

ASSOCIATION *of* ARKANSAS COUNTIES



Local Government Inmate Cost Study



2022

State Inmate Cost Study for Calendar Year 2022
Executive Summary

Introduction

This report is being issued in compliance with Section 39 of Act 203 of the 2022 Fiscal Session which requires the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The special language of the aforementioned sections is as follows:

Each calendar year, the Association of Arkansas Counties shall compile and submit a report to the Arkansas Legislative Council, of all costs incurred, excluding construction costs, by local government units housing inmates sentenced to the Department of Correction – Division of Correction and Community Correction. The cost report shall be a representative sample of all counties housing and caring for state inmates. The report shall be submitted no later than July 1 of the calendar year immediately following the reporting year.

The Association of Arkansas Counties in coordination with Legislative Audit shall determine which counties will be included in the sample and shall include a sufficient number of counties from each classification based upon population and each congressional district to ensure a fair representation of costs incurred. Guidelines for preparing this cost report shall be developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The Division of Legislative Audit shall test the accuracy of the information submitted during the routine audit of the applicable county.

The provisions of this section shall be in effect only from July 1, 2022 through June 30, 2023.

Due to insufficient bed space for state prisoners, the county jails of Arkansas are often used to house state prisoners until space becomes available in state prison facilities. The State of Arkansas assumes the cost of housing these inmates when they have been convicted by the Arkansas court system. In fact, prior to July 1, 2023, the reimbursement calculation begins on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date - or in the case of the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with incarceration. If the proper paperwork is not remitted to the applicable state agency within the first twenty-one (21) days after sentencing the reimbursement is started from the day that the paperwork is received by the agency.

However, effective July 1, 2023, Act 133 of 2023 removed the 21-day conditions mentioned above, and now the county's reimbursement from the Department of Correction or Division of Community Correction shall begin accruing on the date of sentencing. However, the agencies shall not reimburse a county until they receive a complete and accurate sentencing order or an order or waiver for a sanction to a community correction center. We feel that this is an

acceptable rule. An onus for an elected official to act and perform in a timely manner is reasonable. [Reference: ACA 12-27-114]

The Arkansas State Legislature in recent years has appropriated in excess of \$10 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they convene in order to catch up and fulfill their duty in paying counties for housing state prisoners. Beginning in 2013 we have found a trend of rapid increase in numbers of state prisoners housed in county facilities, largely due to the fact that parole revocations have increased in frequency. In June 2023, approximately 2,300 state prisoners were being housed in county facilities. This has decreased from a peak of 2,800 state prisoners as recent as 2015. Counties saw a down-swing in state prisoners due to COVID-19, but numbers have predictably rebounded as the pandemic subsided.

In 2021, the State of Arkansas paid county government a daily per diem of \$32/day, increased from \$30/day in 2020, for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner. That rate was increased effective July 1, 2022 to \$40/day. However, the audited results of this study in recent years show actual costs averaging from \$50 - \$70/day among the counties sampled. The results indicate that the counties are still shouldering a substantial financial burden that is not being completely met by the state's current reimbursement rate.

In 2023, the General Assembly recognized a need to provide much needed relief for overcrowding in county jails and passed Act 659, the Protect Arkansas Act. The act addresses recidivism, truth in sentencing, and dedicates state funding to build a new state prison that will create 3,000 new state prison beds. While this ultimate relief is greatly appreciated, it will take time to implement and see the benefits, and in the meantime, counties must still burden much of the cost of housing state prisoners.

Objective

Our objective was to comply with Section 39, Act 203 of 2022 and secure a representative sample of the cost for housing state inmates in the county jails of Arkansas.

Scope and Methodology

The "cost report" was conducted for the time period January 1, 2022 through December 31, 2022 since Arkansas county government operates on a calendar year. Guidelines for preparing the cost report were developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The guidelines are very similar to the guidelines developed several years ago by the Division of Legislative Audit and the Department of Correction to ascertain the same type of information. We have included a copy of the guidelines and instructions for the Inmate Cost Report in this report to the Arkansas Legislative Council.

The law required that a sufficient number of counties from each population classification and each congressional district be included to ensure a fair representation of costs incurred. The State of Arkansas has divided the counties of Arkansas into 7 population classifications with Class 1 being the smallest and Class 7 being the largest. There are twelve (12) Class 1 counties with

populations up to 9,999; twenty-eight (28) Class 2 counties with populations of 10,000 to 19,999; thirteen (13) Class 3 counties with populations of 20,000 to 29,999; nine (9) Class 4 counties with populations of 30,000 to 49,999; three (3) Class 5 counties with populations of 50,000 to 69,999; seven (7) Class 6 counties with populations of 70,000 to 199,999; and three (3) Class 7 counties - 200,000 population and above.

The Association of Arkansas Counties in coordination with the Division of Legislative Audit chose the following sixteen (16) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Arkansas	2	1
Ashley	2	4
Benton	7	3
Conway	3	2
Craighead	6	1
Crawford	5	3
Crittenden	4	1
Garland	6	4
Izard	2	1
Jefferson	5	4
Montgomery	1	4
Ouachita	3	4
Perry	2	2
Pulaski	7	2/1/4
Sharp	2	1
Union	4	4

We believe that this cost report, comprised of information from sixteen (16) counties, is a fair representation of all counties housing and caring for state inmates. All counties in the list submitted useful information.

Prisoner Care Reimbursement Request Procedure

In accordance with state law, in the first week of each month the Department of Correction and the Department of Community Correction prepares an invoice for each inmate received from a county during the previous month. The invoice reflects the number of days an inmate was in the county jail in an awaiting-bed-space status. The Department of Correction and the Department of Community Correction verifies and forwards the invoices to the applicable county sheriff to certify the actual number of days the state inmates were physically housed in the county jail. The certified invoices are then returned to the Department of Correction and the Department of Community Correction for payment from the County Jail Reimbursement Fund.

This method and system for reimbursement was developed through legislation in 2003.

Per Diem

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$40.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners.

Per Diem History

Act 737 of 1981 provided for reimbursements to Arkansas counties for housing state inmates until adequate space become available at the Arkansas Department of Correction (ADC). This initial Act provided appropriation and supplemental funding, not to exceed a cumulative reimbursement total of \$100,000 for each years of the 1982-1983 biennium. This Act also stated that the rate paid to counties could be between \$8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. \$28 was the reimbursement rate for 14 years, until the Governor approved an increase to \$30 per prisoner per day, effective for the fiscal year 2015, then approved another increase in 2020 to the current rate of \$32/day. Finally, an additional increase was implemented July 1, 2022 to \$40/day.

Arkansas



Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair

Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

August 29, 2023

Senator Terry Rice, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Rice and Representative Wardlaw:

Section 37 of Act 870 of 2021 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county governments housing state inmates. This section also requires Arkansas Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by Arkansas Legislative Audit.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in cursive script, reading "Roger A. Norman".

