

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

		LESS: FY 2024						PLUS: FY 2024																			
				LESS: FY 2024		Deferred		LESS: FY 2024		LESS: FY 2024		Deferred		PLUS: FY 2024		PLUS: FY 2024		PLUS: FY 2024				Calculated					
				Deferred		Inflows		Deferred		Deferred		Outflows		Deferred		Deferred		Deferred		PLUS: FY 2024		LESS: FY 2024		6/30/2024		Actual	
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024											
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB											
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference										
VRS Virginia Local Disability Program - Political Subdivisions		\$ (1,608,997)	\$ 1,206,688	\$ 677,810	\$ 326,284	\$ 760,148	\$ 83,782	\$ 175,820	\$ 428,623	\$ —	\$ —	\$ 88,982	\$ 4,875,342	\$ 6,574,253	\$ (3,607,459)	\$ (3,607,459)	\$ —										
Employer Allocation																											
55108	Bath County	\$ (2,194)	\$ 1,590	\$ 1,044	\$ 462	\$ 1,077	\$ 119	\$ 193	\$ 607	\$ —	\$ —	\$ 132	\$ 6,964	\$ 9,316	\$ (5,112)	\$ (5,112)	\$ —										
55146	Isle of Wight County	(14,646)	10,540	5,700	2,730	6,360	701	776	3,586	—	—	716	40,894	55,008	(30,185)	(30,185)	—										
55150	King William County	(6,478)	4,687	3,026	1,127	2,626	289	344	1,481	—	—	736	17,234	22,710	(12,462)	(12,462)	—										
55162	Nelson County	(5,637)	4,161	2,346	1,151	2,682	296	423	1,512	—	—	100	17,231	23,198	(12,729)	(12,729)	—										
55167	Nottoway County	(4,686)	3,434	1,821	1,017	2,368	261	477	1,335	—	—	14	15,090	20,482	(11,239)	(11,239)	—										
55183	Russell County	(5,005)	4,199	1,959	1,051	2,448	270	734	1,380	—	—	28	15,414	21,172	(11,618)	(11,618)	—										
55201	City of Bristol	(11,500)	8,441	4,444	2,216	5,163	569	678	2,911	—	—	335	33,035	44,656	(24,504)	(24,504)	—										
55203	Town of St. Paul	(725)	547	317	150	350	39	65	197	—	—	29	2,239	3,028	(1,662)	(1,662)	—										
55212	City of Norfolk	(117,824)	84,635	52,682	26,694	62,190	6,854	15,278	35,067	—	—	5,581	398,963	537,862	(295,138)	(295,138)	—										
55214	City of Portsmouth	(67,646)	48,531	28,393	14,933	34,790	3,834	7,552	19,617	—	—	1,500	223,282	300,885	(165,103)	(165,103)	—										
55215	City of Radford	(8,118)	5,933	3,455	1,549	3,610	398	523	2,035	—	—	484	23,287	31,217	(17,131)	(17,131)	—										
55216	City of Richmond	(16,189)	12,093	6,862	12,921	30,102	3,318	30,467	16,973	—	—	366	187,912	260,340	(142,855)	(142,855)	—										
55218	Town of Craigsville	(326)	244	179	59	137	15	24	77	—	—	62	890	1,181	(648)	(648)	—										
55221	City of Williamsburg	(8,127)	6,152	3,675	1,845	4,297	474	1,287	2,423	—	—	328	27,573	37,164	(20,393)	(20,393)	—										
55226	Town of Front Royal	(7,656)	6,118	3,105	1,605	3,738	412	1,097	2,108	—	—	92	23,885	32,331	(17,741)	(17,741)	—										
55228	Town of Middletown	(681)	585	285	134	311	34	115	175	—	—	25	1,988	2,690	(1,477)	(1,477)	—										
55229	Town of Chilhowie	(756)	605	485	165	384	42	126	217	—	—	123	2,512	3,321	(1,822)	(1,822)	—										
55231	Town of Floyd	(623)	456	313	104	243	27	30	137	—	—	118	1,576	2,099	(1,152)	(1,152)	—										

