

Washoe County, Nevada OPEB Trust Fund
Cash Flow Projections and Planned Transfers to (from) the Retirees' Benefits Investment Fund (RBIF) for FY 25-26
As updated through 03/31/2026

	Prefunding Contributions	Net Direct Expenses	Reimburse Employers	Pooled Cash Change	Trsfrs to/ (from) RBIF		Cash in WC Pool	Cash in RBIF	Total Cash & Investmts
Beginning balance							2,784,026	440,519,502	443,303,528
Jul-25 Trustee Meeting	1,398,431	(159)	-	1,398,272	-	-	4,182,298	440,519,502	444,701,800
Aug	1,398,431	(436)	(5,903,798)	(4,505,803)	(1,100,000)	-	776,495	439,419,502	440,195,997
Sep	1,398,431	-	-	1,398,431	-	-	2,169,130	451,685,641	453,854,771
Oct Trustee Meeting	1,255,070	(159)	-	1,254,911	-	-	3,424,041	451,685,641	455,109,682
Nov	1,255,070	(40,141)	(5,613,246)	(4,398,317)	(1,850,000)	-	875,724	449,835,641	450,711,365
Dec	1,255,070	-	-	1,255,070	-	-	2,163,027	469,462,869	471,625,896
Jan Trustee Meeting	1,255,070	(4,473)	-	1,250,597	-	-	3,413,624	469,462,869	472,876,493
Feb	1,255,070	(13,991)	(7,598,246)	(6,357,167)	(3,300,000)	-	356,457	466,162,869	466,519,326
Mar	1,255,070	(5,303)	-	1,249,767	-	-	1,766,889	481,070,203	482,837,092
Apr Trustee Meeting	1,255,070	-	-	1,255,070	-	-	3,021,959	481,070,203	484,092,162
May	1,255,070	-	(5,707,319)	(4,452,249)	(3,500,000)	-	2,069,710	477,570,203	479,639,913
Jun	1,255,069	(20,867)	-	1,234,202	-	-	3,303,912	477,570,203	480,874,115
Jul-26 Trustee Meeting	-	(9,471)	(10,016,189)	(10,025,660)	(5,600,000)	-	(1,121,748)	471,970,203	470,848,455
Cash flow total	15,490,922	(95,000)	(34,838,798)	(19,442,876)	(15,350,000)				
Less: Pmts related to FY25		-	5,903,798						
FY26 Budget		(95,000)	(28,935,000)						

Key Assumptions:

Only key changes in cash flow are shown.

TMFPD - Quarterly payments to City of Reno, based on FY25 actuals.

Transfers to/from RBIF will be reviewed quarterly for possible adjustment.

	WCRHBP	PEBP	Total	ADC's per Actuarial valuations.	
WC Contributions	15,043,328	17,511	15,060,839	Paid in monthly increments.	Recommended
TMFPD Contributions			430,083	Per TMFPD FY 26 Budget. Paid monthly.	1,720,326
Total Prefunding Contributions			15,490,922		Per Foster & Foster

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WCRHBP		Prefunding Contributions	Net Direct Expenses	Reimburse Employers	Pooled Cash Change	Trsfrs to/ (from) RBIF	Cash Realloc *	Cash in WC Pool	Cash in RBIF	Total Cash & Invest.
Beginning balance								\$ 2,645,311	\$ 418,830,016	421,475,327
Jul-25	Trustee Meeting	1,253,611	(53)		1,253,558	-	-	3,898,869	418,830,016	422,728,885
Aug		1,253,611	(146)	(5,812,394)	(4,558,929)	(1,500,000)	-	839,940	417,330,016	418,169,956
Sep		1,253,611			1,253,611	-	-	2,086,972	428,995,114	431,082,086
Oct	Trustee Meeting	1,253,611	(53)		1,253,558	-	-	3,340,530	428,995,114	432,335,644
Nov		1,253,611	(18,172)	(5,466,927)	(4,231,488)	(1,500,000)	-	609,042	427,495,114	428,104,156
Dec		1,253,611		-	1,253,611	-	-	1,882,402	446,140,981	448,023,383
Jan	Trustee Meeting	1,253,611	(4,367)		1,249,244	-	-	3,131,646	446,140,981	449,272,627
Feb		1,253,611	(8,688)	(7,523,998)	(6,279,075)	(3,300,000)	-	152,571	442,840,981	442,993,552
Mar		1,253,611		-	1,253,611	-	-	1,576,872	457,002,948	458,579,820
Apr	Trustee Meeting	1,253,611			1,253,611	-	-	2,830,483	457,002,948	459,833,431
May		1,253,611		(5,582,662)	(4,329,051)	(3,400,000)	-	1,901,432	453,602,948	455,504,380
Jun		1,253,607	(14,521)	-	1,239,086	-	-	3,140,518	453,602,948	456,743,466
Jul-26	Trustee Meeting	-		(9,957,413)	(9,957,413)	(5,500,000)	-	(1,316,895)	448,102,948	446,786,053
Cash flow total		<u>15,043,328</u>	<u>(46,000)</u>	<u>(34,343,394)</u>	<u>(19,346,066)</u>	<u>(15,200,000)</u>	<u>-</u>			
Less: Pmts related to FY25			-	5,812,394						
FY26 Budget			<u>(46,000)</u>	<u>(28,531,000)</u>						