Roger A. Norman, J.D., CPA, CFE
Legislative Auditor

RAN:tj

INMATE COST REPORT - 2022
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY		Cost per Day Reported	Cost per Day Verified		Difference
Arkansas		\$ 40.00	\$ 40.31		\$ 0.31
Ashley		54.00	87.74		33.74
Benton		61.15	53.31		(7.84)
Boone		93.33	50.10		(43.23)
Conway		72.89	54.83		(18.06)
Craighead		54.41	53.25		(1.16)
Crawford		35.84	53.02		17.18
Crittenden	Low	28.17	124.89	High	96.72
Garland		71.43	71.43		-
Izard		36.75	39.98		3.23
Jefferson		42.99	42.43		(0.56)
Montgomery	High	104.07	103.90		(0.17)
Ouachita		41.73	61.38		19.65
Perry		76.70	69.08		(7.62)
Pulaski		66.50	63.21		(3.29)
Sharp		102.51	72.52		(29.99)
Union		49.69	35.30	Low	(14.39)
average		\$ 60.72	\$ 63.33		\$ 2.62
average without high and low		\$ 59.99	\$ 61.10		\$ 1.10

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>Arkansas County Jail</u>	Total State Inmate Days:	<u>365</u>
County:	<u>Arkansas</u>	Total Inmate Days:	<u>365</u>
Jail Facility Capacity (# Beds):	<u>130</u>	Percentage of State Inmate Days:	<u>100.00%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	<u>27,034.00</u>
Food	<u>70,995.60</u>
Clothing	<u>12,228.44</u>
Insurance	
Travel/Training	<u>300.00</u>
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 31,000.00

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 141,558.04

C. Reimbursements

Act 309 Contracts	<u>30,072.00</u>	
State reimbursements for medical costs	<u>0.00</u>	
Total Reimbursements		<u>30,072.00</u>

D. Total Expenditures less Reimbursements to be Allocated (B-C)

111,486.04

E. Percentage of State Inmate Days (From A)

100.00%

F. Total Allocated State Inmate Costs (D*E)

111,486.04

G. Total State Inmate Days (From A)

365

H. State Inmate Cost Per Day (F/G)

\$40.00

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022

A. General Information

Jail Facility Name: Ashley County Det. Total State Inmate Days: 8201
County: Ashley Total Inmate Days: 5556
Jail Facility Capacity (# Beds): 120 Percentage of State Inmate Days: #DIV/0! 22%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits \$ 557,624.96
Utilities \$ 65,378.54
Food \$ 114,011.49
Clothing \$ 4,195.50
Insurance \$ 73,067.12
Travel/Training \$ 125.00
Capital Outlay \$ 1,162,713.09
Other (attach list) 0

b) Depreciation \$ 13,694.40

c) Overhead 0

d) Treatment/Medical \$ 36,515.78

e) Education/School 0

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated \$ 2,027,591.88 0.00

C. Reimbursements

Act 309 Contracts 4

State reimbursements for
medical costs 0

Total Reimbursements 0 0.00

D. Total Expenditures less Reimbursements
to be Allocated (B-C)

\$ 2,027,591.88 0.00

E. Percentage of State Inmate Days (From A)

#DIV/0! .22

F. Total Allocated State Inmate Costs (D*E)

#DIV/0! 446,070.21

G. Total State Inmate Days (From A)

8201 0

H. State Inmate Cost Per Day (F/G)

#DIV/0! \$ 54

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Benton Co Det	Total State Inmate Days:	40,963
County:	Benton	Total Inmate Days:	272,081
Jail Facility Capacity (# Beds):	669	Percentage of State Inmate Days:	15.06%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	9,114,267.26	A	
Utilities	888,664.22	B	
Food	961,674.17	C	
Clothing	54,434.62	D	
Insurance	161,084.30	E	
Travel/Training	27,181.44	F some paid by sheriff	
Capital Outlay	2,297,531.97	G	
Other (attach list)	1,146,363.74	H	
b) Depreciation	745,973.33	I	
c) Overhead	201,274.72	J	
d) Treatment/Medical	1,226,494.90	K	
e) Education/School	0.00		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			

Total Expenditures to be Allocated	16,824,944.67
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C. Reimbursements

Act 309 Contracts			
State reimbursements for medical costs			
Total Reimbursements			188,100.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

16,636,844.67

E. Percentage of State Inmate Days (From A)

15.06%

F. Total Allocated State Inmate Costs (D*E)

2,504,750.67

G. Total State Inmate Days (From A)

40,963

H. State Inmate Cost Per Day (F/G)

\$61.15

LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	Boone County Jail	Total State Inmate Days:	8267
County:	Boone County Jail	Total Inmate Days:	45642
Jail Facility Capacity (# Beds):	145	Percentage of State Inmate Days:	18.11%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	3,347,115.59
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Utilities	139,448.53
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Food	172,363.82
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Clothing	55,470.33
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Insurance	64,498.91
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Travel/Training	9,320.13
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Capital Outlay

Other (attach list)

b) Depreciation	300,000.00
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c) Overhead

d) Treatment/Medical	171,694.80
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e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	4,259,912.11
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C. Reimbursements

Act 309 Contracts

State reimbursements for

medical costs

Total Reimbursements	0.00
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D. Total Expenditures less Reimbursements

to be Allocated (B-C)	4,259,912.11
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E. Percentage of State Inmate Days (From A)	18.11%
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F. Total Allocated State Inmate Costs (D*E)	771,585.24
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G. Total State Inmate Days (From A)	8267
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H. State Inmate Cost Per Day (F/G)	\$93.33
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Conway County Detention Center	Total State Inmate Days:	<u>4653</u>
County:	Conway	Total Inmate Days:	<u>29468</u>
Jail Facility Capacity (# Beds):	<u>106</u>	Percentage of State Inmate Days:	<u>15.79%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,235,742.43</u>
Utilities	<u>81,251.70</u>
Food	<u>135,611.37</u>
Clothing	<u>3,172.44</u>
Insurance	<u>22,424.50</u>
Travel/Training	<u>748.83</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	

b) Depreciation 672,533.05

c) Overhead

d) Treatment/Medical 21,225.80

e) Education/School 0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 2,172,710.12

C. Reimbursements

Act 309 Contracts 24,648.00

State reimbursements for
medical costs 0.00

Total Reimbursements 24,648.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,148,062.12

E. Percentage of State Inmate Days (From A)

15.79%

F. Total Allocated State Inmate Costs (D*E)

339,179.21

G. Total State Inmate Days (From A)

4653

H. State Inmate Cost Per Day (F/G)

\$72.89

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>Craighead Co Detention Center</u>	Total State Inmate Days:	<u>15,523</u>
County:	<u>Craighead</u>	Total Inmate Days:	<u>121,568</u>
Jail Facility Capacity (# Beds):	<u>420</u>	Percentage of State Inmate Days:	<u>12.77%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>3,848,959.58</u>
Utilities	<u>310,694.97</u>
Food	<u>496,496.25</u>
Clothing	<u>98,232.67</u>
Insurance	<u>70,396.24</u>
Travel/Training	<u>9,993.74</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation 202,010.87

c) Overhead 394,780.77

d) Treatment/Medical 1,144,175.39

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Transporting costs 38,600.00

Total Expenditures to be Allocated 6,614,340.48

C. Reimbursements

Act 309 Contracts	<u></u>
State reimbursements for medical costs	<u></u>
Total Reimbursements	<u>0.00</u>

D. Total Expenditures less Reimbursements to be Allocated (B-C)

6,614,340.48

E. Percentage of State Inmate Days (From A)

12.77%

F. Total Allocated State Inmate Costs (D*E)

844,584.16

G. Total State Inmate Days (From A)

15523

H. State Inmate Cost Per Day (F/G)

\$54.41

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	<u>Crawford County</u>	Total State Inmate Days:	<u>46626</u>
County:	<u>Crawford County</u>	Total Inmate Days:	<u>95515</u>
Jail Facility Capacity (# Beds):	<u>308</u>	Percentage of State Inmate Days:	<u>48.82%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,847,245.00</u>
Utilities	<u>378,593.00</u>
Food	<u>493,333.00</u>
Clothing	<u>3,391.00</u>
Insurance	<u>48,500.00</u>
Travel/Training	<u>2,044.00</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation

c) Overhead	<u>184,357.00</u>
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d) Treatment/Medical	<u>465,622.00</u>
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e) Education/School	<u>200.00</u>
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f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