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					LESS: FY 2024				PLUS: FY 2024								
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024		Calculated			
					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference
55232	City of Franklin	(9,325)	7,542	4,159	1,768	4,119	454	1,090	2,323	—	—	774	26,353	35,626	(19,549)	(19,549)	—
55233	City of Chesapeake	(157,548)	115,070	60,961	29,914	69,692	7,681	9,668	39,297	—	—	5,917	447,182	602,741	(330,739)	(330,739)	—
55234	City of Virginia Beach	(297,171)	216,677	117,187	56,843	132,429	14,595	18,370	74,672	—	—	11,480	850,627	1,145,332	(628,471)	(628,471)	—
55239	Town of Grottoes	(1,071)	837	633	242	565	62	175	319	—	—	156	3,641	4,886	(2,681)	(2,681)	—
55245	Town of Scottsville	(417)	324	238	55	128	14	35	72	—	—	128	861	1,105	(607)	(607)	—
55246	Town of Burkeville	(101)	77	91	32	74	8	45	42	—	—	43	476	637	(350)	(350)	—
55247	Town of Madison	(262)	201	152	28	64	7	16	36	—	—	98	444	556	(306)	(306)	—
55248	Town of Pennington Gap	(1,830)	1,482	714	349	812	89	211	458	—	—	73	5,163	7,025	(3,854)	(3,854)	—
55249	Town of La Crosse	(89)	81	98	—	—	—	13	—	—	—	102	17	—	—	—	—
55250	Town of Rich Creek	(441)	315	251	87	202	22	25	114	—	—	59	1,326	1,743	(957)	(957)	—
55255	Town of Brodnax	(84)	96	34	14	33	4	30	19	—	—	10	202	285	(157)	(157)	—
55256	Town of Mineral	(384)	286	166	101	235	26	99	133	—	—	10	1,499	2,032	(1,115)	(1,115)	—
55257	Town of Lebanon	(2,547)	1,882	1,183	425	990	109	144	558	—	—	406	6,418	8,566	(4,700)	(4,700)	—
55259	Town of Richlands	(2,535)	1,838	1,273	485	1,131	125	156	638	—	—	312	7,331	9,782	(5,368)	(5,368)	—
55260	Town of Haymarket	(587)	498	229	137	318	35	151	179	—	—	4	2,019	2,753	(1,510)	(1,510)	—
55262	Town of Troutville	(160)	195	86	26	60	7	72	34	—	—	20	394	515	(283)	(283)	—
55263	Town of Buchanan	(426)	476	564	58	136	15	134	77	—	—	406	906	1,177	(645)	(645)	—
55264	Town of Eastville	(18)	13	7	18	42	5	45	24	—	—	—	261	362	(199)	(199)	—
55265	Town of Occoquan	(773)	552	564	134	312	34	37	176	—	—	229	2,117	2,703	(1,483)	(1,483)	—
55266	Town of Farmville	(6,735)	4,815	4,348	1,316	3,067	338	359	1,729	—	—	1,467	20,122	26,524	(14,554)	(14,554)	—
55267	Town of Glade Spring	(329)	235	133	53	124	14	15	70	—	—	45	802	1,072	(588)	(588)	—
55301	Town of Dumfries	(2,962)	2,134	1,609	481	1,120	123	140	632	—	—	649	7,393	9,689	(5,316)	(5,316)	—

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						LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024			Calculated			
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Outflows	Investment	Change In	Change In	Employer	Normal	Net	6/30/2024		
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference	
55302	Town of Iron Gate	(67)	63	25	1	2	—	12	1	—	—	—	35	17	19	(10)	(10)	—	
55303	Town of Montross	(177)	129	103	42	97	11	30	55	—	—	—	23	631	838	(460)	(460)	—	
55309	Town of Colonial Beach	(3,854)	2,789	2,136	634	1,478	163	181	833	—	—	—	893	9,699	12,782	(7,014)	(7,014)	—	
55311	Town of Brookneal	(233)	198	120	42	98	11	32	55	—	—	—	38	625	844	(464)	(464)	—	
55312	Town of Hamilton	—	90	128	—	—	—	68	—	—	—	—	102	4	—	—	—	—	
55314	Town of Jonesville	(354)	296	159	77	179	20	67	101	—	—	—	21	1,134	1,543	(847)	(847)	—	
55315	Town of Wytheville	(8,016)	6,153	3,483	1,424	3,318	366	741	1,871	—	—	—	770	21,505	28,698	(15,747)	(15,747)	—	
55322	Town of Glasgow	(19)	89	93	45	104	12	167	59	—	—	—	72	628	904	(496)	(496)	—	
55323	Town of Marion	(2,652)	2,258	1,098	528	1,230	136	370	693	—	—	—	89	7,772	10,634	(5,836)	(5,836)	—	
55328	Town of Wakefield	(541)	441	484	106	247	27	71	139	—	—	—	224	1,637	2,137	(1,172)	(1,172)	—	
55329	Town of Leesburg	(28,530)	20,386	11,838	5,508	12,833	1,414	1,496	7,236	—	—	—	1,369	82,714	110,988	(60,902)	(60,902)	—	
55330	Town of Chatham	(530)	378	347	108	251	28	31	142	—	—	—	92	1,662	2,171	(1,192)	(1,192)	—	
55334	Town of Boydton	(419)	327	199	76	178	20	43	100	—	—	—	43	1,159	1,539	(845)	(845)	—	
55336	Town of McKenney	(238)	178	95	42	98	11	14	55	—	—	—	19	629	849	(466)	(466)	—	
55338	Town of Quantico	(119)	87	103	20	47	5	7	27	—	—	—	58	314	409	(224)	(224)	—	
55341	Town of Chincoteague	(1,037)	783	429	224	521	57	123	294	—	—	—	24	3,323	4,506	(2,473)	(2,473)	—	
55344	Town of Stanley	(415)	354	233	75	174	19	60	98	—	—	—	65	1,138	1,505	(826)	(826)	—	
55345	Town of Hillsville	(2,077)	1,501	864	366	852	94	113	480	—	—	—	201	5,508	7,367	(4,043)	(4,043)	—	
55346	Town of Elkton	(1,418)	1,157	547	307	716	79	234	404	—	—	—	6	4,529	6,192	(3,397)	(3,397)	—	
55347	Town of Bridgewater	(2,883)	2,483	1,115	495	1,153	127	414	650	—	—	—	254	7,302	9,976	(5,474)	(5,474)	—	
55350	Town of Wise	(2,686)	1,924	1,338	514	1,197	132	142	675	—	—	—	297	7,784	10,351	(5,680)	(5,680)	—	
55351	Town of New Market	(600)	537	281	148	344	38	173	194	—	—	—	37	2,160	2,977	(1,633)	(1,633)	—	

