



Law & Justice Needs Financial Model

Clark County Council
Council Time Presentation
Wednesday, November 19, 2025 @ 1:00 pm

Contact Information:

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Background

- HB 2015 Approved during the 2025 Legislative Session
 - Local Law Enforcement Grant
 - New Public Safety Sales and Use Tax
- Council Discussions and Approval
 - July 9, 2025 Council Time
 - July 23, 2025 Council Time
 - August 5, 2025 Council Meeting Resolution Approved
- Implementation Considerations and Timeline

Purpose

- Interactive Financial Model High Level Overview
- Request for Sheriff Deputies and Law and Justice Impacts
 - Discussion
 - Request preliminary approval
- Next Steps
 - Final approval process*
 - Framework development
 - Continued discussions on County needs

*Contingent on Council's preliminary approval

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	Planning Year Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Fund Balance	\$ -	\$ 5,138,367	\$ 14,839,028	\$ 22,810,612	\$ 29,996,614	\$ 38,371,726	
Revenue							
New Law & Justice Sales Tax	\$ 8,261,430	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	4.2%
New Law & Justice Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Impact of Communications Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Other Revenues (Interest Earnings)	\$ -	\$ 154,151	\$ 445,171	\$ 684,318	\$ 899,898	\$ 1,151,152	3.0%
Total Revenue	\$ 8,261,430	\$ 14,911,426	\$ 15,822,252	\$ 16,707,236	\$ 17,595,779	\$ 18,548,259	
Law and Justice Holistic Impacts for Sheriff's Office Request for New Deputies¹							
Sheriff's Office	\$ (1,676,224)	\$ (3,318,478)	\$ (4,157,497)	\$ (5,340,076)	\$ (4,955,433)	\$ (5,242,615)	
Superior Court	\$ -	\$ -	\$ (557,567)	\$ (556,131)	\$ (570,041)	\$ (797,923)	
Juvenile Court	\$ -	\$ (120,372)	\$ (366,791)	\$ (590,390)	\$ (594,906)	\$ (609,773)	
District Court	\$ -	\$ (220,299)	\$ (214,790)	\$ (220,160)	\$ (225,666)	\$ (231,306)	
Corrections	\$ -	\$ (130,470)	\$ (128,150)	\$ (131,354)	\$ (134,639)	\$ (138,004)	
Jail Services-Increase in Law Enforcement Officers	\$ (1,446,839)	\$ (1,421,147)	\$ (1,451,496)	\$ (1,715,139)	\$ (1,747,786)	\$ (1,791,462)	yes
Prosecuting Attorney	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Public Defense	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Clerk	\$ -	\$ -	\$ (227,442)	\$ (222,878)	\$ (228,453)	\$ (234,162)	
Total Expense Impacts	\$ (3,123,063)	\$ (5,210,766)	\$ (7,850,667)	\$ (9,521,235)	\$ (9,220,667)	\$ (10,630,899)	
Total General Fund Critical Needs Submission Impacts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Budget Forecast Modifiers							
General Fund Structural Deficit ³	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Total Budget Modifiers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Projected Ending Fund Balance	\$ 5,138,367	\$ 14,839,028	\$ 22,810,612	\$ 29,996,614	\$ 38,371,726	\$ 46,289,087	
Projected Difference Between Revenues and Expenses (GFOA KPI)	\$ 5,138,367	\$ 9,700,660	\$ 7,971,585	\$ 7,186,002	\$ 8,375,112	\$ 7,917,360	

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

¹ This section of expenses includes the Sheriff's Office 20 officers (5 per year 2026, 2027, 2028, 2029), 1 Sgt., 4 Support Request and the downstream impacts to other law and justice departments and offices. The estimated expenses also incorporate the cost of central service department support such as HR, IT, Financial Services, etc. (County's Cost Allocation Plan).

² This section includes the 2026 General Fund Critical Needs submissions from Departments/Offices. This section will be updated with calculations after the 2026 budget is adopted.

³ The current model reflects the 2026 Annual Budget Recommendations from the County Manager including the 1% and Banked Capacity revenue options.

