

Virginia Retirement System
 Finance Division
 Analysis of Total Retirement Employer Contributions and Differences by Agency
 for the Year Ended June 30, 2019

Agency Code	Agency Name	Total Employer Contributions "Paid" FY 2019 Cred Times FY 2019 Rate	FY 2019 Employer Contributions per General Ledger										Total Net Defined Benefit Contributions (Total Employer "Paid" Less Hybrid DC Contributions)	Calculation of Proportionate Share of FY 2019 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			
40100	Accomack County School Board	4,426,890	3,283,547	1,030,951	-	4,314,498	72,741	36,907	-	109,648	4,424,146	0.33685%	4,314,142	1.5871%
40101	Albemarle County Schools	15,244,948	11,525,285	3,308,971	-	14,834,256	237,265	174,057	(15,688)	395,634	15,229,890	14,849,314	0.13684%	
40102	Alleghany County School Board	1,788,501	1,413,350	339,720	-	1,753,070	23,888	10,938	-	34,826	1,787,896	1,753,675	0.09762%	
40103	Amelia County School Board	1,284,002	981,273	266,464	-	1,247,737	19,307	16,957	(3,325)	32,939	1,280,676	1,251,063	0.28425%	
40104	Amherst County School Board	3,693,749	3,100,277	542,513	-	3,642,790	37,850	13,132	-	50,982	3,693,772	3,642,767	0.13512%	
40105	Appomattox County School Board	1,785,258	1,292,157	439,470	-	1,731,627	31,449	22,185	-	53,634	1,785,261	1,731,624	0.36872%	
40106	Arlington Public Schools	48,795,755	37,193,627	9,990,949	-	47,184,576	736,653	620,578	(15,185)	1,542,046	48,726,622	47,253,709	0.70662%	
40107	Augusta County School Board	9,288,774	7,336,175	1,719,494	-	9,055,669	124,533	108,578	-	233,111	9,288,780	9,055,663	0.05439%	
40108	Bath County School Board	715,586	527,642	168,537	-	696,179	11,986	7,421	(818)	18,589	714,768	696,997	0.62173%	
40109	Bedford County School Board	8,147,600	6,319,461	1,652,506	-	7,971,967	117,277	69,056	(6,503)	179,830	8,151,797	7,967,770	0.04180%	
40110	Bland County School Board	550,248	408,121	137,190	-	545,311	9,676	4,863	-	14,539	559,850	535,709	0.33099%	
40111	Botetourt County Schools	4,331,502	3,774,684	494,039	-	4,268,703	35,514	27,288	-	62,802	4,331,505	4,268,700	0.10759%	
40112	Brunswick County Public Schools	1,411,158	1,056,919	321,975	-	1,378,894	22,594	9,703	-	32,297	1,411,191	1,378,861	0.16395%	
40113	Buchanan County School Board	2,131,677	1,841,664	259,645	-	2,101,309	18,513	12,094	-	30,607	2,131,916	2,101,077	0.12888%	
40114	Buckingham County School Board	1,828,711	1,403,195	254,006	-	1,657,201	18,321	14,935	-	33,256	1,890,457	1,851,385	0.47598%	
40115	Campbell County School Board	6,240,521	4,724,979	1,360,053	-	6,085,032	95,859	47,281	(2,442)	140,698	6,225,730	6,099,823	0.25458%	
40116	Caroline County School Board	3,368,083	2,376,558	882,638	-	3,259,196	63,235	45,653	(3,359)	105,529	3,364,725	3,262,554	0.05113%	
40117	Carroll County School Board	3,307,749	2,860,141	398,015	-	3,258,156	28,547	21,046	(1,552)	48,041	3,306,197	3,259,708	0.13484%	
40118	Charles City County School Board	665,849	544,827	110,352	-	655,179	7,718	2,943	-	10,661	665,840	655,188	0.09328%	
40119	Charlottesville County School Board	1,737,515	1,440,683	286,826	-	1,728,509	19,943	6,970	-	26,913	1,753,422	1,710,602	0.14945%	