	<u></u>
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Total Expenditures to be Allocated	<u>3,423,285.00</u>
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C. Reimbursements

Act 309 Contracts	<u>0.00</u>
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State reimbursements for medical costs	<u>0.00</u>
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Total Reimbursements	<u>0.00</u>
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D. Total Expenditures less Reimbursements to be Allocated (B-C)

3,423,285.00

E. Percentage of State Inmate Days (From A)

48.82%

F. Total Allocated State Inmate Costs (D*E)

1,671,089.22

G. Total State Inmate Days (From A)

46626

H. State Inmate Cost Per Day (F/G)

\$35.84

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:

Crittenden Co. Detention

County:

Crittenden

Jail Facility Capacity (# Beds):

300

Total State Inmate Days:

9549

Total Inmate Days:

51274

Percentage of State Inmate Days:

5%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits

4,481,334.39

Utilities

156,587.30

Food

295,790.06

Clothing

25,693.59

Insurance

92,310.34

Travel/Training

7,995.43

Capital Outlay

0

Other (attach list)

140,546.01

Office Supply Postage Service Contracts

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Medical + Drugs

195,379.43

Chemical + Cleaning

52,661.99

Total Expenditures to be Allocated

5,872,288.85

C. Reimbursements

Act 309 Contracts

None

State reimbursements for
medical costs

Total Reimbursements

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

5,379,738.76

E. Percentage of State Inmate Days (From A)

5%

F. Total Allocated State Inmate Costs (D*E)

268,986.94

G. Total State Inmate Days (From A)

9549

H. State Inmate Cost Per Day (F/G)

28.17

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Garland County Detentive	Total State Inmate Days:	13944
County:	Garland	Total Inmate Days:	147039
Jail Facility Capacity (# Beds):	495	Percentage of State Inmate Days:	9.48%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	5,593,009.58
Utilities	411,615.50
Food	499,338.76
Clothing	20,135.35
Insurance	82,473.42
Travel/Training	8,473.50
Capital Outlay	436,652.02
Other (attach list)	0.00

b) Depreciation 1,625,863.66

c) Overhead 229,612.39

d) Treatment/Medical 1,117,221.30

e) Education/School 0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

See attached for list 491,995.72

Total Expenditures to be Allocated 10,516,391.20

C. Reimbursements

Act 309 Contracts 14,100.00

State reimbursements for medical costs 0.00

Total Reimbursements 14,100.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

10,502,291.20

E. Percentage of State Inmate Days (From A)

9.48%

F. Total Allocated State Inmate Costs (D*E)

995,953.10

G. Total State Inmate Days (From A)

13944

H. State Inmate Cost Per Day (F/G)

\$71.43

Source of Information:

GCDC Budget Report 2022

JMS (Inmate Count and Days)

Inmate Housing Invoice Report

LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	IZARD COUNTY DETENTION	Total State Inmate Days:	3799
County:	IZARD	Total Inmate Days:	18702
Jail Facility Capacity (# Beds):	32	Percentage of State Inmate Days:	20.31%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	543,522.00
Utilities	47,412.00
Food	32,690.00
Clothing	1,960.22
Insurance	4,561.92
Travel/Training	1,509.58
Capital Outlay	
Other (attach list)	57,171.00
b) Depreciation	7,000.00
c) Overhead	4,355.00
d) Treatment/Medical	6,293.00
e) Education/School	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	

Total Expenditures to be Allocated	706,474.72
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C. Reimbursements

Act 309 Contracts	18,612.00	
State reimbursements for medical costs	562.72	
Total Reimbursements		19,174.72

D. Total Expenditures less Reimbursements to be Allocated (B-C)	687,300.00
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E. Percentage of State Inmate Days (From A)	20.31%
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F. Total Allocated State Inmate Costs (D*E)	139,613.55
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G. Total State Inmate Days (From A)	3799
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H. State Inmate Cost Per Day (F/G)	\$36.75
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Source of Information:

5/18/2023 9:04:46 AM

IZARD 2022

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Transactions Report

Date Range: 12/1/2021 - 2/28/2023

Fund: 3017 - 3017

Dept: 0001-9999

Item: 00 - 9999

Xfer: NO

Vendor	Transaction Description	Date	Void Date	Claim	Warrant	Amount	Balance
3017 4181001 SALARIES FULL TIME							
Budget Amt: \$396,704.00	Transactions To Date: \$0.00						
			Void to Date:	\$0.00		Balance to Date	\$396,704.00
ANGELA BALL	PRANGELA BALL	1/3/2022		220005	54991	\$1,224.11	\$385,479.89
GINA CARPENTER	PRGINA CARPENTER	1/3/2022		220005	54992	\$1,000.96	\$384,478.93
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/3/2022		220005	54993	\$1,166.14	\$383,312.79
CHRISTOPHER CONRAD	PRCHRISTOPHER CONRAD	1/3/2022		220005	54994	\$1,208.03	\$382,104.71
KAREN J LESTER	PRKAREN LESTER	1/3/2022		220005	54995	\$1,160.59	\$380,944.12
CHARLES M MELTON	PRCHARLES MELTON	1/3/2022		220005	54996	\$1,415.01	\$379,528.11
NICHOLAS MORGAN	PRNICHOLAS MORGAN	1/3/2022		220005	54997	\$1,118.93	\$378,410.78
ANDREW ORTIZ	PRANDREW ORTIZ	1/3/2022		220005	54998	\$1,147.63	\$377,262.95
TALEA OWENS	PRTALEA OWENS	1/3/2022		220005	54999	\$728.88	\$376,538.07
AVERY RUSSELL	PRAVERY RUSSELL	1/3/2022		220005	54400	\$1,118.33	\$375,417.74
KAREN TATE	PRKAREN TATE	1/3/2022		220005	54401	\$1,185.69	\$374,232.05
BETTY J VEST	PRBETTY VEST	1/3/2022		220005	54402	\$620.38	\$373,611.67
STEPHEN WILLIAMS	PRSTEPHEN WILLIAMS	1/3/2022		220005	54403	\$208.96	\$373,402.71
FIRST NATIONAL BANK	AP-FIRST NATIONAL BANK OF IZARD COUN	1/4/2022		220010	220010	\$2,475.81	\$370,926.90
ARKANSAS PUBLIC EMP	AP-ARKANSAS PUBLIC EMPLOYEE RETIREM	1/5/2022		220049	220049	\$617.42	\$369,309.48
ANGELA BALL	PRANGELA BALL	1/18/2022		220124	54613	\$930.86	\$368,378.62
GINA CARPENTER	PRGINA CARPENTER	1/18/2022		220124	54614	\$908.03	\$367,470.59
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/18/2022		220124	54615	\$997.76	\$366,472.83
CHRISTOPHER CONRAD	PRCHRISTOPHER CONRAD	1/18/2022		220124	54616	\$1,039.29	\$365,433.54
KAREN J LESTER	PRKAREN LESTER	1/18/2022		220124	54617	\$844.72	\$364,588.82
CHARLES M MELTON	PRCHARLES MELTON	1/18/2022		220124	54618	\$1,415.01	\$363,173.81
NICHOLAS MORGAN	PRNICHOLAS MORGAN	1/18/2022		220124	54619	\$950.66	\$362,223.15
ANDREW ORTIZ	PRANDREW ORTIZ	1/18/2022		220124	54620	\$935.13	\$361,287.92
TALEA OWENS	PRTALEA OWENS	1/18/2022		220124	54621	\$728.88	\$360,559.04
AVERY RUSSELL	PRAVERY RUSSELL	1/18/2022		220124	54622	\$950.66	\$359,608.38
KAREN TATE	PRKAREN TATE	1/18/2022		220124	54623	\$1,026.36	\$358,582.02
BETTY J VEST	PRBETTY VEST	1/18/2022		220124	54624	\$620.38	\$357,961.64
STEPHEN WILLIAMS	PRSTEPHEN WILLIAMS	1/18/2022		220124	54625	\$620.38	\$357,341.26
ARKANSAS PUBLIC EMP	AP-ARKANSAS PUBLIC EMPLOYEE RETIREM	1/19/2022		220146	220146	\$525.59	\$356,815.67
FIRST NATIONAL BANK	AP-FIRST NATIONAL BANK OF IZARD COUN	1/19/2022		220147	220147	\$2,098.94	\$354,716.73
DELTA DENTAL	AP-DELTA DENTAL	1/20/2022		220176	54684	\$62.70	\$354,654.03
AMERITAS	AP-AMERITAS	1/26/2022		220178	54685	\$11.12	\$354,642.91
BLUE CROSS BLUE SHIE	AP-BLUE CROSS BLUE SHIELD	1/28/2022		220206	54714	\$399.06	\$354,243.85
ANGELA BALL	PRANGELA BALL	1/31/2022		220223	54802	\$1,150.74	\$353,093.11
GINA CARPENTER	PRGINA CARPENTER	1/31/2022		220223	54803	\$908.03	\$352,185.08
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/31/2022		220223	54804	\$146.62	\$351,238.46

