

Virginia Retirement System
Finance Division
Analysis of Total Retirement Employer Contributions and Differences by Agency
for the Year Ended June 30, 2024

| Agency Code | Agency Name | Retirement Creditable Compensation | Total Employer Contributions "Paid" FY 2024 Cred Comp Times FY 2024 Rate | FY 2024 Employer Contributions per General Ledger | | | | | | | | | Total Hybrid Plan ER Employer Contributions | Total DB & DC Employer Contributions | Total Net Defined Benefit Contributions (Total Employer "Paid" Less Hybrid DC Contributions) | Calculation of Proportionate Share of FY 2024 DB Employer Contributions |
|-------------|-------------------------------------|------------------------------------|--|---|--|---|--|---|---|---|------------|-------------|---|--------------------------------------|--|---|
| | | | | Plan 1 & Plan 2 Normal DB Employer Contributions | Hybrid Plan Normal DB Employer Contributions | 1991 Early Retirement Plan Employer Contributions | Total Defined Benefit Employer Contributions | HYBRID - DC Employer Match MB - Mandatory Contributions | HYBRID - DC Employer Match MB - Voluntary Contributions | HYBRID - DC Employer Match Recovery Contributions | | | | | | |
| | | | | | | | | | | | | | | | | |
| 40100 | Accomack County School Board | 31,422,509.03 | 5,222,421 | 2,897,357 | 2,050,901 | - | 4,948,258 | 140,293 | 140,453 | - | 280,746 | 5,229,004 | 4,941,675 | 0.29299% | | |
| 40101 | Albemarle County Schools | 136,067,806.08 | 22,614,469 | 12,346,541 | 8,962,956 | - | 21,309,497 | 616,477 | 666,426 | (19,522) | 1,263,381 | 22,572,878 | 21,351,088 | 1.26591% | | |
| 40102 | Alleghany Highlands Public Schools | 19,409,289.25 | 2,071,480 | 1,045,956 | 3,225,824 | - | 3,117,443 | 71,240 | 66,807 | - | 138,047 | 3,255,490 | 3,087,777 | 0.18308% | | |
| 40103 | Amelia County School Board | 10,763,344.45 | 1,788,868 | 1,108,701 | 620,252 | - | 1,728,953 | 42,806 | 48,371 | (1,452) | 89,725 | 1,818,678 | 1,699,143 | 0.10074% | | |
| 40104 | Amherst County School Board | 29,576,269.01 | 4,915,576 | 3,175,976 | 1,577,338 | - | 4,753,314 | 105,833 | 75,731 | - | 181,564 | 4,934,878 | 4,734,012 | 0.28068% | | |
| 40105 | Appomattox County School Board | 15,348,544.27 | 2,550,928 | 1,332,179 | 1,071,572 | - | 2,403,751 | 73,331 | 73,847 | - | 147,178 | 2,550,929 | 2,403,750 | 0.14252% | | |
| 40106 | Arlington Public Schools | 385,981,213.80 | 64,150,078 | 38,312,908 | 22,421,288 | 13,087 | 60,747,283 | 1,554,305 | 1,856,793 | (339) | 3,410,759 | 64,158,042 | 60,739,319 | 3.60126% | | |
| 40107 | Augusta County School Board | 74,776,006.61 | 12,427,772 | 7,440,825 | 4,313,361 | - | 11,754,186 | 300,040 | 373,205 | - | 673,245 | 12,427,431 | 11,754,527 | 0.69693% | | |
| 40108 | Bath County School Board | 5,168,875.35 | 859,067 | 452,785 | 360,838 | - | 813,623 | 25,164 | 32,211 | - | 57,375 | 870,998 | 801,692 | 0.04753% | | |
| 40109 | Bedford County School Board | 61,723,937.04 | 10,258,518 | 6,167,419 | 3,606,808 | - | 9,774,227 | 246,144 | 237,939 | (10,742) | 473,341 | 10,247,568 | 9,785,177 | 0.58017% | | |
| 40110 | Bland County School Board | 4,507,697.97 | 749,179 | 366,784 | 309,799 | - | 676,583 | 23,055 | 13,513 | (380) | 36,188 | 712,771 | 712,991 | 0.04227% | | |
| 40111 | Botetourt County Schools | 33,089,099.14 | 5,499,408 | 4,012,969 | 1,288,658 | - | 5,301,627 | 89,437 | 108,341 | - | 197,778 | 5,499,405 | 5,301,630 | 0.31434% | | |
| 40112 | Brunswick County Public Schools | 8,639,099.41 | 1,435,818 | 867,580 | 522,389 | - | 1,389,969 | 35,424 | 30,943 | - | 66,367 | 1,369,451 | 1,369,451 | 0.08120% | | |
