

Clark County, Nevada OPEB Trust Fund
 Budget
 For the Fiscal Year Ended June 30, 2025

	FY25 Budget	Clark County	Department of Aviation
Additions			
Contributions			
Employer - Clark County	\$ 129,530	\$ 129,530	\$ -
Employer - Department of Aviation	50,470	-	50,470
Total contributions	<u>180,000</u>	<u>129,530</u>	<u>50,470</u>
Investment income (loss)			
Interest	95,000	68,363	26,637
Net increase (decrease) in fair value of investments	-	-	-
Total investment income (loss)	<u>95,000</u>	<u>68,363</u>	<u>26,637</u>
Less investment expense	<u>(95,000)</u>	<u>(68,363)</u>	<u>(26,637)</u>
Net investment income (loss)	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>180,000</u>	<u>129,530</u>	<u>50,470</u>
Deductions			
Benefits			
Administrative expenses			
Accounting services	-	-	-
Audit fees	28,000	20,149	7,851
Continuing education	4,000	2,878	1,122
Bank fees	600	432	168
Insurance	10,000	7,196	2,804
Retiree benefits	6,435,934	5,052,209	1,383,725
Trustee fees	320	230	90
Other	5,500	3,958	1,542
Total administrative expenses	<u>6,484,354</u>	<u>5,087,052</u>	<u>1,397,302</u>
Change in plan net assets	(6,304,354)	(4,957,522)	(1,346,832)
Net Assets Held in Trust for Other Postemployment Benefits			
Beginning of year	<u>207,306,497</u>	<u>151,948,008</u>	<u>55,358,489</u>
End of year	<u>\$ 201,002,143</u>	<u>\$ 146,990,486</u>	<u>\$ 54,011,657</u>