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>W.C. Dub Brassell</u>	Total State Inmate Days:	<u>12,051</u>
County:	<u>Jefferson</u>	Total Inmate Days:	<u>89,930</u>
Jail Facility Capacity (# Beds):	<u>310</u>	Percentage of State Inmate Days:	<u>13.40%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,090,597.44</u>
Utilities	<u>215,469.43</u>
Food	<u>755,907.14</u>
Clothing	<u>12,188.69</u>
Insurance	<u>675.00</u>
Travel/Training	<u>2,286.50</u>
Capital Outlay	<u>105,401.52</u>
Other (attach list)	<u>519,358.73</u>

b) Depreciation

c) Overhead

d) Treatment/Medical 164,051.03

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,865,935.48

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements 0.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

3,865,935.48

E. Percentage of State Inmate Days (From A)

13.40%

F. Total Allocated State Inmate Costs (D*E)

518,051.69

G. Total State Inmate Days (From A)

12051

H. State Inmate Cost Per Day (F/G)

\$42.99

Source of Information:

B. Expenditures to be Allocated:
a) Direct Facility Expenditures:
Other (attach list)

GENERAL SUPPLIES	15,288.05
JANITORIAL SUPPLIES	95,965.14
FUEL, OIL AND LUBRICANTS	20,202.11
TIRES AND TUBES	44.00
BUILDING MATERIALS AND SUPPLIES	1,399.33
PLUMBING AND ELECTRICAL	1,375.00
PARTS AND REPAIRS	29,037.97
MAINTENANCE AND SERVICE	49,229.60
ACCOUNTING AND AUDITING	2.59
COMPUTER SERVICE	66,725.88
SPECIAL LEGAL	26,352.86
OTHER PROFESSIONAL SERVICES	142.83
TELEPHONE AND FAX	1,556.65
CELL PHONES AND PAGERS	3,463.69
INTERNET CONNECTION	6,453.43
MISCELLANEOUS LAW ENFORCEMENT	1,466.68
OTHER MISCELLANEOUS	51,847.07
LICENSES AND RENEWALS	1,781.85
SPECIAL PROJECTS	147,024.00
	519,358.73

LOCAL GOVERNMENT INMATE COST REPORT

CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	Montgomery County	Total State Inmate Days:	2412
County:	Montgomery County	Total Inmate Days:	10498
Jail Facility Capacity (# Beds):	42	Percentage of State Inmate Days:	22.98%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	814,497.68
Utilities	82,500.00
Food	68,237.00
Clothing	10,000.00
Insurance	16,935.60
Travel/Training	4,500.00
Capital Outlay	49,900.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	1,092,570.28
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C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements		0.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,092,570.28

E. Percentage of State Inmate Days (From A)

22.98%

F. Total Allocated State Inmate Costs (D*E)

251,026.82

G. Total State Inmate Days (From A)

2412

H. State Inmate Cost Per Day (F/G)

\$104.07

Source of Information:

Source of Information:

ST REPORT

Perry County Detention Center	Total State Inmate Days:	1011
Perry	Total Inmate Days:	7041
31	Percentage of State Inmate Days:	14.36%

319,807.90
29,044.23
562.76
0.00
5,699.50
0.00
0.00
0.00
184,909.05
0.00
0.00

540,023.44

0.00
0.00

0.00

540,023.44
14.36%

77,540.65

1011

\$76.70

**LOCAL GOVERNMENT INMATE COSTS
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:

County:

Jail Facility Capacity (# Beds):

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits

Utilities

Food

Clothing

Insurance

Travel/Training

Capital Outlay

Other (attach list)

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

E. Percentage of State Inmate Days (From A)

F. Total Allocated State Inmate Costs (D*E)

G. Total State Inmate Days (From A)

H. State Inmate Cost Per Day (F/G)

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Pulaski County	Total State Inmate Days:	46083
County:	Detention Facility	Total Inmate Days:	434517
Jail Facility Capacity (# Beds):	Pulaski	Percentage of State Inmate Days:	10.61%
	1210		

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	17,729,546.93
Utilities	1,047,442.93
Food	1,577,739.54
Clothing	151,906.30
Insurance	1,048,441.96
Travel/Training	21,065.40
Capital Outlay	258,290.25
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 4,438,230.56

e) Education/School 2,622,850.64

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 28,895,514.51

C. Reimbursements

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

28,895,514.51

E. Percentage of State Inmate Days (From A)

10.61%

F. Total Allocated State Inmate Costs (D*E)

3,064,533.71

G. Total State Inmate Days (From A)

46083

H. State Inmate Cost Per Day (F/G)

\$66.50

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>Sharp County Det. Center</u>	Total State Inmate Days:	<u>8205</u>
County:	<u>Sharp</u>	Total Inmate Days:	<u>21950</u>
Jail Facility Capacity (# Beds):	<u>110</u>	Percentage of State Inmate Days:	<u>37.38%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>288,708.94</u>
Utilities	<u>85,871.57</u>
Food	<u>127,828.62</u>
Clothing	<u>4,012.14</u>
Insurance	<u>25,175.55</u>
Travel/Training	<u>5,312.12</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation 1,638,814.04

c) Overhead

d) Treatment/Medical 35,092.03

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Maintenance/Cleaning 40,086.54

Total Expenditures to be Allocated 2,250,901.55

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs 841.63

Total Reimbursements 841.63

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,250,059.92

E. Percentage of State Inmate Days (From A)

37.38%

F. Total Allocated State Inmate Costs (D*E)

841,081.62

G. Total State Inmate Days (From A)

8205

H. State Inmate Cost Per Day (F/G)

\$102.51

Source of Information:

State Inmate Cost Study for Calendar Year 2022
Executive Summary

Introduction

This report is being issued in compliance with Section 39 of Act 203 of the 2022 Fiscal Session which requires the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The special language of the aforementioned sections is as follows:

Each calendar year, the Association of Arkansas Counties shall compile and submit a report to the Arkansas Legislative Council, of all costs incurred, excluding construction costs, by local government units housing inmates sentenced to the Department of Correction – Division of Correction and Community Correction. The cost report shall be a representative sample of all counties housing and caring for state inmates. The report shall be submitted no later than July 1 of the calendar year immediately following the reporting year.

