



Division of Correction

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September 30, 2021

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

Re: FY21 Inmate Cost Report

Dear Senator Rice and Representative Wardlaw:

Attached is the above referenced report as required by Section 26 of Act 870 of 2021. The report details the average cost and includes a breakdown by unit. If you have questions or need additional information, contact Sonia Wallace at 870-850-8576 or by email at sonia.wallace@arkansas.gov.

If you have questions, please let me know.

Sincerely,



Dexter Payne, Director

cc: Attachment

Arkansas Department of Corrections Division of Correction

2021 Inmate Cost Report



*Dexter Payne, Director
September 30, 2021*

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2021 INMATE COST REPORT**

Introduction

Section 26, Act 870 of 2021, 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)
2021 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 21 Summary Results

The direct and indirect expenditures for FY21 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 non-graded programs that enable inmates to progress individually and achieve a high school equivalency diploma (GED). School attendance is mandatory for all inmates lacking a GED or high school diploma. School is provided at all of the traditional institutions. During FY21, an average of 1,521 inmates attended school and 122 achieved a GED certificate. The School District reported expenditures of \$5,763,627 for FY21.

Riverside Vocational Technical School is administered by the Board of Correctional Education. Riverside Vocational Technical School costs for operation are through State of Arkansas general revenue. Vo-Tech's mission is to equip inmates of the Department of Corrections with marketable skills to aid re-entry into society. Courses are individually paced, but usually take about thirteen months to complete. Vocational programs are offered at the East Arkansas, McPherson, Pine Bluff, North Central, Ouachita, Varner, Randall L. Williams and Ester Units. Courses include Building Maintenance, Horticulture, Residential Carpentry, Computer Application Technology, Welding, HVAC, Residential Electricity, Cosmetology, Culinary Arts, Computerized Accounting, Landscape & Design, Building Trades Technology, Plumbing, Extension courses include NCCER, Future Fit and Servsafe. During FY21, there was an average of 217 inmates enrolled in the Vo-Tech program each month. Vo-Tech reported total expenditures of \$2,104,454 during FY21.

- 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 FY21 totaled \$3,185,341.

A brief summary of results of the 2021 Inmate Cost Report for State Facilities as mandated by Section 26 are summarized as follows:

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2021 INMATE COST REPORT**

<i>FY 21 - Section 26 Summary</i>		
<i>Total ADC Direct and Indirect Costs</i>	\$	378,506,745
<i>Average Cost Per Day Per Inmate</i>	\$	73.48
<i>Average Cost Per Day Per Bed</i>	\$	66.93

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 Officer within the Department's Shared Services Division and may be examined upon request.

