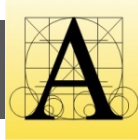




Program of Spaces - Existing vs Proposed

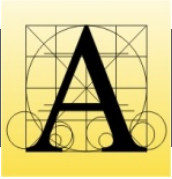
COUNTY ADMINISTRATION	EXISTING				PROPOSED				COMMENTS
	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES (TOTAL GROWTH)	
CIRCULATION									
BASEMENT CIRCULATION	1		1,878		1		1,878		
FIRST FLOOR CIRCULATION	1		6,047		1		6,047		
SECOND FLOOR CIRCULATION	1		3,591		1		3,591		
THIRD FLOOR CIRCULATION	1		742		1		742		
TOTAL			12,258		TOTAL		12,258		
TREASURER				10				12 to 13	
VAULT 102	1	326	326		1	326	326		
TREASURER 105	1	1,863	1,863		1	1,863	1,863		MODIFY OPEN OFFICE AREA WORKSTATIONS TO ACCOMMODATE STAFF GROWTH. PUBLIC WINDOW AMOUNT IS ADEQUATE FOR GROWTH.
LICENSE PLATE STORAGE 107	1	234	234		1	234	234		CONVERT A PORTION OF THIS ROOM INTO A PRIVATE OFFICE
OFFICE 106	1	168	168		1	168	168		
BASEMENT STORAGE 069	1	88	88		1	88	88		MORE STORAGE SPACE NEEDED.
TOTAL			2,679		TOTAL		2,679		NO ADDITIONAL SPACE ANTICIPATED IN 5-10 YEAR WINDOW
AUDITOR				6				7 to 8	
MULTI-PURPOSE 131	1	641	641		1	355	355		FLIP FUNCTION OF ROOM WITH VOTING STORAGE
VOTING STG. 132	1	355	355		1	641	641		FLIP FUNCTION OF ROOM WITH MULTI PURPOSE
VAULT 110	1	446	446		1	446	446		
OFFICE 112	1	156	156		1	156	156		
VESTIBULE 114	1	81	81		1	81	81		
AUDITOR 111	1	1,377	1,377		1	1,377	1,377		MODIFY OPEN OFFICE AREA WORKSTATIONS TO ACCOMMODATE STAFF GROWTH
CONF 113	1	194	194		1	194	194		WOULD LIKE TO ACCOMMODATE 7-8 PEOPLE.
BASEMENT STORAGE 069 / 071	1	466	466		1	466	466		
TOTAL			3,716		TOTAL		3,716		NO ADDITIONAL SPACE ANTICIPATED IN 5-10 YEAR WINDOW
STATE'S ATTORNEY				15				25 to 30	
STATE'S ATTORNEY STORAGE 159A	1	448	448		1	448	448		COURTHOUSE BUILDING
LAW LIBRARY 159B	1	381	381		1	381	381		COURTHOUSE BUILDING
STATE'S ATTORNEY STORAGE 160	1	161	161		1	161	161		COURTHOUSE BUILDING; NEEDS PROTECTION FROM WATER AND FIRE
OFFICE 205	1	250	250		-	-	-		
OFFICE 206	1	192	192		-	-	-		
OFFICE 207	1	314	314		-	-	-		
OFFICE 208	1	190	190		-	-	-		
OFFICE 209	1	159	159		-	-	-		
OFFICE 210	1	182	182		-	-	-		
OFFICE 211	1	172	172		-	-	-		
HALL 212	1	413	413		1	800	800		
OFFICE 213	1	250	250		-	-	-		
WORK 214	1	99	99		1	200	200		
RECEPTION 215	1	603	603		1	650	650		WOULD LIKE TO SEAT 10 PEOPLE; POTENTIAL FOR SEPARATE AREAS FOR WITNESSES AND LAW ENFORCEMENT.