| 40113 | Buchanan County School Board | 14,650,282.72 | 2,434,877 | 1,679,245 | 686,953 | - | 2,366,198 | 47,195 | 50,215 | (709) | 96,701 | 2,462,899 | 2,338,176 | 0.13863% | | |
| 40114 | Buckingham County School Board | 14,086,529.05 | 2,341,181 | 1,504,237 | 736,673 | - | 2,240,910 | 50,359 | 49,912 | (5,071) | 95,200 | 2,245,981 | 2,245,981 | 0.13316% | | |
| 40115 | Campbell County School Board | 51,126,315.57 | 8,497,194 | 5,136,758 | 2,969,939 | - | 8,106,697 | 202,866 | 198,797 | (6,035) | 395,628 | 8,502,325 | 8,101,566 | 0.48034% | | |
| 40116 | Caroline County School Board | 27,215,031.61 | 4,523,138 | 2,501,012 | 1,804,645 | - | 4,305,657 | 122,483 | 108,497 | - | 230,980 | 4,536,637 | 4,292,158 | 0.25448% | | |
| 40117 | Carroll County School Board | 25,103,002.50 | 4,172,119 | 3,040,489 | 946,541 | - | 3,987,030 | 68,088 | 48,289 | (1) | 116,376 | 4,103,406 | 4,055,743 | 0.24047% | | |
| 40118 | Charles City Co School Bd | 5,003,832.41 | 831,637 | 475,345 | 350,261 | - | 825,606 | 23,483 | 16,546 | - | 40,029 | 865,635 | 791,608 | 0.04693% | | |
| 40119 | Charlottesville County School Board | 18,618,268.53 | 3,094,356 | 2,104,522 | 816,428 | - | 2,920,950 | 59,617 | 37,577 | (18,453) | 78,741 | 2,999,691 | 3,015,615 | 0.17880% | | |
| 40120 | Chesterfield Co School Bd | 448,790,348.50 | 74,588,956 | 41,323,814 | 29,343,156 | - | 70,666,970 | 2,011,408 | 2,075,128 | (1,955) | 4,084,581 | 74,751,551 | 70,504,375 | 4.18023% | | |
| 40121 | Clarke County School Board | 15,425,531.21 | 2,563,723 | 1,447,686 | 959,638 | - | 2,407,324 | 67,150 | 89,250 | - | 156,400 | 2,563,724 | 2,407,323 | 0.14273% | | |
| 40122 | Craig County School Board | 4,121,301.82 | 684,960 | 351,020 | 288,303 | - | 639,323 | 19,947 | 23,260 | - | 43,207 | 682,530 | 641,753 | 0.03805% | | |
| 40123 | Culpeper County School Board | 59,148,658.79 | 9,830,507 | 5,083,416 | 4,192,350 | - | 9,275,766 | 288,337 | 311,392 | (18,018) | 581,711 | 9,857,477 | 9,248,796 | 0.54836% | | |
| 40124 | Cumberland County School Board | 10,123,838.66 | 1,682,582 | 1,144,664 | 468,402 | - | 1,613,066 | 32,397 | 37,621 | - | 70,018 | 1,683,084 | 1,612,564 | 0.09561% | | |
| 40125 | Dickenson County School Board | 12,098,845.10 | 2,010,828 | 1,426,244 | 515,829 | - | 1,942,073 | 35,227 | 34,414 | - | 69,641 | 2,011,714 | 1,941,187 | 0.11509% | | |
| 40126 | Dinwiddie County School Board | 30,321,731.84 | 5,039,472 | 3,423,421 | 1,432,587 | - | 4,856,008 | 100,788 | 141,715 | (10,477) | 232,026 | 5,088,034 | 4,807,446 | 0.28504% | | |
| 40128 | Essex County Public Schools | 8,016,788.76 | 1,332,390 | 723,647 | 557,784 | - | 1,281,431 | 37,574 | 29,125 | - | 66,699 | 1,348,130 | 1,265,691 | 0.07504% | | |
| 40129 | Fairfax County Public Schools | 1,875,160,352.29 | 311,651,655 | 185,782,212 | 109,900,567 | - | 295,682,779 | 7,593,327 | 8,707,558 | (233,065) | 16,067,820 | 311,750,599 | 295,583,835 | 17.52525% | | |
| 40130 | Fauquier County School Board | 88,881,445.45 | 14,772,096 | 9,486,191 | 4,616,786 | - | 14,102,977 | 319,906 | 380,117 | - | 700,023 | 14,072,073 | 13,834,344 | 0.83434% | | |
| 40131 | Floyd County School Board | 12,425,565.54 | 2,065,129 | 1,249,976 | 712,238 | - | 1,962,214 | 49,047 | 53,864 | (3,205) | 99,706 | 2,061,920 | 1,965,423 | 0.11653% | | |
| 40132 | Fluvanna County Public Schools | 30,004,999.31 | 4,986,831 | 3,293,324 | 1,468,532 | - | 4,761,856 | 102,464 | 131,914 | (12,326) | 222,052 | 4,983,908 | 4,764,779 | 0.28251% | | |
