

WASHOE COUNTY, NEVADA OPEB TRUST FUND
RECOMMENDED BUDGET
FOR THE YEAR ENDED JUNE 30, 2027

				<i>2027 Budget - By Fund</i>		
	(Unaudited)			Washoe County	State of Nevada	TMFPD
	2025	2026	2027	Retirees Health	Public Employees	Retiree Group
	Actual	Budget	Budget	Benefit Plan	Benefit Plan	Medical Plan
Additions						
Contributions						
Employer:						
Prefunding	\$ 18,724,372	\$ 16,781,165	\$ 10,337,499	\$ 10,337,499	\$ -	\$ -
Plan member	4,959,868	5,294,000	5,800,000	5,500,000	-	300,000
Other	3,946,501	2,925,000	3,425,000	3,425,000	-	-
Total Contributions	27,630,741	25,000,165	19,562,499	19,262,499	-	300,000
Investment Income:						
Investment earnings	46,710,811	11,394,800	12,511,000	11,935,000	142,500	433,500
Less investment expense	(111,222)	(107,925)	(128,525)	(121,500)	(950)	(6,075)
Net Investment Income	46,599,589	11,286,875	12,382,475	11,813,500	141,550	427,425
Total Additions	74,230,330	36,287,040	31,944,974	31,075,999	141,550	727,425
Deductions						
Benefits	33,125,907	37,154,000	43,065,275	42,365,275	250,000	450,000
Administrative expense	92,909	95,000	106,000	53,467	23,591	28,942
Total Deductions	33,218,816	37,249,000	43,171,275	42,418,742	273,591	478,942
Net Change in						
Plan Net Assets	41,011,514	(961,960)	(11,226,301)	(11,342,743)	(132,041)	248,483
Net Assets Held in Trust						
for Other Postemployment						
Benefits						
Beginning of year	397,168,859	438,180,373	437,218,413	413,736,706	2,874,389	20,607,318
End of year	\$ 438,180,373	\$ 437,218,413	\$ 425,992,112	\$ 402,393,963	\$ 2,742,348	\$ 20,855,801
Net Reimbursements	24,219,538	28,935,000	33,840,275	33,440,275	250,000	150,000