



Design
Construct
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BUILDING TOGETHER

Structure. Interiors. Relationships. Trust.

JAIL STUDY

FULL REPORT
FOR:
WAPELLO COUNTY, IA

2026-07-12



INTRODUCTION & CONTEXT

EXECUTIVE SUMMARY

Samuels Group was engaged by Wapello County to:

- Evaluate expansion of existing jail.
- Assess future capacity needs.
- Evaluate operational impacts.
- Develop preliminary costs.

MAJOR FINDINGS:

- Jail population increased 57.6% in 10 years
- Jail operating above design capacity
- \$700,000+ spent annually on outsourced housing and transportation
- State policy changes expected to increase inmate stays
- Existing facility limits classification flexibility

RECOMMENDED NEXT STEP:

- Further evaluate Option A and Option B for implementation

ANALYTICS & DEMOGRAPHICS

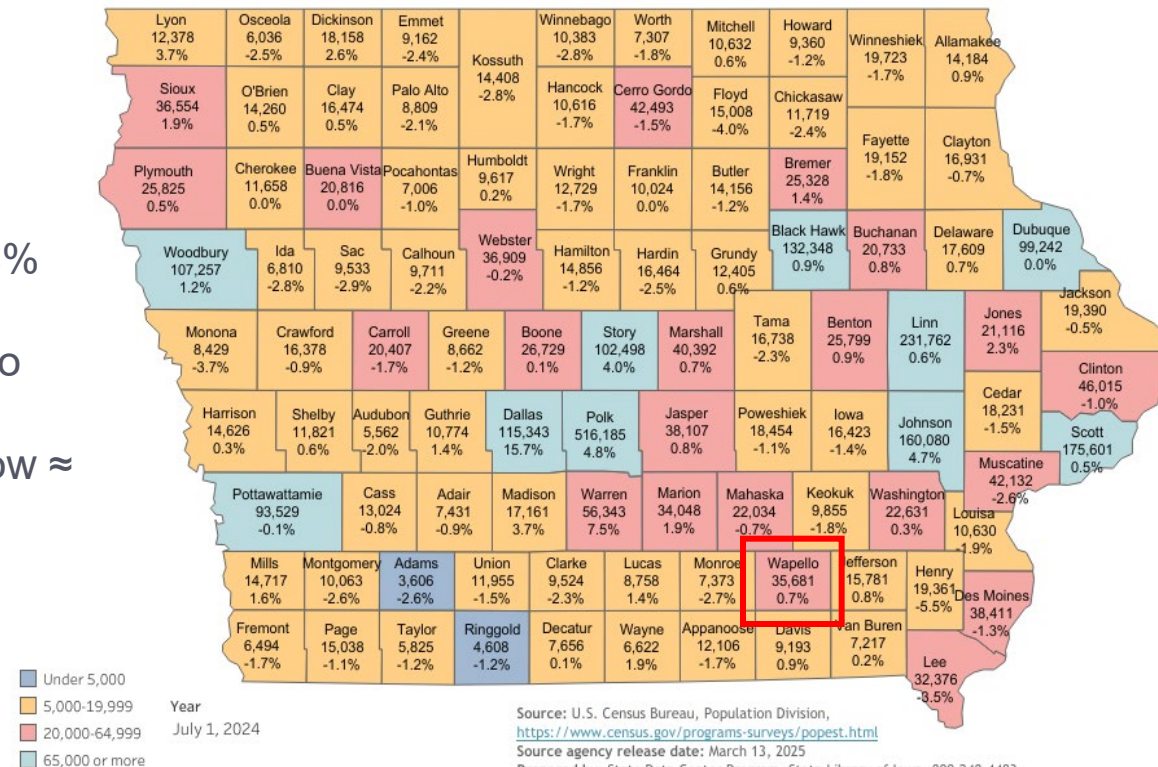
POPULATION

WAPELLO COUNTY	
YEAR	POPULATION
2015	35,456
2016	35,265
2017	35,022
2018	34,991
2019	34,969
2020	35,326
2021	35,295
2022	35,081
2023	35,166
2024	35,681

- From 2015 to 2024, Wapello County population grew by $\approx .63\%$
- From 2015 to 2024, Iowa State population grew by $\approx 3.18\%$
- From 2025 to 2034, Wapello County population is expected to remain relatively stable
- From 2025 to 2034, Iowa State is expecting population to grow $\approx 6.25\%$
- Source: US Census Bureau, Iowa State Data Center

Iowa County Population and Percent Change

(from April 1, 2020 to July 1, 2024)



Source: U.S. Census Bureau, Population Division,
<https://www.census.gov/programs-surveys/popest.html>
 Source agency release date: March 13, 2025
 Prepared by: State Data Center Program, State Library of Iowa, 800-248-4483,
<http://www.iowadatacenter.org>

ANALYTICS & DEMOGRAPHICS

POPULATION DIVERSITY – WAPELLO COUNTY 10 YR

2013 Wapello County



- From 2013 to 2023, Wapello County has followed the national trend of increased racial diversity
- Source: Data USA

2023 Wapello County



ANALYTICS & DEMOGRAPHICS

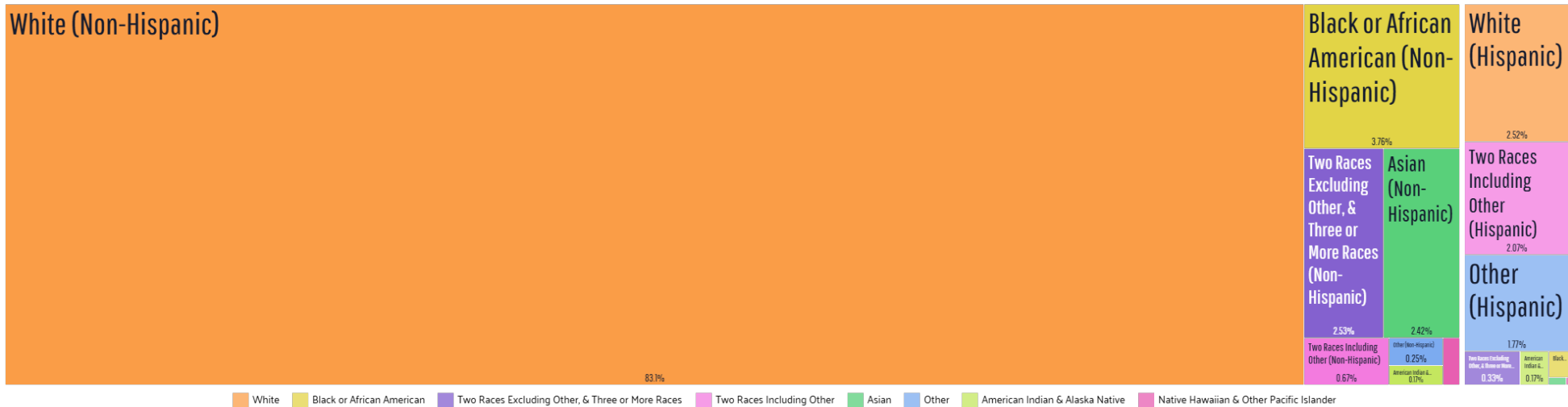
POPULATION DIVERSITY – WAPELLO COUNTY TO IOWA STATE

2023 Wapello County



- In 2023, Wapello County is more racially diverse than the state of Iowa
- Source: Data USA

2023 Iowa State

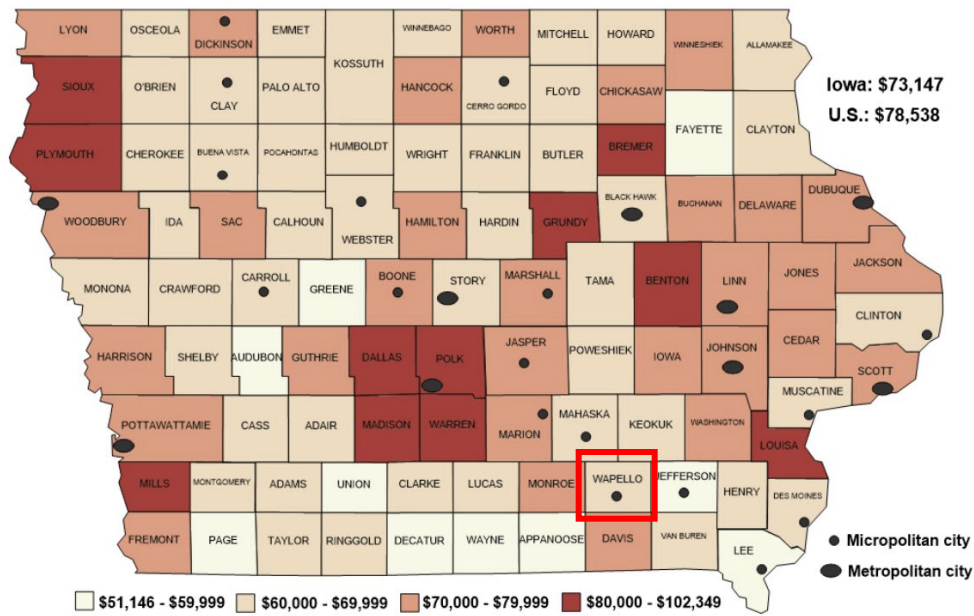


ANALYTICS & DEMOGRAPHICS

MEDIAN HOUSEHOLD INCOME

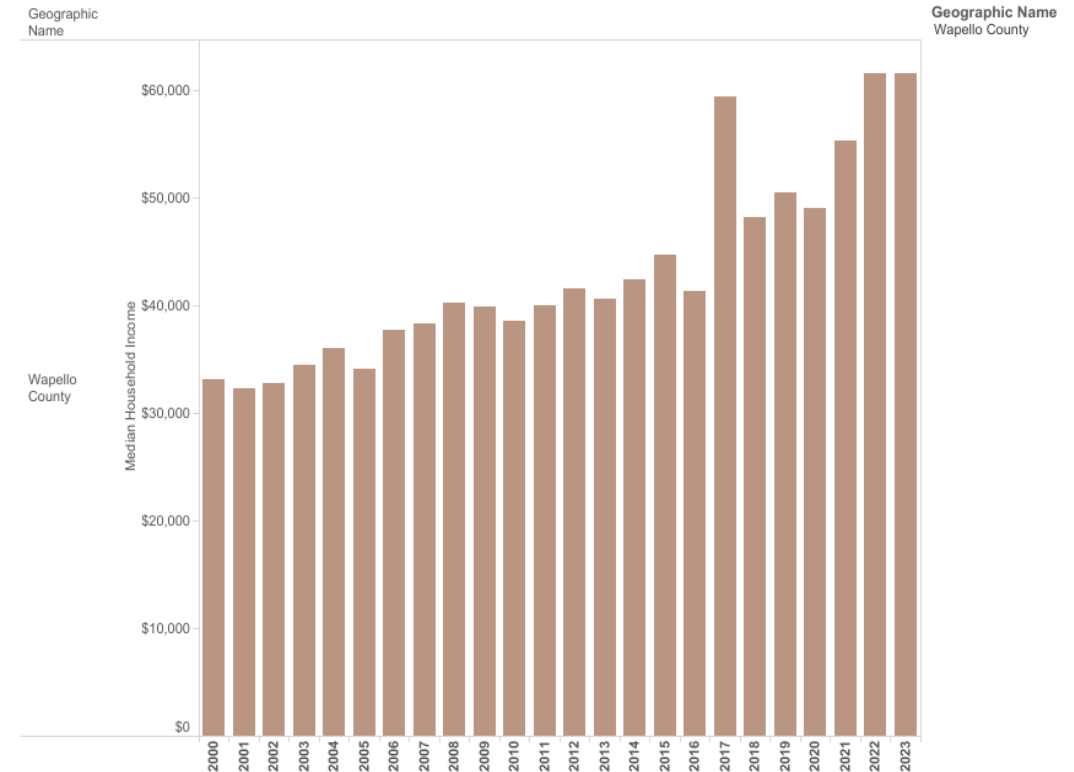
- Wapello County median household income 2019-2023 = \$60,003
- Iowa median household income 2019 to 2023 = \$73,147
- National median household income 2019 to 2023 = \$78,538
- Overall, Wapello County median household income is lower than Iowa and National averages but has been consistently growing
- Source: US Census Bureau, Iowa State University Community & Economic Development Department

Median Household Income, 5-Year Estimates, 2019 - 2023, Iowa.



Source: American Community Survey, U.S. Census Bureau

Median Household Income for Wapello County



Source agency name: U.S. Census Bureau

Source agency program: Small Area Estimates Branch

Source agency contact: Small Area Estimates Branch, 301-763-2422, sehsd.saie@census.gov

<https://www.census.gov/programs-surveys/saie.html>

Source agency release date: December 2024

Date added to State Data Center Web site: March 24, 2025

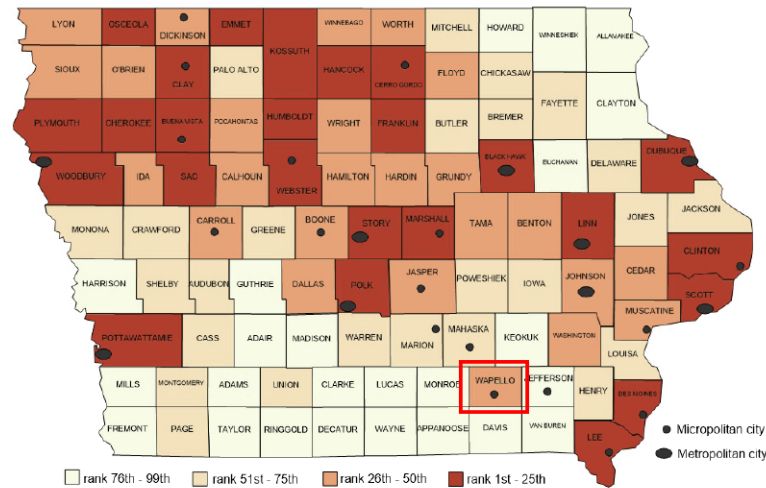
State Data Center contact information: State Library of Iowa, State Data Center Program,...

ANALYTICS & DEMOGRAPHICS

MEDIAN HOUSEHOLD INCOME

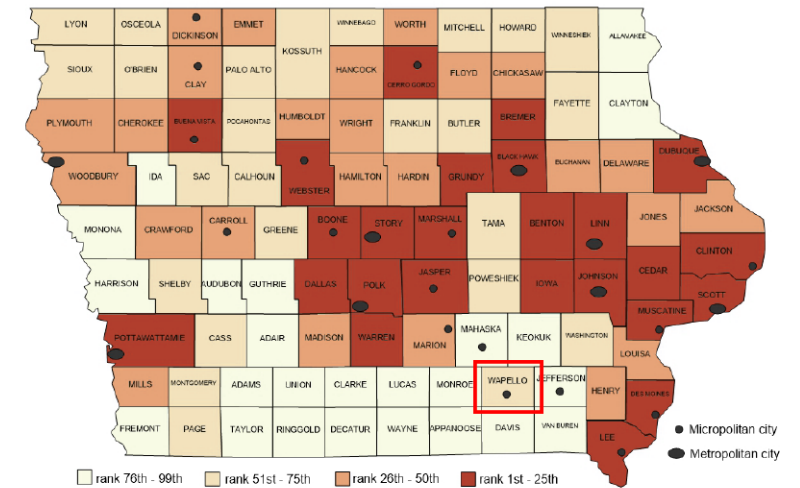
- From 1949 to 2023, Wapello County median household income has increased its dollar value, but has dropped to a lower percentile compared to the rest of the state
- This follows national trends of population and income shifts from rural to metropolitan areas
- Source: US Census Bureau, Iowa State University Community & Economic Development Department

County Ranks by Median Family Income, 1949, Iowa.



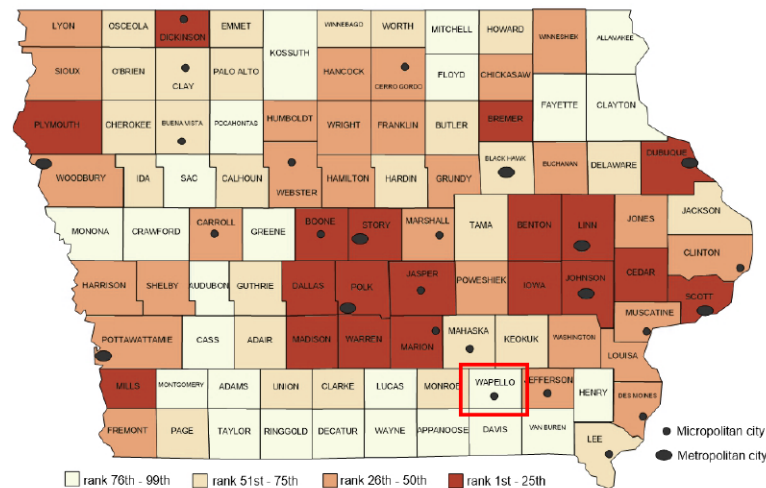
Source: Decennial Census, 1950, U.S. Census Bureau

County Ranks by Median Family Income, 1979, Iowa.