| 40133 | Franklin County Public Schools | 48,027,930.07 | 7,982,242 | 4,898,934 | 2,711,492 | - | 7,610,426 | 185,526 | 185,928 | - | 371,454 | 7,981,880 | 7,610,788 | 0.45125% | | |
| 40134 | Frederick County School Board | 115,307,039.36 | 19,164,030 | 11,239,534 | 6,917,045 | - | 18,156,579 | 478,573 | 558,230 | (12,078) | 1,024,725 | 19,181,304 | 18,139,305 | 1.07549% | | |
| 40135 | Giles County Schools | 16,679,342.99 | 2,772,107 | 1,647,512 | 968,738 | - | 2,636,250 | 67,666 | 68,186 | - | 135,852 | 2,772,102 | 2,636,255 | 0.15630% | | |
| 40136 | Gloucester County School Board | 39,875,204.44 | 6,627,259 | 4,170,968 | 2,179,522 | - | 6,350,490 | 151,915 | 193,372 | (5,593) | 339,694 | 6,690,184 | 6,287,565 | 0.37279% | | |
| 40137 | Goochland County School Board | 19,973,191.32 | 3,319,544 | 1,997,600 | 1,134,473 | - | 3,132,073 | 79,831 | 112,478 | (1,001) | 191,308 | 3,323,381 | 3,128,236 | 0.18547% | | |
| 40138 | Grayson County School Board | 12,291,493.79 | 2,042,846 | 1,352,430 | 578,836 | - | 1,931,266 | 41,541 | 36,251 | (1,995) | 75,797 | 2,007,063 | 1,967,049 | 0.11663% | | |
| 40139 | Greene County Public Schools | 21,259,219.04 | 3,533,282 | 1,953,653 | 1,354,561 | - | 3,308,214 | 95,045 | 130,029 | - | 225,074 | 3,533,288 | 3,308,208 | 0.19614% | | |
| 40140 | Greensville County Public Schools | 15,900,232.91 | 2,642,619 | 1,282,252 | 1,218,381 | - | 2,500,633 | 81,852 | 60,134 | - | 141,986 | 2,642,619 | 2,500,633 | 0.14826% | | |
| 40141 | Halifax County School Board | 34,652,769.65 | 5,759,290 | 3,813,125 | 1,731,812 | - | 5,544,937 | 117,212 | 80,123 | (2,247) | 195,088 | 5,740,025 | 5,564,202 | 0.32990% | | |
| 40142 | Hanover County Public Schools | 129,318,344.17 | 21,492,709 | 13,911,861 | 6,626,317 | - | 20,538,178 | 460,001 | 558,809 | (15,883) | 1,002,927 | 21,541,105 | 20,489,782 | 1.21485% | | |
| 40143 | Henrico Co School Board | 366,096,641.27 | 60,845,262 | 34,221,428 | 23,266,381 | - | 57,487,809 | 1,604,210 | 1,791,221 | - | 3,395,431 | 60,883,240 | 57,449,831 | 3.40622% | | |
| 40144 | Henry County Public Schools | 46,927,771.44 | 7,799,396 | 4,903,732 | 2,542,630 | - | 7,446,362 | 174,946 | 190,022 | (7,395) | 357,573 | 7,803,935 | 7,441,823 | 0.44123% | | |
| 40145 | Highland County School Board | 2,161,999.85 | 359,324 | 184,838 | 153,125 | - | 337,963 | 10,498 | 10,863 | - | 21,361 | 359,324 | 337,963 | 0.02004% | | |
| 40146 | Isle Of Wight County Schools | 40,093,194.41 | 6,663,489 | 3,896,310 | 2,447,612 | - | 6,343,922 | 167,291 | 165,487 | - | 332,778 | 6,676,700 | 6,330,711 | 0.37535% | | |
| 40148 | King George Co School Board | 32,156,638.99 | 5,344,433 | 2,870,404 | 2,139,588 | - | 5,009,992 | 148,807 | 184,749 | - | 333,556 | 5,343,548 | 5,010,877 | 0.29710% | | |
| 40149 | King And Queen County School Board | 5,969,980.20 | 992,211 | 479,014 | 450,575 | - | 929,589 | 30,878 | 31,744 | - | 62,622 | 929,589 | 929,589 | 0.05512% | | |
| 40150 | King William Co School Board | 12,650,342.00 | 2,102,487 | 1,393,714 | 643,839 | - | 2,037,553 | 43,937 | 42,449 | - | 86,386 | 2,123,939 | 2,016,101 | 0.11954% | | |
| 40151 | Lancaster County Public Schools | 7,446,007.27 | 1,237,526 | 642,498 | 516,656 | - | 1,159,154 | 35,802 | 42,571 | (3,049) | 75,324 | 1,162,202 | 1,068,919 | 0.06891% | | |
| 40152 | Lee County School Board | 21,513,700.88 | 3,575,577 | 2,510,225 | 934,063 | - | 3,444,288 | 63,846 | 63,211 | (6,105) | 120,952 | 3,565,240 | 3,454,625 | 0.20483% | | |
| 40153 | Loudoun County School Board | 886,622,547.16 | 147,356,667 | 87,835,797 | 50,735,271 | - | 138,571,068 | 3,574,421 | 5,096,759 | (259,287) | 8,411,893 | 146,982,961 | 138,944,774 | 8.23808% | | |