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					LESS: FY 2024				PLUS: FY 2024									
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024				Calculated		
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
Employer		Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
Code	Entity	Liability	Inflows	Outflows	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	Difference
55353	Town of Rocky Mount	(2,571)	1,926	1,177	480	1,117	123	180	630	—	—	251	7,203	9,665	(5,303)	(5,303)	—	
55355	Town of Luray	(1,656)	1,229	777	290	675	74	109	381	—	—	235	4,372	5,840	(3,204)	(3,204)	—	
55357	Town of Strasburg	(1,934)	1,834	816	336	783	86	446	441	—	—	185	4,994	6,767	(3,714)	(3,714)	—	
55360	Town of Dublin	(1,000)	716	565	167	388	43	47	219	—	—	217	2,573	3,357	(1,842)	(1,842)	—	
55364	Town of Bedford	(4,093)	3,101	1,691	785	1,830	202	342	1,032	—	—	182	11,769	15,824	(8,683)	(8,683)	—	
55367	Town of Broadway	(323)	294	163	54	125	14	59	71	—	—	55	806	1,082	(594)	(594)	—	
55369	Town of Tazewell	(2,432)	2,269	940	514	1,198	132	496	675	—	—	5	7,437	10,357	(5,683)	(5,683)	—	
55370	Town of Urbanna	(297)	232	141	59	138	15	26	78	—	—	22	880	1,189	(653)	(653)	—	
55371	Town of Bluefield	(2,341)	1,784	1,097	479	1,115	123	211	629	—	—	153	7,151	9,643	(5,292)	(5,292)	—	
55372	Town of Weber City	(125)	93	126	34	79	9	38	44	—	—	46	532	677	(373)	(373)	—	
55374	Town of Hurt	(355)	261	211	59	137	15	20	77	—	—	88	904	1,182	(649)	(649)	—	
55375	Town of Waverly	(322)	612	301	88	206	23	326	116	—	—	150	1,193	1,783	(978)	(978)	—	
55380	Town of Independence	(359)	264	262	109	255	28	137	144	—	—	67	1,671	2,206	(1,210)	(1,210)	—	
55382	Town of Grundy	(993)	835	384	188	438	48	131	247	—	—	40	2,769	3,786	(2,077)	(2,077)	—	
55384	Town of Louisa	(574)	546	245	90	209	23	131	118	—	—	90	1,337	1,813	(994)	(994)	—	
55386	Town of Mt. Jackson	(1,066)	763	626	219	510	56	68	288	—	—	127	3,359	4,414	(2,422)	(2,422)	—	
55388	Town of Jarratt	(34)	44	13	15	35	4	27	20	—	—	1	199	301	(165)	(165)	—	
55389	Town of Pembroke	(342)	267	158	70	164	18	40	92	—	—	18	1,053	1,414	(776)	(776)	—	
55395	Town of Round Hill	(656)	544	432	125	291	32	84	164	—	—	174	1,874	2,517	(1,381)	(1,381)	—	
55398	Town of Saltville	(863)	648	385	108	253	28	51	143	—	—	197	1,688	2,187	(1,199)	(1,199)	—	
55399	Town of Blackstone	(2,981)	2,195	1,308	564	1,313	145	189	740	—	—	238	8,449	11,353	(6,231)	(6,231)	—	
55401	Southeastern Virginia Public Service Authority	(5,267)	4,096	2,477	1,263	2,943	324	1,052	1,659	—	—	342	18,713	25,449	(13,965)	(13,965)	—	