OFFICE 216	1	190	190		-	-	-		
OFFICE 217	1	181	181		-	-	-		
CONFERENCE 218	1	308	308		-	-	-		
UNISEX 219	1	54	54		2	54	108		
BREAK 220	1	233	233		1	300	300		
TECHNOLOGY WORKROOM					1	165	165		TWO WORKSTATIONS FOR WORK ON PHONE DUMPS.
STAFF OFFICES					14	150	2,100		
ATTORNEY OFFICES					11	185	2,035		
LARGE OFFICES					2	280	560		
LARGE CONFERENCE ROOM	-	-	-		1	400	400		GRAND JURY ROOM SIZED FOR 15 PEOPLE. COULD USE A SHARED CONFERENCE ROOM FOR FULL DEPARTMENT MEETINGS.
SMALL CONFERENCE ROOM	-	-	-		1	200	200		4-8 PEOPLE, POTENTIAL FOR VIDEO CONFERENCING ABILITIES.
TOTAL			4,780		TOTAL		8,508		SPACE ANTICIPATED TO ROUGHLY DOUBLE IN 5-10 YEAR WINDOW
MISC. AREAS									
BREAK 002	1	519	519		1	519	519		
FAMILY 005	1	89	89		1	89	89		
EQUIP 018	1	107	107		1	107	107		
MULTI-PURPOSE 062	1	661	661		1	800	800		
WOMEN 063	1	193	193		1	193	193		
CUST. 064	1	63	63		1	63	63		
MEN 065	1	179	179		1	179	179		
HUB 103A	1	98	98		1	98	98		
COMMISSION ROOM 115	1	1,458	1,458		1	2,000	2,000		ROOM SIZE DOES NOT ACCOMMODATE LARGE AMOUNT OF MEETING PARTICIPANTS AND SPECTATORS.
MEDIA 117	1	80	80		1	80	80		
MAIL/SUPPLY 133	1	123	123		1	123	123		
WOMEN 134	1	194	194		1	194	194		
CUST. 135	1	63	63		1	63	63		
MEN 136	1	179	179		1	179	179		
SAMPLE TOILET 147	1	51	51		1	51	51		
ATTORNEY 201B	1	118	118		1	118	118		
WOMEN 233	1	194	194		1	194	194		
CUST. 234	1	63	63		1	63	63		
MEN 235	1	179	179		1	179	179		
STOR. 238	1	68	68		1	68	68		
ATTY./CLIENT 242	1	150	150		1	150	150		
HOLDING 251	1	163	163		1	163	163		
TOILET 252	1	45	45		1	45	45		
WOMEN 302	1	187	187		1	187	187		
CUST. 303	1	63	63		1	63	63		
MEN 304	1	179	179		1	179	179		
STOR. 306	1	164	164		1	164	164		
CONFERENCE ROOMS									CONFIRM CONFERENCE ROOM QUANTITY IN FINAL LAYOUT / DESIGN
TOTAL			5,630		TOTAL		6,311		
SHERIFF / SECURITY				31				40	
SHERIFF 055	1	711	711		1	711	711		THIS SPACE SHOULD HAVE AN INTERNAL CONNECTION TO THE REST OF THE DEPARTMENT SUITE. WORKSTATIONS CAN BE MODIFIED TO ACCOMMODATE STAFF GROWTH.
CONFERENCE 059	1	270	270		1	270	270		
OFFICE 058	1	149	149		1	149	149		
OFFICE 075	1	155	155		1	155	155		
OFFICE 056	1	125	125		1	125	125		
STOR. 061	1	294	294		1	294	294		
EVIDENCE STORAGE 046	1	201	201		1	201	201		
CONFERENCE 030	1	289	289		1	289	289		
NARCOTICS 031	1	125	125		1	125	125		
WEAPONS 032	1	135	135		1	135	135		