| 40154 | Louisa County Public Schools | 40,746,166.10 | 6,772,013 | 4,237,325 | 2,180,325 | - | 6,417,650 | 152,309 | 198,763 | - | 351,072 | 6,420,941 | 6,280,709 | 0.38070% | | |
| 40155 | Lunenburg County School Board | 11,039,502.66 | 1,834,765 | 1,090,861 | 656,824 | - | 1,747,685 | 45,318 | 51,041 | - | 96,359 | 1,844,044 | 1,738,406 | 0.10307% | | |
| 40156 | Madison County School Board | 11,678,876.38 | 1,941,029 | 1,160,929 | 695,407 | - | 1,855,976 | 47,502 | 46,924 | - | 94,426 | 1,950,402 | 1,846,603 | 0.10949% | | |
| 40157 | Mathews County School Board | 7,809,058.74 | 1,297,866 | 974,199 | 316,804 | - | 1,291,003 | 21,295 | 15,816 | - | 37,111 | 1,328,114 | 1,260,755 | 0.07475% | | |
| 40158 | Mecklenburg Co School Board | 27,906,278.40 | 4,638,023 | 2,882,472 | 1,551,100 | - | 4,433,572 | 106,372 | 110,399 | (5,816) | 210,955 | 4,644,527 | 4,427,068 | 0.26248% | | |
| 40159 | Middlesex County School Board | 11,041,746.26 | 1,835,138 | 1,163,431 | 572,097 | - | 1,735,528 | 40,416 | 59,195 | (2,193) | 97,418 | 1,832,946 | 1,737,720 | 0.10303% | | |
| 40160 | Montgomery County School Board | 69,710,190.85 | 11,585,834 | 6,648,202 | 4,319,836 | - | 10,968,038 | 297,089 | 320,708 | - | 617,797 | 11,585,835 | 10,968,037 | 0.65030% | | |
| 40162 | Nelson County Public Schools | 13,388,300.95 | 2,225,136 | 1,431,715 | 694,056 | - | 2,125,771 | 47,739 | 51,634 | - | 99,373 | 2,225,144 | 2,125,763 | 0.12604% | | |
| 40163 | New Kent County School Board | 23,752,362.07 | 3,947,643 | 2,361,509 | 1,400,727 | - | 3,762,236 | 95,510 | 91,135 | (21) | 186,624 | 3,948,860 | 3,761,019 | 0.22299% | | |
| 40165 | Northampton County Schools | 11,155,126.13 | 1,853,982 | 933,036 | 818,917 | - | 1,751,953 | 55,320 | 45,156 | - | 100,476 | 1,852,429 | 1,753,506 | 0.10397% | | |
| 40166 | Northumberland Co School Bd | 10,719,990.08 | 1,781,662 | 1,288,246 | 483,744 | - | 1,771,990 | 33,182 | 34,550 | - | 67,732 | 1,839,722 | 1,713,930 | 0.10162% | | |
| 40167 | Nottoway County School Board | 12,467,470.44 | 2,072,094 | 1,332,192 | 702,138 | - | 2,034,330 | 48,082 | 48,896 | - | 96,978 | 2,131,308 | 1,975,116 | 0.11711% | | |
| 40168 | Orange County Public Schools | 33,985,179.54 | | | | | | | | | | | | | | |

Virginia Retirement System
Finance Division
Analysis of Total Retirement Employer Contributions and Differences by Agency
for the Year Ended June 30, 2024

| Agency Code | Agency Name | Retirement Creditable Compensation | Total Employer Contributions "Paid" FY 2024 Cred Comp Times FY 2024 Rate | FY 2024 Employer Contributions per General Ledger | | | | | | | | | | Total Net Defined Benefit Contributions (Total Employer "Paid" Less Hybrid DC Contributions) | Calculation of Proportionate Share of FY 2024 DB Employer Contributions |
|-------------|--------------------------------|------------------------------------|--|---|--|---|--|---|---|---|---|--------------------------------------|-------------|--|---|
| | | | | Plan 1 & Plan 2 Normal DB Employer Contributions | Hybrid Plan Normal DB Employer Contributions | 1991 Early Retirement Plan Employer Contributions | Total Defined Benefit Employer Contributions | HYBRID - DC Employer Match MB - Mandatory Contributions | HYBRID - DC Employer Match MB - Voluntary Contributions | HYBRID - DC Employer Match Recovery Contributions | Total Hybrid Plan ER Employer Contributions | Total DB & DC Employer Contributions | | | |
| | | | | | | | | | | | | | | | |
| 40172 | Powhatan County School Board | 28,950,536.77 | 4,811,579 | 3,382,602 | 1,236,161 | - | 4,618,763 | 85,980 | 106,831 | (13,070) | 179,741 | 4,798,504 | 4,631,838 | 0.27462% | |