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		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Deferred	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	Change In	Employer	Normal	Net	6/30/2024		
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	OPEB	Employer	OPEB	Liability	Liability	Difference
55404	Appomattox Regional Library	(1,073)	870	422	216	504	56	141	284	—	—	8	3,217	4,359	(2,392)	(2,392)	—		
55405	Staunton Redevelopment & Housing Authority	(512)	401	288	97	227	25	54	128	—	—	78	1,483	1,964	(1,077)	(1,077)	—		
55409	Southside Regional Juvenile Group Home Commission	(130)	112	50	23	53	6	16	30	—	—	10	334	461	(253)	(253)	—		
55413	Richmond Redevelopment & Housing Authority	(14,348)	11,574	7,053	3,517	8,193	903	3,538	4,620	—	—	1,193	52,142	70,860	(38,883)	(38,883)	—		
55415	Chesapeake Redevelopment & Housing Authority	(2,769)	2,129	1,284	456	1,063	117	234	599	—	—	435	6,906	9,189	(5,043)	(5,043)	—		
55417	Norfolk Airport Authority	(9,774)	7,358	3,882	2,136	4,976	548	1,289	2,806	—	—	13	31,851	43,040	(23,617)	(23,617)	—		
55419	Hampton Redevelopment & Housing Authority	(1,224)	908	737	218	508	56	87	286	—	—	268	3,351	4,394	(2,411)	(2,411)	—		
55420	Loudoun County Sanitation Authority	(39,234)	28,741	15,897	7,249	16,889	1,861	2,494	9,523	—	—	2,398	108,880	146,069	(80,151)	(80,151)	—		
55421	Danville Redevelopment & Housing Authority	(2,759)	1,974	1,449	614	1,430	158	319	806	—	—	257	9,272	12,366	(6,786)	(6,786)	—		
55424	Hopewell Redevelopment and Housing Authority	(1,329)	1,097	682	242	564	62	171	318	—	—	169	3,668	4,879	(2,677)	(2,677)	—		
55426	Blacksburg-VPI Sanitation Authority	(363)	289	260	65	151	17	44	85	—	—	93	1,022	1,306	(717)	(717)	—		
55427	Potomac River Fisheries Comm	(213)	160	107	37	86	9	16	49	—	—	31	566	746	(408)	(408)	—		
55429	Alexandria Redevelopment & Housing Authority	(7,590)	5,772	2,955	1,386	3,228	356	646	1,820	—	—	432	20,735	27,918	(15,320)	(15,320)	—		
55433	Norfolk Redevelopment & Housing Authority	(11,069)	9,295	4,274	2,437	5,679	626	2,096	3,202	—	—	15	35,832	49,112	(26,949)	(26,949)	—		
55436	Riverside Regional Jail	(3,744)	2,714	1,648	775	1,805	199	275	1,018	—	—	162	11,596	15,610	(8,566)	(8,566)	—		

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					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual			
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024			
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	Difference		
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability			
55440	Shenandoah Valley Juvenile Detention Home	(4,834)	4,703	1,865	876	2,042	225	1,009	1,151	—	—	291	12,675	17,659	(9,690)	(9,690)	—		
55445	Chesterfield County Health Center Commission	(13,948)	11,690	6,061	2,934	6,836	753	2,362	3,854	—	—	381	43,647	59,118	(32,440)	(32,440)	—		
55447	Rappahannock Area Community Services Board	(41,120)	31,647	15,867	8,351	19,455	2,144	3,584	10,970	—	—	47	123,787	168,257	(92,327)	(92,327)	—		
55449	Hampton Roads Planning District Commission	(3,237)	2,641	1,466	550	1,280	141	371	722	—	—	455	8,225	11,074	(6,076)	(6,076)	—		
55458	Wytheville Redevelopment & Housing Authority	(151)	112	117	56	130	14	85	73	—	—	50	824	1,121	(615)	(615)	—		
55459	Waynesboro Redevelopment and Housing Authority	(1,304)	952	654	225	524	58	79	295	—	—	200	3,440	4,529	(2,486)	(2,486)	—		
55460	Region Ten Community Services Board	(30,374)	26,125	12,087	5,698	13,275	1,463	4,776	7,485	—	—	1,306	84,568	114,811	(63,000)	(63,000)	—		
55462	LENOWISCO Planning District Commission	(259)	208	105	45	104	11	29	59	—	—	25	667	901	(495)	(495)	—		
55469	Eastern Shore Community Services Board	(8,252)	6,640	3,390	1,596	3,719	410	820	2,097	—	—	394	23,569	32,161	(17,648)	(17,648)	—		
55470	ANCHOR Commission	(402)	378	248	83	193	21	90	109	—	—	74	1,230	1,671	(917)	(917)	—		
55473	Hampton Roads Transit	(33,477)	24,225	13,506	6,572	15,312	1,688	1,906	8,634	—	—	949	98,414	132,427	(72,666)	(72,666)	—		
55476	Rockbridge Regional Library	(641)	705	271	108	252	28	198	142	—	—	80	1,552	2,175	(1,194)	(1,194)	—		
55479	Cumberland Mountain Community Services	(13,948)	10,310	5,820	2,836	6,608	728	997	3,726	—	—	381	42,313	57,154	(31,361)	(31,361)	—		
55482	Middle Peninsula/Northern Neck Public Service Authority	(16,372)	14,808	6,319	2,953	6,880	758	3,054	3,879	—	—	1,031	43,470	59,502	(32,650)	(32,650)	—		
55486	Hampton Roads Workforce Council	(8,354)	5,970	4,809	1,864	4,342	479	973	2,448	—	—	1,145	28,205	37,553	(20,606)	(20,606)	—		