40120	Christfield County School Board	49,046,446	36,734,493	11,026,048	-	47,759,541	785,251	502,198	(27,372)	1,200,077	49,019,618	47,786,369	0.04246%	
40121	Clerke County School Board	1,088,711	1,972,901	39,000	-	1,943,901	28,003	28,783	(192)	1,972,709	2,012,607	1,972,709	0.54482%	
40122	Craig County School Board	561,749	403,702	140,515	-	544,217	10,085	7,529	-	17,614	561,831	544,135	0.90164%	
40123	Culpeper County School Board	7,195,968	4,997,038	1,935,540	-	6,932,578	138,059	138,059	(15,376)	213,841	7,146,419	6,982,127	0.09530%	
40124	Cumberland County School Board	1,254,547	977,098	244,169	-	1,221,267	17,694	15,588	-	33,282	1,254,549	1,221,265	0.11518%	
40125	Dickenson County School Board	1,490,179	1,356,960	123,516	-	1,480,476	8,791	5,313	-	14,104	1,494,580	1,476,075	0.28314%	
40126	Dirkswide County School Board	3,708,090	2,984,113	639,233	-	3,623,436	46,111	37,562	(4,102)	79,571	3,703,007	3,628,519	0.09328%	
40128	Essex County Public Schools	1,233,398	879,367	319,024	-	1,198,391	22,770	15,237	-	38,007	1,236,398	1,195,391	0.14945%	
40129	Fairfax County School Board	242,912,777	182,431,255	51,125,223	-	233,556,478	3,684,394	2,674,832	(122,029)	6,257,662	242,768,750	236,695,060	0.10440%	
40130	Fauquier County School Board	11,850,015	9,369,048	2,167,817	-	11,536,865	157,081	138,131	-	295,212	11,832,077	11,554,803	0.13220%	
40131	Floyd County School Board	1,747,719	1,291,672	400,029	-	1,691,701	29,084	26,929	(2,489)	53,524	1,745,225	1,694,195	0.29583%	
40132	Flovanna County Public Schools	3,853,902	3,215,556	568,223	-	3,783,779	40,244	22,484	-	62,728	3,846,507	3,791,174	0.51755%	
40133	Franklin County Public Schools	6,808,188	5,114,768	1,528,031	-	6,642,799	109,017	72,275	(5,692)	175,600	6,818,399	6,632,588	0.10613%	
40134	Frederick County School Board	14,546,265	11,323,115	2,843,807	-	14,166,922	205,018	165,771	-	370,789	14,547,711	14,175,476	0.15087%	
40135	Giles County Schools	1,981,651	1,524,811	406,814	-	1,933,425	29,135	19,083	-	48,218	1,981,643	1,933,433	0.37333%	
40136	Gloucester County School Board	4,907,433	3,970,777	813,088	-	4,784,086	59,736	63,633	(316)	123,053	4,907,119	4,784,384	0.18520%	
40137	Goochland County School Board	2,470,183	2,174,149	613,226	-	2,371,475	45,866	53,044	(1,986)	98,724	2,468,199	2,373,459	0.10440%	
40138	Grayson County School Board	1,364,490	1,121,110	215,199	-	1,336,309	15,522	12,659	-	28,181	1,364,490	1,337,975	0.20948%	
40139	Greene County Public Schools	2,779,003	1,973,394	711,284	-	2,684,678	51,459	42,966	-	94,425	2,779,103	2,684,578	0.15980%	
40140	Greensville County School Board	2,111,911	1,333,248	714,264	-	2,047,512	49,637	14,347	-	63,984	2,111,496	2,047,927	0.31322%	
40141	Halifax County School Board	4,302,394	3,568,452	661,838	-	4,230,290	46,883	12,039	(2,573)	56,349	4,286,639	4,246,045	0.12358%	
40142	Hanover County School Board	16,195,709	13,176,375	2,667,686	-	15,844,061	193,745	176,725	(12,651)	357,819	16,201,880	15,837,890	0.09084%	
40143	Henrico County School Board	43,554,663	32,694,285	9,621,376	-	42,315,661	690,468	514,776	(26,151)	1,179,095	43,494,754	42,375,570	0.44809%	