The Association of Arkansas Counties in coordination with Legislative Audit shall determine which counties will be included in the sample and shall include a sufficient number of counties from each classification based upon population and each congressional district to ensure a fair representation of costs incurred. Guidelines for preparing this cost report shall be developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The Division of Legislative Audit shall test the accuracy of the information submitted during the routine audit of the applicable county.

The provisions of this section shall be in effect only from July 1, 2022 through June 30, 2023.

Due to insufficient bed space for state prisoners, the county jails of Arkansas are often used to house state prisoners until space becomes available in state prison facilities. The State of Arkansas assumes the cost of housing these inmates when they have been convicted by the Arkansas court system. In fact, prior to July 1, 2023, the reimbursement calculation begins on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date - or in the case of the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with incarceration. If the proper paperwork is not remitted to the applicable state agency within the first twenty-one (21) days after sentencing the reimbursement is started from the day that the paperwork is received by the agency.

However, effective July 1, 2023, Act 133 of 2023 removed the 21-day conditions mentioned above, and now the county's reimbursement from the Department of Correction or Division of Community Correction shall begin accruing on the date of sentencing. However, the agencies shall not reimburse a county until they receive a complete and accurate sentencing order or an order or waiver for a sanction to a community correction center. We feel that this is an

acceptable rule. An onus for an elected official to act and perform in a timely manner is reasonable. [Reference: ACA 12-27-114]

The Arkansas State Legislature in recent years has appropriated in excess of \$10 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they convene in order to catch up and fulfill their duty in paying counties for housing state prisoners. Beginning in 2013 we have found a trend of rapid increase in numbers of state prisoners housed in county facilities, largely due to the fact that parole revocations have increased in frequency. In June 2023, approximately 2,300 state prisoners were being housed in county facilities. This has decreased from a peak of 2,800 state prisoners as recent as 2015. Counties saw a down-swing in state prisoners due to COVID-19, but numbers have predictably rebounded as the pandemic subsided.

In 2021, the State of Arkansas paid county government a daily per diem of \$32/day, increased from \$30/day in 2020, for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner. That rate was increased effective July 1, 2022 to \$40/day. However, the audited results of this study in recent years show actual costs averaging from \$50 - \$70/day among the counties sampled. The results indicate that the counties are still shouldering a substantial financial burden that is not being completely met by the state's current reimbursement rate.

In 2023, the General Assembly recognized a need to provide much needed relief for overcrowding in county jails and passed Act 659, the Protect Arkansas Act. The act addresses recidivism, truth in sentencing, and dedicates state funding to build a new state prison that will create 3,000 new state prison beds. While this ultimate relief is greatly appreciated, it will take time to implement and see the benefits, and in the meantime, counties must still burden much of the cost of housing state prisoners.

Objective

Our objective was to comply with Section 39, Act 203 of 2022 and secure a representative sample of the cost for housing state inmates in the county jails of Arkansas.

Scope and Methodology

The "cost report" was conducted for the time period January 1, 2022 through December 31, 2022 since Arkansas county government operates on a calendar year. Guidelines for preparing the cost report were developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The guidelines are very similar to the guidelines developed several years ago by the Division of Legislative Audit and the Department of Correction to ascertain the same type of information. We have included a copy of the guidelines and instructions for the Inmate Cost Report in this report to the Arkansas Legislative Council.

The law required that a sufficient number of counties from each population classification and each congressional district be included to ensure a fair representation of costs incurred. The State of Arkansas has divided the counties of Arkansas into 7 population classifications with Class 1 being the smallest and Class 7 being the largest. There are twelve (12) Class 1 counties with

populations up to 9,999; twenty-eight (28) Class 2 counties with populations of 10,000 to 19,999; thirteen (13) Class 3 counties with populations of 20,000 to 29,999; nine (9) Class 4 counties with populations of 30,000 to 49,999; three (3) Class 5 counties with populations of 50,000 to 69,999; seven (7) Class 6 counties with populations of 70,000 to 199,999; and three (3) Class 7 counties - 200,000 population and above.

The Association of Arkansas Counties in coordination with the Division of Legislative Audit chose the following sixteen (16) counties from which to secure data:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Arkansas	2	1
Ashley	2	4
Benton	7	3
Conway	3	2
Craighead	6	1
Crawford	5	3
Crittenden	4	1
Garland	6	4
Izard	2	1
Jefferson	5	4
Montgomery	1	4
Ouachita	3	4
Perry	2	2
Pulaski	7	2/1/4
Sharp	2	1
Union	4	4

We believe that this cost report, comprised of information from sixteen (16) counties, is a fair representation of all counties housing and caring for state inmates. All counties in the list submitted useful information.

Prisoner Care Reimbursement Request Procedure

In accordance with state law, in the first week of each month the Department of Correction and the Department of Community Correction prepares an invoice for each inmate received from a county during the previous month. The invoice reflects the number of days an inmate was in the county jail in an awaiting-bed-space status. The Department of Correction and the Department of Community Correction verifies and forwards the invoices to the applicable county sheriff to certify the actual number of days the state inmates were physically housed in the county jail. The certified invoices are then returned to the Department of Correction and the Department of Community Correction for payment from the County Jail Reimbursement Fund.

This method and system for reimbursement was developed through legislation in 2003.

Per Diem

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is \$40.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners.

Per Diem History

Act 737 of 1981 provided for reimbursements to Arkansas counties for housing state inmates until adequate space become available at the Arkansas Department of Correction (ADC). This initial Act provided appropriation and supplemental funding, not to exceed a cumulative reimbursement total of \$100,000 for each years of the 1982-1983 biennium. This Act also stated that the rate paid to counties could be between \$8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of \$18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to \$25 for local governments. The reimbursement rate was raised to \$28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. \$28 was the reimbursement rate for 14 years, until the Governor approved an increase to \$30 per prisoner per day, effective for the fiscal year 2015, then approved another increase in 2020 to the current rate of \$32/day. Finally, an additional increase was implemented July 1, 2022 to \$40/day.

Arkansas



Sen. David Wallace
Senate Chair
Sen. John Payton
Senate Vice Chair

Rep. Jimmy Gazaway
House Chair
Rep. Richard Womack
House Vice Chair

Roger A. Norman, JD, CPA, CFE, CFF
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE ARKANSAS LEGISLATIVE AUDIT

August 29, 2023

Senator Terry Rice, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Rice and Representative Wardlaw:

Section 37 of Act 870 of 2021 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county governments housing state inmates. This section also requires Arkansas Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by Arkansas Legislative Audit.

ARKANSAS LEGISLATIVE AUDIT

A handwritten signature in cursive script, reading "Roger A. Norman".