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

		LESS: FY 2024					PLUS: FY 2024										
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024	Calculated				
					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
Code	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	Difference
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	
55487	Capital Regional Airport Commission	(8,153)	6,412	3,166	1,861	4,335	478	1,432	2,444	—	—	25	27,462	37,490	(20,572)	(20,572)	—
55488	Northwestern Community Services Board	(15,442)	11,878	7,267	3,576	8,331	918	2,838	4,698	—	—	594	53,717	72,051	(39,536)	(39,536)	—
55491	Middle Peninsula Regional Security Center	(1,194)	887	599	234	546	60	69	308	—	—	129	3,509	4,722	(2,591)	(2,591)	—
55493	Planning Dis One Behavioral Health Svcs	(340)	244	266	58	135	15	16	76	—	—	109	927	1,166	(640)	(640)	—
55499	Eastern Shore Public Library	(819)	586	360	152	354	39	43	200	—	—	76	2,286	3,060	(1,679)	(1,679)	—
55504	Amherst County Public Schools	(3,253)	2,400	1,439	565	1,317	145	212	743	—	—	406	8,524	11,394	(6,252)	(6,252)	—
55507	Augusta County Public Schools	(5,359)	3,957	2,167	1,005	2,341	258	304	1,320	—	—	315	14,979	20,247	(11,110)	(11,110)	—
55508	Bath County Public Schools	(1,232)	1,008	479	200	467	51	139	263	—	—	140	2,979	4,036	(2,214)	(2,214)	—
55510	Bland County Public Schools	(971)	741	395	183	426	47	65	240	—	—	56	2,713	3,686	(2,023)	(2,023)	—
55512	Norfolk Public Schools	(20,094)	16,457	7,800	4,318	10,061	1,109	3,444	5,673	—	—	23	63,939	87,011	(47,745)	(47,745)	—
55515	Radford City Public Schools	(760)	655	295	142	331	37	103	187	—	—	37	2,084	2,867	(1,572)	(1,572)	—
55516	Caroline County Public Schools	(2,794)	2,190	1,268	534	1,243	137	282	701	—	—	205	8,014	10,752	(5,900)	(5,900)	—
55528	Essex County Public Schools	(1,296)	1,131	557	207	483	53	201	273	—	—	186	3,096	4,183	(2,294)	(2,294)	—
55533	Chesapeake City Public Schools	(26,307)	19,770	10,255	4,545	10,588	1,167	1,930	5,970	—	—	2,207	68,168	91,570	(50,247)	(50,247)	—
55534	Virginia Beach City Public Schools	(74,288)	55,061	29,150	14,820	34,525	3,805	4,993	19,468	—	—	1,125	220,678	298,599	(163,848)	(163,848)	—
55537	Goochland County Public Schools	(1,595)	1,162	967	282	658	72	83	371	—	—	375	4,315	5,686	(3,120)	(3,120)	—
55546	Isle of Wight County Public Schools	(2,518)	2,576	1,296	444	1,033	114	746	583	—	—	336	6,690	8,938	(4,904)	(4,904)	—

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024				PLUS: FY 2024								
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024		Calculated			
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Deferred	Inflows	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual
Employer		Net OPEB	Deferred	Deferred	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
Code	Entity	Liability	Inflows	Outflows	Investment Experience	vs Actual Experience	Change In Assumptions	Change In Proportion	vs Actual Experience	Investment Experience	Change In Assumptions	Change In Proportion	Expense	Contributions	OPEB Liability	Net OPEB Liability	Difference
55552	Lee County Public Schools	(3,271)	2,381	1,537	576	1,343	148	167	757	—	—	464	8,683	11,616	(6,373)	(6,373)	—
55553	Loudoun County Public Schools	(108,126)	77,262	46,389	19,664	45,810	5,049	5,340	25,831	—	—	9,332	296,746	396,197	(217,404)	(217,404)	—
55557	Mathews County Public Schools	(1,217)	909	592	191	446	49	74	251	—	—	252	2,896	3,854	(2,115)	(2,115)	—
55562	Nelson County Public Schools	(2,107)	1,636	832	380	885	98	164	499	—	—	151	5,635	7,657	(4,202)	(4,202)	—
55583	Russell County Public Schools	(3,154)	2,344	1,381	553	1,289	142	208	727	—	—	337	8,350	11,148	(6,117)	(6,117)	—
55587	Southampton County Public Schools	(1,516)	1,108	763	286	665	73	92	375	—	—	200	4,307	5,752	(3,157)	(3,157)	—
55595	Washington County Public Schools	(3,998)	2,888	1,620	838	1,952	215	328	1,101	—	—	37	12,541	16,878	(9,262)	(9,262)	—
55599	York County Public Schools	(7,617)	5,774	3,133	1,408	3,280	362	570	1,850	—	—	530	21,019	28,370	(15,567)	(15,567)	—
55601	Bristol VA Public Schools	(2,922)	2,282	1,191	468	1,090	120	262	615	—	—	381	7,031	9,428	(5,172)	(5,172)	—
55606	Franklin City Public Schools	(1,457)	1,047	817	266	620	68	79	350	—	—	255	4,075	5,364	(2,944)	(2,944)	—
55614	Portsmouth City Public Schools	(11,527)	9,098	4,492	2,230	5,195	573	1,234	2,930	—	—	309	33,192	44,934	(24,656)	(24,656)	—
55620	Suffolk City Public Schools	(12,738)	9,149	6,263	2,485	5,788	638	713	3,264	—	—	1,145	37,658	50,061	(27,470)	(27,470)	—
55638	Town of West Point Public Schools	(560)	406	508	165	384	42	191	216	—	—	168	2,558	3,319	(1,821)	(1,821)	—
55710	Valley Vocational-Technical Center	(181)	140	70	29	68	7	15	38	—	—	21	438	590	(323)	(323)	—
55711	New Horizons Regional Education Center	(409)	318	185	93	217	24	68	123	—	—	25	1,378	1,879	(1,031)	(1,031)	—
55713	Galax City Public Schools	(1,469)	1,062	872	252	588	65	70	332	—	—	333	3,886	5,088	(2,791)	(2,791)	—
55714	Norton City Public Schools	(649)	465	427	119	277	31	33	156	—	—	158	1,839	2,398	(1,316)	(1,316)	—
55802	Williamsburg-James City County Public Schools	(8,068)	6,491	3,141	1,601	3,730	411	892	2,103	—	—	121	23,685	32,257	(17,700)	(17,700)	—

