

Washoe County, Nevada OPEB Trust Fund
Cash Flow Projections and Planned Transfers to (from) the Retirees' Benefits Investment Fund (RBIF) for FY 26-27
As updated through 06/30/27

	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							3,672,847	497,516,262	501,189,109
Jul-26 Trustee Meeting	861,458	(159)	-	861,299	-	-	4,534,146	497,516,262	502,050,408
Aug	861,458	(5,969)	(7,447,283)	(6,591,794)	(5,100,000)	-	3,042,352	492,416,262	495,458,614
Sep	861,458	-	-	861,458	-	-	3,903,810	492,416,262	496,320,072
Oct Trustee Meeting	861,458	(2,159)	-	859,299	-	-	4,763,109	492,416,262	497,179,371
Nov	861,458	(41,141)	(8,103,000)	(7,282,683)	(5,300,000)	-	2,780,426	487,116,262	489,896,688
Dec	861,458	-	-	861,458	-	-	3,641,884	487,116,262	490,758,146
Jan Trustee Meeting	861,458	(4,973)	-	856,485	-	-	4,498,369	487,116,262	491,614,631
Feb	861,458	(11,337)	(8,103,000)	(7,252,879)	(6,100,000)	-	3,345,490	481,016,262	484,361,752
Mar	861,458	(5,303)	-	856,155	-	-	4,201,645	481,016,262	485,217,907
Apr Trustee Meeting	861,458	(4,621)	-	856,837	-	-	5,058,482	481,016,262	486,074,744
May	861,458	(1,540)	(8,097,000)	(7,237,082)	(6,000,000)	-	3,821,400	475,016,262	478,837,662
Jun	861,461	(5,580)	-	855,881	-	-	4,677,281	475,016,262	479,693,543
Jul-27 Trustee Meeting	-	(23,218)	(9,537,275)	(9,560,493)	(6,000,000)	-	1,116,788	469,016,262	470,133,050
Cash flow total	<u>10,337,499</u>	<u>(106,000)</u>	<u>(41,287,558)</u>	<u>(31,056,059)</u>	<u>(28,500,000)</u>				
Less: Pmts related to FY26		-	7,447,283						
FY27 Budget		<u>(106,000)</u>	<u>(33,840,275)</u>						

Key Assumptions:

Only key changes in cash flow are shown.

