

Virginia Retirement System
Finance Division
Net OPEB Liability - LODA (Due With One Year)
For the Plan Year Ended and Measurement Date of June 30, 2024

Employer Code	Entity	Actual	Projected	6/30/2024	6/30/2024	
		6/30/2024	FY 2025	6/30/2024	Net OPEB	Net OPEB
		Net OPEB	LODA OPEB	LODA OPEB	Liability	Liability
		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
VRS Line of Duty Act Plan Total		\$ 393,554,758	\$ 18,426,630	\$ 4,840,570	\$ 13,586,060	\$ 379,968,698
Employer Allocation						
21156	State Police Troopers - SPORS	\$ 40,652,908	\$ 1,903,407	\$ 500,014	\$ 1,403,393	\$ 39,249,515
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	498,398	23,335	6,130	17,205	481,193
30123	Department of Military Affairs -Army National Guard	27,796,065	1,301,440	341,881	959,559	26,836,506
30123	Department of Military Affairs -Air National Guard	7,532,481	352,678	92,647	260,031	7,272,450
30127	Virginia Department of Emergency Management	216,691	10,146	2,665	7,481	209,210
30141	Office of the Attorney General	130,030	6,088	1,599	4,489	125,541
30154	Virginia Department of Motor Vehicles	1,083,496	50,730	13,327	37,403	1,046,093
30172	Virginia State Lottery	195,006	9,130	2,398	6,732	188,274
30199	Conservation & Recreation	2,015,315	94,359	24,788	69,571	1,945,744
30407	Virginia Port Authority	801,789	37,541	9,862	27,679	774,110
30411	Department of Forestry	9,079,702	425,121	111,677	313,444	8,766,258
50001	Arlington County	18,576,572	869,774	228,485	641,289	17,935,283
50005	Appalachia, Town	—	—	—	—	—
50025	Boones Mill, Town	27,077	1,268	333	935	26,142
50026	Pocahontas, Town	43,330	2,029	533	1,496	41,834
55113	Buchanan County	1,993,630	93,344	24,521	68,823	1,924,807
55136	Gloucester County	3,136,710	146,864	38,580	108,284	3,028,426
55139	Greene County	1,923,223	90,047	23,655	66,392	1,856,831

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55152	Lee County	1,657,771	77,619	20,390	57,229	1,600,542
55167	Nottoway County	655,505	30,691	8,062	22,629	632,876
55183	Russell County	2,047,823	95,881	25,187	70,694	1,977,129
55197	Wise County	2,546,221	119,217	31,318	87,899	2,458,322
55201	Bristol, City	3,136,710	146,864	38,580	108,284	3,028,426
55213	Petersburg, City	3,488,863	163,352	42,912	120,440	3,368,423
55214	Portsmouth, City	11,181,717	523,539	137,531	386,008	10,795,709
55215	Radford, City	2,166,991	101,461	26,653	74,808	2,092,183
55220	Suffolk, City	11,718,054	548,651	144,127	404,524	11,313,530
55221	Williamsburg, City	1,733,609	81,169	21,323	59,846	1,673,763
55222	Winchester, City	3,971,007	185,927	48,842	137,085	3,833,922
55224	Falls Church, City	1,164,765	54,535	14,326	40,209	1,124,556
55226	Front Royal, Town	780,104	36,525	9,595	26,930	753,174
55232	Franklin, City	2,540,829	118,964	31,251	87,713	2,453,116
55233	Chesapeake, City	25,998,543	1,217,278	319,772	897,506	25,101,037
55234	Virginia Beach, City	40,170,843	1,880,839	494,086	1,386,753	38,784,090
55235	Norton, City	877,627	41,091	10,794	30,297	847,330
55236	Manassas Park, City	1,343,517	62,905	16,525	46,380	1,297,137
55238	Pound, Town	43,330	2,029	533	1,496	41,834
55245	Scottsville, Town	92,092	4,312	1,133	3,179	88,913