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

		LESS: FY 2024					PLUS: FY 2024										
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024	Calculated				
					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
Code	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	Difference
		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	
55813	Buchanan County Public Schools	(3,209)	2,294	1,547	565	1,317	145	156	743	—	—	443	8,601	11,393	(6,251)	(6,251)	—
55850	Three Rivers Soil and Water Conservation District	—	—	—	110	256	28	333	144	—	—	—	1,580	2,211	(1,214)	(1,214)	—
55851	Rapidan Service Authority	(2,396)	1,714	970	923	2,150	237	1,457	1,212	—	—	39	13,559	18,595	(10,204)	(10,204)	—
55852	Virginia Dare Soil and Water Conservation District	(180)	128	72	75	174	19	126	98	—	—	2	1,099	1,509	(828)	(828)	—
55853	Northern Neck Soil and Water Conservation District	(845)	604	458	164	382	42	45	215	—	—	123	2,484	3,302	(1,812)	(1,812)	—
55854	Orange County Broadband Authority	(2,448)	1,749	1,622	439	1,022	113	122	576	—	—	677	6,753	8,841	(4,852)	(4,852)	—
55855	Northern Virginia Soil and Water Conservation District	(1,494)	1,073	1,098	299	696	77	85	393	—	—	408	4,593	6,022	(3,304)	(3,304)	—
55856	Blue Ridge Resource Authority	(690)	493	453	110	256	28	30	144	—	—	198	1,730	2,213	(1,215)	(1,215)	—
55857	Peanut Soil and Water Conservation District	(447)	331	348	83	192	21	32	108	—	—	124	1,310	1,663	(913)	(913)	—
55858	Peumansend Creek Regional Jail Authority	(2,019)	1,615	1,772	321	747	82	208	421	—	—	1,029	4,999	6,459	(3,544)	(3,544)	—
55859	Williamsburg Area Transit Authority	(3,499)	2,890	2,472	817	1,902	210	787	1,073	—	—	725	12,423	16,453	(9,029)	(9,029)	—
55860	Middle Peninsula Juvenile Detention Commission	(2,766)	2,393	1,929	544	1,267	140	427	715	—	—	575	8,336	10,960	(6,014)	(6,014)	—
55861	Breaks Interstate Park Commission	(461)	663	301	79	184	20	286	104	—	—	41	1,242	1,593	(874)	(874)	—
55862	Crater Criminal Justice Training Academy	(476)	554	184	81	188	21	176	106	—	—	46	1,157	1,631	(894)	(894)	—

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

Employer Code		Calculated															6/30/2024 Net OPEB Liability		Difference				
		PLUS: FY 2024										LESS: FY 2024											
		PLUS: FY 2024					LESS: FY 2024					PLUS: FY 2024											
		Deferred					Deferred					Deferred											
		Inflows					Inflows					Outflows											
6/30/2023		PLUS: FY 2023		LESS: FY 2023		Inflows		Expected		Inflows		Inflows		Expected		Outflows		Employer		Normal		Net	
Net OPEB		Deferred		Deferred		Investment		vs Actual		Change In		Change In		vs Actual		Investment		OPEB		Employer		OPEB	
Liability		Inflows		Outflows		Experience		Experience		Assumptions		Proportion		Experience		Experience		Expense		Contributions		Liability	
55863	Central Shenandoah Criminal Justice Training Academy	(45)	156	20	1	3	—	95	2	—	—	22	—	32	(16)	(16)	—						
55864	New River Valley Emergency Comm Regional Authority	(2,599)	2,263	1,244	393	916	101	398	516	—	—	555	5,891	7,921	(4,347)	(4,347)	—						
55865	Maury Service Authority	(1,958)	1,406	1,167	400	932	103	125	526	—	—	287	6,105	8,063	(4,424)	(4,424)	—						
55866	Hampton Roads Transportation Accountability Commission	(250)	197	238	88	206	23	144	116	—	—	120	1,318	1,780	(978)	(978)	—						
55867	Pamunkey Regional Library	(2,364)	1,766	1,156	384	895	99	162	505	—	—	399	5,883	7,740	(4,247)	(4,247)	—						
55868	Northern Virginia Transportation Authority	(3,819)	2,930	1,677	653	1,521	168	303	858	—	—	498	9,794	13,158	(7,219)	(7,219)	—						
55869	RSW Regional Jail Authority	(4,408)	3,188	2,069	688	1,603	177	187	904	—	—	868	10,427	13,860	(7,605)	(7,605)	—						
55871	Portsmouth Redevelopment and Housing Authority	(3,710)	3,412	1,434	679	1,582	174	617	892	—	—	209	9,858	13,683	(7,508)	(7,508)	—						
55872	Southwest Regional Recreation Authority	(1,799)	1,407	795	261	607	67	164	342	—	—	338	3,975	5,250	(2,881)	(2,881)	—						
55873	Roanoke Redevelopment and Housing Authority	(5,318)	4,543	2,293	839	1,955	215	742	1,102	—	—	795	12,552	16,908	(9,278)	(9,278)	—						
55880	Big Sandy Soil & Water & Conservation District	(66)	48	41	18	43	5	21	24	—	—	14	275	370	(203)	(203)	—						
55884	Halifax Service Authority	(1,330)	1,019	543	213	495	55	109	279	—	—	160	3,219	4,282	(2,350)	(2,350)	—						
55886	Russell County Public Service Authority	(802)	575	506	147	343	38	41	193	—	—	172	2,276	2,967	(1,628)	(1,628)	—						
55891	Tidewater Soil and Water Conservation District	(208)	171	150	37	85	9	18	48	—	—	74	547	737	(404)	(404)	—						
55893	Eastern Shore Soil & Water Conservation District	(86)	133	34	19	44	5	61	25	—	—	—	265	384	(210)	(210)	—						