| 40173 | Prince Edward Co School Bd | 11,806,121.66 | 1,962,177 | 1,071,555 | 796,776 | - | 1,868,331 | 53,640 | 41,067 | - | 94,707 | 1,963,038 | 1,867,470 | 0.11072% | |
| 40174 | Prince George Co School Bd | 38,200,296.89 | 6,348,889 | 3,665,041 | 2,359,652 | - | 6,024,693 | 164,523 | 186,915 | (9,464) | 341,974 | 6,366,667 | 6,006,915 | 0.35615% | |
| 40176 | Prince William Co School Bd | 778,011,448.34 | 129,305,503 | 74,436,881 | 47,558,495 | - | 121,995,376 | 3,307,826 | 4,109,592 | (103,964) | 7,313,454 | 129,308,830 | 121,992,049 | 7.23295% | |
| 40177 | Pulaski County School Board | 27,160,419.89 | 4,514,062 | 2,614,504 | 1,660,046 | - | 4,274,550 | 114,296 | 125,224 | - | 239,520 | 4,514,070 | 4,274,542 | 0.25344% | |
| 40178 | Rappahannock Co School Board | 6,940,714.73 | 1,153,547 | 674,104 | 413,671 | - | 1,087,775 | 28,792 | 36,059 | - | 64,851 | 1,152,626 | 1,088,696 | 0.06455% | |
| 40179 | Richmond County School Board | 8,777,365.36 | 1,458,798 | 922,832 | 472,287 | - | 1,395,119 | 32,249 | 31,431 | - | 63,680 | 1,458,799 | 1,395,118 | 0.08272% | |
| 40180 | Roanoke County School Board | 100,183,529.77 | 16,650,503 | 10,696,717 | 5,202,168 | - | 15,898,885 | 358,237 | 393,535 | (13,247) | 738,525 | 16,637,410 | 15,911,978 | 0.94343% | |
| 40181 | Rockbridge Co School Bd | 19,890,687.32 | 3,305,832 | 2,472,673 | 1,119,153 | - | 3,591,826 | 75,621 | 62,044 | - | 137,665 | 3,729,491 | 3,168,167 | 0.18784% | |
| 40182 | Rockingham Co School Bd | 89,054,757.87 | 14,800,901 | 9,184,371 | 4,920,086 | - | 14,104,457 | 340,166 | 393,250 | (4,730) | 728,686 | 14,833,143 | 14,072,215 | 0.83435% | |
| 40183 | Russell County School Board | 20,932,854.76 | 3,479,040 | 2,316,241 | 1,036,704 | - | 3,352,945 | 70,682 | 67,318 | - | 138,000 | 3,490,945 | 3,341,040 | 0.19809% | |
| 40184 | Scott County School Board | 26,756,039.80 | 4,446,854 | 2,937,439 | 1,336,437 | - | 4,273,876 | 90,825 | 65,866 | - | 156,691 | 4,430,567 | 4,290,163 | 0.25437% | |
| 40185 | Shenandoah County School Board | 43,103,325.14 | 7,163,773 | 4,135,158 | 2,652,305 | - | 6,787,463 | 182,825 | 203,127 | (6,307) | 379,645 | 7,167,108 | 6,784,128 | 0.40223% | |
| 40186 | Smyth County School Board | 27,246,893.66 | 4,528,434 | 3,254,811 | 1,143,580 | - | 4,398,391 | 78,680 | 67,066 | (2,016) | 143,730 | 4,542,121 | 4,384,704 | 0.25997% | |
| 40187 | Southampton Co School Bd | 14,248,654.29 | 2,368,126 | 1,318,142 | 939,969 | - | 2,258,111 | 63,177 | 46,841 | - | 110,018 | 2,368,129 | 2,258,108 | 0.13388% | |
| 40188 | Spotsylvania Co School Bd | 167,015,424.19 | 27,757,964 | 15,697,474 | 10,733,247 | - | 26,430,721 | 734,420 | 738,279 | - | 1,472,699 | 27,903,420 | 26,285,265 | 1.55846% | |
| 40189 | Stafford County School Board | 234,165,108.59 | 38,918,241 | 19,663,283 | 16,623,996 | - | 36,287,279 | 1,160,776 | 1,507,343 | (44,121) | 2,623,998 | 38,911,277 | 36,294,243 | 2.15190% | |
| 40190 | Surry County Schools | 8,005,637.14 | 1,330,537 | 927,538 | 621,378 | - | 1,288,916 | 24,936 | 28,107 | - | 53,043 | 1,277,494 | 1,277,494 | 0.07574% | |
| 40191 | Sussex County School Board | 9,217,481.42 | 1,531,945 | 966,474 | 510,668 | - | 1,477,142 | 34,025 | 20,796 | - | 54,821 | 1,531,963 | 1,477,124 | 0.08758% | |
| 40192 | Tazewell County Schools | 31,047,034.03 | 5,160,017 | 3,345,216 | 1,630,646 | - | 4,975,862 | 110,310 | 92,387 | (2,566) | 200,131 | 5,175,993 | 4,959,886 | 0.29407% | |
