



Arkansas Department of Correction

Director's Office
P.O. Box 8707
Pine Bluff, Arkansas 71611-8707
Phone: (870) 267-6200
Fax: (870) 267-6244
www.arkansas.gov/doc

October 8, 2018

The Honorable Bill Sample, Chair
The Honorable Jim Dotson, Chair
Arkansas Legislative Council
315 State Capitol Building
Little Rock, AR 72201

Re: FY18 Inmate Cost Report

Dear Senator Sample and Representative Dotson:

Attached is the above referenced report as required by Section 22 of Act 223 of 2018. The report details the average cost and includes a breakdown by unit. If you have questions or need additional information contact Lamont Wimbley at 870-850-8576 or by email at lamont.wimbley@arkansas.gov.

If you have questions, please let me know.

Sincerely,

Wendy Kelley, Director

cc: Attachment

Arkansas Department of Correction

2018 Inmate Cost Report – State Facilities



North Central Unit

*Wendy Kelley, Director
September 27, 2018*

**ARKANSAS DEPARTMENT OF CORRECTION
2018 INMATE COST REPORT – STATE FACILITIES**

Introduction

Section 22, Act 223 of 2018, the ADC Appropriation Act for FY19, 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 Department 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:

**ARKANSAS DEPARTMENT OF CORRECTION
2018 INMATE COST REPORT – STATE FACILITIES**

- a) Accumulate the number of inmates housed at each ADC facility each day throughout 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 22 (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 18 Summary Results

The direct and indirect expenditures for FY18 are summarized on Schedules 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 22 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 FY18, an average of 3,404 inmates attended school and 613 achieved a GED certificate. The School District reported expenditures of \$7,354,889.38 for FY18.

Riverside Vocational Technical School is administered by the Corrections School Board. Riverside Vocational Technical School Costs for operation are through State of Arkansas general revenue. Vo-Tech’s mission is to equip inmates of the departments of Correction and Community 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, Tucker, Varner, Wrightsville, and ACC units. Courses include facility maintenance, horticulture, cabinet making, carpentry, HVAC, electricity, cosmetology, culinary arts, welding, computer applications, computerized accounting, graphic arts, office technology, landscape, construction trades, plumbing, furniture & upholstery and small engine mechanics. Extension courses include NCCER, Servsafe. During FY18, there was an average of 281 inmates enrolled in the Vo-Tech program each month. Vo-Tech reported total expenditures of \$2,186,568 during FY18.

- 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 ADC employees, claims that ADC employees or officials have violated the state FOI Act as well as constitutional challenges of rules and policies, etc. Civil Division expenses for FY18 totaled \$2,922,571.

**ARKANSAS DEPARTMENT OF CORRECTION
2018 INMATE COST REPORT – STATE FACILITIES**

A brief summary of results of the 2018 Inmate Cost Report for State Facilities as mandated by Section 22 are summarized as follows:

<i>FY 18 - Section 22 Summary</i>		
<i>Total ADC Direct and Indirect Costs</i>	<i>\$</i>	<i>367,457,786</i>
<i>Average Cost Per Day Per Inmate</i>	<i>\$</i>	<i>63.69</i>
<i>Average Cost Per Day Per Bed</i>	<i>\$</i>	<i>64.20</i>

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 Schedules A and B within this report.

Documentation supporting all costs and cost reimbursements will be maintained by the Budget Officer of the ADC Administrative Services Division and may be examined upon request.

