



SARAH HUCKABEE SANDERS
GOVERNOR

ARKANSAS DEPARTMENT OF CORRECTIONS
DIVISION OF CORRECTION
OFFICE OF THE DIRECTOR
DEXTER PAYNE

6814 Princeton Pike
Pine Bluff, AR 71602



JOE PROFIRI
SECRETARY

September 30, 2023

The Honorable Terry Rice, Chair
The Honorable Jeff Wardlaw, Chair
Arkansas Legislative Council
315 State Capitol Building
Little Rock, AR 72201

Re: FY23 Inmate Cost Report

Dear Senator Rice and Representative Wardlaw:

Attached is the above referenced report as required by Section 26 of Act 890 of 2023. The report details the average cost and includes a breakdown by unit. If you have questions or need additional information, contact April Davis at 870-850-8576 or by email at April.Davis@arkansas.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Dexter Payne".

Dexter Payne, Director

cc: Attachment

Arkansas Department of Corrections

Division of Correction

2023 Inmate Cost Report



Dexter Payne, Director
September 30, 2023

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2023 INMATE COST REPORT**

Introduction

Section 26, Act 890 of 2023, the DOC Appropriation Act for FY22, requires ADC to submit to the Arkansas Legislative Council, within 90 days of the close of each state fiscal year, a report including direct and indirect costs incurred for housing and caring for incarcerated inmates. The Special Language requires that “costs shall be calculated and reported in total for the Division and in total by each facility. The report shall also reflect overall cost per inmate per day, cost per inmate per day for each facility, overall cost per bed per day, and cost per bed per day for each facility.”

Specifically, ADC was charged with compiling costs according to the following methodology:

1. Record all expenditures in a manner that provides for the association of costs with each facility. Costs not directly attributable to a particular facility (overhead, administration, treatment, etc.) shall be allocated to each facility on the basis of inmate population;
2. Maintain documentation to support all elements of costs and cost reimbursement both in total and by facility;
3. Exclude capital outlay disbursements. However, depreciation expense for all ADC fixed assets shall be included. Depreciation expense not directly associated with the fixed assets of a particular facility shall be allocated to each facility on the basis of inmate population;
4. Include any interest expense incurred by ADC or another state governmental entity as a result of prison construction;
5. Exclude all payments to local governments for care of inmates housed in local governmental facilities;
6. Exclude all payments to local governments for Act 309 prisoners;
7. Include the state matching requirements associated with federal grant expenditures. Documentation shall be maintained sufficient to identify such costs by grant;
8. Deduct reimbursements for costs incurred. The amount of the reimbursement deducted shall be equal to or less than the cost with which the reimbursement is associated;
9. Include all ancillary costs. These costs shall include, but are not limited to:
 - a) ADC expenses incurred through fund transfers;
 - b) Retirement costs;
 - c) Audit costs;
 - d) ADC cost for shared employees paid by another state governmental entity;
 - e) Inmate educational and rehabilitation costs;
 - f) Inmate related expenses incurred by the Attorney General, not inclusive of costs of defending Habeas Corpus cases.

In addition, in determining costs per inmate per day, ADC is required to:

- a) Accumulate the number of inmates housed at each ADC facility each day throughout

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2023 INMATE COST REPORT**

the state fiscal year for which costs are being reported. This accumulation shall result in total inmate days and shall be divided into total direct and indirect costs compiled in accordance with Section 26 (c) (1, 2, 3)

- b) Exclude those ADC inmates housed in local governmental facilities and Act 309 prisoners from the number of inmates housed at ADC facilities.
- c) Maintain documentation supporting the number of inmates housed at ADC facilities.

FY 23 Summary Results

The direct and indirect expenditures for FY23 are summarized on Attachments A and B of this document. These schedules allocate direct and indirect costs to all units based on either A) population or B) total bed capacity as required by Section 26 even though not all inmates participate in indirect cost programs such as school or vo-tech. The indirect costs include:

- a) Department of Education costs for operation of an ADC School District that provides both academic instruction, career and technical education. Academic instruction is provided to inmates at the Adult Basic, Adult Intermediated, PreGED, and GED levels. School in non-graded and open entry. Remediation is available to inmates that have a high school diploma or a GED. School is mandatory for inmates without a verifiable HSD and GED. School is provided at all of the traditional institutions. During FY23, the School District had an average daily enrollment of

1850 inmates and 631 earned a GED. The School District (academic) reported expenditures of \$6,198,996.11 for FY23.

Arkansas Correctional School District Career and Technical Education's mission is to equip inmates of the Department of Corrections with marketable skills to aid re-entry into society. Most courses take about six months to complete. However, some courses can be completed in as little as two months while others take more than a year. Career Tech programs are offered at the East Arkansas, McPherson, Pine Bluff, North Central, Ouachita, Varner, Cummins, and Randall L. Williams Units. Courses include Agricultural Equipment Technician, Building and Grounds Maintenance, Building Trades- Basics, Food Service, Future Fit, Horticulture, HVAC, Landscape Construction and Design, Plumbing, Residential Carpentry, Residential Electricity, and Welding. Participants may also earn industry recognized certificates such as NCCER, MSSC, and ServSafe. In FY23, ACSD-CTE averaged an enrollment of 200 inmates. In FY23 ACSD-CTE issued 317 certificates and participants earned an additional 413 industry recognized certifications. CTE reported total expenditures of \$1,523,054.05.

- b) Attorney General's Office costs for the Civil Division. The Civil Division defends lawsuits filed by inmates against employees of ADC in state and federal courts. The Civil Division also defends civil actions against the department and its employees, Act as well as constitutional challenges of rules and policies, etc. Civil Division expenses for FY23 totaled \$1,695,774.28.