PLANNING AND ZONING OPEN OFFICE				1	1,200	1,200	
PLANNING AND ZONING EQUIP / FILE				1	150	150	
CONFERENCE ROOM	-	-	-	1	350	350	WOULD LIKE TO ACCOMMODATE 10-15 PEOPLE.
GIS PRIVATE OFFICE	-	-	-	1	150	150	
GIS OPEN OFFICE	-	-	-	3	150	450	
GIS EQUIP/FILE				1	150	150	
	TOTAL	2,074		TOTAL	2,610		MINIMAL ADDITIONAL SPACE ANTICIPATED IN 5-10 YEAR WINDOW
EQUALIZATION				16			18
BASEMENT STORAGE 069 / 071 / 072	1	172	172	1	172	172	069 / 071 / 072 IN COURTHOUSE BASEMENT
EQUALIZATION 221	1	438	438	-	-	-	
EQUALIZATION 222	1	1,162	1,162	-	-	-	
DIRECTOR OF EQUALIZATION 231	1	240	240	1	200	200	
EQUALIZATION FILE STORAGE 232	1	442	442	1	450	450	FILE STORAGE WITHIN THE DEPARTMENT IS IDEAL. OTHER FORMS OF STORAGE SHOULD BE CONSIDERED.
OFFICE 223	1	281	281	1	200	200	
EQUALIZATION 224	1	379	379	-	-	-	
OPEN WORKSTATIONS	-	-	-	16	150	2,400	WORKSTATION SIZE SHOULD BE LARGER
MEETING SPACE	-	-	-	1	300	300	COULD BE A SHARED CONFERENCE ROOM
WORKROOM	-	-	-	1	275	275	
	TOTAL	3,114		TOTAL	3,997		MINIMAL ADDITIONAL SPACE ANTICIPATED IN 5-10 YEAR WINDOW
BUILDING MAINTENANCE							
MECH 003	1	56	56	1	56	56	
ELEC 014A	1	54	54	1	54	54	
MECHANICAL 048	1	426	426	1	426	426	
ELEC 048A	1	137	137	1	137	137	
EQUIP. 067	1	268	268	1	268	268	
EQUIP. 076	1	90	90	1	90	90	
COMP. 078	1	144	144	1	144	144	
MAINTENANCE STORAGE 082	1	294	294	1	294	294	
MAINTENANCE STORAGE 086	1	109	109	1	109	109	
MECH/STOR. 089	1	411	411	1	411	411	
MECHANICAL 090	1	361	361	1	361	361	
MECH. 108A	1	94	94	1	94	94	
RECEIVING 140	1	490	490	2	490	980	COULD USE A MORE ACCESSIBLE LOADING DOCK WITH TWICE THE STORAGE
ELEC. 200A	1	38	38	2	38	76	SECOND CLOSET TO AIDE IN CAPACITY ISSUES.
MECHANICAL 301	1	964	964	1	964	964	
MECHANICAL 305	1	215	215	1	215	215	
LAUNDRY ROOM	-	-	-	1	275	275	
ICEMAKER	-	-	-	1	100	100	
GARBAGE COLLECTION	-	-	-	1	250	250	GARBAGE COLLECTION POINT IS CURRENTLY UNDERSIZED AND HARD TO ACCESS
HEATED STORAGE	-	-	-	1	1,000	1,000	
	TOTAL	4,151		TOTAL	6,304		
TOTAL ADMIN USABLE SPACE (NET SF)		37,445			46,764	9319	