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION ACT 870 of 2021, SECTION 26 - COST PER INMATE PER DAY (CPD)																
	Direct Unit Expend.	Depreciation	Total	Allocated Costs - Based on Total Inmate Days						AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY 21
				Warehouse	Overhead	Treatment	School District	Vo-Tech								
Cummins	27,836,110	398,585	28,234,694	4,250,093	4,559,406	11,119,191	760,070	277,522	420,062	94,316	49,715,354	3,091,725	46,623,630	679,265	68.64	
Tucker	11,171,258	539,735	11,710,993	1,836,150	2,435,248	4,803,777	328,370	119,897	181,478	0	21,415,912	1,240,697	20,175,215	293,460	68.75	
Pine Bluff Unit	9,768,685	109,824	9,878,510	1,084,790	1,312,409	2,838,052	194,000	70,834	107,216	0	15,485,811	1,217,870	14,268,141	173,375	82.30	
Wrightsville	18,094,659	319,020	18,413,678	2,539,550	3,174,085	6,444,030	454,163	165,827	250,999	0	31,642,334	2,155,796	29,486,537	405,880	72.65	
Vanner / Varner Supermax	22,519,741	721,907	23,241,648	3,414,234	3,883,758	8,932,397	610,588	222,942	337,449	0	40,643,016	2,162,566	38,480,450	545,675	70.52	
Max Security - Tucker	12,978,057	240,057	13,218,114	1,267,491	1,292,966	3,316,040	226,673	82,764	125,274	460,557	19,989,880	991,067	18,998,813	202,575	93.79	
North Central	13,917,149	415,589	14,332,738	1,674,002	1,492,258	4,379,563	299,372	109,309	165,452	0	22,452,694	1,341,604	21,111,090	267,545	78.91	
Delta Regional	11,259,603	239,978	11,499,581	1,262,924	1,944,309	3,304,091	225,856	82,466	124,822	146,367	18,590,417	1,035,115	17,555,302	201,845	86.97	
Randall L. Williams	8,417,994	128,339	8,546,333	1,004,858	1,365,877	2,628,933	179,705	65,615	96,316	0	13,880,637	793,679	13,096,959	160,600	81.55	
East Arkansas Regional	19,827,349	809,875	20,637,223	3,437,071	3,720,922	8,992,145	614,673	224,433	339,707	566,430	38,532,604	2,317,980	36,214,625	549,325	65.93	
Ouachita	24,781,820	1,934,070	26,715,890	3,756,799	4,464,621	9,828,624	671,851	245,311	371,307	408,878	46,463,281	2,318,848	44,144,432	600,425	73.52	
McPherson	13,213,914	659,446	13,873,360	1,922,933	2,342,893	5,030,821	343,890	125,563	190,055	0	23,829,516	1,658,201	22,171,314	307,330	72.14	
Grimes	14,486,380	631,032	15,117,412	2,233,525	2,459,551	5,843,401	399,435	145,844	220,753	0	26,419,922	1,735,726	24,684,196	356,970	69.15	
Ester	9,790,220	232,209	10,022,430	1,109,911	1,407,194	2,903,776	198,492	72,475	109,699	0	15,823,977	822,577	15,001,400	177,390	84.57	
Subtotal, Institutions	218,062,938	7,379,665	225,442,604	30,794,332	35,855,497	80,564,841	5,507,139	2,010,803	3,043,590	1,676,549	384,895,355	22,883,252	362,012,104	4,921,660	73.55	
Benton	5,429,401	67,906	5,497,307	632,604	789,876	1,655,033	113,132	41,308	62,524	0	8,791,784	1,617,537	7,174,247	101,105	70.96	
NW AR Work Release	1,845,301	53,832	1,899,133	180,418	243,039	472,013	32,265	11,781	17,832	0	2,856,480	311,642	2,544,838	28,835	88.26	
Mississippi County	2,216,451	23,045	2,239,496	283,187	323,241	740,881	50,644	18,492	27,989	0	3,693,931	730,439	2,963,492	45,260	65.26	
Texarkana	2,065,508	23,898	2,089,406	223,809	311,090	585,535	40,025	14,614	22,120	0	3,286,600	600,123	2,686,477	35,770	75.10	
Pine Bluff Reentry	577,899	5,735	583,634	114,188	131,241	298,742	20,421	7,456	11,286	0	1,166,969	31,380	1,135,588	18,250	62.22	
Subtotal, Work Releases	12,134,560	174,416	12,308,977	1,434,207	1,798,486	3,752,204	256,488	93,651	141,751	0	19,785,763	3,291,122	16,494,642	229,220	71.96	
Grand Totals	230,197,499	7,554,082	237,751,580	32,228,539	37,653,983	84,317,045	5,763,627	2,104,454	3,185,341	1,676,549	404,681,119	26,174,373	378,506,745	5,150,880	73.48	

Summary Results/explanations provided on Pages 1-3.