40144	Henry County Public Schools	5,867,385	4,612,160	1,127,292	-	5,739,452	80,054	47,881	(3,045)	124,900	5,864,342	5,742,495	0.20222%	
40145	Highland County Public Schools	298,418	226,520	64,611	-	291,131	4,585	2,702	-	7,287	298,418	291,131	0.37230%	
40146	Isle of Wight County Schools	4,864,390	3,896,511	877,486	-	4,773,997	62,056	33,486	(2,281)	93,261	4,867,258	4,771,129	0.28089%	
40148	King George County School Board	3,738,242	2,686,550	912,251	-	3,598,801	67,013	71,484	-	138,497	3,737,298	3,599,745	0.05528%	
40149	King & Queen County School Board	728,576	514,674	193,721	-	708,395	13,641	6,539	-	20,180	728,576	708,396	0.14535%	
40150	King William County School Board	1,915,625	1,501,816	361,622	-	1,863,438	26,433	26,420	-	52,853	1,916,291	1,862,772	0.09084%	
40151	Lancaster County Public Schools	1,216,369	777,472	384,589	-	1,162,061	27,992	26,317	(2,100)	52,209	1,214,270	1,164,160	0.22259%	
40152	Lee County School Board	2,909,222	2,328,751	525,126	-	2,843,877	37,104	19,502	-	56,606	2,900,483	2,852,616	0.74412%	
40153	Loudoun County School Board	98,226,616	73,183,070	22,138,812	-	95,321,882	1,596,510	1,297,031	(28,929)	2,864,612	98,186,494	95,362,004	0.34893%	
40154	Louisa County Public Schools	4,588,785	3,394,923	1,049,786	-	4,444,709	74,412	42,643	-	117,055	4,561,764	4,471,730	0.09786%	
40155	Lunenburg County School Board	1,278,195	1,001,275	252,808	-	1,254,083	17,660	6,452	-	24,112	1,278,195	1,254,083	0.12028%	
40156	Madison County School Board	1,595,728	1,143,373	406,478	-	1,549,851	29,384	24,891	-	54,275	1,604,126	1,541,453	0.07939%	
40157	Mathews County School Board	1,031,975	887,543	130,911	-	1,018,454	9,322	5,814	(588)	14,548	1,033,002	1,017,427	0.27559%	
40158	Mecklenburg County School Board	3,613,571	2,709,299	822,440	-	3,531,739	57,672	24,172	-	81,844	3,613,583	3,531,727	0.10552%	
40159	Middlesex County School Board	1,406,635	1,085,494	202,950	-	1,288,444	20,461	22,059	(1,028)	40,491	1,406,635	1,365,924	0.63441%	
40160	Montgomery County School Board	8,333,475	6,805,882	1,524,295	-	8,130,177	110,179	93,119	-	203,298	8,333,475	8,130,177	0.14170%	
40162	Nelson County Public Schools	1,858,868	1,500,772	315,141	-	1,815,913	22,837	20,118	-	42,955	1,858,868	1,815,913	0.20345%	
40163	New Kent County School Board	2,667,458	2,204,513	420,808	-	2,607,321	29,528	30,654	-	60,182	2,667,503	2,607,276	0.14578%	
40165	Northampton County Schools	1,506,054	920,146	532,625	-	1,452,771	37,367	15,919	-	53,286	1,506,057	1,452,768	0.09882%	
40166	Northumberland County School Board	1,298,620	1,006,985	259,398	-	1,266,383	18,599	13,637	-	32,236	1,298,619	1,266,384	0.13272%	
40167	Notoway County School Board	1,730,352	1,415,266	289,696	-	1,695,962	19,876	11,088	(919)	30,045	1,726,007	1,700,907	0.32195%	
40168	Onancock County School Board	918,346	691,868	918,346	-	918,346	4,118,185	52,453	(532)	2,557,159	4,236,341	4,118,315	0.22294%	
40169	Page County Public Schools	2,913,770	2,213,188	642,015	-	2,855,203	45,148	20,519	(3,919)	61,748	2,916,951	2,857,022	0.15235%	
40170	Patrick County													