Program of Spaces - Existing vs Proposed

COURTS SYSTEM	EXISTING ACTUAL				EXISTING NEEDS				5 YEAR GROWTH				10 YEAR GROWTH				COMMENTS
	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES (TOTAL GROWTH)	QUANTITY	AREA (SF)	TOTAL (SF)	EMPLOYEES (TOTAL GROWTH)	
CIRCULATION																	
BASEMENT CIRCULATION	1		968		1		968		1		968		1		968		
FIRST FLOOR CIRCULATION	1		992		1		992		1		992		1		992		
SECOND FLOOR CIRCULATION	1		1,221		1		1,221		1		1,221		1		1,221		
THIRD FLOOR CIRCULATION	1		1,118		1		1,118		1		1,118		1		1,118		
ADDITION CIRCULATION	-	-	-		0	-	-		0	-	-		0	-	-		
TOTAL			4,299				4,299				4,299				4,299		
COURTS																	
COURTROOM 2B 201	1	2,122	2,122														MOST FUNCTIONAL/BEST SIZE
JURY DELIBERATION 201C	1	331	331														ADEQUATE SIZE. ACOUSTIC ISSUES.
TOILET 201D	1	51	51														
JUDGE'S CHAMBER 202A	1	344	344														SMALL.
JURY / TEMP. PUBLIC DEFENDER 240	1	298	298														
UNISEX 239	1	86	86														INCLUDES VEST. 240A
STORAGE 248	1	80	80														
JUDGE'S CHAMBER 249	1	448	448														
COURTROOM 2A 254	1	958	958														TOO SMALL
JURY 311	1	296	296														CAN GET TIGHT.
TOILET 310	1	45	45														
COURT REPORTER 313	1	303	303														
JUDGE'S CHAMBER 318	1	439	439														ADEQUATE SIZE.
COURTROOM 3A 320	1	2,240	2,240														ADEQUATE SIZE.
MEETING 322	1	244	244														
STORAGE					1	100	100		1	100	100		1	100	100		
SMALL COURT ROOMS	-	-	-		2	1,400	2,800		2	1,400	2,800		2	1,400	2,800		
MEDIUM COURT ROOM					1	1,750	1,750		1	1,750	1,750		1	1,750	1,750		
LARGE COURT ROOMS					2	2,300	4,600		2	2,300	4,600		3	2,300	6,900		2 TO IDEALLY BE DESIGNED AS AN IN-CUSTODY COURT ROOM.
ATTORNEY / CLIENT + WITNESS MEETING ROOMS					10	150	1,500		10	150	1,500		12	150	1,800		
JURY DELIBERATION ROOMS					3	500	1,500		3	500	1,500		4	500	2,000		COULD DOUBLE AS WAITING ROOM FOR JUVENILE COURT DAYS.
JURY DELIBERATION RESTROOMS / KITCHENETTE					3	130	390		3	130	390		4	130	520		
JUDGE'S CHAMBERS					5	450	2,250		5	450	2,250		6	450	2,700		SHOULD INCLUDE PRIVATE RESTROOMS.
COURT REPORTER OFFICES					5	165	825		5	165	825		6	165	990		
RECORDING CONTROL ROOM					1	200	200		1	200	200		1	200	200		
IT SUPPORT OFFICE SPACE					1	80	80		1	80	80		2	80	160		
COURT SMART					1	300	300		1	300	300		1	300	300		SEPARATE CONTROL ROOM OR STATION WITHIN COURTROOM?
TOTAL			8,285				16,295				16,295				20,220		
COURT SERVICES				3				3				4				5	
OFFICE 257	1	185	185														NEED MORE EMPLOYEES IN COURT SERVICES. CURRENTLY 1 RECEPTIONIST W/ 2 OFFICES.
COURT SERVICES 259	1	497	497														
COURT SERVICES 260	1	368	368														
MEETING ROOM					1	225	225		1	225	225		1	225	225		
STORAGE/ WORKROOM					1	150	150		1	150	150		1	150	150		
COURTS SERVICES OFFICES					3	200	600		4	200	800		5	200	1,000		
FLEXIBLE WORKSPACE					1	200	200		1	200	200		1	200	200		ROTATING CSO'S
RESTROOM					1	65	65		1	65	65		1	65	65		TO BE USED FOR UA'S.
TOTAL			1,050				1,240				1,440				1,640		
MISC. AREAS																	
ATTORNEY 201B	1	118	118														



Architecture Incorporated

SIOUX FALLS | RAPID CITY

2895 - Lincoln County Courthouse

Canton, SD

6/18/2021

Preliminary Project Scope and Statement of Probable Construction Cost

New Lincoln County Justice Center	UPDATED PROGRAM	COMMENTS
Courts + Security Support	38,700	Updated Program has 8 Courtrooms
State's Attorney	10,000	
Public Defender	1,000	
Multipurpose Rooms	2,500	Jury Selection / Sheriff Dept. Training
Sheriff's Department	12,500	
Total Net Square Footage	<u>64,700</u>	
Net to Gross Multiplier	1.35	
Total Gross Square Footage	<u>87,345</u>	
Cost / SF	<u>\$300.00</u>	
Building Construction Cost	<u>\$26,203,500</u>	
Site Construction Cost	<u>\$2,500,000</u>	
TOTAL CONSTRUCTION COST	<u>\$28,703,500</u>	
Project Soft Costs (8%)	\$2,296,280	A/E Fees, Site Survey, Soil Borings, Construction Testing
Project Contingency (10%)	\$3,099,978	
TOTAL PROJECT COST	\$34,099,758	