| 40193 | Warren County School Board | 40,001,581.09 | 6,648,263 | 3,498,663 | 2,781,101 | - | 6,279,764 | 192,513 | 225,115 | (10,493) | 407,135 | 6,686,899 | 6,241,128 | 0.37004% | |
| 40195 | Washington County School Board | 43,418,880.81 | 7,216,218 | 4,781,660 | 2,090,627 | - | 6,872,287 | 146,370 | 195,700 | - | 342,070 | 7,214,357 | 6,874,148 | 0.40757% | |
| 40196 | Westmoreland Co School Bd | 12,600,287.04 | 2,094,168 | 1,218,593 | 762,214 | - | 1,980,807 | 52,681 | 60,674 | (11,320) | 102,035 | 2,082,842 | 1,992,133 | 0.11811% | |
| 40197 | Wise County School Board | 37,463,201.79 | 6,226,384 | 4,360,077 | 1,633,501 | - | 5,993,578 | 112,293 | 120,512 | - | 232,805 | 6,226,383 | 5,993,579 | 0.35536% | |
| 40198 | Wythe County School Board | 26,908,123.57 | 4,472,130 | 2,913,881 | 1,414,200 | - | 4,328,081 | 94,078 | 55,323 | - | 149,401 | 4,477,482 | 4,322,729 | 0.25630% | |
| 40199 | York County School Board | 89,891,368.12 | 14,939,945 | 9,438,314 | 4,843,267 | - | 14,281,581 | 331,748 | 338,169 | (5,694) | 664,223 | 14,945,804 | 14,275,722 | 0.84641% | |
| 40200 | Alexandria City School Board | 189,065,340.57 | 31,422,660 | 16,122,014 | 13,342,245 | - | 29,464,259 | 921,936 | 1,058,341 | (60,863) | 1,919,414 | 31,383,673 | 29,503,246 | 1.74926% | |
| 40201 | Bristol City School Bd | 15,726,544.54 | 2,613,752 | 1,680,959 | 823,457 | - | 2,504,416 | 56,126 | 53,210 | (4,393) | 104,943 | 2,609,359 | 2,508,809 | 0.14875% | |
| 40202 | Buena Vista City Schools | 5,866,100.24 | 974,946 | 587,453 | 356,495 | - | 943,948 | 24,298 | 23,034 | - | 47,332 | 991,280 | 927,614 | 0.05500% | |
| 40203 | Charlottesville Public Schools | 47,756,713.38 | 7,937,166 | 4,828,172 | 2,697,338 | - | 7,525,510 | 187,066 | 224,594 | - | 411,660 | 7,937,170 | 7,525,506 | 0.44619% | |
| 40205 | Danville City Schools | 48,733,143.10 | 8,099,448 | 2,952,218 | 4,610,878 | - | 7,563,096 | 309,666 | 226,044 | (16,413) | 519,297 | 8,082,393 | 7,580,151 | 0.44943% | |
| 40206 | Fredericksburg City Schools | 30,026,181.54 | 4,990,351 | 2,867,494 | 1,906,671 | - | 4,774,165 | 129,027 | 108,710 | (8,334) | 229,403 | 5,003,568 | 4,760,948 | 0.28228% | |
| 40207 | Hampton City Schools | 143,107,944.47 | 23,784,540 | 12,961,326 | 9,758,562 | - | 22,719,888 | 654,663 | 467,150 | - | 1,121,813 | 23,841,701 | 22,662,727 | 1.34368% | |
| 40208 | Harrisonburg City School Bd | 58,099,351.80 | 9,656,112 | 5,006,222 | 4,141,837 | - | 9,148,059 | 286,357 | 330,588 | (4,651) | 612,294 | 9,760,353 | 9,043,818 | 0.53621% | |
| 40209 | Hopewell City School Board | 32,053,608.35 | 5,327,310 | 3,053,828 | 1,54,729 | - | 5,053,828 | 154,729 | 129,556 | - | 284,285 | 5,338,113 | 5,043,025 | 0.29900% | |
| 40210 | Lynchburg Public Schools | 69,014,646.90 | 11,470,234 | 5,526,933 | 5,262,346 | - | 10,789,279 | 357,712 | 325,076 | - | 682,788 | 11,472,067 | 10,787,446 | 0.63959% | |
| 40211 | Newport News Public Schools | 202,853,918.09 | 33,714,321 | 19,565,059 | 12,643,481 | - | 32,208,540 | 856,294 | 731,656 | - | 1,587,950 | 33,796,490 | 32,126,371 | 1.90478% | |
| 40212 | Norfolk Public Schools | 236,644,460.72 | 39,330,309 | 23,592,304 | 14,169,143 | - | 37,761,447 | 958,721 | 805,926 | - | 1,764,647 | 39,526,094 | 37,565,662 | 2.22728% | |
| 40213 | Petersburg City Schools | 30,705,422.74 | 5,103,241 | 2,263,904 | 2,593,450 | - | 4,857,354 | 172,923 | 107,648 | - | 280,571 | 5,137,925 | 4,822,670 | 0.28594% | |
| 40214 | Portsmouth School Board | 87,795,501.50 | 14,591,612 | 8,540,306 | 5,423,234 | - | 13,963,540 | 367,496 | 317,071 | (16,063) | 668,504 | 14,632,044 | 13,923,108 | 0.82551% | |