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 for the Year Ended June 30, 2019

Agency Code	Agency Name	Total Employer Contributions "Paid" FY 2019 Cred Comp Times FY 2019 Rate	FY 2019 Employer Contributions per General Ledger										Total Net Defined Benefit Contributions (Total Employer "Paid" Less Hybrid DC Contributions)	Calculation of Proportionate Share of FY 2019 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	HYBRID - DC Employer Match MB - Voluntary	HYBRID - DC Employer Match Recovery Contributions	Total Hybrid Plan ER Employer Contributions	Total DB & DC Employer Contributions			
40184	Scott County School Board	3,190,379	2,794,832	345,714	-	3,140,546	24,719	5,731	-	30,450	-	3,170,996	3,159,929	0.24657%
40185	Shenandoah County School Board	5,883,960	4,364,808	1,354,973	-	5,719,781	96,884	67,291	(4,979)	159,196	5,878,977	5,724,764	0.44671%	
40186	Smyth County School Board	3,520,014	3,063,624	406,289	-	3,469,913	29,007	12,897	(455)	41,449	3,511,362	3,478,565	0.27144%	
40187	Southampton County School Board	2,131,526	1,608,233	477,972	-	2,086,205	33,233	9,779	-	43,012	2,129,217	2,088,514	0.16297%	
40188	Spotsylvania County School Board	20,751,570	16,255,319	4,001,005	-	20,256,324	286,734	208,196	-	494,930	20,751,254	20,256,640	1.58065%	
40189	Stafford County School Board	25,250,533	17,547,266	6,822,214	-	24,369,480	492,370	405,226	(19,250)	878,946	25,248,426	24,371,587	1.90174%	
40190	Surry County Schools	1,222,395	960,698	215,925	-	1,196,223	15,373	9,809	-	25,182	1,221,805	1,197,213	0.09342%	
40191	Sussex County School Board	1,247,004	993,068	233,670	23,973	1,250,711	16,195	4,050	(1,084)	19,161	1,269,872	1,227,843	0.09581%	
40192	Tazewell County Schools	3,887,011	3,244,286	579,251	-	3,823,537	40,992	22,469	(3,421)	60,404	3,883,577	3,826,971	0.29862%	
40193	Warren County School Board	4,755,695	3,372,455	1,234,834	-	4,607,289	88,223	60,284	(1,938)	146,569	4,753,858	4,609,126	0.35966%	
40195	Washington County School Board	5,579,489	4,644,623	821,781	-	5,466,404	59,449	50,945	-	110,394	5,576,798	5,469,095	0.42676%	
40196	Westmoreland County School Board	1,498,735	1,056,749	393,997	-	1,449,846	28,189	20,703	-	48,892	1,498,738	1,449,843	0.11313%	
40197	Wise County School Board	4,357,113	3,860,157	449,178	-	4,309,335	31,693	16,084	-	47,777	4,357,112	4,309,336	0.33626%	
40198	Wythe County School Board	3,291,188	2,727,732	481,565	-	3,209,297	35,998	16,908	-	52,944	3,262,141	3,238,344	0.25269%	
40199	York County School Board	11,134,230	9,178,124	1,738,625	-	10,917,749	124,881	93,604	-	218,485	11,136,234	10,915,745	0.85177%	
40200	Alexandria City School Board	24,683,324	16,769,528	7,009,250	-	23,778,778	509,182	465,739	(31,689)	943,232	24,722,010	23,740,092	1.85247%	
40201	Bristol City School Board	1,935,646	1,635,446	271,557	-	1,907,003	19,146	9,498	-	25,734	1,932,737	1,909,912	0.14903%	
40202	Buena Vista City Schools	830,720	623,919	189,946	-	809,865	13,189	7,666	-	20,855	830,720	809,865	0.06319%	
40203	Charlottesville Public Schools	6,350,762	4,645,049	1,520,132	-	6,165,181	108,784	76,798	-	185,582	6,350,763	6,165,180	0.48108%	
