

Law and Justice

Council Time

July 9, 2025



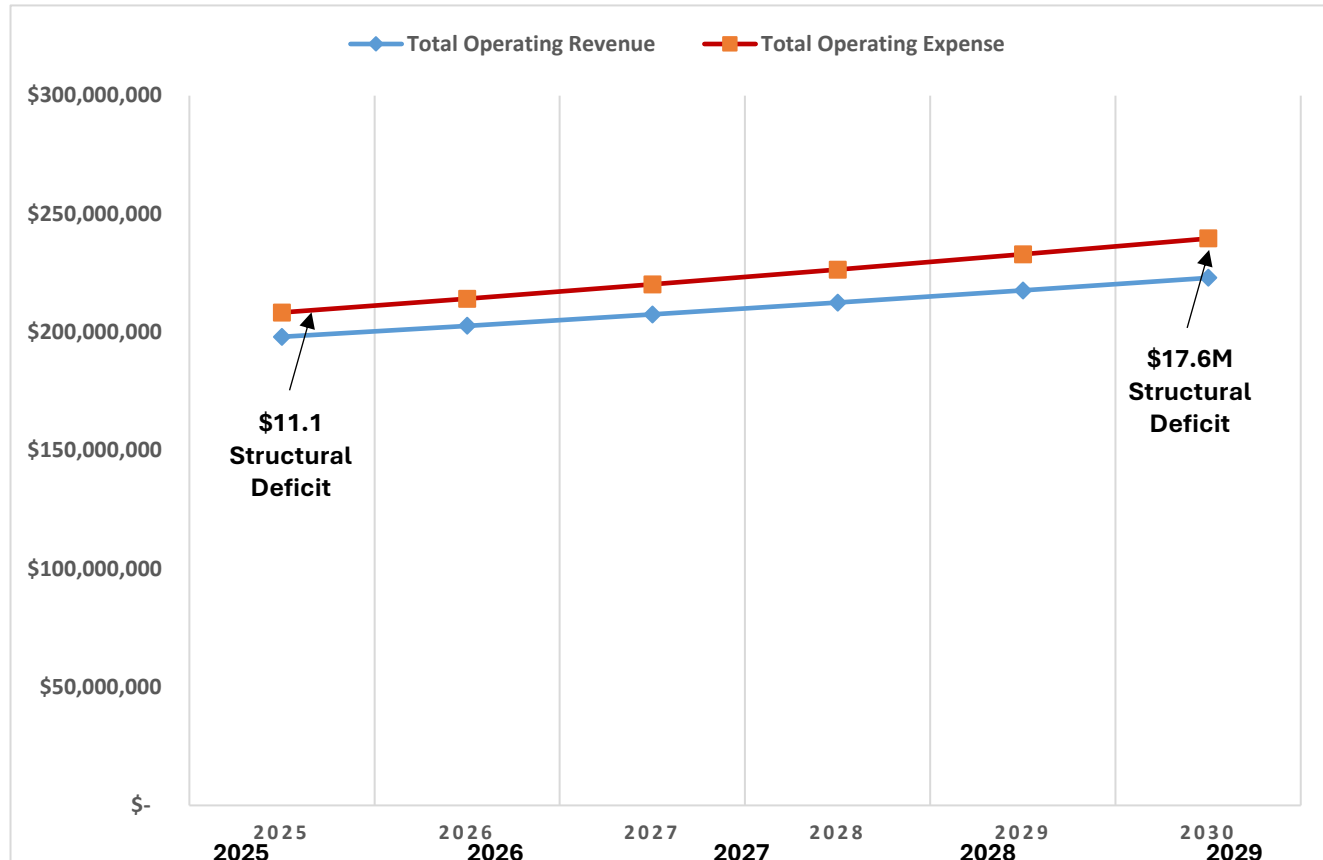
Law and Justice Partners

- Sheriff's Office
- Jail Services*
- Prosecuting Attorney*
- Public Defense*
- Clerk's Office*
- Superior Court*
- Juvenile Court*
- District Court*

*Mandated by law and countywide, regional service provider.