| 40215 | Radford City School Board | 11,424,569.77 | 1,898,763 | 1,221,086 | 584,730 | - | 1,805,816 | 40,768 | 52,057 | (439) | 92,386 | 1,898,202 | 1,806,377 | 0.10710% | |
| 40216 | Richmond Public Schools | 223,589,448.40 | 37,160,566 | 18,750,502 | 16,144,078 | 24,226 | 34,918,806 | 1,099,694 | 1,033,990 | (99,327) | 2,034,357 | 36,953,163 | 35,126,209 | 2.08265% | |
| 40217 | Roanoke City School Board | 118,011,721.97 | 11,206,640 | 7,438,862 | 4,381,548 | - | 18,645,502 | 509,739 | 523,193 | (9,349) | 1,023,583 | 19,669,085 | 18,589,965 | 1.10221% | |
| 40219 | Staunton City Schools | 22,972,781.37 | 3,818,076 | 2,347,875 | 1,291,685 | - | 3,639,560 | 88,461 | 90,060 | (641) | 177,880 | 3,817,440 | 3,640,196 | 0.21583% | |
| 40220 | Suffolk City School Board | 99,927,633.42 | 16,607,973 | 9,960,841 | 5,978,102 | - | 15,938,943 | 405,598 | 357,243 | (30,713) | 732,128 | 16,671,071 | 15,875,845 | 0.94128% | |
| 40222 | Winchester Public Schools | 39,547,929.84 | 6,572,866 | 3,445,414 | 2,740,113 | - | 6,185,527 | 189,096 | 213,533 | - | 402,629 | 6,588,156 | 6,170,237 | 0.36584% | |
| 40223 | Martinsville City Schools | 13,929,054.26 | 2,315,009 | 1,210,062 | 983,406 | - | 2,193,108 | 66,483 | 55,419 | (1,530) | 120,372 | 2,313,480 | 2,194,637 | 0.13012% | |
| 40224 | Falls Church Public Schools | 33,845,541.57 | 5,625,129 | 3,300,420 | 1,988,027 | - | 5,288,447 | 139,850 | 196,420 | (1,457) | 334,813 | 5,290,316 | 5,290,316 | 0.31366% | |
| 40225 | Colonial Heights City Schools | 24,421,476.49 | 4,058,849 | 2,630,382 | 1,242,492 | - | 3,872,874 | 86,679 | 111,429 | (2,474) | 195,634 | 4,068,508 | 3,863,215 | 0.22905% | |
| 40231 | Fairfax City School Board | 75,000.00 | 12,465 | 12,465 | - | - | 12,465 | - | - | - | - | 12,465 | - | 0.00074% | |
| 40232 | Franklin City Public Schools | 9,025,184.61 | 1,499,986 | 620,671 | 794,390 | - | 1,415,061 | 53,050 | 34,229 | (8,118) | 79,161 | 1,494,222 | 1,420,825 | 0.08424% | |
| 40233 | Chesapeake Public Schools | 321,361,300.90 | 53,410,248 | 34,311,179 | 17,170,846 | - | 51,482,025 | 1,174,702 | 1,177,882 | (26,630) | 2,325,954 | 53,807,979 | 51,084,294 | 3.02881% | |
| 40234 | Va Beach City School Board | 507,674,183.16 | 84,375,449 | 52,345,843 | 28,381,950 | - | 80,727,793 | 1,945,340 | 2,000,093 | (33) | 3,945,400 | 84,673,193 | 80,430,049 | 4.76873% | |
| 40236 | Manassas Park City Schools | 29,368,152.97 | 4,880,987 | 2,118,249 | 2,458,846 | - | 4,577,095 | 166,230 | 137,665 | (22,630) | 281,265 | 4,858,360 | 4,599,722 | 0.27272% | |
| 40306 | Town Of West Point School Bd | 1,076,950.70 | 1,076,968 | 1,038,436 | 764,908 | - | 1,038,436 | 18,761 | 19,513 | - | 38,274 | 1,038,694 | 1,038,694 | 0.06158% | |
| 40307 | Lexington City School Board | 3,863,721.29 | 642,150 | 447,448 | 170,885 | - | 618,333 | 11,715 | 12,103 | - | 23,818 | 642,151 | 618,332 | 0.03666% | |
| 40308 | Waynesboro Public Schools | 24,995,793.45 | 4,154,301 | 2,147,241 | 1,754,601 | - | 3,901,842 | 120,764 | 131,699 | - | 252,463 | 4,154,305 | 3,901,838 | 0.23134% | |
| 40309 | Town Of Colonial Beach Schools | 5,207,929.17 | 865,558 | 376,325 | 435,801 | - | 812,126 | 29,437 | 23,995 | - | 53,432 | 865,558 | 812,126 | 0.04815% | |
| 40313 | Galax City Schools | 9,592,657.37 | 1,594,300 | 1,028,911 | 460,023 | - | 1,488,934 | 34,031 | 24,819 | (467) | 58,383 | 1,547,317 | 1,535,917 | 0.09107% | |
| 40314 | Norton City Schools | 5,021,560.54 | 834,583 | 529,219 | 270,598 | - | 799,817 | 16,393 | 34,767 | - | 834,584 | 799,816 | 799,816 | 0.04742% | |
| 40332 | Manassas City Schools | 73,151,586.36 | 12,157,794 | 7,615,346 | 4,012,638 | - | 11,627,984 | 275,777 | 294,977 | (22,692) | 548,062 | 12,176,046 | 11,609,732 | 0.68835% | |
