

City of Yuba City
Projected Hypothetical Termination Liability

	Assumed Discount Rate of 2.50%	Assumed Discount Rate of 3.25%
Miscellaneous Plan	\$ 199,014,513	\$ 181,587,828
Safety Tier 1 Plan	128,188,459	119,083,605
Safety Tier 2 Plan	136,895,828	120,835,192
Safety Fire Tier 3 Plan	1,010,773	821,985
Safety Police Tier 3 Plan	2,049,497	1,692,318
PEPRA Safety Fire Plan	922,613	725,097
PEPRA Safety Police Plan	1,066,461	847,723
Total Estimated Termination Liability	<u>\$ 469,148,144</u>	<u>\$ 425,593,748</u>