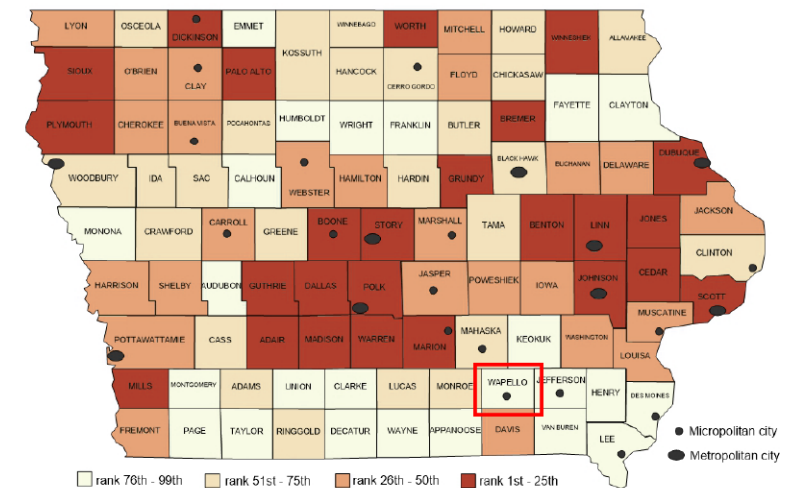
Source: Decennial Census, 1980, U.S. Census Bureau

County Ranks by Median Family Income, 1999, Iowa.



Source: Decennial Census, 2000, U.S. Census Bureau

County Ranks by Median Family Income, 2019 - 2023, Iowa.



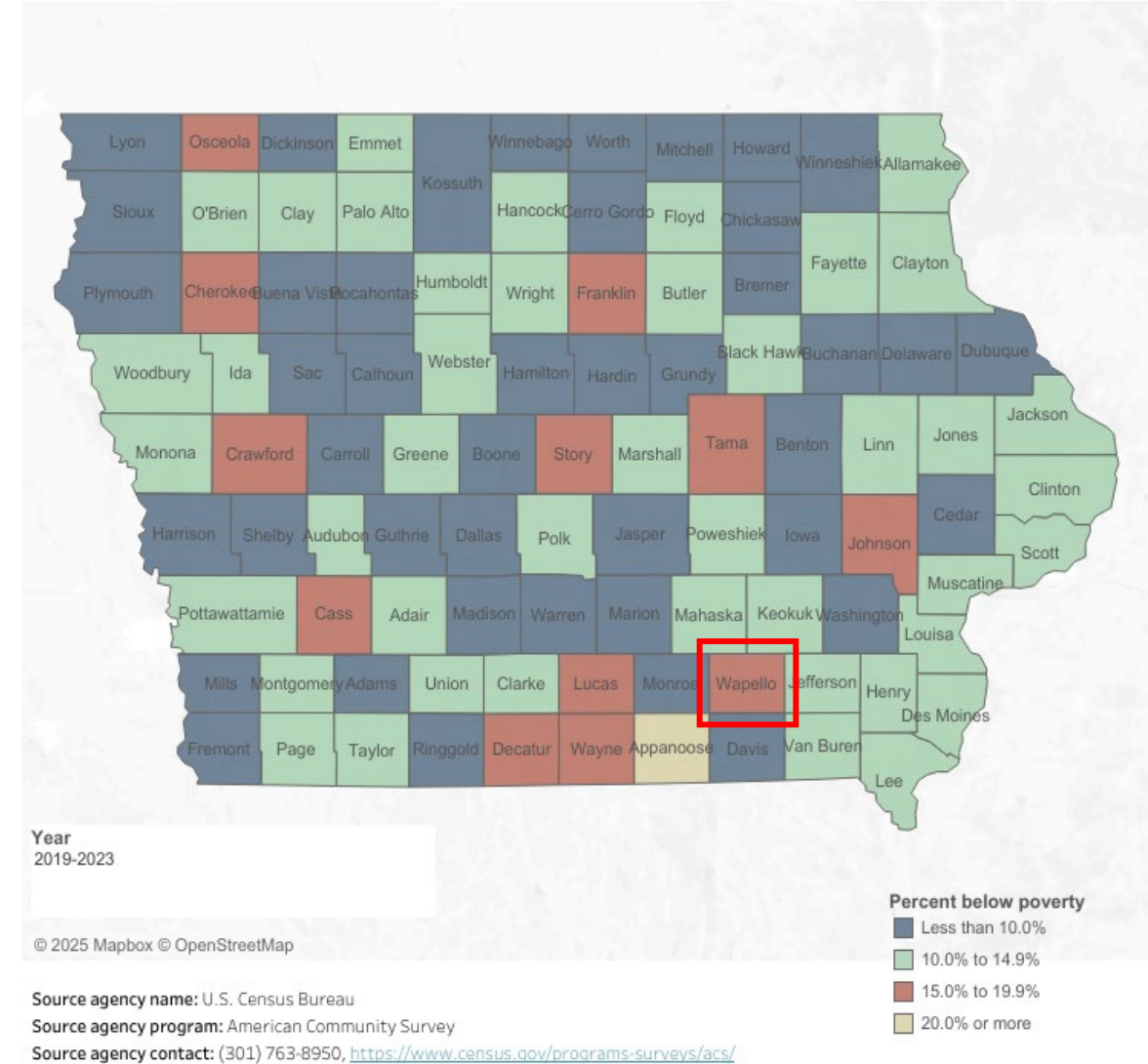
Source: American Community Survey, U.S. Census Bureau

ANALYTICS & DEMOGRAPHICS

POVERTY

- 2019 to 2023 National Average = 11.2 %
- 2019 to 2023 Iowa Average = 11.1%
- 2019 to 2023 Wapello County Average = 16.7%
 - 5.6% above state average
- Source: US Census Bureau

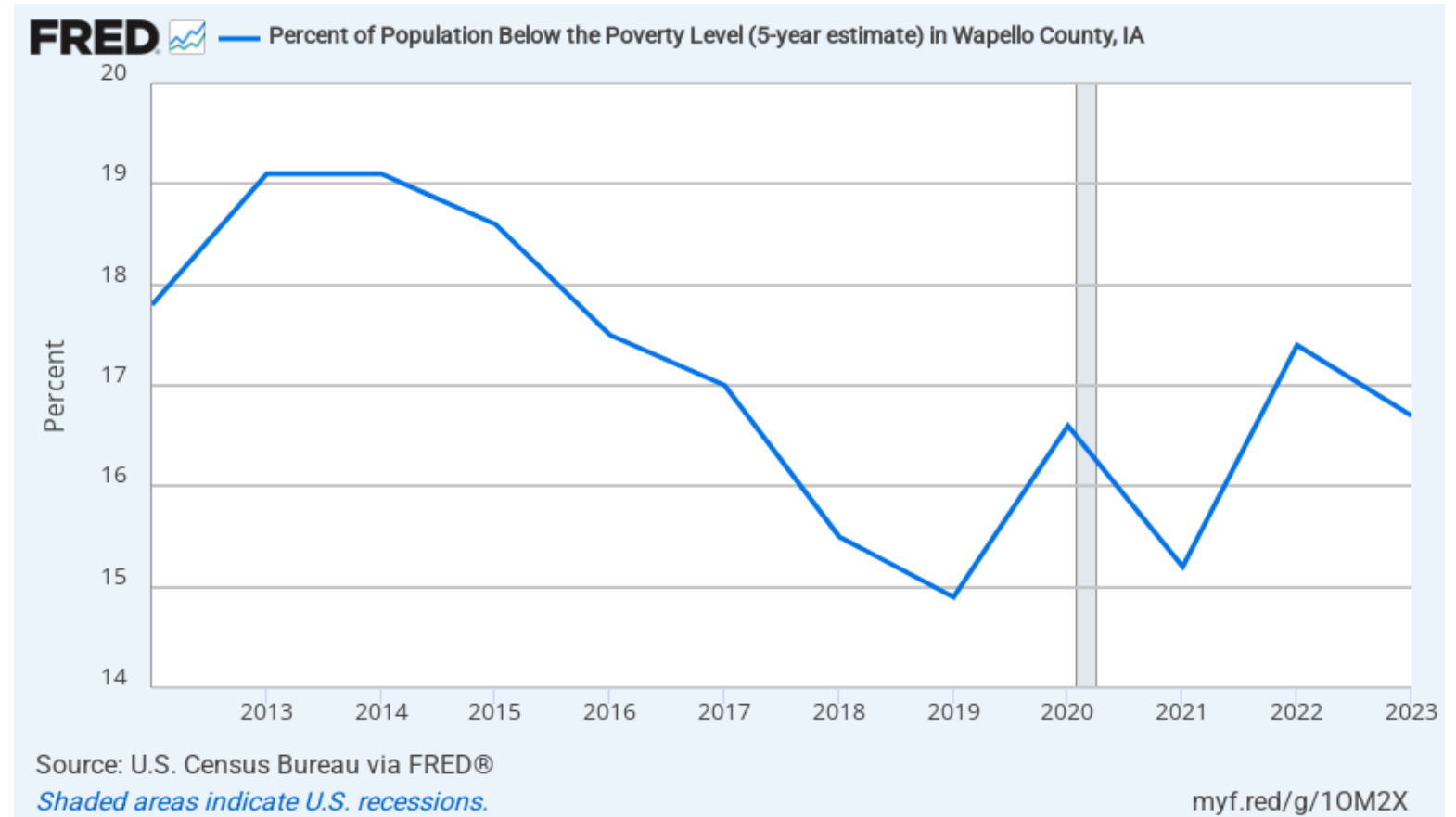
Poverty Rate in Iowa Counties: 2019-2023



ANALYTICS & DEMOGRAPHICS

POVERTY

- Overall, poverty rate has decreased over the last 10 years
- However, there seems to be volatile increase since 2019
- Source: US Census Bureau

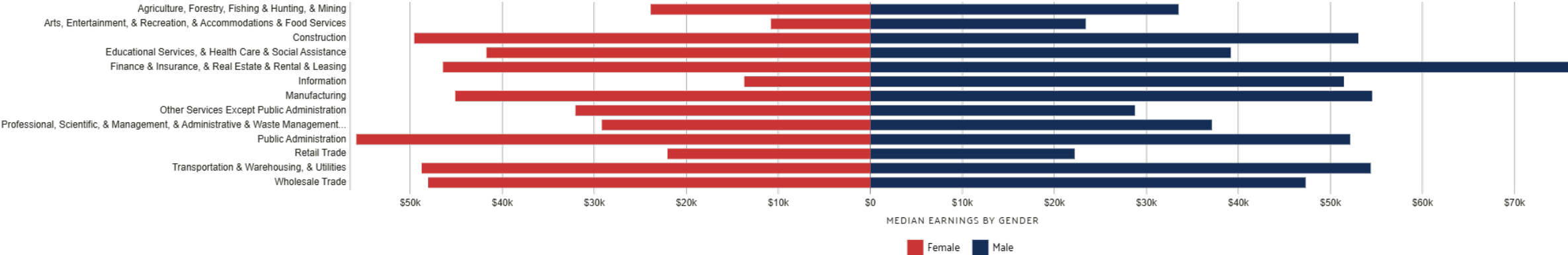


ANALYTICS & DEMOGRAPHICS

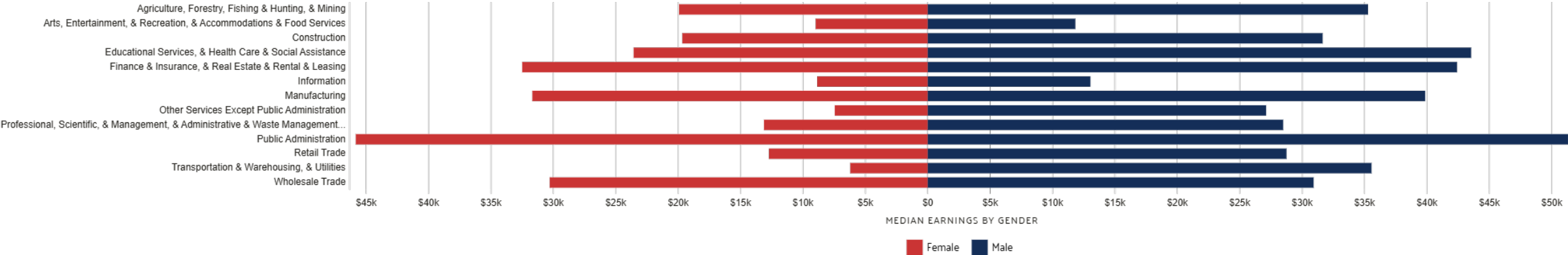
MEDIAN EARNINGS BY INDUSTRY

- Overall, it appears that the common jobs in the county are trending towards lower wages
- Source: Data USA

2013 Wapello County



2023 Wapello County



ANALYTICS & DEMOGRAPHICS

COMMUNITY CONDITIONS AND JAIL DEMAND

Correctional system demand is influenced by a combination of community, economic, policy, and operational factors.

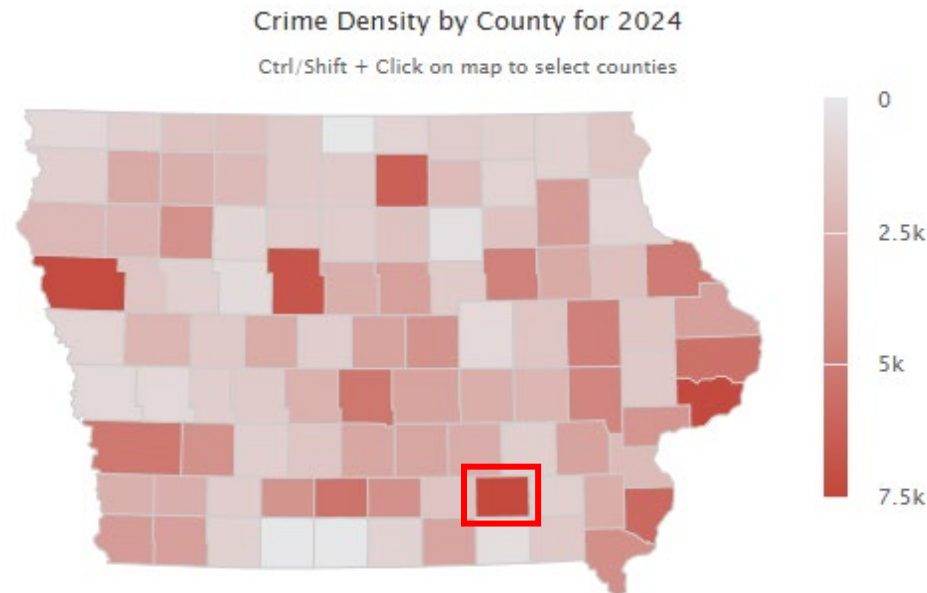
- Economic opportunity
- Poverty levels
- Substance abuse trends
- Crime activity
- State policy changes
- Length of inmate stay

ANALYTICS & DEMOGRAPHICS

CRIME DATA – IOWA CRIME PER COUNTY PER 100,000 POPULATION

COUNTY	2023	2024	% CHANGE	COUNTY	2023	2024	% CHANGE
Adair	1587.3	1078	-32.09%	Jefferson	1629.9	1064.9	-34.66%
Adams	2300.7	1164.1	-49.40%	Johnson	4678.3	4517.3	-3.44%
Allamakee	1495.1	1548.2	3.55%	Jones	1794.4	1511.5	-15.77%
Appanoose	3982	3039.7	-23.66%	Keokuk	1167.1	1133.1	-2.91%
Audubon	1187.2	1156.4	-2.59%	Kossuth	1549.9	1320.2	-14.82%
Benton	1766.8	1589.4	-10.04%	Lee	4545.4	4041.5	-11.09%
Black Hawk	4559.7	4603.5	0.96%	Linn	5033.6	4675.3	-7.12%
Boone	503.1	340.2	-32.38%	Louisa	2111.2	2065	-2.19%
Bremer	2303.4	1654.1	-28.19%	Lucas	3460.5	4013.9	15.99%
Buchanan	2329.7	2817.5	20.94%	Lyon	1592	724	-54.52%
Buena Vista	3960.3	3942.7	-0.44%	Madison	875.4	1519.8	73.61%
Butler	386.1	351	-9.09%	Mahaska	4220	2722.1	-35.50%
Calhoun	663.1	560.9	-15.41%	Marion	3096.6	3006	-2.93%
Carroll	1951.4	1371.3	-29.73%	Marshall	3905.7	3869.2	-0.93%
Cass	3770.4	3962.5	5.09%	Mills	3074.6	2566.8	-16.52%
Cedar	1565	1348.1	-13.86%	Mitchell	1316.6	1262	-4.15%
Cerro Gordo	6685.6	6242.5	-6.63%	Monona	1194.7	878.1	-26.50%
Cherokee	2296.2	2215.3	-3.52%	Monroe	1726.4	1630.8	-5.54%
Chickasaw	1053	926.7	-11.99%	Montgomery	3114.2	2587.3	-16.92%
Clarke	4949.3	5351.2	8.12%	Muscatine	3803	3739.3	-1.67%
Clay	3431.8	2554.1	-25.58%	O'Brien	3474.3	2828.8	-18.58%
Clayton	1318.3	968.3	-26.55%	Osceola	1611.5	1107.5	-31.28%
Clinton	5782	5445.3	-5.82%	Page	3504.8	3293.7	-6.02%
Crawford	2510	2259	-10.00%	Palo Alto	2160.1	2083.8	-3.53%
Dallas	2695.7	2491.2	-7.59%	Plymouth	2246.6	2168.8	-3.46%
Davis	678.1	420.7	-37.96%	Pocahontas	1206	756.1	-37.31%
Decatur	0	0	-	Polk	5426.4	5145.5	-5.18%
Delaware	2691.4	1835.2	-31.81%	Pottawattamie	5941.4	5138.2	-13.52%
Des Moines	6250.1	5811.8	-7.01%	Poweshiek	2707.5	2624.2	-3.08%
Dickinson	1640.3	1643.3	0.18%	Ringgold	853.6	0	-
Dubuque	5411.1	4955.8	-8.41%	Sac	1164.7	1088.8	-6.52%
Emmet	1999.7	1790.3	-10.47%	Scott	8000.7	7299.7	-8.76%
Fayette	3510.8	3502	-0.25%	Shelby	1559	707.3	-54.63%
Floyd	2405.2	2036.3	-15.34%	Sioux	1131.3	1122.7	-0.76%
Franklin	1477.8	1683.2	13.90%	Story	3212.7	3112.9	-3.11%
Fremont	4318	3456.7	-19.95%	Tama	1075.9	710	-34.01%
Greene	2540.3	2754.2	8.42%	Taylor	1536.6	900.3	-41.41%
Grundy	986.1	1310.7	32.92%	Union	3389.9	3878.3	14.41%
Guthrie	1771.6	1298.9	-26.68%	Van Buren	1222.6	1374.8	12.45%
Hamilton	2592.9	2573.1	-0.76%	Wapello	8060	7378.7	-8.45%
Hancock	1418.4	1310.5	-7.61%	Warren	3172.9	2985.9	-5.89%
Hardin	4244.9	3265.2	-23.08%	Washington	3620.2	3184.4	-12.04%
Harrison	346.7	653.8	88.58%	Wayne	1240.1	950	-23.39%
Henry	3312.2	2671.1	-19.36%	Webster	7586	6741.5	-11.13%
Howard	973.1	1093.1	12.33%	Winneshiek	0	0	-
Humboldt	857.3	1245.9	45.33%	Winneshiek	1092.7	984.1	-9.94%
Ida	1963.3	1581	-19.47%	Woodbury	7402.8	7248.9	-2.08%
Iowa	2580.5	2604.1	0.91%	Worth	1128.6	792.7	-29.76%
Jackson	3721.3	3311.7	-11.01%	Wright	1137.6	1229.9	8.11%
Jasper	3024.6	3138.5	3.77%				