General Fund Operating Structural Deficit



	2025	2026	2027	2028	2029	2030
Total Operating Revenue	\$ 198,079,547	\$ 202,727,246	\$ 207,537,114	\$ 212,515,137	\$ 217,667,531	\$ 223,000,751
Total Operating Expense	\$ (208,331,799)	\$ (214,188,934)	\$ (220,242,409)	\$ (226,499,451)	\$ (232,967,575)	\$ (239,654,599)
24FL Ongoing Impacts	\$ (847,667)	\$ (847,667)	\$ (880,157)	\$ (913,621)	\$ (948,089)	\$ (983,591)
	\$ (11,099,918.72)	\$ (12,309,354.68)	\$ (13,585,451.52)	\$ (14,897,934.45)	\$ (16,248,132.87)	\$ (17,637,438.86)

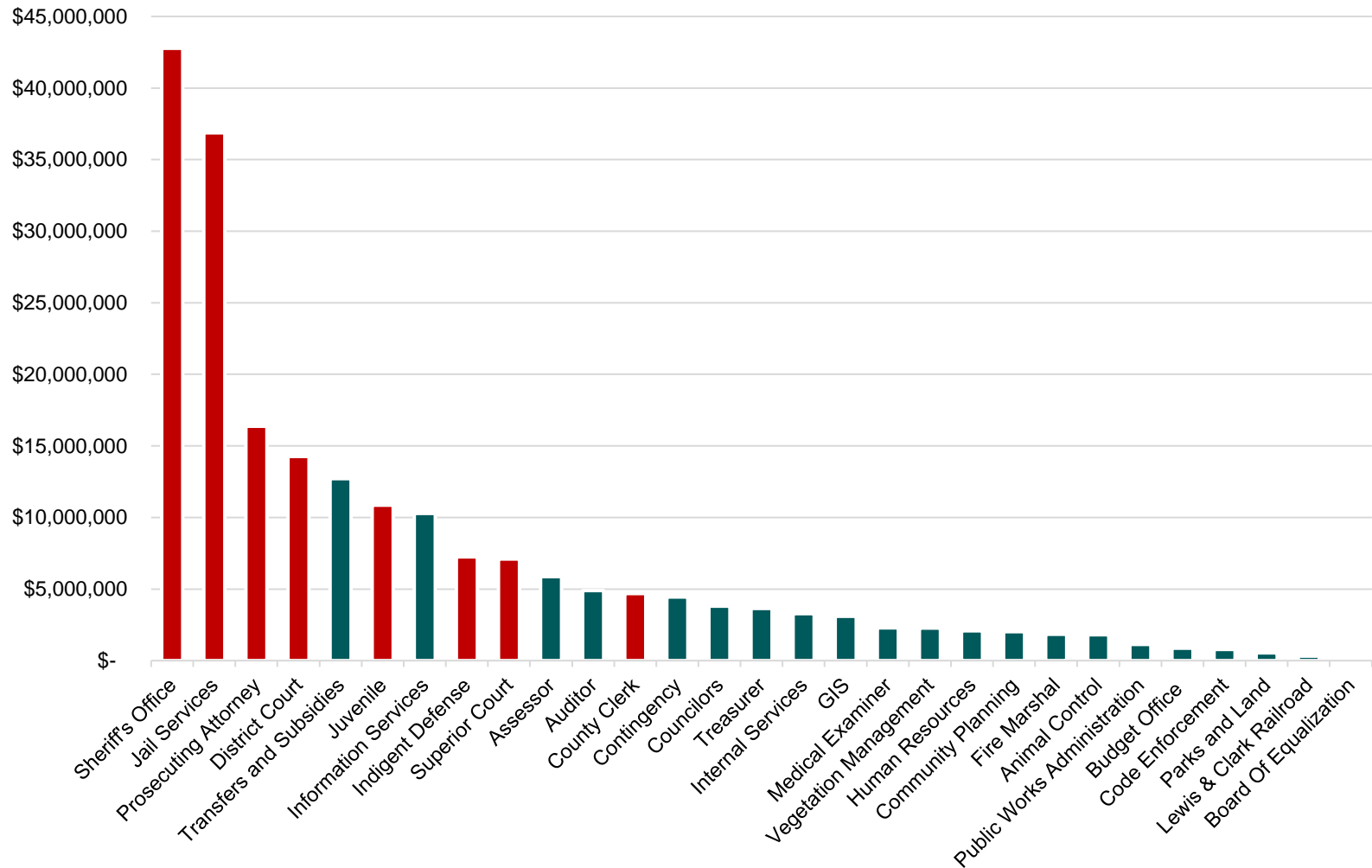


2025 General Fund Baseline Operating Expense Budget \$208.3M by Department/Office

Sheriff's Office	\$ 42,779,087	20.53%
Jail Services	\$ 36,874,265	17.70%
Prosecuting Attorney	\$ 16,374,753	7.86%
District Court	\$ 14,265,248	6.85%
Transfers and Subsidies	\$ 12,713,685	6.10%
Juvenile	\$ 10,860,008	5.21%
Information Services	\$ 10,284,206	4.94%
Indigent Defense	\$ 7,249,057	3.48%
Superior Court	\$ 7,099,280	3.41%
Assessor	\$ 5,866,593	2.82%
Auditor	\$ 4,895,122	2.35%
County Clerk	\$ 4,687,058	2.25%
Contingency	\$ 4,446,019	2.13%
Councilors	\$ 3,806,123	1.83%
Treasurer	\$ 3,644,830	1.75%
Internal Services	\$ 3,281,918	1.58%
GIS	\$ 3,098,835	1.49%
Medical Examiner	\$ 2,289,006	1.10%
Vegetation Management	\$ 2,274,509	1.09%
Human Resources	\$ 2,082,433	1.00%
Community Planning	\$ 2,022,634	0.97%
Fire Marshal	\$ 1,841,110	0.88%
Animal Control	\$ 1,807,462	0.87%
Public Works Administration	\$ 1,132,778	0.54%
Budget Office	\$ 869,135	0.42%
Code Enforcement	\$ 783,205	0.38%
Parks and Land	\$ 542,267	0.26%
Lewis & Clark Railroad	\$ 315,814	0.15%
Board Of Equalization	\$ 145,359	0.07%
	\$ 208,331,799	



2025 General Fund Baseline Operating Expense Budget \$208.3M by Department/Office



Public Safety Sales Tax Fund 6-Year Forecast

	Planning Year Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Projected Growth
Beginning Unassigned Fund Balance	2,832,401	2,270,157	1,884,799	1,606,493	1,441,195	1,395,144	