NOT INCLUDED

Furniture, Fixtures, Equipment

Renovation to Existing Courthouse Facility

LINCOLN COUNTY SHERIFF'S OFFICE - JAIL EVALUATION

TRANSMITTAL LETTER, FINANCIAL STATEMENT,
AND FORECASTED FINANCIAL STATEMENT

DRAFT

CASEY  PETERSON
Leading the Way.

RAPID CITY, SOUTH DAKOTA
GILLETTE, WYOMING

Lincoln County Sheriff Department - Jail Evaluation Table of Contents

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DRAFT

Transmittal Letter

Lincoln County Commissioners
Canton, South Dakota

Casey Peterson Ltd. was engaged by the Lincoln County Sheriff's Office (LCS) to prepare a forecast of the statement of operations estimating the cost of operating a jail facility owned by Lincoln County. Information for the Forecasted Statement of Operations was obtained from various sources including LCS' current spending and current spending of other counties in South Dakota. The Forecasted Statement of Operations for the year ended December 31, 2018 presents Lincoln County's payments for services to house inmates and costs of transporting inmates. Currently, LCS does not operate a jail, but rather contracts with local governments in the region to house inmates. LCS transports inmates between jail facilities and court or other appointments.

Using these assumptions, it was anticipated that operating a jail at full capacity could cost Lincoln County approximately \$630,000. Currently, Lincoln County expects to pay between \$2,000,000 and \$2,500,000 to house inmates at other facilities. The construction of a jail facility to be operated by LCS could save Lincoln County tax payers \$1,300,000 to \$1,800,000.

Management is responsible for the accompanying Statement of Inmate Expenses for the year ended December 31, 2018, the Selected Notes to the Statement of Inmate Expenses, the Forecasted Statement of Operations, and the related Summary of Significant Assumptions and Accounting Policies. We did not compile, review, or audit the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The forecast was prepared based on management's assumptions described in Note C.

There may be differences between the forecast and actual results because events and circumstances frequently do not occur as expected and those differences may be material. We have no responsibility to update this letter for events and circumstances occurring after the date of this letter.

The accompanying forecasted financial statements and this report are intended solely for the information and use of the Lincoln County Sheriff's Office and Lincoln County Commission and are not intended to be and should not be used by anyone other than these specified parties.

Casey Peterson, Ltd.
Rapid City, South Dakota
September 19, 2019



DRAFT

FINANCIAL STATEMENT

**Lincoln County Sheriff Department - Jail Evaluation
Statement of Inmate Expenses
For the Year Ended December 31, 2018**

Inmate Boarding Fees	\$ 1,106,109
Inmate Care	81,476
Inmate Transport	<u>27,050</u>
Total Inmate Expenses	<u>\$ 1,214,635</u>

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No assurance is provided on these statements. See selected notes to the financial statements.

Lincoln County Sheriff Department - Jail Evaluation Selected Notes to the Statement of Inmate Expenses

NOTE A - NATURE OF OPERATIONS

The Lincoln County Sheriff's Office (LCS) does not have a facility to house inmates of the County. LCS contracts with other local governments in the region to house inmates. LCS is charged boarding fees, medical care, and meals for inmates. LCS is responsible for transporting inmates from the various facilities to court or other appointments. Costs of housing inmates are billed by monthly by each contracted facility and the nature of all the charges is often obscured in invoices; therefore, a detailed breakdown of the nature of charges is not readily available.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Forecasted Statement of Operations has been prepared using the modified accrual basis of accounting. Revenues are generally recognized when they become measurable and available. "Available" means resources are collected or will be collected soon enough after the end of the calendar year that can be used to pay the bills of the current period. The accrual period for the County is 60 days. Expenditures are recognized when the related liability is incurred.