| 40335 | City Of Salem Schools | 29,353,398.12 | 4,878,535 | 3,451,146 | 1,228,981 | - | 4,680,127 | 86,633 | 124,205 | (1,105) | 209,733 | 4,889,860 | 4,668,802 | 0.27681% | |
| 40402 | Williamsburg-James City Co Sch | 90,588,581.61 | 15,055,822 | 8,744,644 | 5,557,454 | - | 14,302,098 | 381,324 | 398,790 | - | 780,114 | 15,082,212 | 14,275,708 | 0.84641% | |
| 40403 | Poquoson City Public Schools | 13,374,906.94 | 2,222,910 | 1,396,488 | 737,430 | - | 2,133,918 | 49,725 | 39,264 | (3,518) | 8 | | | | |

Virginia Retirement System
Finance Division
Analysis of Total Retirement Employer Contributions and Differences by Agency
for the Year Ended June 30, 2024

| Agency Code | Agency Name | Retirement Creditable Compensation | Total Employer Contributions "Paid" FY 2024 Cred Comp Times FY 2024 Rate | FY 2024 Employer Contributions per General Ledger | | | | | | | Total Hybrid Plan ER Employer Contributions | Total DB & DC Employer Contributions | Total Net Defined Benefit Contributions (Total Employer "Paid" Less Hybrid DC Contributions) | Calculation of Proportionate Share of FY 2024 DB Employer Contributions |
|---------------|--|------------------------------------|---|---|--|---|--|---|---|---|---|--------------------------------------|--|---|
| | | | | Plan 1 & Plan 2 Normal DB Employer Contributions | Hybrid Plan Normal DB Employer Contributions | 1991 Early Retirement Plan Employer Contributions | Total Defined Benefit Employer Contributions | HYBRID - DC Employer Match MB - Mandatory Contributions | HYBRID - DC Employer Match MB - Voluntary Contributions | HYBRID - DC Employer Match Recovery Contributions | | | | |
| 40417 | Rowanty Vo-tech Center | 1,125,950.17 | 187,133 | 105,567 | 70,925 | - | 176,492 | 4,908 | 5,733 | - | 10,641 | 187,133 | 176,492 | 0.01046% |
| 40418 | Amelia-Nottoway Technical Center | 507,204.52 | 84,297 | 49,445 | 29,296 | - | 78,741 | 2,097 | 3,459 | - | 5,556 | 84,297 | 78,741 | 0.00467% |
| 40421 | Northern Neck Regional Special Education Program | 823,148.14 | 136,807 | 91,770 | 40,588 | - | 132,358 | 2,710 | 1,740 | - | 4,450 | 136,808 | 132,357 | 0.00785% |
| 40423 | Maggie Walker Governor's Sch For Govt/int'l Study | 5,446,757.26 | 905,251 | 664,598 | 198,957 | - | 863,555 | 14,480 | 27,217 | - | 41,697 | 905,252 | 863,554 | 0.05120% |
| 40424 | Appomattox Region Governor's School | 2,605,300.25 | 433,001 | 252,461 | 152,696 | - | 405,157 | 10,863 | 16,981 | - | 27,844 | 433,001 | 405,157 | 0.02402% |
| 40425 | Bridging Communities Regional Career and Tech Center | 681,417.08 | 113,252 | 79,523 | 29,208 | - | 108,731 | 2,030 | 2,491 | - | 4,521 | 113,252 | 108,731 | 0.00645% |
| Total Teacher | | <u>10,700,769,163.29</u> | <u>1,778,467,835</u> | <u>1,046,915,278</u> | <u>641,695,658</u> | <u>37,313</u> | <u>1,688,648,249</u> | <u>44,234,084</u> | <u>48,868,798</u> | <u>(1,250,190)</u> | <u>91,852,692</u> | <u>1,780,500,941</u> | <u>1,686,615,143</u> | <u>100.00000%</u> |

RECAP:

| | | | |
|---|----------------------|---|----------------------|
| Computed Total Employer Contributions | 1,778,467,835 | Defined Benefit Plan Revenue (including prior adjustments) for FY 2024 | 1,688,648,249 |
| Less: Actual Hybrid DC Contributions | <u>(91,852,692)</u> | Less: 1991 Early Retirement Plan Contributions | <u>(37,313)</u> |
| Net Computed Defined Benefit Employer Contributions | <u>1,686,615,143</u> | Actual Defined Benefit Plan Revenue (including prior adjustments) for FY 2024 | <u>1,688,610,936</u> |