Total Revenue	7,817,501	8,145,836	8,487,961	8,844,455	9,215,922	9,602,991	4.2%
Expenditures							
Salaries	(5,320,341)	(5,479,951)	(5,644,350)	(5,813,680)	(5,988,091)	(6,167,733)	3.0%
Benefits	(1,242,034)	(1,304,136)	(1,369,342)	(1,437,810)	(1,509,700)	(1,585,185)	5.0%
Contingency (Salaries & Benefits)	(108,011)	(112,655)	(117,500)	(122,552)	(127,822)	(133,318)	4.3%
Services	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	(1,055,252)	0.0%
Transfers Out	0	0	0	0	0	0	0.0%
Capital	(134,650)	(134,650)	(134,650)	(134,650)	(134,650)	(134,650)	0.0%
Intergovernmental	0	0	0	0	0	0	0.0%
Supplies and Other Expenses	(30,574)	(31,185)	(31,809)	(32,445)	(33,094)	(33,756)	2.0%
Total Budgeted Expense	(7,890,862)	(8,117,830)	(8,352,903)	(8,596,389)	(8,848,609)	(9,109,895)	
Budget Forecast Modifiers							
2025 Annual Budget Impacts	(488,883)	(413,364)	(413,364)	(413,364)	(413,364)	(413,364)	
BGT-03-25AD 2024 Fall Supplemental Ongoing Impacts for 2025 Budget Adoption	(288,465)	(288,465)	(288,465)	(288,465)	(288,465)	(288,465)	
BGT-17-25AD Healthcare Additional County Contribution Contingency	(11,833)						
BGT-21-25AD Additional Salary Contingency	(1,686)						
HRS-01-25AD Calculated Charges Baseline Budget Update - General Liability	(106,083)	(106,083)	(106,083)	(106,083)	(106,083)	(106,083)	
HRS-03-25AD General Liability (Risk) Insurance Increases	(18,816)	(18,816)	(18,816)	(18,816)	(18,816)	(18,816)	
JSD-05-25AD Clark County Jail K9 Drug Program Carry Forward	(62,000)						
Total Budget Forecast Modifiers	(488,883)	(413,364)	(413,364)	(413,364)	(413,364)	(413,364)	
Projected Ending Fund Balance	2,270,157	1,884,799	1,606,493	1,441,195	1,395,144	1,474,876	
Minimum Fund Balance per Policy²	1,242,061	1,309,030	1,355,305	1,403,405	1,453,404	1,505,378	
Projected Available Fund Balance (for New Requests)	1,028,095	\$ 575,769	\$ 251,187	\$ 37,789	\$ (58,260)	\$ (30,501)	
Projected Difference Between Ongoing Revenues and Expenses¹ (GFOA KPI)	(486,725)	(385,358)	(278,306)	(165,298)	(46,051)	79,732	