Other indirect expenditures may exist but are not included in the Forecasted Statement of Operations as those expenditures are supported by other County departments, and management has determined the impacts are not material to the Forecasted Statement of Operations.

NOTE C- AVERAGE DAILY CENSUS OF INMATES

Inmate statistics for 2017 and 2018 are as follows:

	2017	2018
Average Monthly Inmate Days	1,656	1,536
Average Daily Population (ADP)	32	44
Average Length of Stay (ALOS) (in Days)	7.1	10.5
Total Inmate Days	11,828	16,165

NOTE D - CONTRACTED INMATE HOUSING

As explained in Note A, LCS contracts with several local governments to house inmates. Effective October 1, 2019, LCS has an agreement with Minnehaha County to provide housing for at least 45 inmates per day at a rate of \$97.34/day. The minimum annual payment to Minnehaha County for the year ended September 30, 2020 is \$1.599 million. At present, LSC has nearly 70 inmates each day, which will be approximately, \$2.5 million for the year ended September 30, 2020 if population trends remain stable.

No assurance is provided on these statements.

DRAFT

FORECASTED FINANCIAL STATEMENT

**Lincoln County Sheriff Department - Jail Evaluation
Forecasted Statement of Operations**

REVENUES

Federal Inmate Reimbursement	\$ 2,064,075
Other Government Reimbursements	317,550
Commissary	187,500
Inmate Phone	60,000
Reimbursement - City of Sioux Falls	<u>60,000</u>
Total Revenues	<u>2,689,125</u>

EXPENDITURES

Salaries	1,698,138
Overtime	101,172
Taxes and Benefits	424,535
Workers' Compensation	61,356
Total Payroll	<u>2,285,201</u>
Care and Treatment:	
Food and Kitchen Supplies	242,000
Medical and First Aid Supplies	195,000
Other Miscellaneous Items	<u>9,000</u>
Total Care and Treatment	<u>446,000</u>
Facility Expenditures:	
Utilities	138,700
Office Supplies/ Postage	53,500
Repairs and Maintenance	<u>120,000</u>
Total Facility Expenditures	<u>312,200</u>
Vehicle Operations:	<u>8,950</u>
Safety and Sanitation:	
Service	8,300
Supplies and Equipment	<u>34,800</u>
Total Safety and Sanitation	43,100
Insurance	
Property	30,000
Liability	<u>12,000</u>
Total Insurance	42,000

No assurance is provided on these statements.
See summary of significant assumptions and accounting policies.

**Lincoln County Sheriff Department - Jail Evaluation
Pro Forma Statement of Operations Under the Hypothetical Assumptions
(Continued)**

Other Expenditures:	
Inmate Phone	32,175
Commissary	125,000
Travel and Training	10,000
Miscellaneous	14,400
Total Other Expenditures	181,575
Total Expenditures	3,319,026
NET COST OF JAIL OPERATIONS	\$ 629,901
 PROJECTED SAVINGS TO TAXPAYERS	
\$97.34/per Inmate/Day x 68 Inmates/Day	\$ 2,415,979
Calculated Costs of Jail Operations	(629,901)
	\$ 1,786,078

DRAFT

No assurance is provided on these statements.
See summary of significant assumptions and accounting policies.

Lincoln County Sheriff Department - Jail Evaluation

Summary of Significant Assumptions and Accounting Policies

NOTE A - NATURE OF FORECAST

The objective of forecasted financial information is to depict the expected outcome based on hypothetical assumptions. The forecast is based on, to the best of management's knowledge and belief, the County's expected results of operations if the County operated a jail facility. Accordingly, the forecast reflects management's judgement as of September 19, 2019, the date of this forecast, of the expected conditions if other courses of action were taken. The forecast is designed to provide information to the Lincoln County Commissioners. Accordingly, this presentation should not be used for any other purposes. The assumptions disclosed herein are those that management believes are significant to the forecast. Management reasonably expects, to the best of its knowledge and belief, that the actual operations will be within the range shown. However, there can be no assurance that they will. Furthermore, even if changes in service were to be made, there could be differences between the forecast and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Forecasted Statement of Operations has been prepared using the modified accrual basis of accounting. Revenues are generally recognized when they become measurable and available. "Available" means resources are collected or will be collected soon enough after the end of the calendar year that can be used to pay the bills of the current period. The accrual period for the County is 60 days. No revenues have been recorded in the forecast as the forecast assumes no services will be provided to outside agencies and, accordingly, no outside support will be received. Expenditures are recognized when the related liability is incurred.