- 2023 Iowa Average = 2,681.9
 - National Average = 2,280
 - Wapello = 8,060 or $\approx 3x$ state average
- 2024 Iowa Average = 2,430.4
 - National Average = 2,119
 - Wapello = 7,378.7 or $\approx 3x$ state average
- In 2023 & 2024, Wapello County had the highest crime ratio in Iowa.
- Source: Iowa DPS



ANALYTICS & DEMOGRAPHICS

CRIME DATA – WAPELLO COUNTY OFFENCES

Offense	2023	2024	% Change
Assault	656	642	-2.13%
Drug / Narcotic	693	605	-12.70%
Larceny	547	567	3.66%
Destruction	280	298	6.43%
Burglary	169	145	-14.20%
Fraud	185	141	-23.78%
MV Theft	115	70	-39.13%
Sexual	28	40	42.86%
Weapons	53	40	-24.53%
Counterfeiting	28	15	-46.43%
Stolen Property	6	13	116.67%
Robbery	6	8	33.33%
Kidnapping	3	5	66.67%
Embezzlement	7	5	-28.57%
Pornography	14	5	-64.29%
Arson	6	4	-33.33%
Extortion	3	3	0.00%
Animal Cruelty	6	3	-50.00%
Homicide	1	2	100.00%
Sexual (Non-Forcible)	6	2	-66.67%
Human Trafficking	1	1	0.00%
Prostitution	1	0	-100.00%
Bribery	0	0	
Gambling	0	0	
Total	2814	2614	

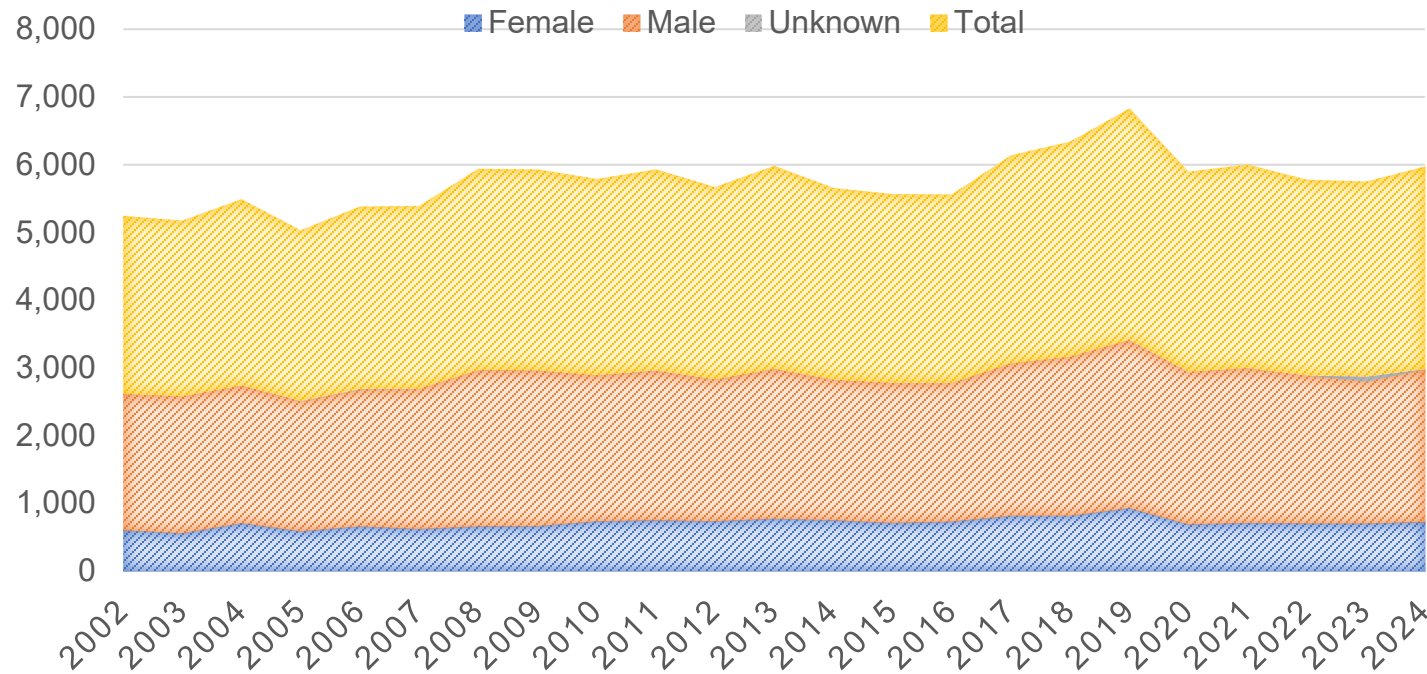
- Overall less crime reported between 2023 and 2024 following national trends
- Though the overall crime rate listed is higher than national average, Iowa is considered a safe state to live in due to lower violent crime rates than national average.
- Crime reporting standards changed in 2023
- Source: Iowa State DPS, Wapello County Sheriff Staff

ANALYTICS & DEMOGRAPHICS

JAIL POPULATION DATA

- Booking activity is relatively stable over the last 10 years, increasing approximately 7.3%
- Booking rates are not the sole reason for the ADP increase

BOOKING ACTIVITY



WAPELLO COUNTY IOWA JAIL – BOOKING ACTIVITY				
YEAR	FEMALE	MALE	UNKNOWN	TOTAL
2002	608	2,014		2,622
2003	563	2,021	1	2,585
2004	713	2,030	1	2,744
2005	593	1,921	1	2,515
2006	664	2,025	1	2,690
2007	629	2,065	1	2,695
2008	664	2,304		2,968
2009	671	2,293		2,964
2010	739	2,154		2,893
2011	753	2,210	1	2,964
2012	738	2,096	1	2,835
2013	778	2,211		2,989
2014	755	2,072		2,827
2015	716	2,065		2,781
2016	736	2,044		2,780
2017	821	2,248		3,069
2018	821	2,348		3,169
2019	933	2,480		3,413
2020	693	2,254	1	2,948
2021	717	2,282		2,999
2022	707	2,182		2,889
2023	706	2,094	74	2,874
2024	732	2,246	7	2,985
TOTAL	16,450	49,659	89	66,198
AVERAGE	715	2,159	9	2,878

ANALYTICS & DEMOGRAPHICS

CRIME DATA & BOOKING ACTIVITY SUMMARY

While reported crime has declined modestly in recent years, jail population growth has continued. This indicates that factors beyond booking activity are contributing to population growth within the jail.

- Longer stays
- Classification challenges
- Policy changes
- Population management needs
- Economic opportunity
- Poverty levels
- Substance abuse trends

ANALYTICS & DEMOGRAPHICS

JAIL POPULATION DATA

WAPELLO COUNTY IOWA JAIL – CURRENT HOUSING		
HOUSING POD	COUNT	%
CELL BEDS	90	60.8%
DORM / SWING UNIT BEDS	26	17.5%
SPECIAL STATUS BEDS	4	2.7%
SUBTOTAL POD CELLS	120	81.1%
HOLDING CELLS (INTAKE)	28	19.0%
MAXIMUM CAPACITY	148	100%
DESIGN CAPACITY	126	85%

- Max capacity of current Wapello County Jail = 148 inmates
- 85% occupancy is industry standard for safety and management ≈ 126 inmates
- Source: Wapello County Staff

ANALYTICS & DEMOGRAPHICS

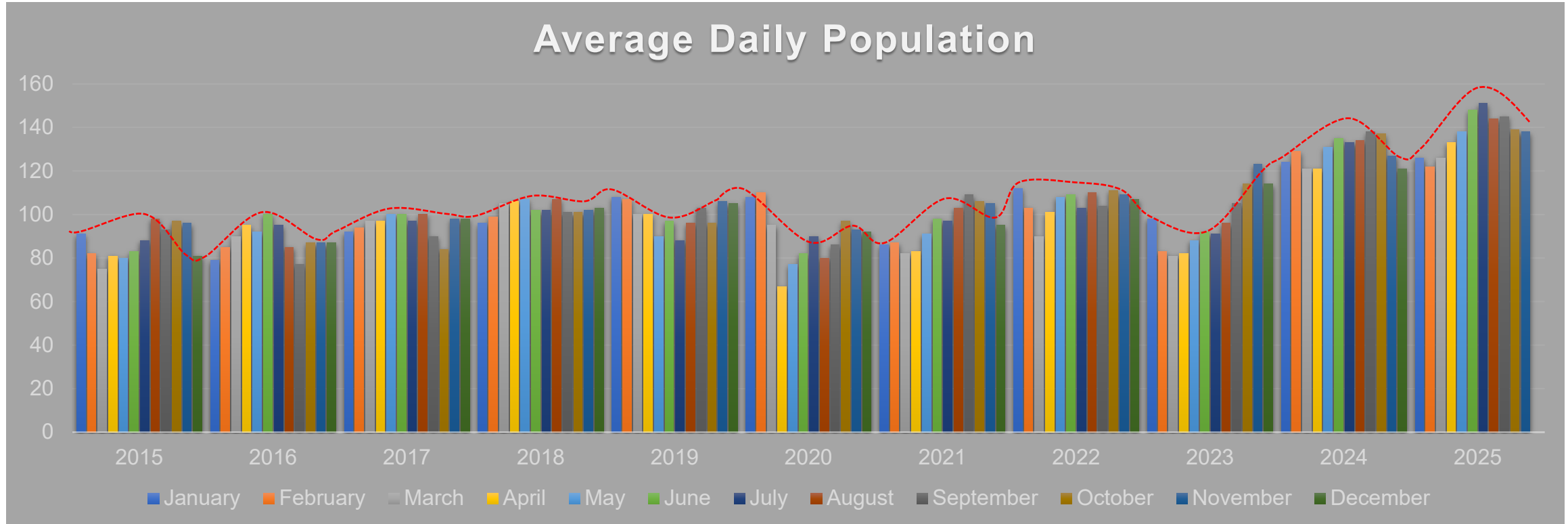
JAIL POPULATION DATA

WAPELLO COUNTY IOWA JAIL - AVERAGE DAILY POPULATION															
	January	February	March	April	May	June	July	August	September	October	November	December	Annual Average	% Change From Previous	Annual Average % Occupied
2015	91	82	75	81	80	83	88	98	93	97	96	81	87		58.8%
2016	79	85	90	95	92	100	95	85	77	87	87	87	88	1.3%	59.0%
2017	92	94	97	97	100	100	97	100	90	84	98	98	96	8.3%	64.8%
2018	96	99	105	106	107	102	102	107	101	101	102	103	103	7.3%	69.6%
2019	108	107	100	100	90	97	88	96	103	96	106	105	100	-2.8%	67.5%
2020	108	110	95	67	77	82	90	80	86	97	93	92	90	-9.9%	60.8%
2021	86	87	82	83	91	98	97	103	109	106	105	95	95	6.0%	64.2%
2022	112	103	90	101	108	109	103	110	104	111	109	107	106	10.9%	71.6%
2023	98	83	81	82	88	92	91	96	105	114	123	114	97	-7.9%	65.5%
2024	124	129	121	121	131	135	133	134	138	137	127	121	129	32.9%	87.2%
2025	126	122	126	133	138	148	151	144	145	139	138	-	137	6.2%	92.6%
Monthly Average	102	100	97	97	100	104	103	105	105	106	108	100	Average Change:	5.2%	67.5%

- Average of annual 5.2% increase in jail population from 2015 to 2025
- Total increase of 57.6% increase from 2015 to 2025 while national average is $\approx$ 10% over 10 yr period
- Max capacity of Wapello County Jail = 148 inmates
- 85% occupancy is industry standard for safety and management = 126 inmates
- Source: Wapello County Staff, Bureau of Justice Statistics

ANALYTICS & DEMOGRAPHICS

JAIL POPULATION DATA



- Graphically the ADP was relatively stable until approximately June 2023 where the increase began
- Source: Wapello County Staff

ANALYTICS & DEMOGRAPHICS

CURRENT INMATE TRANSPORTATION DATA

- Between August 14, 2025 to October 28, 2025 (75 days)
 - 72 individual trips
 - ≈ 3,795 miles of travel
 - 60+ different inmates
- There are classifications of inmates that must be housed separately. With the existing jail this may require allocating six beds (inmate spots) to one person. Therefore, when taking classifications into account, not all available beds can always be used.
- These transportation requirements consume staff time and vehicle resources that could otherwise support local operations.