¹ It is a GFOA Best Practice for a structurally balanced budget to have reoccurring revenues equal or exceed reoccurring expenditures. Reference: <https://www.gfoa.org/print/455>.

²Minimum Fund Balance per Policy - DRAFT update - forecast shows recommended changes for adoption in 2025 to one month actual costs and one month of actual cash receipts.

****Forecast**** This data is subject to change as new information is received or if forecasted assumptions change.



Council Support – Law and Justice

2023 - \$53.3M

- Operating \$25.1M
- Capital \$28.1M

2024 - \$48.8M

- Operating \$35.7M
- Capital \$13.1M

2025 - \$14.0M

- Operating \$12.1M
- Capital \$1.9M

3-Year Total: \$116.1M

3-Year Total Operating: \$72.9M

3-Year Total Capital: \$43.2M

Numbers are estimated based on approved decision packages and does not include supplemental budgets



Council Support – Law and Justice

Examples...

- SO Body/Vehicle Cameras and Staff
- Additional SO and Jail Compensation
- SO Safety Gear, Staff, Extraditions, Uniforms, Ammunition, Vehicles
- Project Positions (PA, CJC, Clerk, Superior Court etc.)
- Jail Medical Contract
- PA Case Management System
- Jail Reentry Initiative
- Juvenile Detention Upgrades and Security Camera expansion;
- SO/Jail Staffing
- SO/Jail Hiring Bonuses
- JWC Remodel, Jail Bed Capacity and Renovations, H-Pod Security Upgrades
- Courthouse Space Planning and Remodel, Elevator Repairs and Jury Software Upgrade
- General Liability Insurance Increase
- Public Defense



Capital Priorities

1. Family Law Annex
2. Jail Remodel and Expansion
3. Clean Building Initiative (unfunded state mandate)
4. Medical Examiner's Office
5. Meng Facilities Study (established priorities)
6. Impacts to Jail Remodel and Expansion (SO)



Operating Priorities

- General Fund Structural Deficit
- Public Safety
- Mandated Services
- Countywide Services
- Level of Service



Law and Justice Operating Impacts

Impacts for additional VPD Officers and SO Deputies:

- Total: \$53.3M
- VPD Impacts: \$27.8M
- CCSO Impacts: \$31.4M
- CCSO Requests: \$25.6M

*Based on L&J presentation to Council. Funding sources, costs and potential timing are being discussed and verified with CC and CoV. Other contracts being reviewed.



Jail Capacity Capital and Operating Costs

Jail Capital: \$473M; \$28M Annual Bond Payment

Jail Staffing: \$36.8M

*Staffing should be secured first then capital.



Funding Options

- Bond
- Public Safety Sales Tax
- Juvenile Detention Facility and Jails Sales Tax
- Levy Lid Lift
- Emergency Communication Sale and Use Tax
- Criminal Justice Sales Tax*

*New Criminal Justice Sales Tax – SO must be eligible for grant program for Council to take new sales tax.



Recommendations

Market Analysis / Master Plan / Opportunities

- Current market showing insufficient support for voter approved financing.
- Proceed with JWC and H-Pod bed expansion (adds 85 beds).
- Collaborate with cities...
 - Develop Countywide Law and Justice Master Plan.
 - Conduct full Market Analysis and Public Participation Plan.
 - Continue to evaluate cost recovery for services.
 - Continue to evaluate revenue opportunities.
- Determine any future ballot measures by 2026 2nd quarter.



Recommendations

- Recommend implementing Criminal Justice Sales Tax (when eligible).
- Apply to current, eligible Law and Justice services.
- Develop framework when to add positions and/or programs, ensuring efficient and sustainable services.



Thank you