Roger A. Norman, J.D., CPA, CFE
Legislative Auditor

RAN:tj

INMATE COST REPORT - 2022
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY		Cost per Day Reported	Cost per Day Verified		Difference
Arkansas		\$ 40.00	\$ 40.31		\$ 0.31
Ashley		54.00	87.74		33.74
Benton		61.15	53.31		(7.84)
Boone		93.33	50.10		(43.23)
Conway		72.89	54.83		(18.06)
Craighead		54.41	53.25		(1.16)
Crawford		35.84	53.02		17.18
Crittenden	Low	28.17	124.89	High	96.72
Garland		71.43	71.43		-
Izard		36.75	39.98		3.23
Jefferson		42.99	42.43		(0.56)
Montgomery	High	104.07	103.90		(0.17)
Ouachita		41.73	61.38		19.65
Perry		76.70	69.08		(7.62)
Pulaski		66.50	63.21		(3.29)
Sharp		102.51	72.52		(29.99)
Union		49.69	35.30	Low	(14.39)
average		\$ 60.72	\$ 63.33		\$ 2.62
average without high and low		\$ 59.99	\$ 61.10		\$ 1.10

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Arkansas County Jail	Total State Inmate Days:	365
County:	Arkansas	Total Inmate Days:	365
Jail Facility Capacity (# Beds):	130	Percentage of State Inmate Days:	100.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	
Utilities	27,034.00
Food	70,995.60
Clothing	12,228.44
Insurance	
Travel/Training	300.00
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	31,000.00
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e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	141,558.04
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C. Reimbursements

Act 309 Contracts	30,072.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		30,072.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

111,486.04

E. Percentage of State Inmate Days (From A)

100.00%

F. Total Allocated State Inmate Costs (D*E)

111,486.04

G. Total State Inmate Days (From A)

365

H. State Inmate Cost Per Day (F/G)

\$40.00

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022

A. General Information

Jail Facility Name: Ashley County Det. Total State Inmate Days: 8201
County: Ashley Total Inmate Days: 5556
Jail Facility Capacity (# Beds): 120 Percentage of State Inmate Days: #DIV/0! 22%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits \$ 557,624.96
Utilities \$ 65,378.54
Food \$ 114,011.49
Clothing \$ 4,195.50
Insurance \$ 73,067.12
Travel/Training \$ 125.00
Capital Outlay \$ 1,162,713.09
Other (attach list) 0

b) Depreciation \$ 13,694.40

c) Overhead 0

d) Treatment/Medical \$ 36,515.78

e) Education/School 0

f) Other Ancillary Costs including transportation of state inmates: (Please list each separately)

Total Expenditures to be Allocated \$ 2,027,591.88 0.00

C. Reimbursements

Act 309 Contracts 4

State reimbursements for
medical costs 0

Total Reimbursements 0 0.00

D. Total Expenditures less Reimbursements
to be Allocated (B-C)

\$ 2,027,591.88 0.00

E. Percentage of State Inmate Days (From A)

#DIV/0! .22

F. Total Allocated State Inmate Costs (D*E)

#DIV/0! 446,070.21

G. Total State Inmate Days (From A)

8201 0

H. State Inmate Cost Per Day (F/G)

#DIV/0! \$54

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Benton Co Det	Total State Inmate Days:	40,963
County:	Benton	Total Inmate Days:	272,081
Jail Facility Capacity (# Beds):	669	Percentage of State Inmate Days:	15.06%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	9,114,267.26	A	
Utilities	888,664.22	B	
Food	961,674.17	C	
Clothing	54,434.62	D	
Insurance	161,084.30	E	
Travel/Training	27,181.44	F some paid by sheriff	
Capital Outlay	2,297,531.97	G	
Other (attach list)	1,146,363.74	H	
b) Depreciation	745,973.33	I	
c) Overhead	201,274.72	J	
d) Treatment/Medical	1,226,494.90	K	
e) Education/School	0.00		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			

Total Expenditures to be Allocated	16,824,944.67
------------------------------------	---------------

C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements		188,100.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

16,636,844.67

E. Percentage of State Inmate Days (From A)

15.06%

F. Total Allocated State Inmate Costs (D*E)

2,504,750.67

G. Total State Inmate Days (From A)

40,963

H. State Inmate Cost Per Day (F/G)

\$61.15

LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	Boone County Jail	Total State Inmate Days:	8267
County:	Boone County Jail	Total Inmate Days:	45642
Jail Facility Capacity (# Beds):	145	Percentage of State Inmate Days:	18.11%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	3,347,115.59
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Utilities	139,448.53
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Food	172,363.82
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Clothing	55,470.33
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Insurance	64,498.91
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Travel/Training	9,320.13
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Capital Outlay

Other (attach list)

b) Depreciation	300,000.00
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c) Overhead

d) Treatment/Medical	171,694.80
----------------------	------------

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	4,259,912.11
---	---------------------

C. Reimbursements

Act 309 Contracts

State reimbursements for

medical costs

Total Reimbursements	0.00
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D. Total Expenditures less Reimbursements

to be Allocated (B-C)	4,259,912.11
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E. Percentage of State Inmate Days (From A)	18.11%
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F. Total Allocated State Inmate Costs (D*E)	771,585.24
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G. Total State Inmate Days (From A)	8267
--	-------------

H. State Inmate Cost Per Day (F/G)	\$93.33
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Conway County Detention Center	Total State Inmate Days:	<u>4653</u>
County:	Conway	Total Inmate Days:	<u>29468</u>
Jail Facility Capacity (# Beds):	<u>106</u>	Percentage of State Inmate Days:	<u>15.79%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,235,742.43</u>
Utilities	<u>81,251.70</u>
Food	<u>135,611.37</u>
Clothing	<u>3,172.44</u>
Insurance	<u>22,424.50</u>
Travel/Training	<u>748.83</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	

b) Depreciation 672,533.05

c) Overhead _____

d) Treatment/Medical 21,225.80

e) Education/School 0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 2,172,710.12

C. Reimbursements

Act 309 Contracts 24,648.00

State reimbursements for
medical costs 0.00

Total Reimbursements 24,648.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,148,062.12

E. Percentage of State Inmate Days (From A)

15.79%

F. Total Allocated State Inmate Costs (D*E)

339,179.21

G. Total State Inmate Days (From A)

4653

H. State Inmate Cost Per Day (F/G)

\$72.89

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>Craighead Co Detention Center</u>	Total State Inmate Days:	<u>15,523</u>
County:	<u>Craighead</u>	Total Inmate Days:	<u>121,568</u>
Jail Facility Capacity (# Beds):	<u>420</u>	Percentage of State Inmate Days:	<u>12.77%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>3,848,959.58</u>
Utilities	<u>310,694.97</u>
Food	<u>496,496.25</u>
Clothing	<u>98,232.67</u>
Insurance	<u>70,396.24</u>
Travel/Training	<u>9,993.74</u>
Capital Outlay	<u></u>
Other (attach list)	<u></u>

b) Depreciation 202,010.87

c) Overhead 394,780.77

d) Treatment/Medical 1,144,175.39

e) Education/School

f) Other Ancillary Costs (Please list each separately)

Transporting costs 38,600.00

Total Expenditures to be Allocated 6,614,340.48

C. Reimbursements

Act 309 Contracts	<u></u>
State reimbursements for medical costs	<u></u>
Total Reimbursements	<u>0.00</u>

