.83	(1.08)	-0.5747%
Martinsburg	35.42	(0.16)	-0.4497%	31.50	1.17	3.8576%
Morgantown	46.75	(1.00)	-2.0942%	52.25	0.42	0.8103%
Moundsville	5.00	0.00	0.0000%	17.00	0.00	0.0000%
Parkersburg	52.67	(0.16)	-0.2547%	96.25	(0.67)	-0.6913%
Weirton	22.00	0.25	1.1494%	18.00	(0.09)	-0.5964%
Wheeling	94.00	0.17	0.1812%	123.00	0.29	0.2363%
Full-Time/Part-Time Fire Departments						
Dunbar	14.00	0.00	0.5747%	19.82	(0.50)	-2.4480%
Elkins	3.00	0.00	0.0000%	5.08	(0.92)	-15.3333%
Grafton	5.83	(0.09)	-1.5203%	4.00	0.00	0.0000%
Logan	7.92	0.34	4.4855%	2.00	(1.00)	-33.3333%
Nitro	10.67	(7.33)	-40.7407%	10.42	(0.58)	-5.3030%
Princeton	13.00	0.33	2.6046%	15.08	0.16	1.0724%
Saint Albans	18.67	0.09	0.4844%	24.25	0.17	0.7060%
South Charleston	39.25	(1.08)	-2.6779%	28.42	(12.83)	-31.1030%
Weston	4.00	0.00	0.0000%	3.00	0.00	0.0000%
Williamson	9.08	1.08	13.5000%	11.00	0.92	9.1270%
Totals	1,750.43	0.24	0.0139%	2,062.41	(8.33)	[illegible]