10/03/201															
ARKANSAS DEPARTMENT OF CORRECTION															
ACT 223 of 2018, SECTION 22 - COST PER INMATE PER DAY (CPD)															
Allocated Costs - Based on Total Inmate Day															
	Direct Unit		Total	Allocated Costs - Based on Total Inmate Day							Allocated		Net	Total	CPD
	Expend.	Depreciation	Unit	Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service	Unit Cost	Reimb.	Unit Cost	Inmate Day	FY18
Cummins	27,596.56	344.99	27,941.56	3,235.20	3,691.24	9,271.92	852.41	253.41	338.72	164.11	45,748.60	1,557.43	44,191.17	668.68	66.09
Tucker	10,900.02	465.13	11,365.15	1,764.17	2,012.85	5,056.03	464.82	138.19	184.70	0	20,985.94	926.76	20,059.18	364.63	55.01
Pine Bluff Unit	9,446.27	77.00	9,523.27	860.01	981.24	2,464.75	226.59	67.36	90.04	127.01	14,340.31	995.21	13,345.09	177.75	75.04
Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Varner	17,301.17	295.46	17,596.64	2,306.32	2,631.42	6,609.78	607.67	180.65	241.46	0	30,173.97	1,676.70	28,497.26	476.69	59.74
Varner - Superma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Max Security - Tucke	20,563.15	707.59	21,270.74	3,042.71	3,471.62	8,720.26	801.70	238.34	318.56	0	37,863.96	1,399.95	36,464.00	628.89	57.94
North Central	13,309.04	206.08	13,515.13	1,089.58	1,243.17	3,122.69	287.08	85.34	114.07	0	19,457.10	832.13	18,624.96	225.20	82.70
Delta Regional	12,276.30	420.50	12,696.80	1,458.66	1,664.28	4,180.46	384.33	114.26	152.72	83.99	20,735.53	866.17	19,869.36	301.49	65.90
Randall L Williams	10,775.37	191.94	10,967.31	1,087.82	1,241.16	3,117.63	286.62	85.21	113.89	0	16,899.65	647.13	16,252.52	224.84	72.28
East Arkansas Region	8,242.04	111.42	8,353.46	981.86	1,120.26	2,813.96	258.70	76.91	102.79	0	13,707.98	680.45	13,027.52	202.94	64.19
Ouachita	21,348.03	700.47	22,048.51	2,934.99	3,348.71	8,411.53	773.31	229.90	307.28	57.22	38,111.49	1,391.07	36,720.42	606.63	60.53
McPherson	26,651.12	1,947.46	28,598.59	3,215.78	3,669.07	9,216.25	847.29	251.89	336.68	806.71	46,942.30	1,449.02	45,493.27	664.66	68.44
Grimes	12,462.11	631.99	13,094.11	1,723.55	1,966.51	4,939.62	454.12	135.00	180.45	0	22,493.40	1,205.67	21,287.73	356.24	59.76
Ester	14,173.37	631.68	14,805.05	1,894.85	2,161.95	5,430.55	499.26	148.42	198.38	120.27	25,258.77	1,048.62	24,210.14	391.64	61.82
Subtotal, Institutions	9,339.72	36,166	9,375.89	1,015.41	1,158.55	2,910.12	267.54	79.53	106.31	244.83	15,158.21	570.91	14,587.30	209.87	69.50
Benton	4,911.74	79.71	4,991.45	573.93	654.83	1,644.85	151.22	44.95	60.09	0	8,121.34	2,016.00	6,105.33	118.62	51.47
NW AR Work Release	1,772.65	50.44	1,823.09	174.82	199.47	501.04	46.06	13.69	18.30	0	2,776.51	580.61	2,195.89	36.13	60.77
Mississippi County	2,333.75	33.30	2,367.06	238.40	272.00	683.24	62.81	18.67	24.96	0	3,667.16	1,012.70	2,654.46	49.27	53.87
Texarkan	2,231.67	18.38	2,250.06	220.74	251.85	632.63	58.16	17.29	23.11	0	3,453.86	750.47	2,703.38	45.62	59.28
Pine Bluff Reentry	665.74	5.73	671.48	95.36	108.80	273.29	25.12	7.47	9.98	0	1,191.52	22.78	1,168.74	19.71	0.00
Subtotal, Field Inst's	11,915.57	187.58	12,103.15	1,303.26	1,486.97	3,735.08	343.38	102.08	136.45	0	19,210.40	4,382.59	14,827.81	269.37	55.04
Bootcamp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Grand Totals	226,299.90	6,955.53	233,255.44	27,914.24	31,849.05	80,000.71	7,354.88	2,186.56	2,922.57	1,604.17	387,087.65	19,629.87	367,457.78	5,769.55	63.64
Summary Results/explanations provided on Pages 1															