Other indirect expenditures may exist but are not included in the Forecasted Statement of Operations as those expenditures are supported by other County departments.

NOTE C - SIGNIFICANT ASSUMPTIONS

Average Daily Population of Inmates

Based on current daily inmate counts and the anticipated capacity of the new facility, the average daily population is as follows:

	2018	Projected
Lincoln County Inmates	44	60
Other County Inmates	-	10
Federal Inmates	-	65
Total	44	135

Federal Inmate Reimbursement Revenue

Jail operators receive reimbursement from the federal government for housing federal inmates. Pennington County is reimbursed \$85 per day per inmate, and Minnehaha County is reimbursed \$92 per inmate per day. The anticipated federal reimbursement rate for Lincoln County is expected to be between Pennington County's and Minnehaha County's rates; therefore, a rate of \$87 per day per inmate was used. It is anticipated that LSC will have the ability to house approximately 75 federal inmates.

No assurance is provided on these statements.

Lincoln County Sheriff Department - Jail Evaluation Summary of Significant Assumptions and Accounting Policies

NOTE C - SIGNIFICANT ASSUMPTIONS (CONTINUED)

Other Government Reimbursement

It is anticipated that Lincoln County may have additional capacity to accept inmates from surrounding Counties. LCS estimates there will be space for approximately 10 inmates from other counties. Reimbursement is expected to be \$87 per day per inmate.

Commissary Revenue

Commissary revenue is driven by the daily inmate population within the facility. Revenue was based on 1.5 times the commissary expense.

Inmate Phone Revenue

Inmates are charged for phone usage, which can vary with the ADP of the facility. Based on the capacity of the facility of around 200 inmates, revenue of \$5,000 per month is expected.

Reimbursement from the City of Sioux Falls

The facility is expected to be located in the south side of Sioux Falls, SD. The facility would have space for Sioux Falls police to operate a satellite location. The City of Sioux Falls will reimburse the County for the use of the space, utilities, and maintenance based on a square footage allocation. It is estimated the City of Sioux Falls will use approximately 3,000 square feet at a rate of \$20 per square foot per year.

Salaries

Salaries were estimated using LSC approved wage rates. Staffing was determined based on the use of three cell blocks with three inmate pods in each cell block. Each cell block would have capacity of 60 inmates, with the pods in each cell block having capacity of 30, 15, and 15 inmates each. Cell block staffing was based on suggestions from the Pennington County Sheriff and would allow for shift rotation and employee leave for vacation, holidays, and sick leave. See the table below for determination of wages for the jail facility at capacity.

Staffing for Three Cell Blocks at Full Capacity

Position	# of Employees	Rate	Total Salary Expense	Total Salary	OT @ 7.25%	Taxes/Benefits @ 25%
Lieutenant	1	\$ 32.93	\$ 68,500.00	\$ 68,500.00	-	\$ 17,125.00
Sargent	2	\$ 25.41	\$ 52,852.80	\$ 105,705.60	\$ 7,663.66	\$ 26,426.40
SO-1	27	\$ 21.62	\$ 44,969.60	\$ 1,214,179.20	\$ 88,027.99	\$ 303,544.80
Clerical Staff	2	\$ 18.17	\$ 37,793.60	\$ 75,587.20	\$ 5,480.07	\$ 18,896.80
Program Staff	1	\$ 23.35	\$ 48,568.00	\$ 48,568.00	-	\$ 12,142.00
Accountant	1	\$ 24.95	\$ 51,896.00	\$ 51,896.00	-	\$ 12,974.00
Buildings/Grounds	4	\$ 16.07	\$ 33,425.60	\$ 133,702.40	-	\$ 33,425.60

Overtime

Overtime is estimated at 7.25% of total wages for correctional officers and clerical staff. Other staff are not anticipated to have regular overtime hours.