CURRENT INMATE OUTSOURCE HOUSING DATA (JUNE 2025 – May 2026)

COUNTY	TOTAL COST	MONTH	# OF INMATES	# OF DAYS	TOTAL COST
		June 2025	61	1,086	\$62,695.00
Davis	\$113,520.00	July 2025	63	1,343	\$76,870.00
Henry	\$388,680.00	August 2025	56	1,262	\$71,535.00
		September 2025	56	1,417	\$81,445.00
Mahaska	\$390.00	October 2025	52	1,366	\$81,580.00
Marion	\$13,310.00	November 2025	46	1,114	\$66,980.00
Monroe	\$144,135.00	December 2025	24	638	\$37,540.00
Poweshiek	\$54,250.00	January 2026	64	1,219	\$69,755.00
Ringgold	\$5,100.00	February 2026	41	859	\$50,060.00
		March 2026	30	641	\$37,615.00
		April 2026	36	694	\$40,705.00
		May 2026	32	732	\$42,605.00
Grand Total	\$719,385.00	Grand Total	561	12,371	\$719,385.00



ANALYTICS & DEMOGRAPHICS

KEY FINDINGS

Design Capacity

- Design capacity: 126
- Max capacity: 148
- 2025 ADP: 137
- Peak month: 151

Growth

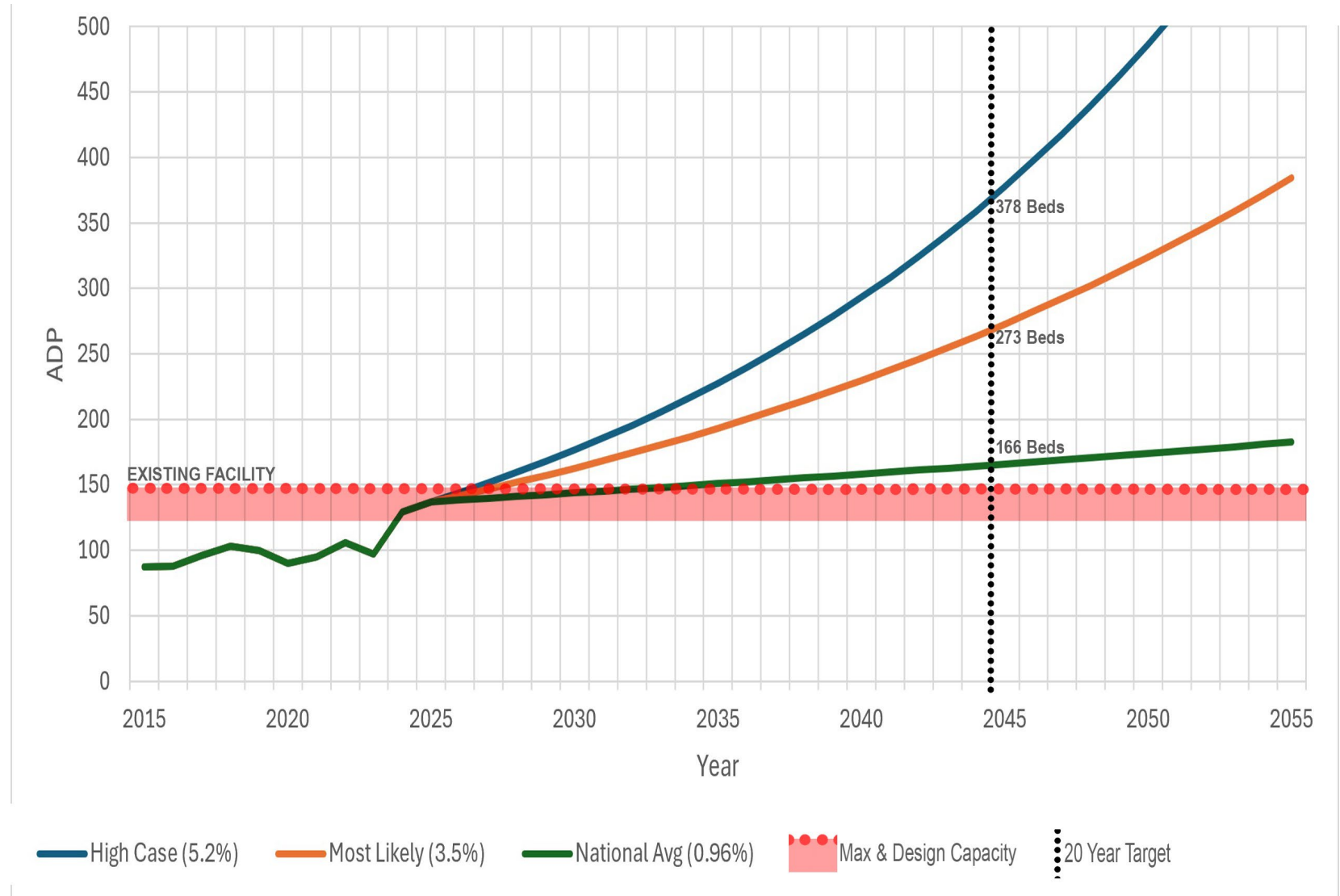
- 57.6% increase since 2015

Operational Impacts

- Increased outsourcing
- Increased transportation
- Reduced classification flexibility
- Creates staff inefficiencies

JAIL POPULATION PROJECTIONS

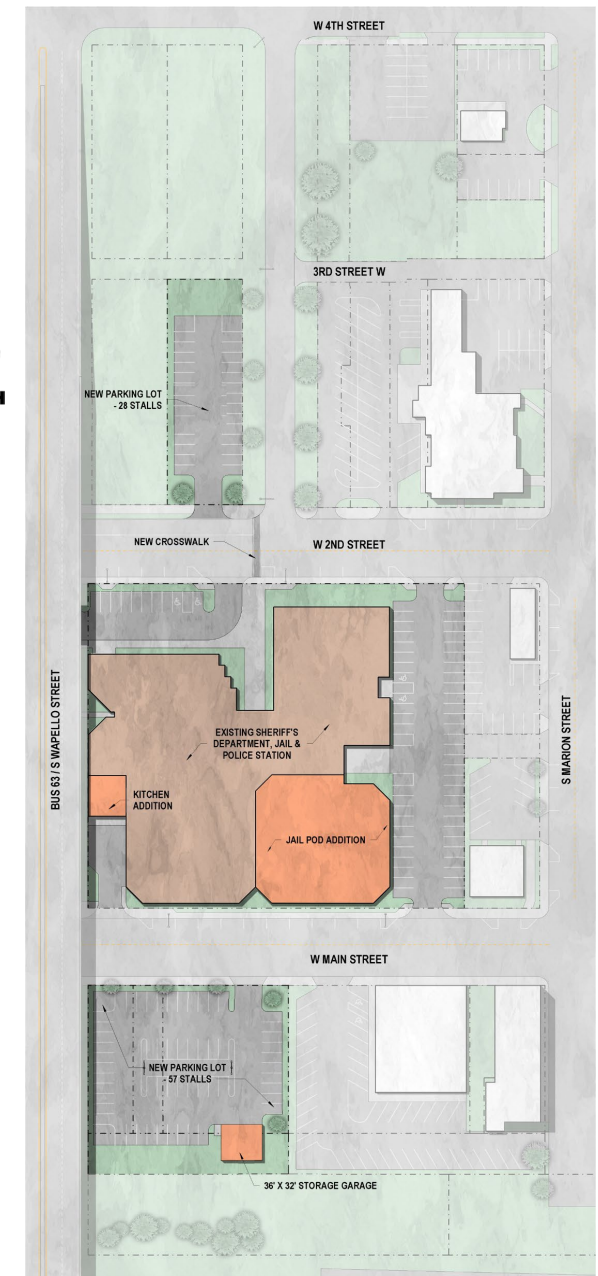
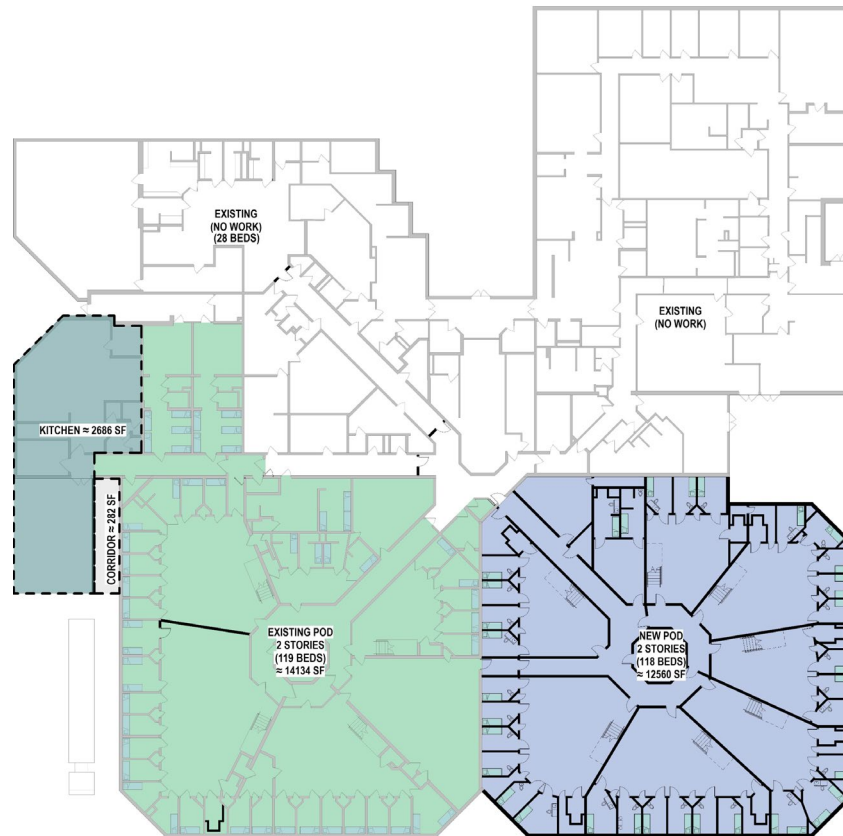
- Existing jail = 148 bed maximum capacity and 126 bed design capacity
- Actual average annual change in the last 10 years = 5.2%
- Most likely annual change projected to be 3.5%
- Additions and renovations should plan to support approximately 273 beds or more to be a 20-year solution for the county



SCHEMATIC DESIGN – BASE

Overall Scope

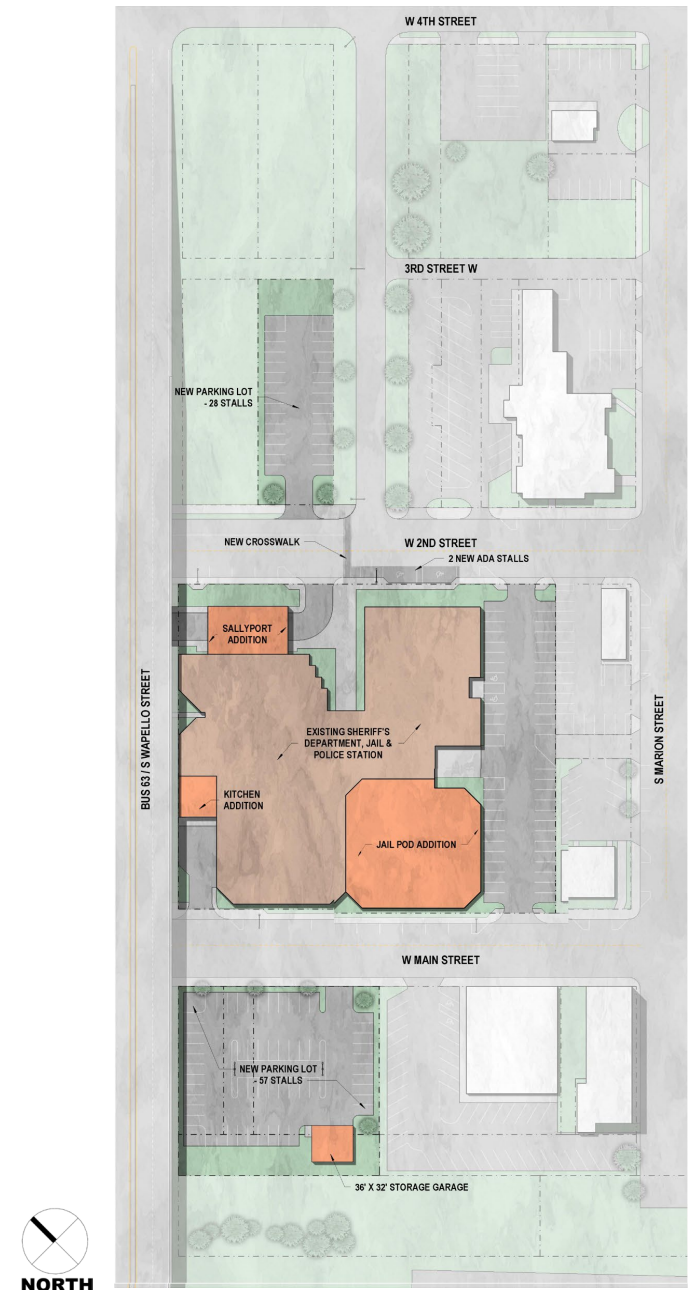
- Original request by Wapello County
- New 28 stall parking lot
- New 2 ADA stall parking
- New 57 stall parking lot w/ storage building
- Kitchen addition & renovation
- 118 bed jail pod addition over existing foundation poured in 1999 and existing renovation as needed
- Minimal renovation to existing pod
- Reroofing of existing
- New security electronics in existing to coordinate w/ new
- 265 bed maximum capacity
- Jail pod addition without remaining supporting spaces renovation & expansion not recommended



SCHEMATIC DESIGN – OPTION A

Overall Site Scope

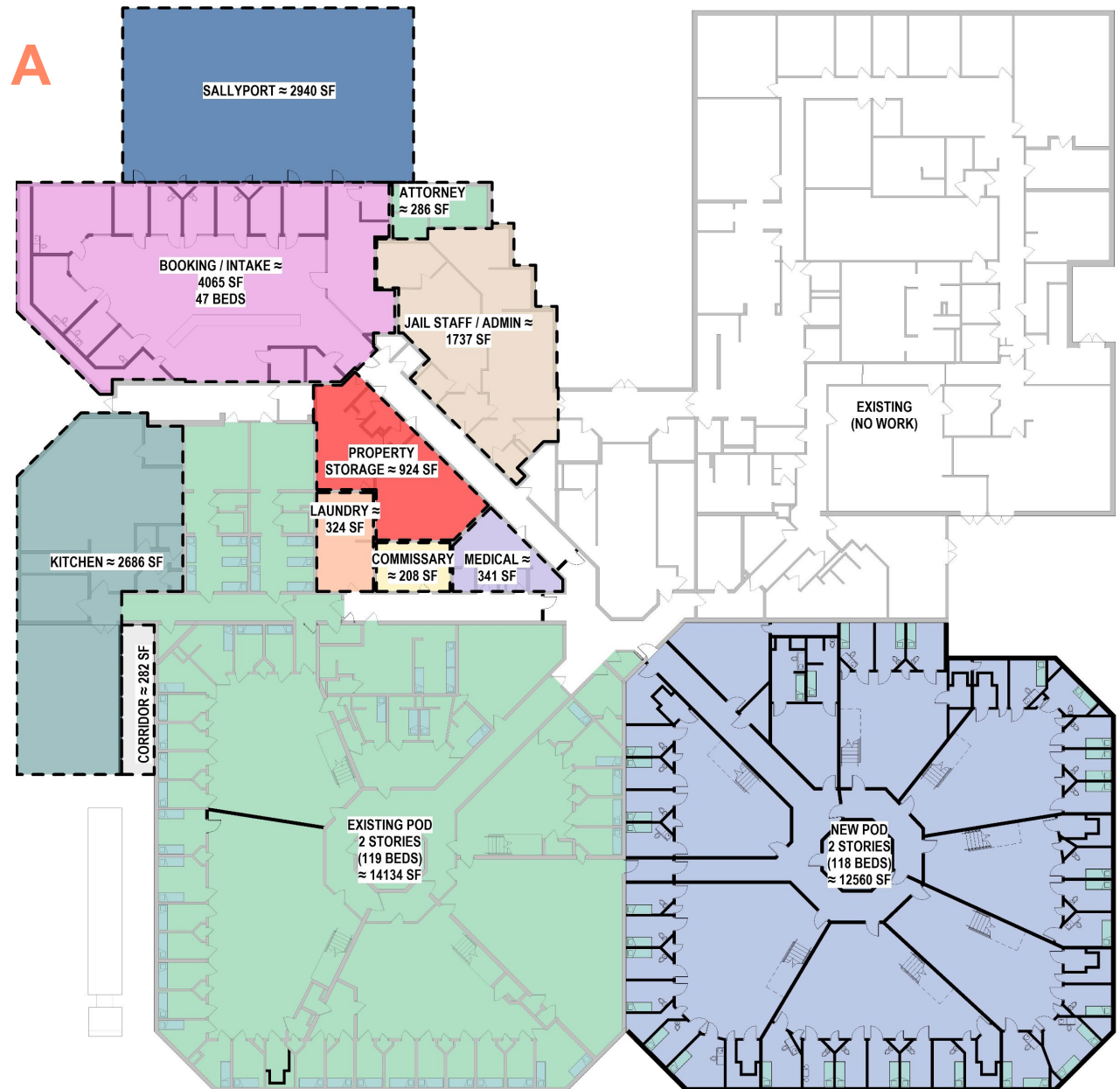
- New 28 stall parking lot
- 2 new ADA parking stalls
- New 57 stall parking lot w/ storage building
- Sallyport addition
- Kitchen addition & renovation
- 118 bed jail pod addition over existing foundation poured in
- 284 bed maximum capacity
- Reroofing of existing