10/03/201

ARKANSAS DEPARTMENT OF CORRECTION
ACT 223 of 2018, SECTION 22 - COST PER INMATE PER DAY (CP

	Allocated Costs - Based on Total Bed Capacity											Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Day	CPD FY17
	Direct Unit Expend.	Depreciation	Total Unit	Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service						
Cummins	27,596.56	344.99	27,941.56	3,210.61	3,663.17	9,201.43	845.93	251.49	336.14	164.11	45,614.47	1,557.02	44,057.45	658,340	66.92	
Tucker	10,900.02	465.13	11,365.15	1,783.60	2,035.01	5,111.70	469.94	139.71	186.74	0	21,091.88	927.08	20,164.79	365,730	55.14	
Pine Bluff Unit	9,446.27	77.00	9,523.27	874.03	997.23	2,504.93	230.29	68.46	91.51	127.01	14,416.77	995.44	13,421.32	179,220	74.89	
Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
Wrightsville	17,301.17	295.46	17,596.64	2,324.73	2,652.43	6,662.56	612.52	182.10	243.39	0	30,274.39	1,677.01	28,597.37	476,690	59.99	
Varner	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
Varner - Superma	20,563.15	707.59	21,270.74	3,001.15	3,424.19	8,601.13	790.74	235.08	314.21	0	37,637.27	1,399.25	36,238.01	615,390	58.89	
Max Security - Tucke	13,309.04	206.08	13,515.13	1,114.49	1,271.59	3,194.07	293.64	87.30	116.68	0	19,592.92	832.55	18,760.36	228,520	82.09	
North Central	12,276.30	420.50	12,696.80	1,092.94	1,247.00	3,132.32	287.97	85.61	114.42	83.99	18,741.09	647.21	18,093.87	224,110	80.74	
Delta Regional	10,775.37	191.94	10,967.31	1,424.03	1,624.76	4,081.20	375.20	111.54	149.09	0	18,733.16	865.58	17,867.57	292,000	61.19	
JCCF	8,242.04	111.42	8,353.46	1,000.38	1,141.39	2,867.04	263.58	78.36	104.73	0	13,808.97	680.77	13,128.20	205,130	64.00	
East Arkansas Region:	21,348.03	700.47	22,048.51	2,953.08	3,369.35	8,463.39	778.08	231.32	309.18	57.22	38,210.16	1,391.37	36,818.78	605,530	60.80	
Ouachita	26,651.12	1,947.46	28,598.59	3,269.93	3,730.86	9,371.46	861.56	256.13	342.35	806.71	47,237.63	1,449.93	45,787.70	670,500	68.29	
McPherson	12,462.11	631.99	13,094.11	1,715.96	1,957.84	4,917.84	452.12	134.41	179.65	0	22,451.96	1,205.55	21,246.41	351,860	60.38	
Grimes	14,173.37	631.68	14,805.05	1,801.40	2,055.32	5,162.72	474.63	141.10	188.60	120.27	24,749.12	1,047.05	23,702.07	369,380	64.17	
Ester	9,339.72	36.16	9,375.89	1,030.64	1,175.92	2,953.77	271.55	80.73	107.90	244.83	15,241.25	571.16	14,670.08	211,330	69.42	
Subtotal, Institutions	214,384.33	6,767.94	221,152.28	26,597.01	30,346.14	76,225.60	7,007.82	2,083.38	2,784.65	1,604.17	367,801.09	15,247.04	352,554.04	5,453,750	64.64	
Benton	4,911.74	79.71	4,991.45	578.51	660.06	1,657.98	152.42	45.31	60.56	0	8,146.32	2,016.08	6,130.24	118,620	51.68	
NW AR Work Release	1,772.65	50.44	1,823.09	178.00	203.09	510.15	46.90	13.94	18.63	0	2,793.82	580.67	2,213.15	36,500	60.63	
Mississippi County	2,333.75	33.30	2,367.06	236.74	270.11	678.50	62.37	18.54	24.78	0	3,658.13	1,012.67	2,645.45	48,540	54.49	
Texarkan	2,231.67	18.38	2,250.06	227.84	259.96	652.99	60.03	17.84	23.85	0	3,492.59	750.59	2,741.99	46,720	58.69	
Pine Bluff Reentry	665.74	5.73	671.48	96.12	109.67	275.48	25.32	7.52	10.06	0	1,195.67	22.79	1,172.87	19,710	59.51	
Subtotal, Field Inst's	11,915.57	187.58	12,103.15	1,317.23	1,502.90	3,775.11	347.06	103.18	137.91	0	19,286.56	4,382.82	14,903.73	270,100	55.18	
Bootcamp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	
Grand Totals	226,299.90	6,955.53	233,255.44	27,914.24	31,849.05	80,000.71	7,354.88	2,186.56	2,922.57	1,604.17	387,087.65	19,629.87	367,457.78	5,723,850	64.20	
Summary Results/explanations provided on Pages 1																