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

					LESS: FY 2024				PLUS: FY 2024								Calculated		
		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Deferred	Inflows	Deferred	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual		
Employer	Entity	Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Outflows	Investment	Change In	Change In	Employer	Normal	Net	6/30/2024		
Code		Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference	
55896	Virginia Resources Authority	(732)	575	438	191	445	49	208	251	—	—	—	81	2,892	3,847	(2,111)	(2,111)	—	
55899	Shenandoah Valley Regional Airport Commission	(331)	236	230	66	154	17	20	87	—	—	—	70	1,028	1,336	(733)	(733)	—	
55906	Suffolk Redevelopment and Housing Authority	(1,576)	1,437	609	350	816	90	349	460	—	—	—	2	5,077	7,060	(3,874)	(3,874)	—	
55922	Piedmont Regional Jail	(1,182)	956	508	208	484	53	151	273	—	—	—	121	3,125	4,185	(2,296)	(2,296)	—	
55923	Nelson County Services Authority	(1,017)	794	433	159	370	41	90	209	—	—	—	161	2,391	3,201	(1,756)	(1,756)	—	
55924	Coeburn-Norton-Wise Regional Water	(216)	238	147	52	121	13	87	68	—	—	—	50	749	1,041	(572)	(572)	—	
55925	Fauquier County Water & Sanitation Authority	(4,238)	3,198	1,773	706	1,644	181	310	927	—	—	—	516	10,626	14,216	(7,801)	(7,801)	—	
55926	Scott County Soil & Water Conservation District	(72)	105	66	19	45	5	47	25	—	—	—	22	280	392	(214)	(214)	—	
55927	New River Resource Authority	(1,193)	895	648	260	605	67	143	341	—	—	—	110	3,928	5,228	(2,870)	(2,870)	—	
55930	Petersburg Redevelopment And Housing Authority	(1,129)	867	443	217	505	56	106	285	—	—	—	39	3,234	4,365	(2,396)	(2,396)	—	
55931	Central Rappahannock Regional Library	(6,273)	4,508	2,903	1,063	2,476	273	309	1,396	—	—	—	949	16,109	21,416	(11,751)	(11,751)	—	
55934	Thomas Jefferson Soil & Water Conservation District	(1,452)	1,125	664	293	683	75	118	385	—	—	—	91	4,348	5,904	(3,240)	(3,240)	—	
55938	Colonial Soil & Water Conservation District	(749)	579	309	155	362	40	78	204	—	—	—	19	2,302	3,127	(1,716)	(1,716)	—	
55940	Monacan Soil And Water Conservation District	(262)	187	185	45	106	12	13	60	—	—	—	73	716	916	(503)	(503)	—	
55941	Robert E. Lee Soil And Water Conservation District	(223)	189	189	41	95	11	18	54	—	—	—	97	609	825	(453)	(453)	—	