D. Total Expenditures less Reimbursements to be Allocated (B-C)

6,614,340.48

E. Percentage of State Inmate Days (From A)

12.77%

F. Total Allocated State Inmate Costs (D*E)

844,584.16

G. Total State Inmate Days (From A)

15523

H. State Inmate Cost Per Day (F/G)

\$54.41

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	<u>Crawford County</u>	Total State Inmate Days:	<u>46626</u>
County:	<u>Crawford County</u>	Total Inmate Days:	<u>95515</u>
Jail Facility Capacity (# Beds):	<u>308</u>	Percentage of State Inmate Days:	<u>48.82%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,847,245.00
Utilities	378,593.00
Food	493,333.00
Clothing	3,391.00
Insurance	48,500.00
Travel/Training	2,044.00
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead	184,357.00
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d) Treatment/Medical	465,622.00
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e) Education/School	200.00
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f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	3,423,285.00
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C. Reimbursements

Act 309 Contracts	0.00
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State reimbursements for medical costs	0.00
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Total Reimbursements	0.00
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

3,423,285.00

E. Percentage of State Inmate Days (From A)

48.82%

F. Total Allocated State Inmate Costs (D*E)

1,671,089.22

G. Total State Inmate Days (From A)

46626

H. State Inmate Cost Per Day (F/G)

\$35.84

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:

Crittenden Co. Detention

County:

Crittenden

Jail Facility Capacity (# Beds):

300

Total State Inmate Days:

9549

Total Inmate Days:

51274

Percentage of State Inmate Days:

5%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits

4,481,334.39

Utilities

156,587.30

Food

295,790.06

Clothing

25,693.59

Insurance

92,310.34

Travel/Training

7,995.43

Capital Outlay

0

Other (attach list)

140,546.01

Office Supply Postage Service Contracts

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Medical + Drugs

195,379.43

Chemical + Cleaning

52,606.99

Total Expenditures to be Allocated

5,872,288.85

C. Reimbursements

Act 309 Contracts

None

State reimbursements for
medical costs

Total Reimbursements

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

5,379,738.76

E. Percentage of State Inmate Days (From A)

5%

F. Total Allocated State Inmate Costs (D*E)

268,986.94

G. Total State Inmate Days (From A)

9549

H. State Inmate Cost Per Day (F/G)

28.17

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Garland County Detentive	Total State Inmate Days:	13944
County:	Garland	Total Inmate Days:	147039
Jail Facility Capacity (# Beds):	495	Percentage of State Inmate Days:	9.48%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	5,593,009.58
Utilities	411,615.50
Food	499,338.76
Clothing	20,135.35
Insurance	82,473.42
Travel/Training	8,473.50
Capital Outlay	436,652.02
Other (attach list)	0.00

b) Depreciation 1,625,863.66

c) Overhead 229,612.39

d) Treatment/Medical 1,117,221.30

e) Education/School 0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

See attached for list 491,995.72

Total Expenditures to be Allocated 10,516,391.20

C. Reimbursements

Act 309 Contracts 14,100.00

State reimbursements for medical costs 0.00

Total Reimbursements 14,100.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

10,502,291.20

E. Percentage of State Inmate Days (From A)

9.48%

F. Total Allocated State Inmate Costs (D*E)

995,953.10

G. Total State Inmate Days (From A)

13944

H. State Inmate Cost Per Day (F/G)

\$71.43

Source of Information:

GCDC Budget Report 2022

JMS (Inmate Count and Days)

Inmate Housing Invoice Report

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	IZARD COUNTY DETENTION	Total State Inmate Days:	3799
County:	IZARD	Total Inmate Days:	18702
Jail Facility Capacity (# Beds):	32	Percentage of State Inmate Days:	20.31%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	543,522.00
Utilities	47,412.00
Food	32,690.00
Clothing	1,960.22
Insurance	4,561.92
Travel/Training	1,509.58
Capital Outlay	
Other (attach list)	57,171.00

b) Depreciation 7,000.00

c) Overhead 4,355.00

d) Treatment/Medical 6,293.00

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	706,474.72
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C. Reimbursements

Act 309 Contracts 18,612.00

State reimbursements for
medical costs 562.72

Total Reimbursements	19,174.72
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

687,300.00

E. Percentage of State Inmate Days (From A)

20.31%

F. Total Allocated State Inmate Costs (D*E)

139,613.55

G. Total State Inmate Days (From A)

3799

H. State Inmate Cost Per Day (F/G)

\$36.75

Source of Information:

5/18/2023 9:04:46 AM

IZARD 2022

Page 1

Transactions Report

Date Range: 12/1/2021 - 2/28/2023

Fund: 3017 - 3017

Dept: 0001-9999

Item: 00 - 9999

Xfer: NO

Vendor	Transaction Description	Date	Void Date	Claim	Warrant	Amount	Balance
3017 4181001 SALARIES FULL TIME							
Budget Amt: \$396,704.00	Transactions To Date: \$0.00						
			Void to Date:	\$0.00		Balance to Date	\$396,704.00
ANGELA BALL	PRANGELA BALL	1/3/2022		220005	54991	\$1,224.11	\$385,479.89
GINA CARPENTER	PRGINA CARPENTER	1/3/2022		220005	54992	\$1,000.96	\$384,478.93
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/3/2022		220005	54993	\$1,166.14	\$383,312.79
CHRISTOPHER CONRAD	PRCHRISTOPHER CONRAD	1/3/2022		220005	54994	\$1,208.03	\$382,104.71
KAREN J LESTER	PRKAREN LESTER	1/3/2022		220005	54995	\$1,160.59	\$380,944.12
CHARLES M MELTON	PRCHARLES MELTON	1/3/2022		220005	54996	\$1,415.01	\$379,528.11
NICHOLAS MORGAN	PRNICHOLAS MORGAN	1/3/2022		220005	54997	\$1,118.93	\$378,410.78
ANDREW ORTIZ	PRANDREW ORTIZ	1/3/2022		220005	54998	\$1,147.63	\$377,262.95
TALEA OWENS	PRTALEA OWENS	1/3/2022		220005	54999	\$728.88	\$376,538.07
AVERY RUSSELL	PRAVERY RUSSELL	1/3/2022		220005	54400	\$1,118.33	\$375,417.74
KAREN TATE	PRKAREN TATE	1/3/2022		220005	54401	\$1,185.69	\$374,232.05
BETTY J VEST	PRBETTY VEST	1/3/2022		220005	54402	\$620.38	\$373,611.67
STEPHEN WILLIAMS	PRSTEPHEN WILLIAMS	1/3/2022		220005	54403	\$208.96	\$373,402.71
FIRST NATIONAL BANK	AP-FIRST NATIONAL BANK OF IZARD COUN	1/4/2022		220010	220010	\$2,475.81	\$370,926.90
ARKANSAS PUBLIC EMP	AP-ARKANSAS PUBLIC EMPLOYEE RETIREM	1/5/2022		220049	220049	\$617.42	\$369,309.48
ANGELA BALL	PRANGELA BALL	1/18/2022		220124	54613	\$930.86	\$368,378.62
GINA CARPENTER	PRGINA CARPENTER	1/18/2022		220124	54614	\$908.03	\$367,470.59
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/18/2022		220124	54615	\$997.76	\$366,472.83
CHRISTOPHER CONRAD	PRCHRISTOPHER CONRAD	1/18/2022		220124	54616	\$1,039.29	\$365,433.54
KAREN J LESTER	PRKAREN LESTER	1/18/2022		220124	54617	\$844.72	\$364,588.82
CHARLES M MELTON	PRCHARLES MELTON	1/18/2022		220124	54618	\$1,415.01	\$363,173.81
NICHOLAS MORGAN	PRNICHOLAS MORGAN	1/18/2022		220124	54619	\$950.66	\$362,223.15
ANDREW ORTIZ	PRANDREW ORTIZ	1/18/2022		220124	54620	\$935.13	\$361,288.02
TALEA OWENS	PRTALEA OWENS	1/18/2022		220124	54621	\$728.88	\$360,559.14
AVERY RUSSELL	PRAVERY RUSSELL	1/18/2022		220124	54622	\$950.66	\$359,608.48
KAREN TATE	PRKAREN TATE	1/18/2022		220124	54623	\$1,026.36	\$358,582.12
BETTY J VEST	PRBETTY VEST	1/18/2022		220124	54624	\$620.38	\$357,961.74
STEPHEN WILLIAMS	PRSTEPHEN WILLIAMS	1/18/2022		220124	54625	\$620.38	\$357,341.36
ARKANSAS PUBLIC EMP	AP-ARKANSAS PUBLIC EMPLOYEE RETIREM	1/19/2022		220146	220146	\$525.59	\$356,815.77
FIRST NATIONAL BANK	AP-FIRST NATIONAL BANK OF IZARD COUN	1/19/2022		220147	220147	\$2,098.04	\$354,717.73
DELTA DENTAL	AP-DELTA DENTAL	1/20/2022		220176	54684	\$62.70	\$354,655.03
AMERITAS	AP-AMERITAS	1/26/2022		220178	54685	\$11.12	\$354,643.91
BLUE CROSS BLUE SHIE	AP-BLUE CROSS BLUE SHIELD	1/28/2022		220206	54714	\$399.06	\$354,244.85
ANGELA BALL	PRANGELA BALL	1/31/2022		220223	54802	\$1,150.74	\$353,094.11
GINA CARPENTER	PRGINA CARPENTER	1/31/2022		220223	54803	\$908.03	\$352,186.08
MORGAN J CARPENTER	PRMORGAN CARPENTER	1/31/2022		220223	54804	\$146.62	\$352,039.46