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2023 INMATE COST REPORT**

A brief summary of results of the 2023 Inmate Cost Report for State Facilities as mandated by Section 26 are summarized as follows:

<i>FY 23 - Section 26 Summary</i>		
<i>Total ADC Direct and Indirect Costs</i>	\$	392,168,896
<i>Average Cost Per Day Per Inmate</i>	\$	69.59
<i>Average Cost Per Day Per Bed</i>	\$	70.17

Total direct and indirect costs, based on population and summarized by unit (A) and direct and indirect costs based on bed capacity and summarized by unit (B), are provided on Attachments A and B within this report.

Documentation supporting all costs and cost reimbursements will be maintained by the Division's Budget Administrator within the Department's Shared Services Division and may be examined upon request.

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION																
ACT 890 of 2023, SECTION 26 - COST PER INMATE PER DAY (CPD)																

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION														
ACT 890 of 2023, SECTION 26 - COST PER INMATE PER DAY (CPD)														
Direct Unit	Expend.	Depreciation	Total Unit	Allocated Costs - Based on Total Bed Capacity										CPD FY23
				Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days
Cummins	29,937,196	422,730	30,359,926	4,696,332	3,846,389	10,247,792	795,350	195,413	217,573	223,731	50,582,506	3,962,913	46,619,593	689,120
Tucker	12,415,234	599,600	13,014,834	1,462,714	1,197,992	3,191,766	247,719	60,863	67,765	69,683	19,313,335	1,230,785	18,082,550	231,410
Pine Bluff Unit	12,054,113	137,338	12,191,451	1,282,542	1,050,427	2,798,615	217,206	53,366	59,418	61,100	17,714,125	1,729,475	15,984,650	199,290
Wrightsville	20,160,792	407,663	20,568,455	3,067,670	2,512,482	6,693,914	519,527	121,645	142,120	146,142	33,777,955	3,146,436	30,631,519	476,890
Vanner / Varner Supermax	25,865,686	1,421,341	27,287,027	3,887,927	3,184,290	8,483,785	688,443	161,775	180,121	185,219	44,028,587	3,010,018	41,018,569	594,950
Max Security - Tucker	13,082,363	250,935	13,333,298	1,332,326	1,091,202	2,907,248	225,637	55,438	61,724	63,471	19,070,345	943,360	18,124,985	194,180
North Central	17,227,891	433,154	17,661,045	1,977,153	1,619,328	4,314,315	334,842	82,269	91,598	94,190	26,174,741	1,649,954	24,524,787	224,110
Delta Regional	13,437,510	282,511	13,700,021	1,462,714	1,197,992	3,191,766	247,719	60,863	67,765	69,683	19,988,523	1,332,742	18,655,781	302,950
Randall L. Williams	9,665,099	131,216	9,796,315	1,268,318	1,038,777	2,767,576	214,797	52,774	58,759	60,422	15,257,739	1,115,829	14,141,910	208,050
East Arkansas Regional	22,874,869	838,328	23,713,197	3,776,505	3,093,033	8,240,652	639,573	157,139	174,959	179,911	39,974,969	2,987,055	36,977,913	576,335
Ouachita	27,771,191	1,984,848	29,756,039	4,293,315	3,516,310	9,368,375	727,097	178,643	198,902	204,531	48,243,212	3,033,920	45,209,292	670,505
McPherson	13,518,532	694,828	14,213,360	2,349,351	1,924,165	5,126,482	397,876	97,756	108,841	111,922	24,329,754	2,058,128	22,271,627	351,860
Grimes	15,148,112	684,832	15,812,944	2,543,748	2,083,380	5,550,672	430,798	105,844	117,848	121,183	26,766,416	2,002,974	24,763,442	375,220
Ester	11,836,893	251,300	12,088,193	1,356,034	1,110,618	2,958,979	229,652	56,424	62,823	64,601	17,927,323	1,127,998	16,799,325	211,335
Subtotal, Institutions	244,995,483	8,500,624	253,496,107	34,756,649	28,466,385	75,841,937	5,886,236	1,445,212	1,610,217	1,655,787	403,159,530	29,343,587	373,815,943	5,306,005
Benton	6,917,961	5,238	6,923,199	815,516	667,924	1,779,526	138,112	33,933	37,781	38,851	10,434,842	2,519,125	7,915,717	118,625
NW AR Work Release	2,406,768	48,453	2,455,221	237,069	194,165	517,304	40,149	9,864	10,983	11,294	3,476,048	637,088	2,838,960	36,500
Mississippi County	2,976,845	43,651	3,020,496	367,458	300,954	801,821	62,231	15,290	17,024	17,505	4,602,779	1,392,800	3,209,979	58,765
Texarkana	2,819,600	33,994	2,853,594	301,077	246,588	656,976	50,989	12,528	13,948	14,343	4,150,044	949,330	3,200,713	48,910
Pine Bluff Reentry	689,625	5,735	695,360	125,647	102,907	274,171	21,279	5,228	5,821	5,986	1,235,388	48,815	1,187,583	19,710
Subtotal, Work Releases	15,810,799	137,071	15,947,870	1,846,766	1,512,538	4,029,798	312,760	76,843	85,558	87,979	23,900,111	5,547,158	18,352,953	282,510
Grand Totals	260,806,282	8,637,695	269,443,977	36,603,415	29,978,923	79,871,735	6,198,996	1,523,055	1,695,774	1,743,766	427,059,641	34,890,745	392,168,896	5,588,515
Summary Results/Explanations provided on Pages 1-3.														