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION ACT 870 of 2021, SECTION 26 - COST PER INMATE PER DAY (CPD)															
	Direct Unit Expend.	Depreciation	Total	Allocated Costs - Based on Total Bed Capacity					AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY'21
				Warehouse	Overhead	Treatment	School District	Vo-Tech							
Cummins	27,836,110	398,585	28,234,694	3,902,455	4,559,406	10,209,693	697,900	254,822	385,703	94,316	3,028,107	45,310,883	684,740	66.17	
Tucker	11,171,258	539,735	11,710,993	2,084,360	2,435,248	5,453,152	372,759	136,104	206,010	0	1,286,120	21,112,506	365,730	57.73	
Pine Bluff Unit	9,768,685	109,824	9,878,510	1,123,308	1,312,409	2,938,824	200,888	73,350	111,023	0	1,224,719	14,413,593	197,100	73.13	
Wrightsville	18,094,659	319,020	18,413,678	2,716,741	3,174,085	7,107,601	485,851	177,397	268,512	0	2,188,222	30,155,644	476,690	63.26	
Varner / Varner Supermax	22,519,741	721,907	23,241,648	3,324,160	3,883,758	8,696,743	594,480	217,060	328,547	0	2,146,083	38,140,313	583,270	65.39	
Max Security - Tucker	12,978,057	240,057	13,218,114	1,106,666	1,292,966	2,895,286	197,912	72,263	109,379	460,557	961,636	18,391,507	194,180	94.71	
North Central	13,917,149	415,689	14,332,838	1,277,243	1,492,258	3,341,552	228,417	83,401	126,238	0	1,268,997	19,612,850	224,110	87.51	
Delta Regional	11,259,603	239,978	11,499,581	1,664,160	1,944,309	4,353,814	297,612	108,666	164,479	146,367	1,108,542	19,070,447	292,000	65.31	
Randall L. Williams	8,417,994	128,339	8,546,333	1,169,072	1,365,877	3,058,554	209,072	76,338	115,546	0	823,730	13,717,064	205,130	66.87	
East Arkansas Regional	19,827,349	809,875	20,637,223	3,184,786	3,720,922	8,332,111	569,555	207,960	314,772	566,430	2,271,811	35,261,947	558,815	63.10	
Ouachita	24,781,820	1,934,070	26,715,890	3,821,327	4,464,621	9,997,445	683,391	249,524	377,685	408,878	2,330,657	44,388,104	670,505	66.20	
McPherson	13,213,914	659,446	13,873,360	2,005,313	2,342,893	5,246,346	358,622	130,943	198,197	0	24,155,673	22,482,396	351,860	63.90	
Grimes	14,486,380	631,032	15,117,412	2,105,162	2,459,551	5,507,574	376,479	137,463	208,066	0	1,712,235	24,199,473	369,380	65.51	
Ester	9,790,220	232,209	10,022,430	1,204,436	1,407,194	3,151,073	215,397	78,647	119,042	0	839,875	15,358,343	211,335	72.67	
Subtotal, Institutions	218,062,938	7,379,665	225,442,604	30,689,191	35,855,497	80,289,767	5,488,336	2,003,938	3,033,198	1,676,549	22,864,011	361,615,069	5,384,845	67.15	
Benton	5,429,401	67,906	5,497,307	676,065	789,876	1,768,737	120,905	44,146	66,820	0	1,625,491	7,338,364	118,625	61.86	
NW AR Work Release	1,845,301	53,832	1,899,133	208,020	243,039	544,227	37,201	13,583	20,560	0	316,694	2,649,070	36,500	72.58	
Mississippi County	2,216,451	23,045	2,239,496	276,667	323,241	723,822	49,478	18,066	27,345	0	729,246	2,928,868	48,545	60.33	
Texarkana	2,065,508	23,898	2,089,406	266,266	311,090	696,610	47,618	17,387	26,317	0	3,454,693	607,892	46,720	60.93	
Pine Bluff Reentry	577,899	5,735	583,634	112,331	131,241	293,882	20,089	7,335	11,102	0	1,159,614	31,041	1,128,573	19,710	57.26
Subtotal, Work Releases	12,134,560	174,416	12,308,977	1,539,348	1,798,486	4,027,278	275,291	100,516	152,143	0	20,202,039	16,891,676	270,100	62.54	
Grand Totals	230,197,499	7,554,082	237,751,580	32,228,539	37,653,983	84,317,045	5,763,627	2,104,454	3,185,341	1,676,549	26,174,373	378,506,745	5,654,945	66.93	
Summary Results/explanations provided on Pages 1-3.															