Prepared By & Date: ____________________

Reviewed By & Date: ____________________

City Plan — Previous Year

City Plan	Eligible Members	Participant Number Change	Percent Change from 2010	Eligible Retirees	Participant Number Change	Percent Change from 2010
Full-Time Police Departments						
Beckley	47.08	(1.17)	-2.4249%	46.58	2.08	4.4808%
Belle	3.67	0.25	7.3099%	5.00	0.58	13.1222%
Bluefield	21.08	(1.17)	-5.2584%	26.00	0.17	0.6581%
Charleston	169.33	(6.00)	-3.4221%	210.00	2.17	1.0441%
Charles Town	0.00	0.00		7.58	(0.42)	-5.2500%
Chester	6.00	0.00	0.0000%	2.00	0.00	0.0000%
Clarksburg	43.58	(0.84)	-1.8910%	43.58	0.75	1.7511%
Dunbar	16.08	1.16	7.7748%	11.00	0.00	0.0000%
Elkins	7.58	(0.25)	-3.1923%	9.00	0.58	6.8884%
Fairmont	33.25	0.79	2.4338%	48.00	0.00	0.0000%
Grafton	5.83	0.33	6.0000%	5.67	(0.33)	-5.5000%
Huntington	105.33	7.87	8.0751%	123.42	(3.16)	-2.4964%
Logan	6.83	(1.09)	-13.7626%	1.00	0.00	0.0000%
Martinsburg	48.17	2.42	5.2899%	37.58	0.41	1.1030%
Morgantown	60.83	4.00	7.0385%	56.00	2.92	5.5011%
Moundsville	17.42	0.50	2.9551%	13.75	0.75	5.7692%
Nitro	15.33	2.16	16.4304%	10.00	(2.00)	-16.6667%
Oak Hill	12.75	(0.67)	-4.9925%	4.00	0.00	0.0000%
Parkersburg	64.58	0.58	0.9062%	71.42	2.75	4.0047%
Princeton	18.50	(0.58)	-3.0398%	17.50	(1.33)	-7.0632%
Point Pleasant	7.00	0.00	0.0000%	8.00	0.00	0.0000%
Saint Albans	20.67	0.92	4.6582%	11.67	0.67	6.0909%
South Charleston	38.58	(0.84)	-2.1309%	35.00	10.00	40.0000%
Star City	3.96	(0.62)	-13.5371%	4.00	0.00	0.0000%
Vienna	16.83	(1.00)	-5.6085%	11.00	0.00	0.0000%
Weirton	34.67	(2.83)	-7.5467%	46.33	0.33	0.7174%
Welch	7.17	0.17	2.4286%	2.00	(1.00)	-33.3333%
Weston	4.50	0.50	12.5000%	4.00	0.00	0.0000%
Westover	8.75	0.50	6.0606%	2.33	0.33	16.5000%
Wheeling	81.00	4.42	5.7717%	113.46	2.46	2.2162%
Williamson	5.67	0.42	8.0000%	7.08	0.08	1.1429%
Full-Time Fire Departments						
Beckley	39.42	(0.08)	-0.2025%	52.17	0.92	1.7951%
Bluefield	16.25	(1.42)	-8.0362%	36.00	(0.75)	-2.0408%
Charleston	182.83	(9.34)	-4.8603%	224.42	(1.25)	-0.5539%
Clarksburg	42.17	(0.25)	-0.5894%	58.67	1.84	3.2377%
Fairmont	40.79	(0.04)	-0.0980%	80.08	0.08	0.1333%
Huntington	102.25	(2.25)	-2.1531%	183.50	(5.08)	-2.6938%
Martinsburg	36.00	0.58	1.6375%	32.00	0.50	1.5873%
Morgantown	46.50	(0.25)	-0.5348%	53.33	1.08	2.0670%
Moundsville	5.00	0.00	0.0000%	17.00	0.00	0.0000%
Parkersburg	59.58	(3.09)	-4.9306%	97.33	1.08	1.1221%
Weirton	21.17	(0.83)	-3.7727%	16.58	1.58	10.5333%
Wheeling	93.00	(1.00)	-1.0638%	118.50	(4.50)	-3.6585%
Full-Time/Part-Time Fire Departments						
Dunbar	13.75	(0.25)	-1.7857%	19.92	0.20	0.0200%
Elkins	3.00	0.00	0.0000%	5.00	(0.08)	-1.5748%
Grafton	4.92	(0.91)	-15.6089%	4.00	0.00	0.0000%
Logan	8.00	0.08	1.0101%	2.00	0.00	0.0000%
Nitro	11.17	0.50	4.7188%	10.00	(0.42)	-4.0000%
Princeton	13.00	0.00	0.0000%	14.25	(0.83)	-5.5040%
Saint Albans	18.92	0.25	1.3390%	24.00	(0.25)	-1.0309%
South Charleston	39.58	0.33	0.8408%	37.83	8.91	31.3512%
Weston	1.00	(3.00)	-75.0000%	4.00	1.00	33.3333%
Williamson	7.67	(1.41)	-15.5286%	12.83	1.83	16.6364%
Totals	1,737.99	(12.44)	-0.7106%	2,076.86	14.45	1.1914%

Emailed To & Date: ____________________

Emailed To & Date: ____________________

City Plan — Current Year

City Plan	Eligible Members	Participant Number Change	Percent Change from 2010	Eligible Retirees	Participant Number Change	Percent Change from 2010
Full-Time Police Departments						
Beckley	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Belle	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Bluefield	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Charleston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Charles Town	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Chester	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Clarksburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Dunbar	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Elkins	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Fairmont	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Grafton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Huntington	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Logan	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Martinsburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Morgantown	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Moundsville	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Nitro	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Oak Hill	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Parkersburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Princeton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Point Pleasant	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Saint Albans	0.00	0.00	0.0000%	0.00	0.00	0.0000%
South Charleston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Star City	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Vienna	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Weirton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Welch	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Weston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Westover	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Wheeling	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Williamson	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Full-Time Fire Departments						
Beckley	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Bluefield	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Charleston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Clarksburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Fairmont	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Huntington	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Martinsburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Morgantown	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Moundsville	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Parkersburg	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Weirton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Wheeling	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Full-Time/Part-Time Fire Departments						
Dunbar	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Elkins	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Grafton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Logan	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Nitro	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Princeton	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Saint Albans	0.00	0.00	0.0000%	0.00	0.00	0.0000%
South Charleston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Weston	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Williamson	0.00	0.00	0.0000%	0.00	0.00	0.0000%
Totals	0.00	0.00	0.0000%	0.00	0.00	0.0000%