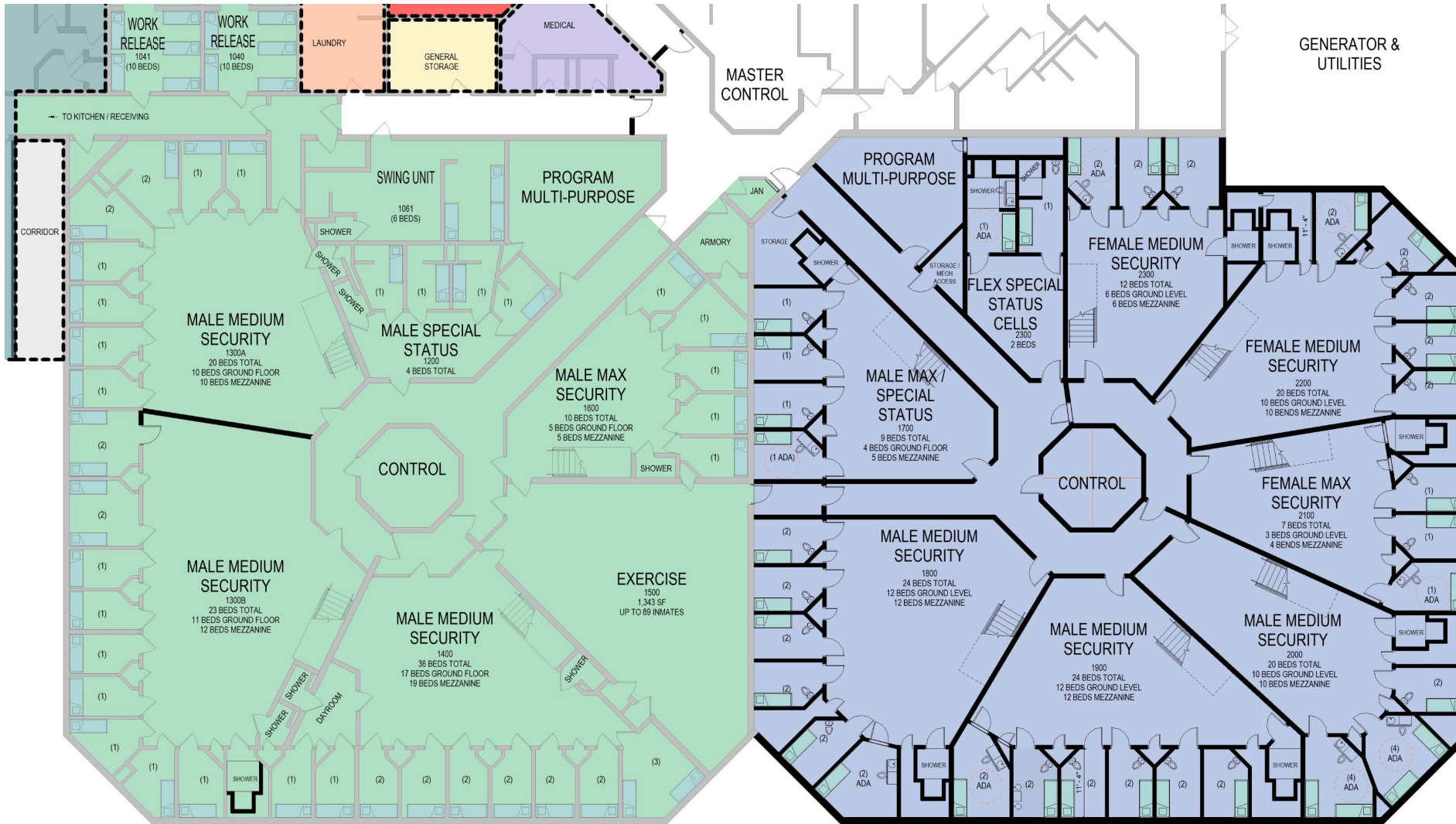
SCHEMATIC DESIGN – OPTION A

Overall Ground Floor Scope

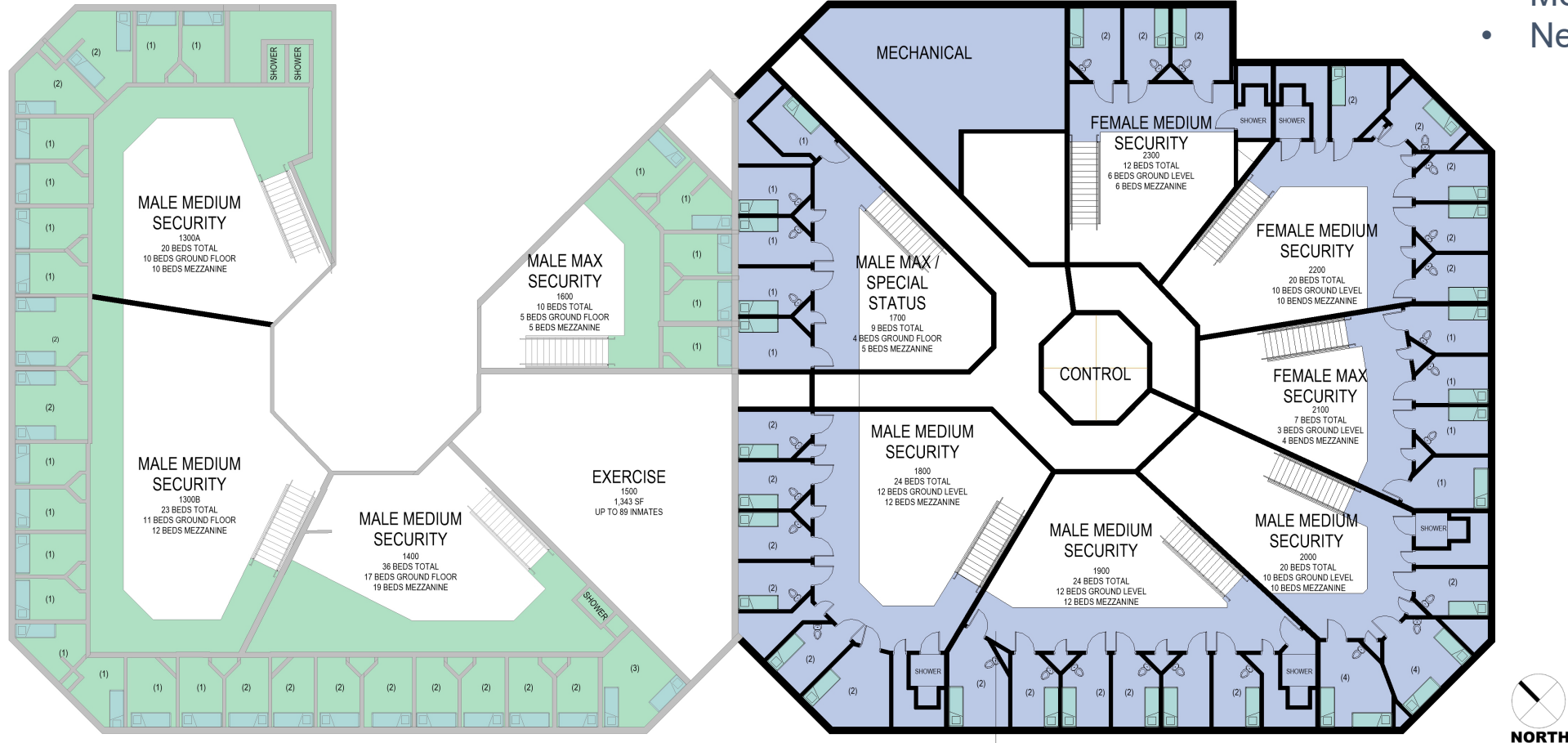
- Sallyport addition
- Booking / Intake renovation
- Jail Staff / Admin renovation
- Attorney addition
- Property Storage renovation
- Laundry renovation (minimal)
- Kitchen renovation & addition
- Commissary & Medical to remain as is
- Jail pod addition - 118 beds
- Existing pod w/ minimal renovations
- New membrane roof over existing
- New security electronics in existing to coordinate w/ new



SCHEMATIC DESIGN – OPTION A



SCHEMATIC DESIGN – OPTION A



Mezzanine

- Split existing Male Medium 1300 unit in half
- New 118 bed pod

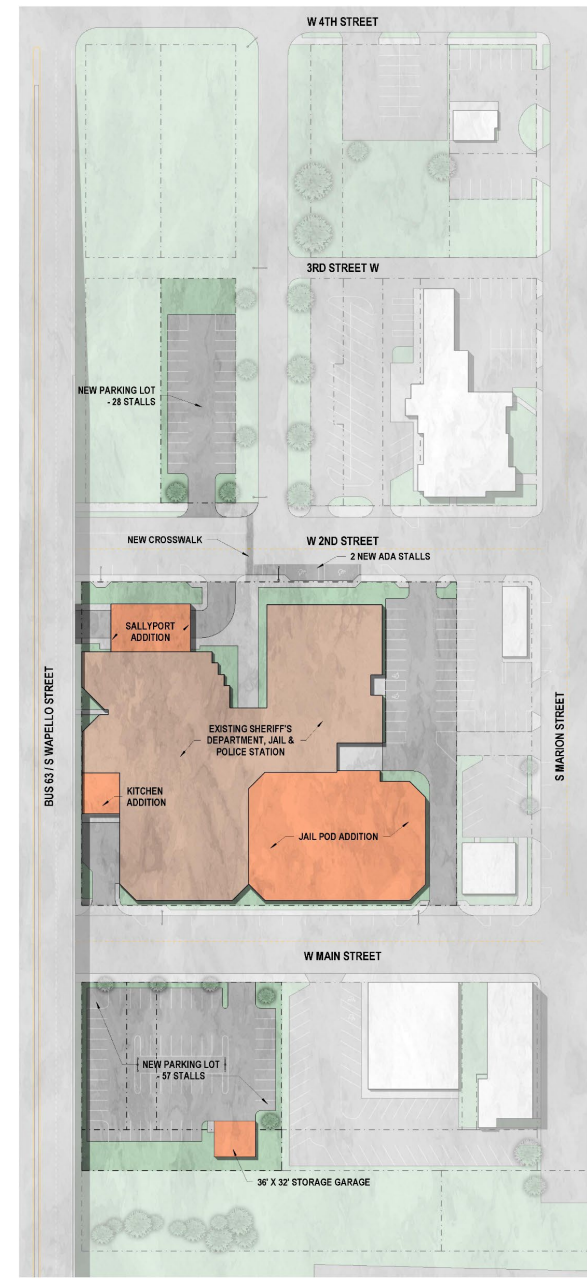
SCHEMATIC DESIGN – OPTION A

LOCATION	EXISTING	OPTION A
DORMS	20	20
SWING UNIT (JUVENILE)	6	6
SUBTOTAL DORMS	26	26
FLEX SPECIAL STATUS	0	2
MALE SPECIAL STATUS	4	4
MALE MAX	10	19
MALE MEDIUM	80	147
FEMALE MAX	0	7
FEMALE MEDIUM	0	32
SUBTOTAL CELLS	94	211
BOOKING / INTAKE HOLDING	28	47
MAXIMUM CAPACITY	148	284
DIFFERENCE TO EXISTING	-	+136
DESIGN CAPACITY (85%)	126	241

SCHEMATIC DESIGN – OPTION B

Overall Site Scope

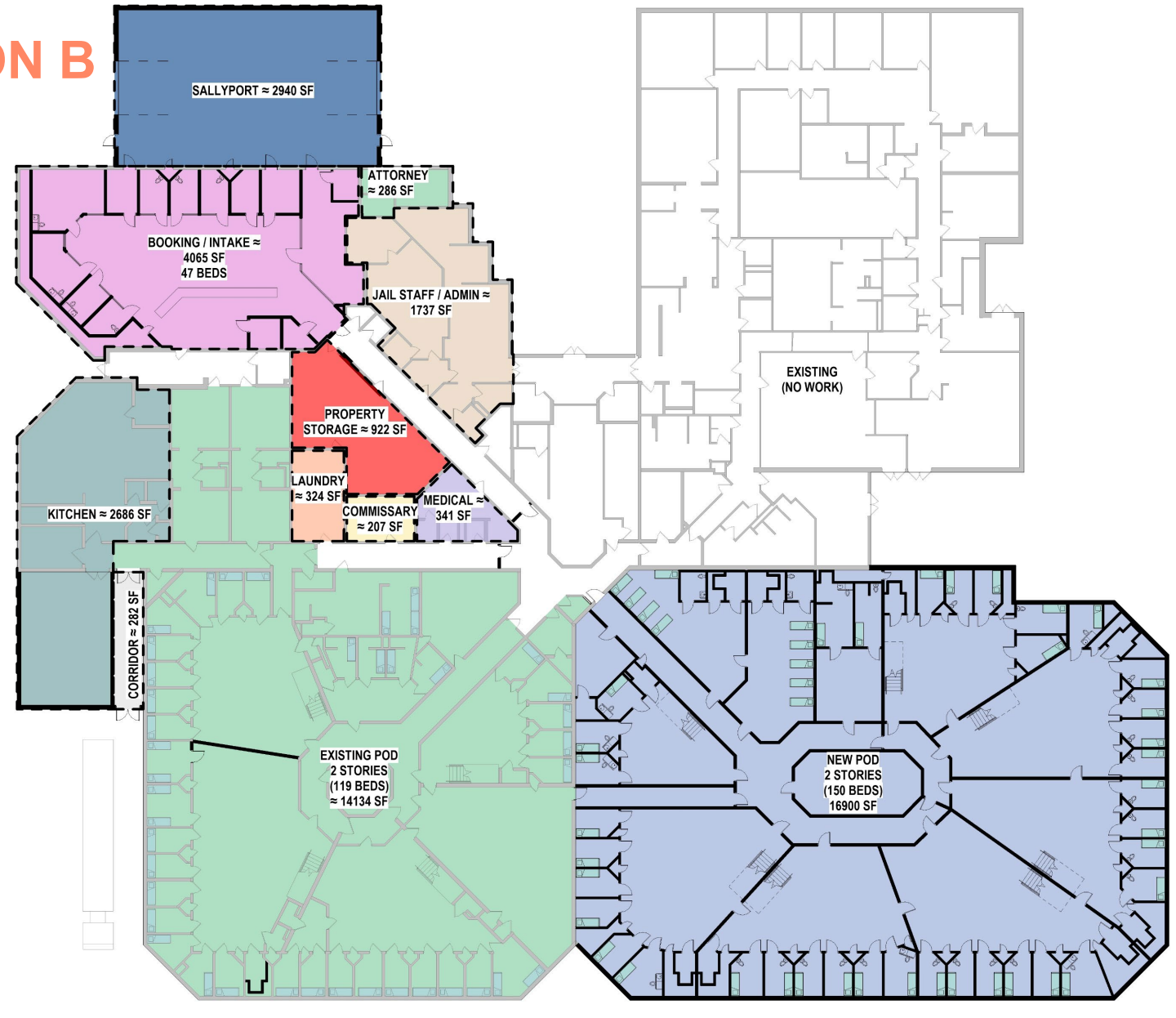
- New 28 stall parking lot
- 2 new ADA parking stalls
- New 57 stall parking lot w/ storage building
- Sallyport addition
- Kitchen addition
- 150 bed jail pod addition
- 316 bed maximum capacity
- Reroofing of existing



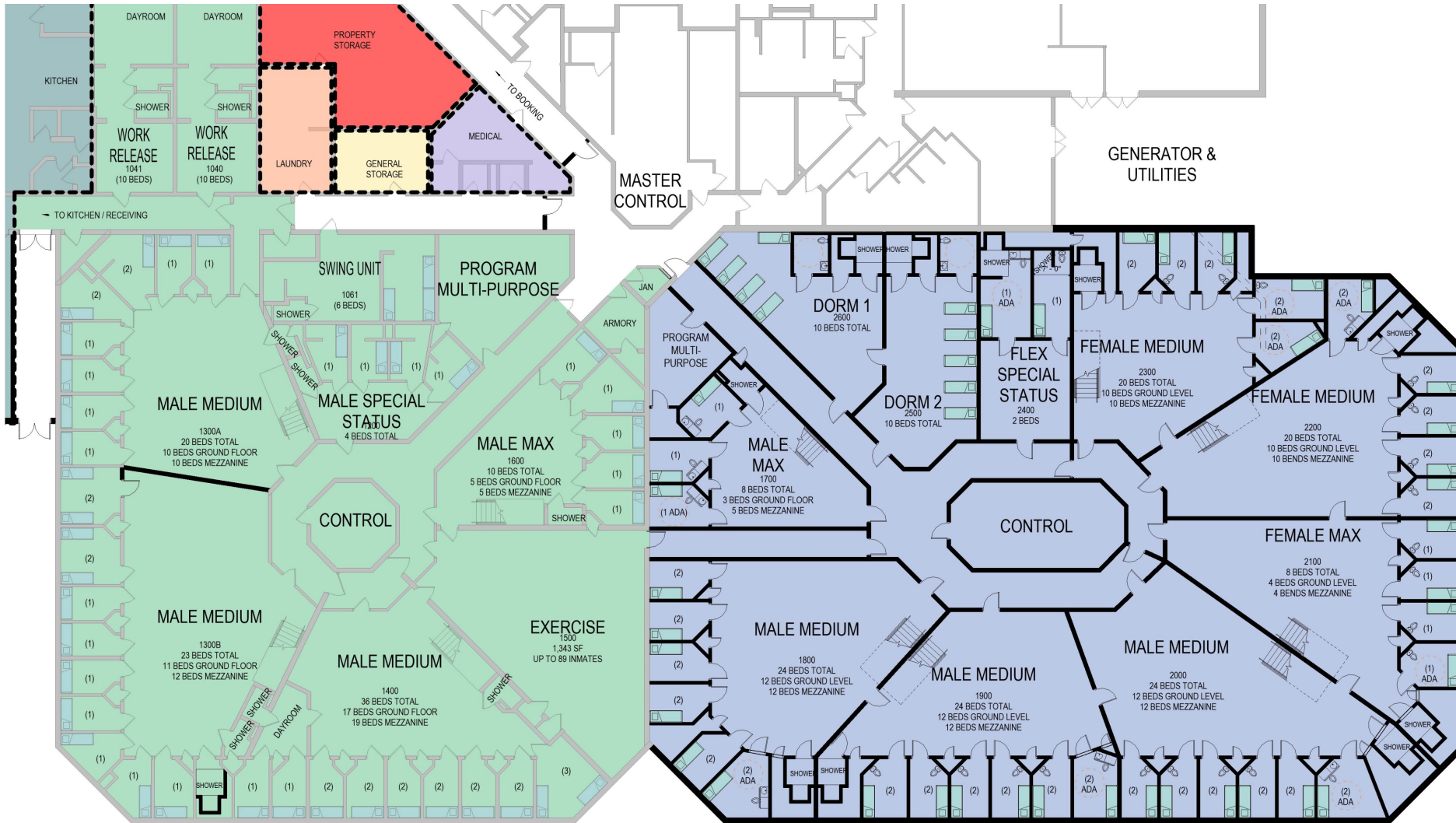
SCHEMATIC DESIGN – OPTION B

Overall Ground Floor Scope

- Sallyport addition
- Booking / Intake renovation
- Jail Staff / Admin renovation
- Attorney addition
- Property Storage renovation
- Laundry renovation
- Kitchen renovation & addition
- Commissary & Medical to remain as is
- Jail pod addition – 150 bed
- Existing pod w/ minimal renovations
- New membrane roof over existing
- New security electronics in existing to coordinate w/ new