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

	WCRHBP	PEBP	Total	ADC's per Actuarial valuations.	
WC Contributions	10,337,499	-	10,337,499	Paid in monthly increments.	Recommended
TMFPD Contributions			-	Per TMFPD FY 27 Budget.	134,519
Total Prefunding Contributions			<u>10,337,499</u>		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								3,508,609	472,547,446	476,056,055
Jul-26	Trustee Meeting	861,458	(53)		861,405	-	-	4,370,014	472,547,446	476,917,460
Aug		861,458	(2,146)	(7,336,516)	(6,477,204)	(5,000,000)	-	2,892,810	467,547,446	470,440,256
Sep		861,458			861,458	-	-	3,754,268	467,547,446	471,301,714
Oct	Trustee Meeting	861,458	(2,053)		859,405	-	-	4,613,673	467,547,446	472,161,119
Nov		861,458	(19,172)	(8,000,000)	(7,157,714)	(5,000,000)	-	2,455,959	462,547,446	465,003,405
Dec		861,458		-	861,458	-	-	3,317,417	462,547,446	465,864,863
Jan	Trustee Meeting	861,458	(4,867)		856,591	-	-	4,174,008	462,547,446	466,721,454
Feb		861,458	(6,034)	(8,000,000)	(7,144,576)	(6,000,000)	-	3,029,432	456,547,446	459,576,878
Mar		861,458		-	861,458	-	-	3,890,890	456,547,446	460,438,336
Apr	Trustee Meeting	861,458	(4,621)		856,837	-	-	4,747,727	456,547,446	461,295,173
May		861,458		(8,000,000)	(7,138,542)	(6,000,000)	-	3,609,185	450,547,446	454,156,631
Jun		861,461	(4,040)	-	857,421	-	-	4,466,606	450,547,446	455,014,052
Jul-27	Trustee Meeting	-	(10,481)	(9,440,275)	(9,450,756)	(6,000,000)	-	1,015,850	444,547,446	445,563,296
Cash flow total		<u>10,337,499</u>	<u>(53,467)</u>	<u>(40,776,791)</u>	<u>(30,492,759)</u>	<u>(28,000,000)</u>	<u>-</u>			
Less: Pmts related to FY26			-	7,336,516						
FY27 Budget			<u>(53,467)</u>	<u>(33,440,275)</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								80,150	3,190,567	3,270,717
Jul-26	Trustee Meeting	-	(53)	-	(53)	-	-	80,097	3,190,567	3,270,664
Aug		-	(1,736)	(59,033)	(60,769)	-	-	19,328	3,190,567	3,209,895
Sep		-	-	-	-	-	-	19,328	3,190,567	3,209,895
Oct	Trustee Meeting	-	(53)		(53)	-	-	19,275	3,190,567	3,209,842
Nov		-	(10,047)	(63,000)	(73,047)	(300,000)	-	246,228	2,890,567	3,136,795
Dec		-		-	-	-	-	246,228	2,890,567	3,136,795
Jan	Trustee Meeting	-	(53)		(53)	-	-	246,175	2,890,567	3,136,742
Feb		-		(63,000)	(63,000)	-	-	183,175	2,890,567	3,073,742
Mar		-	(5,303)	-	(5,303)	-	-	177,872	2,890,567	3,068,439
Apr	Trustee Meeting	-		-	-	-	-	177,872	2,890,567	3,068,439
May		-		(62,000)	(62,000)	-	-	115,872	2,890,567	3,006,439
Jun		-	(1,540)	-	(1,540)	-	-	114,332	2,890,567	3,004,899
Jul-27	Trustee Meeting	-	(4,806)	(62,000)	(66,806)	-	-	47,526	2,890,567	2,938,093
Cash flow total		<u>-</u>	<u>(23,591)</u>	<u>(309,033)</u>	<u>(332,624)</u>	<u>(300,000)</u>	<u>-</u>			
Less: Pmts related to FY26				59,033						
FY27 Budget			<u>(23,591)</u>	<u>(250,000)</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								84,088	21,778,249	21,862,337
Jul-26	Trustee Meeting	-	(53)	-	(53)	-	-	84,035	21,778,249	21,862,284
Aug		-	(2,087)	(51,734)	(53,821)	(100,000)	-	130,214	21,678,249	21,808,463
Sep		-		-	-	-	-	130,214	21,678,249	21,808,463
Oct	Trustee Meeting	-	(53)		(53)	-	-	130,161	21,678,249	21,808,410
Nov		-	(11,922)	(40,000)	(51,922)		-	78,239	21,678,249	21,756,488
Dec		-		-	-		-	78,239	21,678,249	21,756,488
Jan	Trustee Meeting	-	(53)		(53)	-	-	78,186	21,678,249	21,756,435
Feb		-	(5,303)	(40,000)	(45,303)	(100,000)	-	132,883	21,578,249	21,711,132
Mar		-		-	-	-	-	132,883	21,578,249	21,711,132
Apr	Trustee Meeting	-			-	-	-	132,883	21,578,249	21,711,132
May		-	(1,540)	(35,000)	(36,540)		-	96,343	21,578,249	21,674,592
Jun		-		-	-	-	-	96,343	21,578,249	21,674,592
Jul-27	Trustee Meeting	-	(7,931)	(35,000)	(42,931)	-	-	53,412	21,578,249	21,631,661
	Cash flow total	-	(28,942)	(201,734)	(230,676)	(200,000)	-			
Less: Pmts related to FY26			-	51,734						
FY27 Budget		-	(28,942)	(150,000)						

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