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	Planning Year Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Fund Balance	\$ -	\$ (9,896,603)	\$ (16,751,124)	\$ (27,190,936)	\$ (40,290,142)	\$ (54,101,168)	
Revenue							
New Law & Justice Sales Tax	\$ 8,261,430	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	4.2%
New Law & Justice Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Impact of Communications Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Other Revenues (Interest Earnings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.0%
Total Revenue	\$ 8,261,430	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	
Law and Justice Holistic Impacts for Sheriff's Office Request for New Deputies¹							
Sheriff's Office	\$ (1,676,224)	\$ (3,318,478)	\$ (4,157,497)	\$ (5,340,076)	\$ (4,955,433)	\$ (5,242,615)	
Superior Court	\$ -	\$ -	\$ (557,567)	\$ (556,131)	\$ (570,041)	\$ (797,923)	
Juvenile Court	\$ -	\$ (120,372)	\$ (366,791)	\$ (590,390)	\$ (594,906)	\$ (609,773)	
District Court	\$ -	\$ (220,299)	\$ (214,790)	\$ (220,160)	\$ (225,666)	\$ (231,306)	
Corrections	\$ -	\$ (130,470)	\$ (128,150)	\$ (131,354)	\$ (134,639)	\$ (138,004)	
Jail Services-Increase in Law Enforcement Officers	\$ (1,446,839)	\$ (1,421,147)	\$ (1,451,496)	\$ (1,715,139)	\$ (1,747,786)	\$ (1,791,462)	yes
Prosecuting Attorney	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Public Defense	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Clerk	\$ -	\$ -	\$ (227,442)	\$ (222,878)	\$ (228,453)	\$ (234,162)	
Total Expense Impacts	\$ (3,123,063)	\$ (5,210,766)	\$ (7,850,667)	\$ (9,521,235)	\$ (9,220,667)	\$ (10,630,899)	
Total General Fund Critical Needs Submission Impacts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Budget Forecast Modifiers							
General Fund Structural Deficit ³	\$ (15,034,971)	\$ (16,401,030)	\$ (17,966,226)	\$ (19,600,889)	\$ (21,286,240)	\$ (23,023,950)	yes
Total Budget Modifiers	\$ (15,034,971)	\$ (16,401,030)	\$ (17,966,226)	\$ (19,600,889)	\$ (21,286,240)	\$ (23,023,950)	
Projected Ending Fund Balance	\$ (9,896,603)	\$ (16,751,124)	\$ (27,190,936)	\$ (40,290,142)	\$ (54,101,168)	\$ (70,358,909)	
Projected Difference Between Revenues and Expenses (GFOA KPI)	\$ (9,896,603)	\$ (6,854,521)	\$ (10,439,813)	\$ (13,099,206)	\$ (13,811,026)	\$ (16,257,741)	

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	Planning Year Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Projected Growth
Beginning Fund Balance	\$ -	\$ (32,087,850)	\$ (43,777,820)	\$ (58,529,486)	\$ (75,989,925)	\$ (94,211,585)	
Revenue							
New Law & Justice Sales Tax	\$ 8,261,430	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	4.2%
New Law & Justice Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Impact of Communications Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .01% County-only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Public Safety Sales Tax .02% County-Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	no
Other Revenues (Interest Earnings)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.0%
Total Revenue	\$ 8,261,430	\$ 14,757,275	\$ 15,377,081	\$ 16,022,918	\$ 16,695,881	\$ 17,397,108	
Law and Justice Holistic Impacts for Sheriff's Office Request for New Deputies¹							
Sheriff's Office	\$ (1,676,224)	\$ (3,318,478)	\$ (4,157,497)	\$ (5,340,076)	\$ (4,955,433)	\$ (5,242,615)	
Superior Court	\$ -	\$ -	\$ (557,567)	\$ (556,131)	\$ (570,041)	\$ (797,923)	
Juvenile Court	\$ -	\$ (120,372)	\$ (366,791)	\$ (590,390)	\$ (594,906)	\$ (609,773)	
District Court	\$ -	\$ (220,299)	\$ (214,790)	\$ (220,160)	\$ (225,666)	\$ (231,306)	
Corrections	\$ -	\$ (130,470)	\$ (128,150)	\$ (131,354)	\$ (134,639)	\$ (138,004)	
Jail Services-Increase in Law Enforcement Officers	\$ (1,446,839)	\$ (1,421,147)	\$ (1,451,496)	\$ (1,715,139)	\$ (1,747,786)	\$ (1,791,462)	yes
Prosecuting Attorney	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Public Defense	\$ -	\$ -	\$ (373,467)	\$ (372,553)	\$ (381,871)	\$ (792,828)	
Clerk	\$ -	\$ -	\$ (227,442)	\$ (222,878)	\$ (228,453)	\$ (234,162)	
Total Expense Impacts	\$ (3,123,063)	\$ (5,210,766)	\$ (7,850,667)	\$ (9,521,235)	\$ (9,220,667)	\$ (10,630,899)	
Total General Fund Critical Needs Submission Impacts	\$ (22,191,247)	\$ (4,835,449)	\$ (4,311,854)	\$ (4,361,233)	\$ (4,410,634)	\$ (4,459,881)	yes
Budget Forecast Modifiers							
General Fund Structural Deficit ³	\$ (15,034,971)	\$ (16,401,030)	\$ (17,966,226)	\$ (19,600,889)	\$ (21,286,240)	\$ (23,023,950)	yes
Total Budget Modifiers	\$ (15,034,971)	\$ (16,401,030)	\$ (17,966,226)	\$ (19,600,889)	\$ (21,286,240)	\$ (23,023,950)	
Projected Ending Fund Balance	\$ (32,087,850)	\$ (43,777,820)	\$ (58,529,486)	\$ (75,989,925)	\$ (94,211,585)	\$ (114,929,207)	
Projected Difference Between Revenues and Expenses (GFOA KPI)	\$ (14,732,052)	\$ (11,689,970)	\$ (14,751,667)	\$ (17,460,439)	\$ (18,221,660)	\$ (20,717,622)	

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¹ This section of expenses includes the Sheriff's Office 20 officers (5 per year 2026, 2027, 2028, 2029), 1 Sgt., 4 Support Request and the downstream impacts to other law and justice departments and offices. The estimated expenses also incorporate the cost of central service department support such as HR, IT, Financial Services, etc. (County's Cost Allocation Plan).

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