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		6/30/2024	FY 2025	6/30/2024	Net OPEB	Net OPEB
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Code	Entity	Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
55249	LaCrosse, Town	21,646	1,013	266	747	20,899
55255	Brodnax, Town	21,646	1,013	266	747	20,899
55259	Richlands, Town	996,796	46,671	12,260	34,411	962,385
55300	Abingdon, Town	520,083	24,351	6,397	17,954	502,129
55301	Dumfries, Town	325,037	15,219	3,998	11,221	313,816
55304	South Boston, Town	758,459	35,512	9,329	26,183	732,276
55306	Remington, Town	75,838	3,551	933	2,618	73,220
55310	Smithfield, Town	390,052	18,263	4,797	13,466	376,586
55314	Jonesville, Town	43,330	2,029	533	1,496	41,834
55315	Wytheville, Town	1,408,533	65,949	17,324	48,625	1,359,908
55317	Vienna, Town	866,804	40,585	10,661	29,924	836,880
55321	Woodstock, Town	411,737	19,278	5,064	14,214	397,523
55327	Christiansburg, Town	2,806,242	131,391	34,516	96,875	2,709,367
55330	Chatham, Town	65,015	3,044	800	2,244	62,771
55332	Manassas, City	3,348,010	156,757	41,179	115,578	3,232,432
55334	Boydton, Town	21,646	1,013	266	747	20,899
55338	Quantico, Town	27,077	1,268	333	935	26,142
55354	Big Stone Gap, Town	260,061	12,176	3,199	8,977	251,084
55355	Luray, Town	563,413	26,380	6,930	19,450	543,963
55369	Tazewell, Town	893,881	41,852	10,994	30,858	863,023

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		6/30/2024	FY 2025		Net OPEB	Net OPEB
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		Liability	Benefits Expense	Net Position	Due w/in 1 Year	Not Due w/in 1 Year
55372	Weber City, Town	65,015	3,044	800	2,244	62,771
55374	Hurt, Town	43,330	2,029	533	1,496	41,834
55375	Waverly, Town	—	—	—	—	—
55378	Courtland, Town	43,330	2,029	533	1,496	41,834
55380	Independence, Town	130,030	6,088	1,599	4,489	125,541
55382	Grundy, Town	86,661	4,058	1,066	2,992	83,669
55389	Pembroke, Town	108,346	5,073	1,333	3,740	104,606
55397	Orange, Town	325,037	15,219	3,998	11,221	313,816
55417	Norfolk Airport Authority	1,213,526	56,819	14,926	41,893	1,171,633
55487	Capital Region Airport Commission	758,459	35,512	9,329	26,183	732,276
55858	Peumansend Creek Regional Jail Authority	1,213,526	56,819	14,926	41,893	1,171,633
55861	Breaks Interstate Park	43,330	2,029	533	1,496	41,834
55869	Rsw Regional Jail Authority	—	—	—	—	—
55899	Shenandoah Valley Regional Airport	260,061	12,176	3,199	8,977	251,084
55922	Piedmont Regional Jail	1,516,917	71,024	18,657	52,367	1,464,550
70156	Department Of State Police	86,700	4,059	1,066	2,993	83,707
70203	Woodrow Wilson Rehabilitation Center	65,015	3,044	800	2,244	62,771
70204	College Of William and Mary	498,398	23,335	6,130	17,205	481,193
70207	University Of Virginia - Academic	1,278,541	59,863	15,726	44,137	1,234,404
70208	Virginia Polytechnic Institute & State University- Academic	1,083,496	50,730	13,327	37,403	1,046,093

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70211	Virginia Military Institute	238,376	11,161	2,932	8,229	230,147
70212	Virginia State University	390,052	18,263	4,797	13,466	376,586
70213	Norfolk State University	2,166,991	101,461	26,653	74,808	2,092,183
70214	Longwood University	303,391	14,205	3,732	10,473	292,918
70215	University Of Mary Washington	238,376	11,161	2,932	8,229	230,147
70216	James Madison University	910,135	42,613	11,194	31,419	878,716
70217	Radford University	346,722	16,234	4,265	11,969	334,753
70221	Old Dominion University	996,835	46,673	12,261	34,412	962,423
70236	Virginia Commonwealth University - Academic	1,863,600	87,256	22,922	64,334	1,799,266
70241	Richard Bland College	238,376	11,161	2,932	8,229	230,147
70242	Christopher Newport University	455,067	21,307	5,597	15,710	439,357
70246	University of Virginia College At Wise	173,361	8,117	2,132	5,985	167,376
70247	George Mason University	1,132,257	53,013	13,926	39,087	1,093,170
70280	Northern Virginia Community College	910,135	42,613	11,194	31,419	878,716
70282	Piedmont Virginia Community College	86,700	4,059	1,066	2,993	83,707
70283	J. Sargeant Reynolds Community College	368,367	17,247	4,531	12,716	355,651
70286	Virginia Western Community College	151,676	7,102	1,866	5,236	146,440
70291	Blue Ridge Community College	21,646	1,013	266	747	20,899
70292	Central Virginia Community College	130,030	6,088	1,599	4,489	125,541
70293	Virginia Peninsula Community College	86,700	4,059	1,066	2,993	83,707