SCHEMATIC DESIGN – OPTION B



Ground Floor

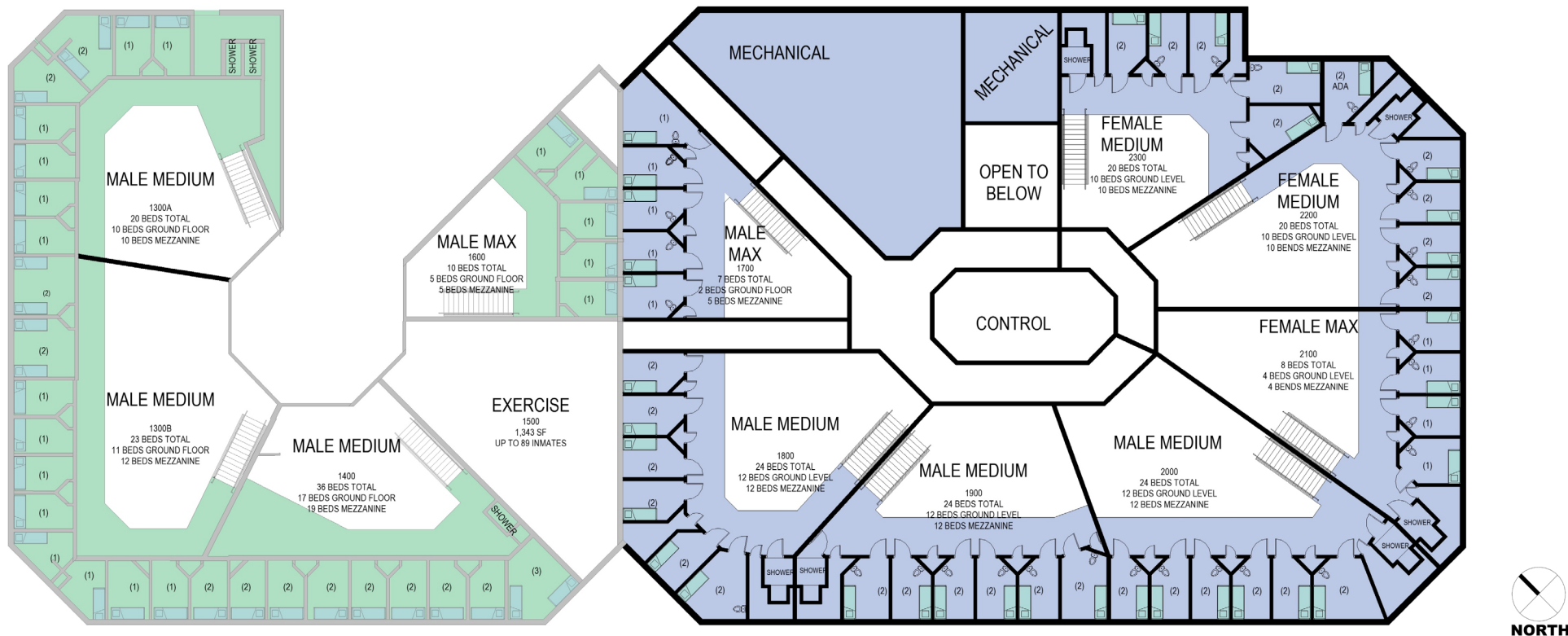
- Split existing Male Medium 1300 unit in half
- New 150 bed pod
- Increased capacity & classification options



SCHEMATIC DESIGN – OPTION B

Mezzanine

- Split existing Male Medium 1300 unit in half
- New 150 bed pod

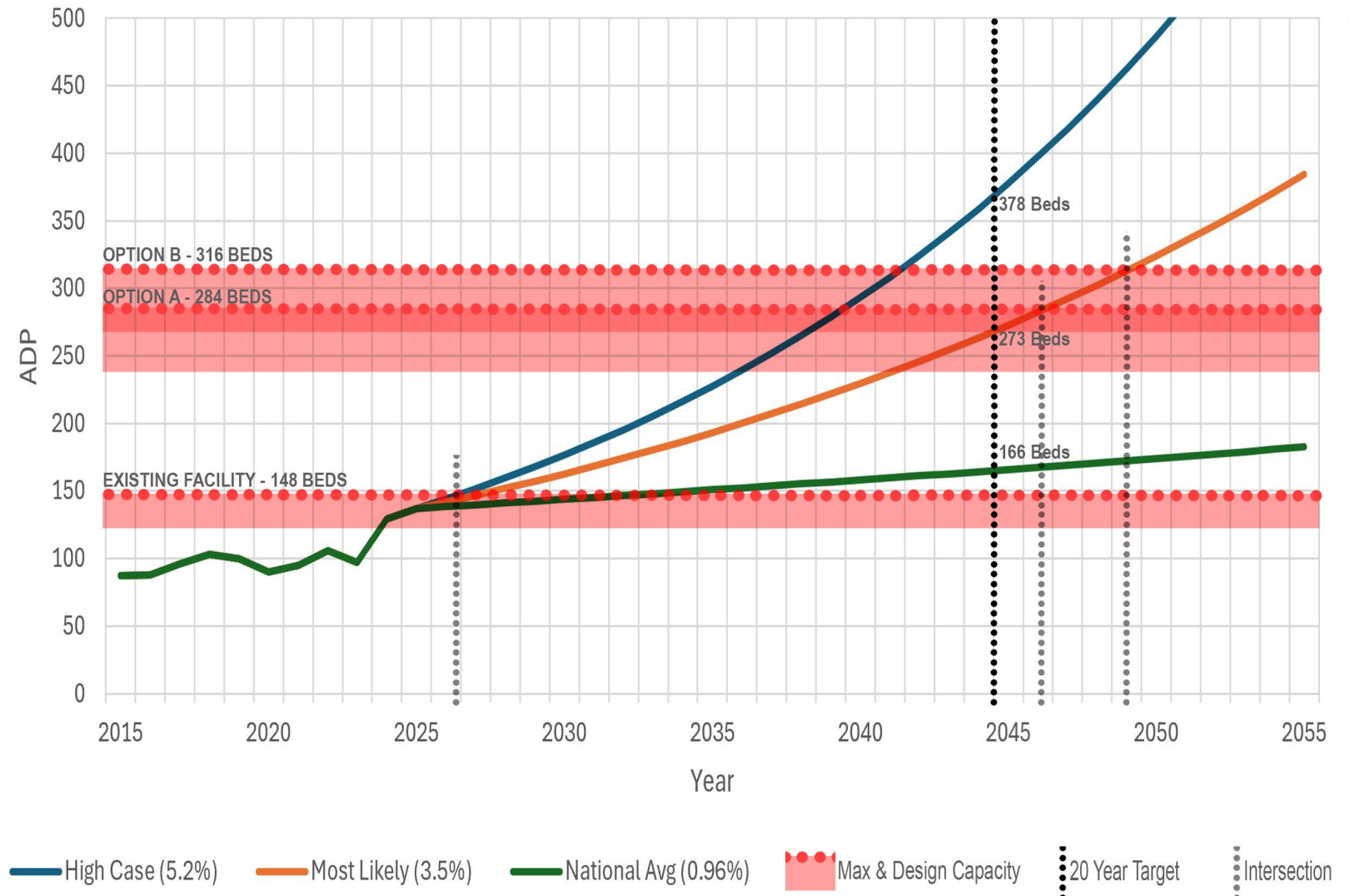


SCHEMATIC DESIGN – OPTION B

LOCATION	EXISTING	OPTION B
DORMS	20	40
SWING UNIT (JUVENILE)	6	6
SUBTOTAL DORMS	26	46
FLEX SPECIAL STATUS	0	2
MALE SPECIAL STATUS	4	4
MALE MAX	10	18
MALE MEDIUM	80	151
FEMALE MAX	0	8
FEMALE MEDIUM	0	40
SUBTOTAL CELLS	94	223
BOOKING / INTAKE HOLDING	28	47
MAXIMUM CAPACITY	148	316
DIFFERENCE TO EXISTING	-	+168
DESIGN CAPACITY (85%)	126	269

JAIL POPULATION PROJECTIONS – OPTIONS A & B

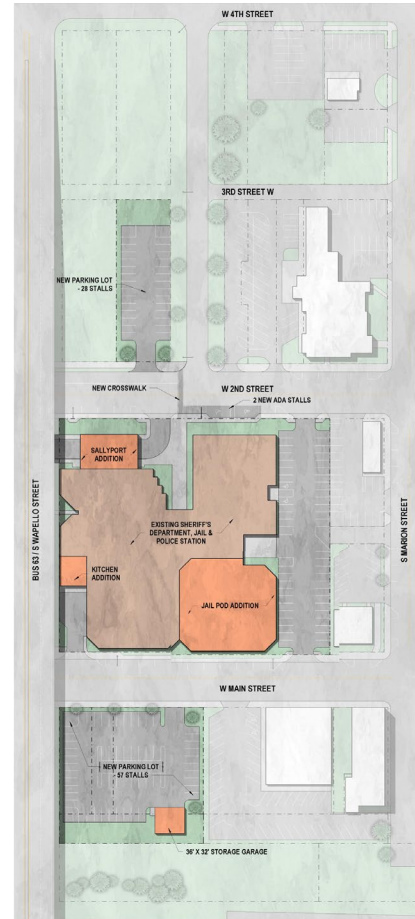
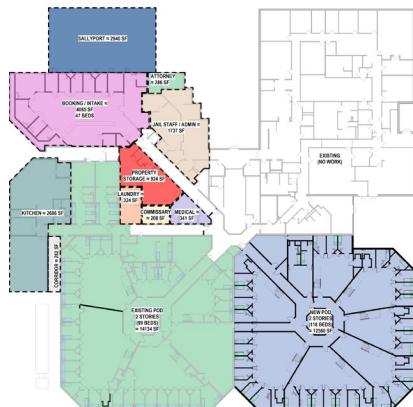
- Existing jail population has reached & exceeded the facilities design capacity
- Option A capacity expected to serve county until ~ 2041 to 2046 at 3.5% annual growth
- Option B capacity expected to serve county until ~ 2045 to 2049 at 3.5% annual growth
- Once jail addition is complete; there is opportunity to ship inmates in from surrounding counties to offset costs until facility reaches capacity



ESTIMATE – OPTION A

Preliminary Cost Study - July 6, 2026

- 284 total beds
- 136 bed increase
- Cost ≈ \$37.5M
- Uses existing foundations

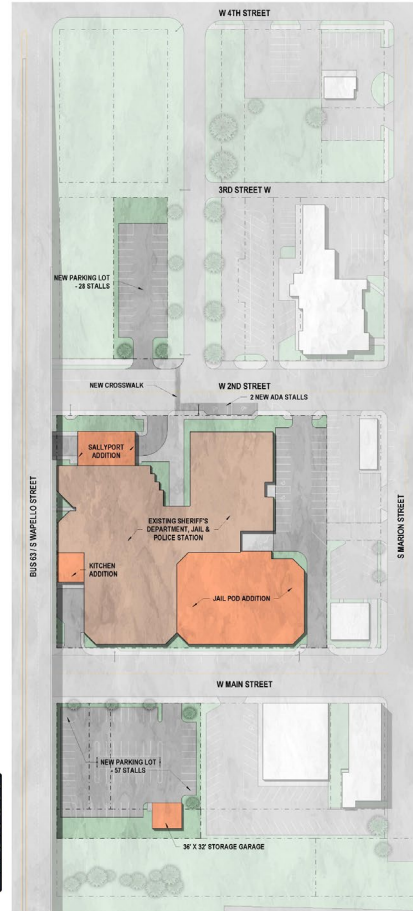
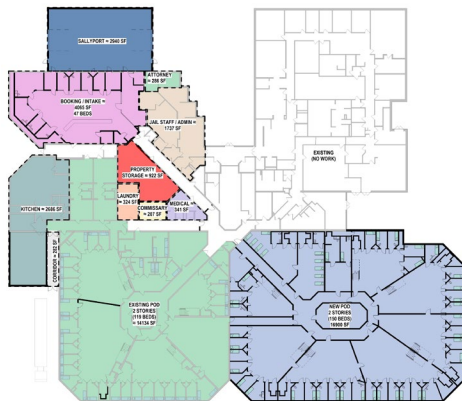


DIVISION 1 - PROJECT GENERAL CONDITIONS	\$ 5,000,777.92
DIVISION 2 - DEMOLITION	\$ 815,823.00
DIVISION 3 - CAST IN PLACE CONCRETE	\$ 609,184.55
- PRECAST STRUCTURAL MEMBERS	\$ 1,806,599.39
DIVISION 4 - MASONRY	\$ 2,473,496.33
DIVISION 5 - STRUCTURAL & MISC. STEEL	\$ 415,636.01
DIVISION 6 - ROUGH & FINISH CARPENTRY	\$ 263,645.11
DIVISION 7 - THERMAL & MOISTURE PROTECTION	\$ 1,030,547.25
DIVISION 8 - DOORS & WINDOWS	\$ 658,510.47
DIVISION 9 - BUILDING FINISHES	\$ 1,684,426.45
DIVISION 10 - BUILDING SPECIALTIES	\$ 52,917.29
DIVISION 11 - BUILDING EQUIPMENT	\$ 2,867,527.25
DIVISION 13 - SPECIAL CONSTRUCTION	\$ 60,148.65
DIVISION 21 - FIRE PROTECTION SYSTEMS	\$ 354,131.60
DIVISION 22 - PLUMBING SYSTEMS	\$ 1,294,213.50
DIVISION 23 - HVAC SYSTEMS	\$ 2,138,819.96
DIVISION 26 - BUILDING ELECTRICAL	\$ 2,140,050.10
- BUILDING ELECTRICAL (GENERATOR)	\$ 360,306.84
DIVISION 27 - BUILDING ELECTRICAL (DATA)	\$ 439,470.96
DIVISION 28 - BUILDING ELECTRICAL (SECURITY SYSTEMS)	\$ 682,975.28
DIVISION 31 - EARTHWORK	\$ 541,055.36
DIVISION 32 - EXTERIOR IMPROVEMENTS	\$ 427,637.35
DIVISION 33 - UTILITIES (NEW OR RELOCATION)	\$ 270,416.54
COST OF CONSTRUCTION	\$ 26,388,317.16
NEW EPDM ROOFING OVER EXISTING BUILDINGS:	\$ 1,203,500.00
NEW SECURITY BUDGET FOR EXISTING JAIL	\$ 913,000.00
SUB TOTAL	\$ 28,504,817.16
ARCHITECTURAL/ENGINEERING FEES (9.0%):	\$ 2,374,948.54
CONSTRUCTION MANAGEMENT FEES (3.0%):	\$ 791,649.51
ALLOWANCE OWNER'S FF&E (3.0%):	\$ 791,649.51
PRELIMINARY DESIGN CONTINGENCY (10.0%):	\$ 3,246,306.47
TOTAL PROJECTED 2026 COST (TOTAL):	\$ 35,709,371.21
ALLOWANCE ESCALATION FACTOR TO 2027 INFLATIONARY COSTS (5%):	\$ 1,785,468.56
TOTAL PROJECTED 2027 COST (TOTAL):	\$ 37,494,839.77

ESTIMATE – OPTION B

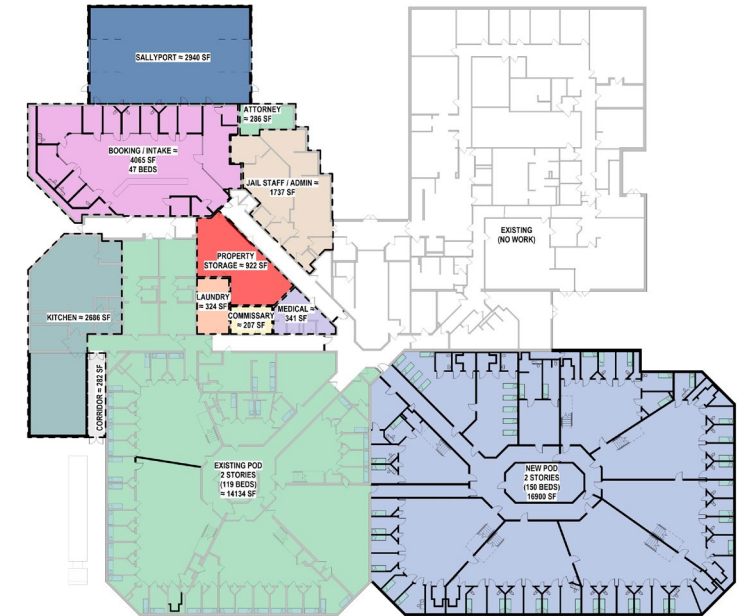
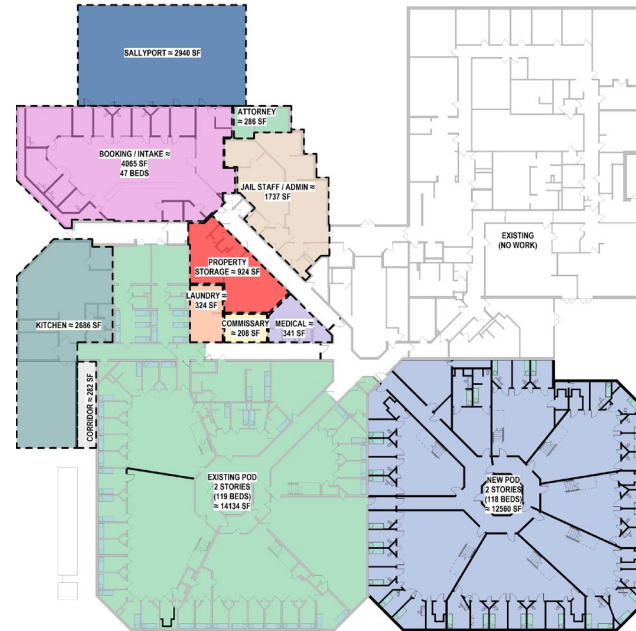
Preliminary Cost Study - July 6, 2026