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

		LESS: FY 2024						PLUS: FY 2024																	
				LESS: FY 2024		Deferred		LESS: FY 2024		Deferred		PLUS: FY 2024		PLUS: FY 2024		PLUS: FY 2024		Calculated							
				Deferred		Inflows		Deferred		Deferred		Outflows		Deferred		Deferred		PLUS: FY 2024		LESS: FY 2024		6/30/2024		Actual	
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024								
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	Change In	OPEB	Employer	OPEB	Net OPEB								
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference								
55945	Lonesome Pine Regional Library	(446)	345	245	88	206	23	45	116	—	—	63	1,332	1,779	(976)	(976)	—								
55951	Handley Regional Library	(842)	603	492	179	417	46	74	235	—	—	109	2,727	3,601	(1,977)	(1,977)	—								
55954	Potomac And Rappahannock Transportation Commission	(16,674)	13,210	6,484	3,077	7,168	790	1,792	4,042	—	—	896	45,814	61,995	(34,018)	(34,018)	—								
55957	Wise County Redevelopment and Housing Authority	(797)	569	412	136	316	35	37	178	—	—	149	2,068	2,730	(1,499)	(1,499)	—								
55958	Prince William Soil & Water Conservation District	(427)	355	182	75	175	19	60	99	—	—	34	1,132	1,512	(830)	(830)	—								
55959	Hampton Roads Regional Jail Authority	(4,062)	3,008	2,084	612	1,426	157	255	804	—	—	904	9,446	12,334	(6,768)	(6,768)	—								
55960	Castlewood Water and Sewage Authority	—	193	—	—	—	—	128	—	—	—	—	(65)	—	—	—	—								
55964	Virginia Biotechnology Research Partnership Authority	(1,874)	1,354	1,156	318	742	82	99	418	—	—	383	5,012	6,417	(3,521)	(3,521)	—								
55967	Massanutten Regional Library	(1,162)	938	480	243	567	62	175	320	—	—	4	3,640	4,903	(2,690)	(2,690)	—								
55969	Culpeper Soil And Water Conservation District	(501)	401	282	64	150	17	32	85	—	—	165	981	1,298	(712)	(712)	—								
55972	Big Walker Soil & Water Conservation District	(131)	106	50	22	52	6	15	29	—	—	13	330	447	(245)	(245)	—								
55973	Peter Francisco Soil & Water Conservation District	(68)	50	50	16	37	4	11	21	—	—	19	241	320	(175)	(175)	—								
55974	Peaks of Otter Soil & Water Conservation District	(137)	121	53	33	77	9	40	44	—	—	1	487	672	(368)	(368)	—								
55975	New River Soil & Water Conservation District	(111)	85	60	19	44	5	9	25	—	—	17	291	377	(207)	(207)	—								

Virginia Retirement System
Finance Division
Analysis of Change in Net OPEB Liability - VLDP Political Subdivisions
For the Plan Year Ended and Measurement Date of June 30, 2024

		LESS: FY 2024					PLUS: FY 2024										
					LESS: FY 2024	Deferred	LESS: FY 2024	LESS: FY 2024	Deferred	PLUS: FY 2024	PLUS: FY 2024	PLUS: FY 2024	Calculated				
					Deferred	Inflows	Deferred	Deferred	Outflows	Deferred	Deferred	Deferred	PLUS: FY 2024	LESS: FY 2024	6/30/2024	Actual	
Employer		6/30/2023	PLUS: FY 2023	LESS: FY 2023	Inflows	Expected	Inflows	Inflows	Expected	Outflows	Outflows	Outflows	Employer	Normal	Net	6/30/2024	
		Net OPEB	Deferred	Deferred	Investment	vs Actual	Change In	Change In	vs Actual	Investment	Change In	Change In	OPEB	Employer	OPEB	Net OPEB	
Code	Entity	Liability	Inflows	Outflows	Experience	Experience	Assumptions	Proportion	Experience	Experience	Assumptions	Proportion	Expense	Contributions	Liability	Liability	Difference
55978	Evergreen Soil And Water Conservation District	(30)	114	13	3	7	1	58	4	—	—	12	10	60	(32)	(32)	—
55982	Daniel Boone Soil And Water Conservation District	(191)	210	97	35	82	9	51	46	—	—	28	503	713	(391)	(391)	—
55985	Tazewell Soil And Water Conservation District	(153)	125	82	31	73	8	20	41	—	—	20	465	629	(345)	(345)	—
55988	Henricopolis Soil And Water Conservation District	(125)	103	48	23	53	6	14	30	—	—	8	334	457	(251)	(251)	—
55990	Roanoke River Service Authority	(752)	538	530	127	295	32	35	166	—	—	263	1,954	2,549	(1,399)	(1,399)	—
55991	Lee County Public Service Authority	(1,011)	808	405	194	453	50	117	255	—	—	40	2,895	3,917	(2,149)	(2,149)	—
55993	Ferrum Water And Sewage Authority	(32)	23	12	8	18	2	6	10	—	—	—	116	158	(87)	(87)	—
55994	Wise County Public Service Authority	(2,572)	1,866	1,386	412	961	106	128	542	—	—	587	6,321	8,310	(4,559)	(4,559)	—
55995	Holston River Soil And Water Conservation District	(179)	140	118	41	96	11	36	54	—	—	32	630	831	(456)	(456)	—
55996	New River Valley Community Services Board	(43,680)	33,381	16,856	8,893	20,719	2,283	3,876	11,683	—	—	47	132,058	179,186	(98,324)	(98,324)	—
55999	Clinch Valley Soil & Water Conservation District	(437)	324	299	78	183	20	32	103	—	—	140	1,194	1,579	(867)	(867)	—
Total for VRS Virginia Local Disability Program - Political Subdivisions		(1,608,997)	1,206,688	677,810	326,284	760,148	83,782	175,820	428,623	—	—	88,982	4,875,342	6,574,253	(3,607,459)	(3,607,459)	—