40205	Danville City Schools	5,616,510	3,472,099	1,943,757	-	5,415,856	136,691	62,775	(5,456)	194,010	5,609,866	5,422,500	0.42312%	
40206	Fredericksburg City Schools	3,711,101	2,807,987	819,553	-	3,627,940	57,859	29,388	(5,856)	81,391	3,709,331	3,629,710	0.28323%	
40207	Hampton City Schools	17,052,407	12,516,107	4,472,007	-	17,028,114	28,298	119,267	-	406,069	17,052,407	16,899,839	0.29891%	
40208	Harrisonburg City School Board	6,512,298	4,764,166	1,542,940	-	6,307,106	111,492	93,707	(2,561)	202,638	6,509,744	6,309,660	0.49235%	
40209	Hopewell City School Board	4,108,585	2,781,522	1,217,108	-	3,998,630	84,545	24,453	-	108,998	4,107,628	3,999,587	0.31209%	
40210	Lynchburg Public Schools	8,612,651	5,867,648	2,446,118	-	8,313,766	176,060	123,751	(9,559)	289,252	8,603,018	8,323,399	0.64949%	
40211	Newport News Public Schools	25,839,464	19,454,578	5,743,221	-	25,197,799	406,659	225,903	(10,132)	622,430	25,820,229	25,217,034	1.96772%	
40212	Norfolk Public Schools	33,404,046	24,342,801	8,260,105	-	32,602,906	579,160	241,948	(27,250)	793,858	33,396,764	32,610,188	2.54461%	
40213	Petersburg City Schools	3,752,471	2,287,561	1,348,068	-	3,635,629	93,423	23,416	(4,861)	111,978	3,747,607	3,640,493	0.28407%	
40214	Petersburg City Schools	12,999,459	9,489,459	3,432,947	-	12,928,698	98,867	58,268	-	157,135	13,085,833	12,899,239	0.39839%	
40215	Radford City School Board	1,409,684	1,166,144	208,744	-	1,374,888	15,532	19,265	(230)	34,567	1,409,455	1,375,117	0.10730%	
40216	Richmond Public Schools	26,943,849	18,186,208	8,091,123	-	26,277,331	569,255	267,435	(34,289)	802,410	27,079,741	26,141,439	2.03985%	
40217	Roanoke City School Board	12,979,095	9,818,797	2,826,438	-	12,645,235	201,549	132,310	(8,181)	325,678	12,970,913	12,653,417	0.98736%	
40219	Staunton City Schools	2,728,291	2,054,727	593,884	-	2,648,611	42,966	36,723	(2,808)	76,871	2,725,482	2,651,420	0.20689%	
40220	Suffolk City School Board	12,830,521	9,879,694	2,667,481	-	12,547,175	188,193	95,160	(16,490)	266,863	12,814,038	12,563,658	0.98036%	
40222	Winchester Public Schools	4,660,628	3,434,582	1,086,492	-	4,523,074	78,092	57,867	-	135,959	4,659,033	4,624,969	0.35070%	
40223	Manassas City Schools	1,883,347	1,366,658	472,005	-	1,838,663	32,952	11,731	(1,782)	42,901	1,881,564	1,840,446	0.14361%	
40224	Falls Church Public Schools	4,380,870	3,189,032	1,060,752	-	4,249,784	76,284	59,101	-	135,385	4,385,169	4,225,485	0.32972%	
40225	Colonial Heights City Schools	3,051,875	2,463,195	526,048	-	2,989,243	37,542	25,086	-	62,628	3,051,871	2,989,247	0.23325%	
40230	Covington City School Board	857,672	718,354	127,855	-	846,209	8,885	2,578	-	11,463	857,672	846,209	0.06603%	
40231	Fairfax City School Board	14,918	14,918	-	-	14,918	-	-	-	-	14,918	14,918	0.00116%	
40232	Franklin City Public Schools	1,057,901	646,089	378,161	-	1,024,250	26,304	8,009	-	34,313	1,058,563	1,023,588	0.07987%	
40233	Chesapeake Public Schools	37,472,691	31,306,948	5,582,811	-	36,889,359	394,578	209,583	(11,966)	592,195	37,481,554	36,880,496	2.87763%	
40234	Virginia Beach City School Board	65,335,519	52,580,724	11,460,223	-	64,040,947	812,319	464,867	-	1,277,186	65,318,133	64,056,333	4.99839%	