- 316 total beds
- 168 bed increase
- Cost ≈ \$44.8M
- Greater long-term capacity



DIVISION 1 - PROJECT GENERAL CONDITIONS	\$ 5,595,780.15
DIVISION 2 - DEMOLITION	\$ 987,505.00
DIVISION 3 - CAST IN PLACE CONCRETE	\$ 725,889.00
- PRECAST STRUCTURAL MEMBERS	\$ 2,317,089.00
DIVISION 4 - MASONRY	\$ 3,046,096.00
DIVISION 5 - STRUCTURAL & MISC. STEEL	\$ 461,512.00
DIVISION 6 - ROUGH & FINISH CARPENTRY	\$ 278,485.00
DIVISION 7 - THERMAL & MOISTURE PROTECTION	\$ 1,304,956.00
DIVISION 8 - DOORS & WINDOWS	\$ 766,903.00
DIVISION 9 - BUILDING FINISHES	\$ 2,008,704.00
DIVISION 10 - BUILDING SPECIALTIES	\$ 45,379.00
DIVISION 11 - BUILDING EQUIPMENT	\$ 3,489,598.00
DIVISION 13 - SPECIAL CONSTRUCTION	\$ 60,207.00
DIVISION 21 - FIRE PROTECTION SYSTEMS	\$ 420,725.00
DIVISION 22 - PLUMBING SYSTEMS	\$ 1,610,231.00
DIVISION 23 - HVAC SYSTEMS	\$ 2,644,877.00
DIVISION 26 - BUILDING ELECTRICAL	\$ 2,631,619.00
- BUILDING ELECTRICAL (GENERATOR)	\$ 477,425.00
DIVISION 27 - BUILDING ELECTRICAL (DATA)	\$ 521,670.00
DIVISION 28 - BUILDING ELECTRICAL (SECURITY SYSTEMS)	\$ 832,864.00
DIVISION 31 - EARTHWORK	\$ 691,819.00
DIVISION 32 - EXTERIOR IMPROVEMENTS	\$ 586,687.00
DIVISION 33 - UTILITIES (NEW OR RELOCATION)	\$ 345,687.00
COST OF CONSTRUCTION	\$31,860,897.15
NEW EPDM ROOFING OVER EXISTING BUILDINGS:	\$ 1,203,500.00
NEW SECURITY BUDGET FOR EXISTING JAIL	\$ 913,000.00
SUB TOTAL	\$ 33,977,397.15
ARCHITECTURAL/ENGINEERING FEES (9.0%):	\$ 2,867,480.74
CONSTRUCTION MANAGEMENT FEES (3.0%):	\$ 955,826.91
ALLOWANCE OWNER'S FF&E (3.0%):	\$ 955,826.91
PRELIMINARY DESIGN CONTINGENCY (10.0%):	\$ 3,875,653.17
TOTAL PROJECTED 2026 COST (TOTAL):	\$ 42,632,184.89
ALLOWANCE ESCALATION FACTOR TO 2027 INFLATIONARY COSTS (5%):	\$ 2,131,609.24
TOTAL PROJECTED 2027 COST (TOTAL):	\$ 44,763,794.14

SCHEMATIC DESIGN / ESTIMATE COMPARISON



	OPTION A	OPTION B
TOTAL BEDS	284	316
ADDED BEDS TO EXISTING	136	168
ESTIMATED COST	\$37.5M	\$44.8M
ADDITIONAL CAPACITY BEYOND OPTION A	-	+32 BEDS
PROJECTED CAPACITY THROUGH	~2041 to 2046	~2045 to 2049

STAFFING

STAFFING ESTIMATES

- Current facility operates with:
 - 7 employees on first shift
 - 7 employees on second shift
 - 3 employees on third shift
 - 17 employees on duty each day
 - 26 total employees needed
 - Existing staffing costs ≈ \$1,627,000 annually
- Option B expanded facility at design capacity, facility would need:
 - 14 employees on first shift
 - 13 employees on second shift
 - 7 employees on third shift
 - 34 employees on duty each day
 - 49 total employees needed
 - Anticipated staffing costs ≈ \$2,917,000 annually (+\$1,290,000)
 - Actual staffing hiring may be phased as needed
- To meet 40 hour work weeks, vacations, sick days, etc; 26 total employees needed to fill 17 daily posts while 49 total employees are needed to fill 34 daily posts
- Source: Wapello County Sheriff Staff

CURRENT STAFFING = 26 TOTAL							
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1st Shift	6.5	6	7.5	7	7	5	5
2nd Shift	6.5	6	6.5	6	6	5	6
3rd Shift	3	3	4	4	4	3	3
Sgt 1st	2	1	1	1	1	1	1
Sgt 2nd	2	1	1	2	1	0	0
Sgt 3rd	0.5	0.5	0.5	0.5	0.5	0	0

STAFF NEEDED FOR EXPANSION = 49 TOTAL (+23)							
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1st Shift	13.5	12	13	13.5	13.5	10.5	10.5
2nd Shift	13.5	12	12.5	13	13	11	12
3rd Shift	7.5	7	7	8.5	8.5	6.5	6.5
Sgt 1st	2	1	1	1	1	1	1
Sgt 2nd	2	1	1	2	1	0	0
Sgt 3rd	0.5	0.5	0.5	0.5	0.5	0	0

Preliminary Cost Study
July 6, 2026
- 284 bed facility



**Tax Impact of a
\$37,500,000 General Obligation Bond
Wapello County, Iowa**

		1/1/2025		Taxable				Est. Tax		Est. Annual	
		Rollback		Value				Rate Charge		Tax Increase	
Assessed Value								Per \$1,000			
1/1/2025											
Residential											
\$ 50,000.00	x	44.5345%	=	\$ 22,267.25	/	\$ 1,000	x	\$ 1.86	=	\$ 41.42	
\$ 75,000.00	x	44.5345%	=	\$ 33,400.88	/	\$ 1,000	x	\$ 1.86	=	\$ 62.13	
\$ 100,000.00	x	44.5345%	=	\$ 44,534.50	/	\$ 1,000	x	\$ 1.86	=	\$ 82.83	
\$ 150,000.00	x	44.5345%	=	\$ 66,801.75	/	\$ 1,000	x	\$ 1.86	=	\$ 124.25	
\$ 200,000.00	x	44.5345%	=	\$ 89,069.00	/	\$ 1,000	x	\$ 1.86	=	\$ 165.67	
\$ 250,000.00	x	44.5345%	=	\$ 111,336.25	/	\$ 1,000	x	\$ 1.86	=	\$ 207.09	
\$ 300,000.00	x	44.5345%	=	\$ 133,603.50	/	\$ 1,000	x	\$ 1.86	=	\$ 248.50	
\$ 350,000.00	x	44.5345%	=	\$ 155,870.75	/	\$ 1,000	x	\$ 1.86	=	\$ 289.92	
\$ 400,000.00	x	44.5345%	=	\$ 178,138.00	/	\$ 1,000	x	\$ 1.86	=	\$ 331.34	
Commercial/Industrial											
\$ 75,000.00	x	90.0000%	=	\$ 67,500.00	/	\$ 1,000	x	\$ 1.86	=	\$ 125.55	
\$ 100,000.00	x	90.0000%	=	\$ 90,000.00	/	\$ 1,000	x	\$ 1.86	=	\$ 167.40	
\$ 175,000.00	x	90.0000%	=	\$ 157,500.00	/	\$ 1,000	x	\$ 1.86	=	\$ 292.95	
\$ 250,000.00	x	90.0000%	=	\$ 225,000.00	/	\$ 1,000	x	\$ 1.86	=	\$ 418.50	
\$ 500,000.00	x	90.0000%	=	\$ 450,000.00	/	\$ 1,000	x	\$ 1.86	=	\$ 837.00	
Agricultural Land (on a per acre basis)											
\$ 2,000.00	x	59.4401%	=	\$ 1,188.80	/	\$ 1,000	x	\$ 1.86	=	\$ 2.21	
\$ 4,000.00	x	59.4401%	=	\$ 2,377.60	/	\$ 1,000	x	\$ 1.86	=	\$ 4.42	
\$ 6,000.00	x	59.4401%	=	\$ 3,566.41	/	\$ 1,000	x	\$ 1.86	=	\$ 6.63	
\$ 8,000.00	x	59.4401%	=	\$ 4,755.21	/	\$ 1,000	x	\$ 1.86	=	\$ 8.84	

Preliminary Cost Study – Subject to change
July 6, 2026
- 284 bed facility

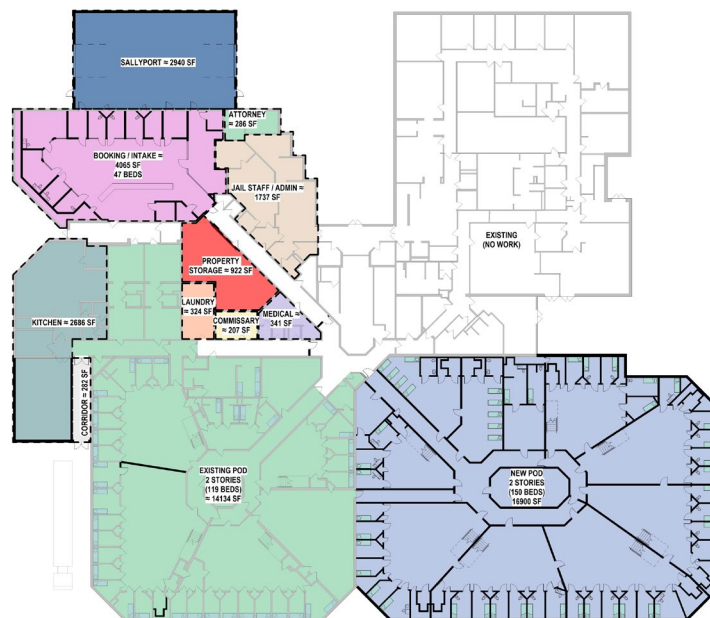
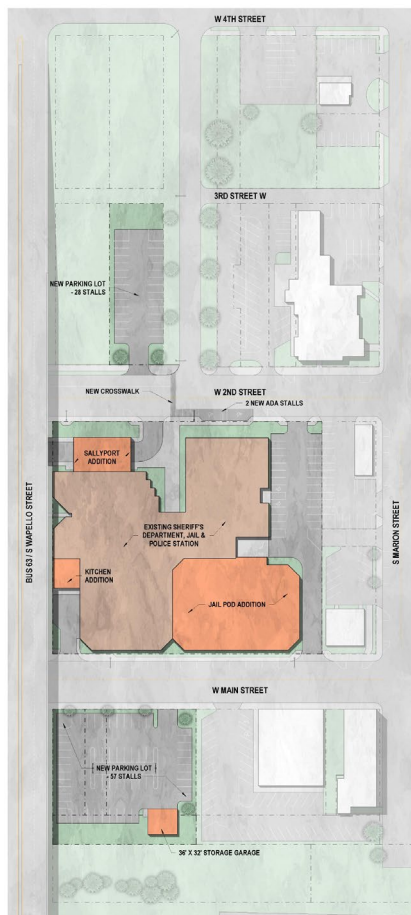
Date of Bonds: 01/Dec/26 19.5 Year Maturity

		Estimated Interest Rate	Principal and Interest	Fiscal Year	Estimated Series 2027 Debt Service	Total	Less Annual Revenue	Estimated Net Debt Service	Taxable Valuation 1/1/25	ETV Growth Assumptions	Estimated Tax Rate Per (\$1000 ETV)	Assessed \$44,534.50 Taxable Value
Date	Principal	Interest										
01/Dec/27		\$1,500,000.00	\$1,500,000.00									
01/Jun/28	\$ 660,000	4.000%	750,000.00	1,410,000.00	2027	\$2,910,000.00	\$2,910,000.00	\$2,910,000.00	\$ 1,562,298,942		\$ 1.86	\$ 82.95
01/Dec/28			736,800.00	736,800.00								-
01/Jun/29	1,435,000	4.000%	736,800.00	2,171,800.00	2028	2,908,600.00	2,908,600.00	2,908,600.00	1,562,298,942		1.86	82.91
01/Dec/29			708,100.00	708,100.00								-
01/Jun/30	1,495,000	4.000%	708,100.00	2,203,100.00	2029	2,911,200.00	2,911,200.00	2,911,200.00	1,562,298,942		1.86	82.99
01/Dec/30			678,200.00	678,200.00								-
01/Jun/31	1,555,000	4.000%	678,200.00	2,233,200.00	2030	2,911,400.00	2,911,400.00	2,911,400.00	1,562,298,942		1.86	82.99
01/Dec/31			647,100.00	647,100.00								-
01/Jun/32	1,615,000	4.000%	647,100.00	2,262,100.00	2031	2,909,200.00	2,909,200.00	2,909,200.00	1,562,298,942		1.86	82.93
01/Dec/32			614,800.00	614,800.00								-
01/Jun/33	1,680,000	4.000%	614,800.00	2,294,800.00	2032	2,909,600.00	2,909,600.00	2,909,600.00	1,562,298,942		1.86	82.94
01/Dec/33			581,200.00	581,200.00								-
01/Jun/34	1,750,000	4.000%	581,200.00	2,331,200.00	2033	2,912,400.00	2,912,400.00	2,912,400.00	1,562,298,942		1.86	83.02
01/Dec/34			546,200.00	546,200.00								-
01/Jun/35	1,820,000	4.000%	546,200.00	2,366,200.00	2034	2,912,400.00	2,912,400.00	2,912,400.00	1,562,298,942		1.86	83.02
01/Dec/35			509,800.00	509,800.00								-
01/Jun/36	1,890,000	4.000%	509,800.00	2,399,800.00	2035	2,909,600.00	2,909,600.00	2,909,600.00	1,562,298,942		1.86	82.94
01/Dec/36			472,000.00	472,000.00								-
01/Jun/37	1,965,000	4.000%	472,000.00	2,437,000.00	2036	2,909,000.00	2,909,000.00	2,909,000.00	1,562,298,942		1.86	82.92
01/Dec/37			432,700.00	432,700.00								-
01/Jun/38	2,045,000	4.000%	432,700.00	2,477,700.00	2037	2,910,400.00	2,910,400.00	2,910,400.00	1,562,298,942		1.86	82.96
01/Dec/38			391,800.00	391,800.00								-
01/Jun/39	2,125,000	4.000%	391,800.00	2,516,800.00	2038	2,908,600.00	2,908,600.00	2,908,600.00	1,562,298,942		1.86	82.91
01/Dec/39			349,300.00	349,300.00								-
01/Jun/40	2,210,000	4.000%	349,300.00	2,559,300.00	2039	2,908,600.00	2,908,600.00	2,908,600.00	1,562,298,942		1.86	82.91
01/Dec/40			305,100.00	305,100.00								-
01/Jun/41	2,300,000	4.000%	305,100.00	2,605,100.00	2040	2,910,200.00	2,910,200.00	2,910,200.00	1,562,298,942		1.86	82.96
01/Dec/41			259,100.00	259,100.00								-
01/Jun/42	2,390,000	4.000%	259,100.00	2,649,100.00	2041	2,908,200.00	2,908,200.00	2,908,200.00	1,562,298,942		1.86	82.90



