

Clark County, Nevada OPEB Trust Fund
Budget
For the Fiscal Year Ended June 30, 2027

	FY27 Budget	Clark County	Department of Aviation
Additions			
Contributions			
Employer - Clark County	\$ -	\$ -	\$ -
Employer - Department of Aviation	-	-	-
Total contributions	-	-	-
Investment income (loss)			
Interest	118,500	85,273	33,227
Net increase (decrease) in fair value of investments	-	-	-
Total investment income (loss)	118,500	85,273	33,227
Less investment expense	(118,500)	(85,273)	(33,227)
Net investment income (loss)	-	-	-
Total additions	-	-	-
Deductions			
Benefits			
Administrative expenses			
Accounting services	-	-	-
Audit fees	33,860	24,366	9,494
Continuing education	4,000	2,878	1,122
Bank fees	600	432	168
Insurance	10,000	7,196	2,804
Retiree benefits	12,624,936	8,594,369	4,030,567
Trustee fees	320	230	90
Other	5,500	3,958	1,542
Total administrative expenses	12,679,216	8,633,429	4,045,787
Change in plan net assets	(12,679,216)	(8,633,429)	(4,045,787)
Net Assets Held in Trust for Other Postemployment Benefits			
Beginning of year	280,013,790	204,268,617	75,745,173
End of year	\$ 267,334,574	\$ 195,635,188	\$ 71,699,386