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>W.C. Dub Brassell</u>	Total State Inmate Days:	<u>12,051</u>
County:	<u>Jefferson</u>	Total Inmate Days:	<u>89,930</u>
Jail Facility Capacity (# Beds):	<u>310</u>	Percentage of State Inmate Days:	<u>13.40%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,090,597.44</u>
Utilities	<u>215,469.43</u>
Food	<u>755,907.14</u>
Clothing	<u>12,188.69</u>
Insurance	<u>675.00</u>
Travel/Training	<u>2,286.50</u>
Capital Outlay	<u>105,401.52</u>
Other (attach list)	<u>519,358.73</u>

b) Depreciation

c) Overhead

d) Treatment/Medical 164,051.03

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,865,935.48

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements 0.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

3,865,935.48

E. Percentage of State Inmate Days (From A)

13.40%

F. Total Allocated State Inmate Costs (D*E)

518,051.69

G. Total State Inmate Days (From A)

12051

H. State Inmate Cost Per Day (F/G)

\$42.99

Source of Information:

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Other (attach list)

GENERAL SUPPLIES	15,288.05
JANITORIAL SUPPLIES	95,965.14
FUEL, OIL AND LUBRICANTS	20,202.11
TIRES AND TUBES	44.00
BUILDING MATERIALS AND SUPPLIES	1,399.33
PLUMBING AND ELECTRICAL	1,375.00
PARTS AND REPAIRS	29,037.97
MAINTENANCE AND SERVICE	49,229.60
ACCOUNTING AND AUDITING	2.59
COMPUTER SERVICE	66,725.88
SPECIAL LEGAL	26,352.86
OTHER PROFESSIONAL SERVICES	142.83
TELEPHONE AND FAX	1,556.65
CELL PHONES AND PAGERS	3,463.69
INTERNET CONNECTION	6,453.43
MISCELLANEOUS LAW ENFORCEMENT	1,466.68
OTHER MISCELLANEOUS	51,847.07
LICENSES AND RENEWALS	1,781.85
SPECIAL PROJECTS	147,024.00
	519,358.73

LOCAL GOVERNMENT INMATE COST REPORT

CALENDAR YEAR 2022

A. General Information

Jail Facility Name:	Montgomery County	Total State Inmate Days:	2412
County:	Montgomery County	Total Inmate Days:	10498
Jail Facility Capacity (# Beds):	42	Percentage of State Inmate Days:	22.98%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	814,497.68
Utilities	82,500.00
Food	68,237.00
Clothing	10,000.00
Insurance	16,935.60
Travel/Training	4,500.00
Capital Outlay	49,900.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated	1,092,570.28
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C. Reimbursements

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,092,570.28

E. Percentage of State Inmate Days (From A)

22.98%

F. Total Allocated State Inmate Costs (D*E)

251,026.82

G. Total State Inmate Days (From A)

2412

H. State Inmate Cost Per Day (F/G)

\$104.07

Source of Information:

Source of Information:

ST REPORT

Perry County Detention Center	Total State Inmate Days:	1011
Perry	Total Inmate Days:	7041
31	Percentage of State Inmate Days:	14.36%

319,807.90
29,044.23
562.76
0.00
5,699.50
0.00
0.00
0.00
184,909.05
0.00
0.00

540,023.44

0.00
0.00

0.00

540,023.44
14.36%

77,540.65

1011

\$76.70

**LOCAL GOVERNMENT INMATE COSTS
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:

County:

Jail Facility Capacity (# Beds):

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits

Utilities

Food

Clothing

Insurance

Travel/Training

Capital Outlay

Other (attach list)

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

E. Percentage of State Inmate Days (From A)

F. Total Allocated State Inmate Costs (D*E)

G. Total State Inmate Days (From A)

H. State Inmate Cost Per Day (F/G)

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	Pulaski County	Total State Inmate Days:	46083
County:	Detention Facility	Total Inmate Days:	434517
Jail Facility Capacity (# Beds):	Pulaski	Percentage of State Inmate Days:	10.61%
	1210		

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	17,729,546.93
Utilities	1,047,442.93
Food	1,577,739.54
Clothing	151,906.30
Insurance	1,048,441.96
Travel/Training	21,065.40
Capital Outlay	258,290.25
Other (attach list)	0.00

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 4,438,230.56

e) Education/School 2,622,850.64

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 28,895,514.51

C. Reimbursements

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)

28,895,514.51

E. Percentage of State Inmate Days (From A)

10.61%

F. Total Allocated State Inmate Costs (D*E)

3,064,533.71

G. Total State Inmate Days (From A)

46083

H. State Inmate Cost Per Day (F/G)

\$66.50

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information

Jail Facility Name:	<u>Sharp County Det. Center</u>	Total State Inmate Days:	<u>8205</u>
County:	<u>Sharp</u>	Total Inmate Days:	<u>21950</u>
Jail Facility Capacity (# Beds):	<u>110</u>	Percentage of State Inmate Days:	<u>37.38%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>288,708.94</u>
Utilities	<u>85,871.57</u>
Food	<u>127,828.62</u>
Clothing	<u>4,012.14</u>
Insurance	<u>25,175.55</u>
Travel/Training	<u>5,312.12</u>
Capital Outlay	<u> </u>
Other (attach list)	<u> </u>

b) Depreciation 1,638,814.04

c) Overhead

d) Treatment/Medical 35,092.03

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Maintenance/Cleaning 40,086.54

Total Expenditures to be Allocated 2,250,901.55

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs 841.63

Total Reimbursements 841.63

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,250,059.92

E. Percentage of State Inmate Days (From A)

37.38%

F. Total Allocated State Inmate Costs (D*E)

841,081.62

G. Total State Inmate Days (From A)

8205

H. State Inmate Cost Per Day (F/G)

\$102.51

Source of Information:

