

**DEFINED BENEFIT PENSION PLAN FOR EMPLOYEES OF THE ORANGE COUNTY LIBRARY DISTRICT**

**VALUATION AS OF JANUARY 1, 2026**

**COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS  
(Continued)**

<b>V. Past Contributions</b>	Plan Year Ending 12/31/2024	Plan Year Ending 12/31/2025
<b>(A) Actuarially Determined Contributions</b>		
(1) Employees	\$ 0	\$ 0
(2) Employer	386,417	368,000
(3) Total	\$ 386,417	\$ 368,000
<b>(B) Actual Contributions</b>		
(1) Employees	\$ 0	\$ 0
(2) Employer	1,385,000	1,500,000
(3) Total	\$ 1,385,000	\$ 1,500,000

**VI. SALARY AND INVESTMENT EXPERIENCE COMPARISONS**

**(A) Comparison of Actual and Assumed Salary Increases**

PYE	Actual	Assumed
12/31/2025	2.75%	5.00%
12/31/2024	2.17%	5.00%
12/31/2023	9.18%	4.50%
12/31/2022	5.73%	4.50%
12/31/2021	3.54%	4.50%
12/31/2020	1.93%	4.50%
12/31/2019	4.50%	4.50%
12/31/2018	4.25%	4.50%
12/31/2017	3.70%	4.50%
12/31/2016	3.57%	4.50%

**(B) Comparison of Actual and Assumed Investment Returns**

PYE	Actuarial	Assumed
12/31/2025	13.72%	6.00%
12/31/2024	10.68%	6.25%
12/31/2023	15.26%	6.75%
12/31/2022	-18.24%	6.75%
12/31/2021	11.69%	6.75%
12/31/2020	16.28%	6.75%
12/31/2019	21.60%	6.75%
12/31/2018	-7.32%	6.75%
12/31/2017	15.04%	6.75%
12/31/2016	7.49%	6.75%