40236	Manassas Park City Schools	3,532,596	1,947,195	1,408,718	-	3,355,915	181,112	75,571	-	176,683	3,532,596	3,355,913	0.25187%	
40306	Town of West Point School Board	883,810	758,798	114,498	-	873,296	7,973	2,541	-	10,514	883,810	873,296	0.06814%	
40307	Lexington City School Board	479,478	417,630	54,946	-	472,576	3,944	2,957	(93)	6,808	479,384	472,670	0.03688%	
40308	Waynesboro Public Schools	2,849,779	2,114,508	649,163	-	2,763,671	46,884	39,226	-	86,110	2,849,781	2,763,669	0.21565%	
40309	Town of Colonial Beach Schools	566,693	368,268	185,861	-	554,129	13,052	5,235	-	18,287	572,416	548,406	0.04279%	
40313	Galax City Schools	1,156,328	991,932	146,832	-	1,138,764	10,485	7,078	(841)	16,722	1,155,486	1,139,606	0.08892%	
40314	Norton City Schools	549,592	420,987	116,585	-	538,672	6,259	2,841	-	10,900	549,572	538,692	0.04203%	
40332	Manassas City Schools	8,940,079	6,480,369	2,202,775	-	8,682,774	158,157	119,148	(5,485)	271,820	8,934,594	8,688,259	0.67639%	
40335	City of Salem Schools	3,601,035	3,116,959	421,073	-	3,538,032	30,855	31,888	-	62,660	3,600,292	3,538,775	0.27613%	
40402	Williamsburg-James City County School Board	11,349,735	8,876,259	2,171,301	-	11,047,560	157,629	142,580	-	300,209	11,347,769	11,049,526	0.86221%	
40403	Poquoson City Public Schools	1,851,087	1,533,862	282,931	-	1,816,793	20,231	14,056	-	34,287	1,851,080	1,816,800	0.14177%	
40410	Valley Vocational Technical Center	318,478	214,392	93,887	-	308,279	6,638	3,560	-	10,198	318,477	308,280	0.02406%	
40412	Charlottesville/Albemarle Vo-Tech Center	189,554	111,386	71,513	-	182,899	4,985	1,671	-	6,656	189,555	182,898	0.01427%	
40414	Jackson River Technical Center	94,918	55,231	34,088	-	89,319	2,531	3,068	-	5,599	94,918	89,319	0.00697%	
40415	New Horizons Technical Center	1,399,598	1,011,323	338,904	-	1,350,227	24,294	17,727	-	42,021	1,392,248	1,357,577	0.10593%	
40416	Northern Neck Regional Vocational Center	185,436	140,917	39,696	-	180,613	2,849	2,128	(140)	4,837	185,450	180,599	0.01409%	
40417	Rowanty Vocational Technical Center	122,208	81,785	37,383	-	119,168	2,578	462	-	3,040	122,208	119,168	0.00930%	
40418	Amelia-Nottoway Vocational Center	42,309	21,883	18,684	-	40,567	1,303	440	-	1,743	42,310	40,566	0.00317%	
40421	Northern Neck Regional Special Education Program	131,680	88,625	39,651	-	128,276	2,746	659	(288)	3,117	131,993	128,563	0.01003%	
40423	Maggie Walker Governor's School for Govt & Intl Studies	683,289	616,248	57,626	-	673,874	4,276	5,140	-	9,416	683,290	673,873	0.05258%	
40424	Appomattox Regional Governor's School	294,941	223,929	64,688	-	286,617	4,529	1,795	-	6,324	294,941	286,617	0.02252%	
40425	Bringing Communities Regional Career and Tech Center	78,327	54,696	23,327	-	78,327	1,519	2,239	-	3,758	78,327	74,577	0.03092%	
Total Teacher		1,315,160,450	1,000,600,071	280,327,850	23,973	1,280,951,884	20,067,678	14,159,581	(604,952)	33,622,307	1,314,574,201	1,281,538,143	100.00000%	

RECAP:

Computed Total Employer Contributions	1,3
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