

Clark County, Nevada OPEB Trust Fund
Budget
For the Fiscal Year Ended June 30, 2026

	FY26 Budget	Clark County	Department of Aviation
Additions			
Contributions			
Employer - Clark County	\$ -	\$ -	\$ -
Employer - Department of Aviation	-	-	-
Total contributions	-	-	-
Investment income (loss)			
Interest	100,800	72,536	28,264
Net increase (decrease) in fair value of investments	-	-	-
Total investment income (loss)	100,800	72,536	28,264
Less investment expense	(100,800)	(72,536)	(28,264)
Net investment income (loss)	-	-	-
Total additions	-	-	-
Deductions			
Benefits			
Administrative expenses			
Accounting services	-	-	-
Audit fees	35,000	25,186	9,814
Continuing education	4,000	2,878	1,122
Bank fees	600	432	168
Insurance	10,000	7,196	2,804
Retiree benefits	8,166,097	6,418,552	1,747,545
Trustee fees	320	230	90
Other	5,500	3,958	1,542
Total administrative expenses	8,221,517	6,458,433	1,763,084
Change in plan net assets	(8,221,517)	(6,458,433)	(1,763,084)
Net Assets Held in Trust for Other Postemployment Benefits			
Beginning of year	247,830,214	181,109,121	66,721,093
End of year	\$ 239,608,697	\$ 174,650,688	\$ 64,958,009