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70294	Southwest Virginia Community College	21,646	1,013	266	747	20,899
70296	Virginia Highlands Community College	86,700	4,059	1,066	2,993	83,707
70297	Germanna Community College	43,330	2,029	533	1,496	41,834
70298	Laurel Ridge Community College	325,037	15,219	3,998	11,221	313,816
70299	Mountain Empire Community College	43,330	2,029	533	1,496	41,834
70402	Marine Resources Commission	1,473,587	68,995	18,125	50,870	1,422,717
70403	Department of Wildlife Resources	3,532,193	165,381	43,445	121,936	3,410,257
70716	Correctional Center For Women	3,770,569	176,542	46,377	130,165	3,640,404
70718	Bland Correctional Center	4,203,991	196,835	51,707	145,128	4,058,863
70733	Sussex I Correctional Center	—	—	—	—	—
70734	Sussex II Correctional Center	—	—	—	—	—
70735	Wallen Ridge Correctional Center	7,432,793	348,011	91,420	256,591	7,176,202
70737	St. Brides Correctional Center	4,117,291	192,776	50,641	142,135	3,975,156
70741	Red Onion State Prison	7,346,133	343,953	90,355	253,598	7,092,535
70743	Fluvanna Women's' Correctional Center	2,795,419	130,884	34,383	96,501	2,698,918
70745	Nottoway Correctional Center	4,615,689	216,111	56,771	159,340	4,456,349
70747	Marion Correctional Treatment Center	3,553,878	166,396	43,711	122,685	3,431,193
70749	Buckingham Correctional Center	3,987,261	186,688	49,042	137,646	3,849,615
70752	Deep Meadow Correctional Center	7,844,530	367,289	96,485	270,804	7,573,726
70753	Deerfield Correctional Center	5,959,246	279,018	73,296	205,722	5,753,524

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70754	Augusta Correctional Center	2,448,698	114,651	30,118	84,533	2,364,165
70756	Adult Regional Office	1,083,496	50,730	13,327	37,403	1,046,093
70757	Department of Corrections	2,340,352	109,578	28,785	80,793	2,259,559
70761	Eastern Reg Corr Field Unit	2,145,306	100,445	26,386	74,059	2,071,247
70767	Adult Community Service	3,770,569	176,542	46,377	130,165	3,640,404
70768	Keen Mountain Correctional Center	4,377,352	204,952	53,840	151,112	4,226,240
70769	Greensville Correctional Center	7,259,432	339,894	89,288	250,606	7,008,826
70770	Dillwyn Correctional Center	4,355,667	203,937	53,573	150,364	4,205,303
70771	Indian Creek Correctional Center	3,662,224	171,469	45,044	126,425	3,535,799
70772	Haynesville Correctional Center	5,070,756	237,418	62,368	175,050	4,895,706
70773	Coffeewood Correctional Center	2,817,104	131,900	34,649	97,251	2,719,853
70774	Lunenburg Correctional Center	3,705,554	173,498	45,577	127,921	3,577,633
70775	Pocahontas State Correctional Center	4,203,991	196,835	51,707	145,128	4,058,863
70776	Green Rock Correctional Center	4,160,622	194,805	51,174	143,631	4,016,991
70779	Sussex State Prison Complex	5,915,915	276,989	72,763	204,226	5,711,689
70785	Grayson County Correctional Center	4,919,080	230,316	60,503	169,813	4,749,267
70961	Division of Capitol Police	1,213,526	56,819	14,926	41,893	1,171,633
70999	Alcoholic Beverage Control Board	2,080,330	97,403	25,587	71,816	2,008,514
Total for All LODA Covered Employers		\$ 393,554,758	\$ 18,426,630	\$ 4,840,570	\$ 13,586,060	\$ 379,968,698