PEBP		Prefunding Contributions	Net Direct Expenses	Reimburse Employers	Pooled Cash Change	Trsfrs to/ (from) RBIF	Cash Realloc *	Cash in WC Pool	Cash in RBIF	Total Cash & Invest.
Beginning balance								74,011	2,986,113	3,060,124
Jul-25	Trustee Meeting	1,459	(53)	-	1,406	-	-	75,417	2,986,113	3,061,530
Aug		1,459	(145)	(58,448)	(57,134)	-	-	18,283	2,986,113	3,004,396
Sep		1,459	-	-	1,459	-	-	19,814	3,071,976	3,091,790
Oct	Trustee Meeting	1,459	(53)		1,406	-	-	21,220	3,071,976	3,093,196
Nov		1,459	(10,047)	(62,059)	(70,647)	(250,000)	-	200,573	2,821,976	3,022,549
Dec		1,459		-	1,459	-	-	208,803	2,959,366	3,168,169
Jan	Trustee Meeting	1,459	(53)		1,406	-	-	210,209	2,959,366	3,169,575
Feb		1,459		(59,626)	(58,167)	-	-	152,042	2,959,366	3,111,408
Mar		1,459	(5,303)	-	(3,844)	-	-	141,469	3,063,718	3,205,187
Apr	Trustee Meeting	1,459			1,459	-	-	142,928	3,063,718	3,206,646
May		1,459		(58,941)	(57,482)	-	-	85,446	3,063,718	3,149,164
Jun		1,462	(6,346)	-	(4,884)	-	-	80,562	3,063,718	3,144,280
Jul-26	Trustee Meeting	-		(53,374)	(53,374)	-	-	27,188	3,063,718	3,090,906
Cash flow total		<u>17,511</u>	<u>(22,000)</u>	<u>(292,448)</u>	<u>(296,937)</u>	<u>(250,000)</u>	<u>-</u>			
Less: Pmts related to FY25				58,448						
FY26 Budget			<u>(22,000)</u>	<u>(234,000)</u>						

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	TMFPD	Prefunding Contributions	Net Direct Expenses	Reimburse Employers	Pooled Cash Change	Trsfrs to/ (from) RBIF	Cash Realloc *	Cash in WC Pool	Cash in RBIF	Total Cash & Invest.
Beginning balance								64,705	18,703,373	18,768,078
Jul-25	Trustee Meeting	143,361	(53)	-	143,308	-	-	208,013	18,703,373	18,911,386
Aug		143,361	(145)	(32,956)	110,260	400,000	-	(81,727)	19,103,373	19,021,646
Sep		143,361		-	143,361	-	-	62,344	19,618,551	19,680,895
Oct	Trustee Meeting	-	(53)		(53)	-	-	62,291	19,618,551	19,680,842
Nov		-	(11,922)	(84,260)	(96,182)	(100,000)	-	66,109	19,518,551	19,584,660
Dec		-		-	-	-	-	71,822	20,362,522	20,434,344
Jan	Trustee Meeting	-	(53)		(53)	-	-	71,769	20,362,522	20,434,291
Feb		-	(5,303)	(14,622)	(19,925)	-	-	51,844	20,362,522	20,414,366
Mar		-		-	-	-	-	48,548	21,003,537	21,052,085
Apr	Trustee Meeting	-			-	-	-	48,548	21,003,537	21,052,085
May		-		(65,716)	(65,716)	(100,000)	-	82,832	20,903,537	20,986,369
Jun		-		-	-	-	-	82,832	20,903,537	20,986,369
Jul-26	Trustee Meeting	-	(9,471)	(5,402)	(14,873)	(100,000)	-	167,959	20,803,537	20,971,496
	Cash flow total	<u>430,083</u>	<u>(27,000)</u>	<u>(202,956)</u>	<u>200,127</u>	<u>100,000</u>	<u>-</u>			
Less: Pmts related to FY25			-	32,956						
FY26 Budget		1,720,326	<u>(27,000)</u>	<u>(170,000)</u>						

* Rebalancing between Pool and RBIF to ensure sufficient cash flow to meet plan expenses.