No assurance is provided on these statements.

Lincoln County Sheriff Department - Jail Evaluation Summary of Significant Assumptions and Accounting Policies

NOTE C - SIGNIFICANT ASSUMPTIONS (CONTINUED)

Taxes and Benefits

Taxes and benefits are estimated at a rate of 25% of wages. Included in this percentage are: OASI (calculated at 7.65% of the total salaries as required by the Social Security Administration); retirement benefits (the County provides a contribution of 8% of gross wages for deputies and 6% for all others to the employee's retirement account); and group insurance, which is based on County experience with existing employees.

Workers' Compensation

Workers' compensation was calculated using the established 2019 rate of \$3.41 for each \$100 of payroll.

Food and Kitchen Supplies

Food and kitchen supplies were based on an expected cost per inmate meal of \$1.65.

Medical and First Aid Supplies

Medication and supplies for inmates are expected to be approximately 1.5 times the existing medical costs incurred by LSC (due to the increase in inmate population with federal inmates) to \$50,000. In addition, it is anticipated LSC would contract with a physician or mid-level healthcare provider and several nurses to provide healthcare to inmates at a cost of approximately \$145,000 per year.

Care and Treatment - Other Miscellaneous Items

This consists of bedding and linens, recreation, educational services, hygiene supplies, haircuts, and other miscellaneous inmate care items. Expenses were determined as a factor of spending for Pennington County per inmate.

Utilities

Utility expenses were based on the following rates per square foot. Rates were obtained from the Harrisburg School District for the operation of a newly-constructed building in southern Sioux Falls. Since the jail would be operated 24 hours per day, water and electricity costs were calculated based on two times the rate per square foot of the Harrisburg School District. Natural gas is not expected to vary significantly. The anticipated square footage of the jail is 80,000.

Utilities	Rate per Square Foot	Expected Cost
Water	\$ 0.05234	\$ 8,374
Electricity	0.73076	116,922
Natural Gas	0.08374	13,399

Office Expenses

Office expenses include office supplies, postage, and telephone costs. Expenses were determined as a factor of spending for Pennington County per inmate.

Repairs and Maintenance

Repairs and maintenance expenses were based on \$1.50 per square foot for the facility (80,000 square feet). This cost also covers snow removal and landscaping maintenance.

No assurance is provided on these statements.

Lincoln County Sheriff Department - Jail Evaluation Summary of Significant Assumptions and Accounting Policies

NOTE C - SIGNIFICANT ASSUMPTIONS (CONTINUED)

Vehicle Operations

Vehicle operations costs were based on current insurance and vehicle maintenance costs as related to transporting inmates. It is expected with a new facility that the County will spend 33% of current costs to transport inmates to courts or other appointments.

	Current Annual	Projected Annual
Vehicle Operations:		
Fuel	\$ 10,000	\$ 3,300
Vehicles (Capital)	10,000	3,300
Equipment	3,000	1,000
Maintenance	3,000	1,000
Insurance	1,050	350
Total Vehicle Operations	\$ 27,050	\$ 8,950

Safety and Sanitation

Safety and sanitation include janitorial services and supplies and laundry. These costs were determined as a factor of spending for Pennington County per inmate. It is assumed that inmates will perform the light janitorial and laundry services.

Insurance

Property and liability insurance are based on current quotes obtained by the County.

Inmate Phone

LSC will contract with a service provider for phone access for inmates, this activity should also generate revenue for the jail operation. Expenses were determined as a factor of spending for Pennington County per inmate.

Commissary

Commissary expenses were determined as a factor of spending for Pennington County per inmate.

Travel and training

Travel and training are estimated to be \$250 per correctional officer.

Other Miscellaneous Expenses

Other miscellaneous expenses include staff related vaccinations, licensing, uniforms, physicals, recognition, and software. Expenses were based on \$100 per ADP.

No assurance is provided on these statements.