Preliminary Cost Study
July 6, 2026
- 316 bed facility

Preliminary Cost Study
July 6, 2026
- 316 bed facility



Tax Impact of a											
\$45,000,000 General Obligation Bond											
Wapello County, Iowa											
		1/1/2025		Taxable				Est. Tax		Est. Annual	
		Rollback		Value				Rate Charge		Tax Increase	
Assessed Value								Per \$1,000			
1/1/2025											
Residential											
\$ 50,000.00	x	44.5345%	=	\$ 22,267.25	/	\$ 1,000	x	\$ 2.24	=	\$ 49.88	
\$ 75,000.00	x	44.5345%	=	\$ 33,400.88	/	\$ 1,000	x	\$ 2.24	=	\$ 74.82	
\$ 100,000.00	x	44.5345%	=	\$ 44,534.50	/	\$ 1,000	x	\$ 2.24	=	\$ 99.76	
\$ 150,000.00	x	44.5345%	=	\$ 66,801.75	/	\$ 1,000	x	\$ 2.24	=	\$ 149.64	
\$ 200,000.00	x	44.5345%	=	\$ 89,069.00	/	\$ 1,000	x	\$ 2.24	=	\$ 199.51	
\$ 250,000.00	x	44.5345%	=	\$ 111,336.25	/	\$ 1,000	x	\$ 2.24	=	\$ 249.39	
\$ 300,000.00	x	44.5345%	=	\$ 133,603.50	/	\$ 1,000	x	\$ 2.24	=	\$ 299.27	
\$ 350,000.00	x	44.5345%	=	\$ 155,870.75	/	\$ 1,000	x	\$ 2.24	=	\$ 349.15	
\$ 400,000.00	x	44.5345%	=	\$ 178,138.00	/	\$ 1,000	x	\$ 2.24	=	\$ 399.03	
Commercial/Industrial											
\$ 75,000.00	x	90.0000%	=	\$ 67,500.00	/	\$ 1,000	x	\$ 2.24	=	\$ 151.20	
\$ 100,000.00	x	90.0000%	=	\$ 90,000.00	/	\$ 1,000	x	\$ 2.24	=	\$ 201.60	
\$ 175,000.00	x	90.0000%	=	\$ 157,500.00	/	\$ 1,000	x	\$ 2.24	=	\$ 352.80	
\$ 250,000.00	x	90.0000%	=	\$ 225,000.00	/	\$ 1,000	x	\$ 2.24	=	\$ 504.00	
\$ 500,000.00	x	90.0000%	=	\$ 450,000.00	/	\$ 1,000	x	\$ 2.24	=	\$ 1,008.00	
Agricultural Land (on a per acre basis)											
\$ 2,000.00	x	59.4401%	=	\$ 1,188.80	/	\$ 1,000	x	\$ 2.24	=	\$ 2.66	
\$ 4,000.00	x	59.4401%	=	\$ 2,377.60	/	\$ 1,000	x	\$ 2.24	=	\$ 5.33	
\$ 6,000.00	x	59.4401%	=	\$ 3,566.41	/	\$ 1,000	x	\$ 2.24	=	\$ 7.99	
\$ 8,000.00	x	59.4401%	=	\$ 4,755.21	/	\$ 1,000	x	\$ 2.24	=	\$ 10.65	

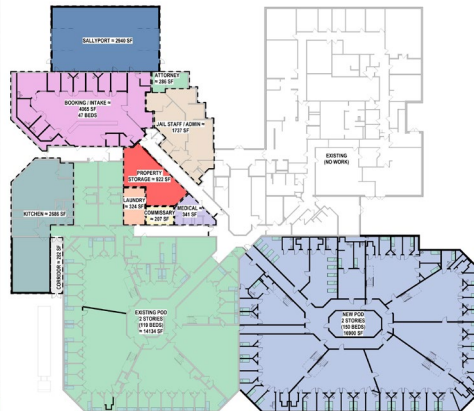
\$45,000,000 General Obligation Bonds, Series 2027

Date of Bonds: 01/Dec/26 **19.5 Year Maturity**

		Estimated Interest Rate	Principal and Interest		Fiscal Year	Estimated Series 2027 Debt Service		Less Annual Revenue	Estimated Net Debt Service	Taxable Valuation 1/1/25	ETV Growth Assumptions	Tax Rate Per (\$1000 ETV)	\$44,534.50 Taxable Value
Date	Principal		Interest				Total						
01/Dec/27			\$1,800,000.00	\$1,800,000.00									
01/Jun/28	\$ 790,000	4.000%	900,000.00	1,690,000.00	2027	\$3,490,000.00	\$3,490,000.00		\$3,490,000.00	\$ 1,562,298,942		\$ 2.23	\$ 99.49
01/Dec/28			884,200.00	884,200.00									-
01/Jun/29	1,725,000	4.000%	884,200.00	2,609,200.00	2028	3,493,400.00	3,493,400.00		3,493,400.00	1,562,298,942		2.24	99.58
01/Dec/29			849,700.00	849,700.00									-
01/Jun/30	1,790,000	4.000%	849,700.00	2,639,700.00	2029	3,489,400.00	3,489,400.00		3,489,400.00	1,562,298,942		2.23	99.47
01/Dec/30			813,900.00	813,900.00									-
01/Jun/31	1,865,000	4.000%	813,900.00	2,678,900.00	2030	3,492,800.00	3,492,800.00		3,492,800.00	1,562,298,942		2.24	99.56
01/Dec/31			776,600.00	776,600.00									-
01/Jun/32	1,940,000	4.000%	776,600.00	2,716,600.00	2031	3,493,200.00	3,493,200.00		3,493,200.00	1,562,298,942		2.24	99.58
01/Dec/32			737,800.00	737,800.00									-
01/Jun/33	2,015,000	4.000%	737,800.00	2,752,800.00	2032	3,490,600.00	3,490,600.00		3,490,600.00	1,562,298,942		2.23	99.50
01/Dec/33			697,500.00	697,500.00									-
01/Jun/34	2,095,000	4.000%	697,500.00	2,792,500.00	2033	3,490,000.00	3,490,000.00		3,490,000.00	1,562,298,942		2.23	99.49
01/Dec/34			655,600.00	655,600.00									-
01/Jun/35	2,180,000	4.000%	655,600.00	2,835,600.00	2034	3,491,200.00	3,491,200.00		3,491,200.00	1,562,298,942		2.23	99.52
01/Dec/35			612,000.00	612,000.00									-
01/Jun/36	2,270,000	4.000%	612,000.00	2,882,000.00	2035	3,494,000.00	3,494,000.00		3,494,000.00	1,562,298,942		2.24	99.60
01/Dec/36			566,600.00	566,600.00									-
01/Jun/37	2,360,000	4.000%	566,600.00	2,926,600.00	2036	3,493,200.00	3,493,200.00		3,493,200.00	1,562,298,942		2.24	99.58
01/Dec/37			519,400.00	519,400.00									-
01/Jun/38	2,455,000	4.000%	519,400.00	2,974,400.00	2037	3,493,800.00	3,493,800.00		3,493,800.00	1,562,298,942		2.24	99.59
01/Dec/38			470,300.00	470,300.00									-
01/Jun/39	2,550,000	4.000%	470,300.00	3,020,300.00	2038	3,490,600.00	3,490,600.00		3,490,600.00	1,562,298,942		2.23	99.50
01/Dec/39			419,300.00	419,300.00									-
01/Jun/40	2,655,000	4.000%	419,300.00	3,074,300.00	2039	3,493,600.00	3,493,600.00		3,493,600.00	1,562,298,942		2.24	99.59
01/Dec/40			366,200.00	366,200.00									-
01/Jun/41	2,760,000	4.000%	366,200.00	3,126,200.00	2040	3,492,400.00	3,492,400.00		3,492,400.00	1,562,298,942		2.24	99.55
01/Dec/41			311,000.00	311,000.00									-
01/Jun/42	2,870,000	4.000%	311,000.00	3,181,000.00	2041	3,492,000.00	3,492,000.00		3,492,000.00	1,562,298,942		2.24	99.54
01/Dec/42			253,600.00	253,600.00									-
01/Jun/43	2,985,000	4.000%	253,600.00	3,238,600.00	2042	3,492,200.00	3,492,200.00		3,492,200.00	1,562,298,942		2.24	99.55
01/Dec/43			193,900.00	193,900.00									-
01/Jun/44	3,105,000	4.000%	193,900.00	3,298,900.00	2043	3,492,800.00	3,492,800.00		3,492,800.00	1,562,298,942		2.24	99.56
01/Dec/44			131,800.00	131,800.00									-
01/Jun/45	3,230,000	4.000%	131,800.00	3,361,800.00	2044	3,493,600.00	3,493,600.00		3,493,600.00	1,562,298,942		2.24	99.59
01/Dec/45			67,200.00	67,200.00									-
01/Jun/46	3,360,000	4.000%	67,200.00	3,427,200.00	2045	3,494,400.00	3,494,400.00		3,494,400.00	1,562,298,942		2.24	99.61
01/Dec/46													-
01/Jun/47					2046					1,562,298,942		-	-
Total		\$45,000,000	\$21,353,200.00	\$66,353,200.00		\$66,353,200.00	\$66,353,200.00		\$66,353,200.00			\$ 2.24 Average	\$ 99.55 Average

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run date:      01/Jul/26
file name:
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SPEER FINANCIAL, INC.



COST ANALYSIS – MAINTAINING STATUS QUO

COST TO DO NOTHING

- Current ADP = 137
- Projected annual inmate population increase of 3.5%
- Annual Inflation = 4.0%

INTERPRETATION

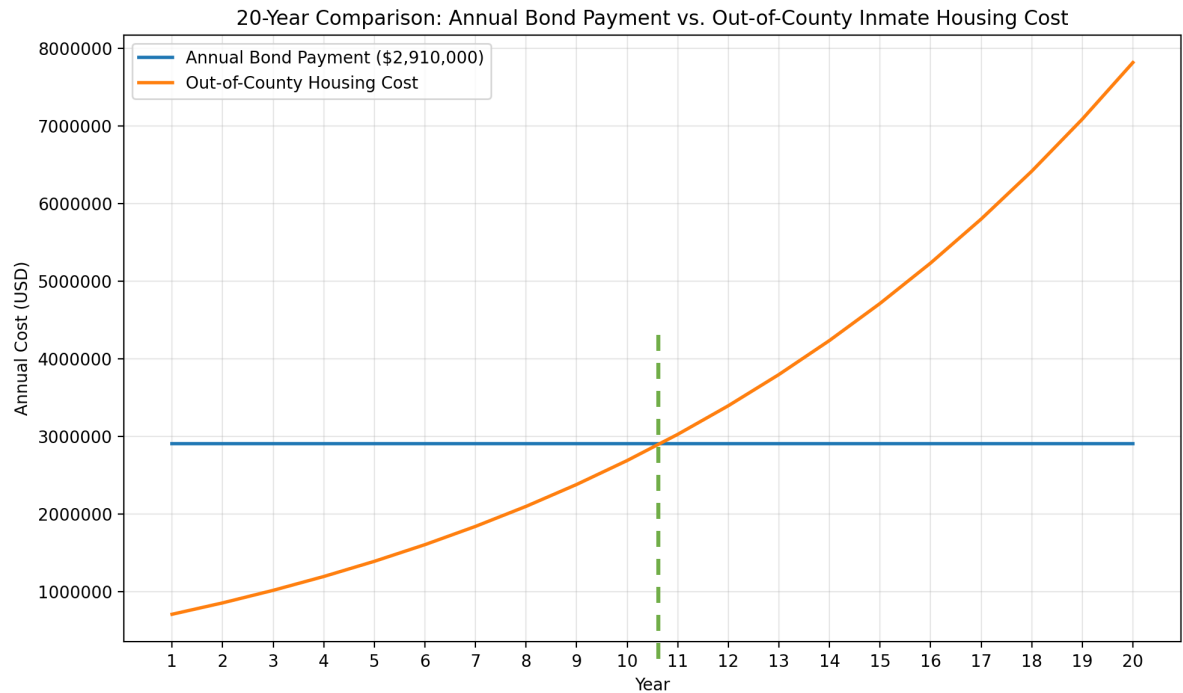
- Outsourcing costs exceed \$15 million in 10 years
- Outsourcing costs exceed \$67 million in 20 years
- Transportation requirements continue to increase
- Housing flexibility challenges will remain and grow

Source: Wapello County Sheriff Staff

YEAR	ADP	BEDS AVAILABLE	SHIPPED	OVERNIGHT COST	ANNUAL HOUSING COST	COMPOUNDED COST
1	137	107	30	\$65.00	\$ 711,750.00	\$ 711,750.00
2	142	107	35	\$67.60	\$ 858,531.83	\$ 1,570,281.83
3	147	107	40	\$70.30	\$ 1,020,223.96	\$ 2,590,505.79
4	152	107	45	\$73.12	\$ 1,198,113.37	\$ 3,788,619.16
5	157	107	50	\$76.04	\$ 1,393,591.32	\$ 5,182,210.48
6	163	107	56	\$79.08	\$ 1,608,161.45	\$ 6,790,371.93
7	168	107	61	\$82.25	\$ 1,843,448.74	\$ 8,633,820.67
8	174	107	67	\$85.54	\$ 2,101,208.93	\$ 10,735,029.60
9	180	107	73	\$88.96	\$ 2,383,338.82	\$ 13,118,368.43
10	187	107	80	\$92.52	\$ 2,691,887.34	\$ 15,810,255.77
11	193	107	86	\$96.22	\$ 3,029,067.42	\$ 18,839,323.19
12	200	107	93	\$100.06	\$ 3,397,268.86	\$ 22,236,592.05
13	207	107	100	\$104.07	\$ 3,799,072.11	\$ 26,035,664.17
14	214	107	107	\$108.23	\$ 4,237,263.21	\$ 30,272,927.38
15	222	107	115	\$112.56	\$ 4,714,849.79	\$ 34,987,777.17
16	230	107	123	\$117.06	\$ 5,235,078.37	\$ 40,222,855.54
17	238	107	131	\$121.74	\$ 5,801,452.98	\$ 46,024,308.52
18	246	107	139	\$126.61	\$ 6,417,755.19	\$ 52,442,063.70
19	254	107	147	\$131.68	\$ 7,088,065.73	\$ 59,530,129.44
20	263	107	156	\$136.95	\$ 7,816,787.77	\$ 67,346,917.20

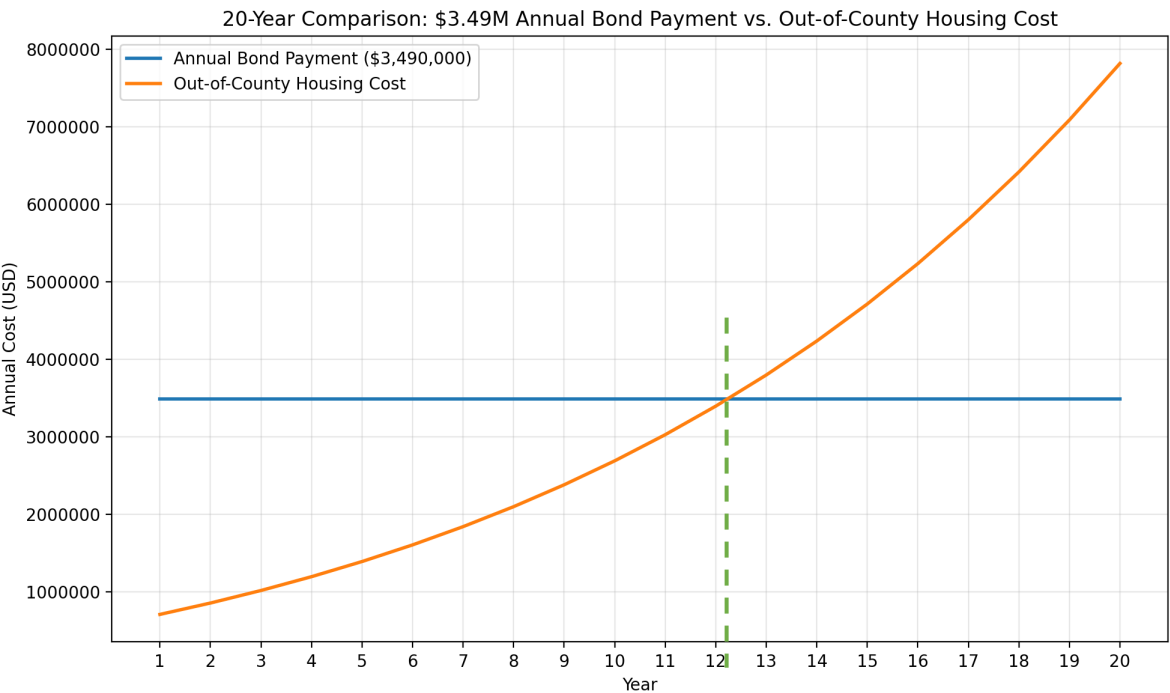
COST ANALYSIS – MAINTAINING STATUS QUO

OPTION A



Option A break even point occurs in approximately 10.6 years.

OPTION B



Option B break even point occurs in approximately 12.2 years.

COST ANALYSIS – MAINTAINING STATUS QUO

Consequences of Maintaining the Current Facility Configuration

OPERATIONAL RISKS

- Continued outsourcing reliance
- Transportation demands
- Classification limitations
- Staff efficiency impacts

FACILITY RISKS

- Aging roof
- Aging security systems
- Deferred maintenance

Financial Risks

- Rising outsourcing costs
- Construction inflation
- Cost of outsourcing will exceed additional staffing wages

CONCLUSION

Findings

- Jail population increased 57.6% over the last decade.
- Existing jail is operating above recommended design capacity.
- Outsourcing and transportation costs exceed \$700,000 annually.
- Existing facility limits inmate classification flexibility.
- Growth trends indicate additional jail capacity is warranted.

Recommended Action

- Continue evaluation of Option A and Option B.
- Select preferred alternative.
- Advance financing discussions.
- Develop public communication plan.



Design
Construct
Furnish

THANK YOU!

SAMUELS GROUP

Wapello County Jail Study
2026-07-12

samuelsgroup.net

