



Arkansas Department of Correction

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September 28, 2017

The Honorable Bill Sample, Chair
The Honorable David L. Branscum, Chair
Arkansas Legislative Council
315 State Capitol Building
Little Rock, AR 72201

Re: FY17 Inmate Cost Report

Dear Senator Sample and Representative Branscum:

Attached is the above referenced report as required by Section 22 of Act 524 of 2017. 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

2017 Inmate Cost Report – State Facilities



North Central Unit

*Wendy Kelley, Director
September 25, 2017*

ARKANSAS DEPARTMENT OF CORRECTION
2017 INMATE COST REPORT – STATE FACILITIES

Introduction

Section 22, Act 524 of 2017, the ADC Appropriation Act for FY18, 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.

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2017 INMATE COST REPORT – STATE FACILITIES**

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 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.

FY17 Summary Results

The direct and indirect expenditures for FY17 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 FY17, an average of 3,485 inmates

attended school and 641 achieved a GED certificate. The School District reported expenditures of \$6,774,808 for FY17.

- b) 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, animal shelter tech, art design and sanitation tech. During FY17, there was an average of 341 inmates enrolled in the Vo-Tech program each month. Vo-Tech reported total expenditures of \$2,234,444 during FY17.
- c) 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

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challenges of rules and policies, etc. Civil Division expenses for FY17 totaled \$801,868.

A brief summary of results of the 2017 Inmate Cost Report for State Facilities as mandated by Section 22 are summarized as follows:

<i>FY 17 - Section 22 Summary</i>		
<i>Total ADC Direct and Indirect Costs</i>	\$	363,151,651
<i>Average Cost Per Day Per Inmate</i>	\$	62.54
<i>Average Cost Per Day Per Bed</i>	\$	63.28

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.

09/28/2017

**ARKANSAS DEPARTMENT OF CORRECTION
ACT 524 of 2017, SECTION 22 - COST PER INMATE PER DAY (CPD)**

Allocated Costs - Based on Total Inmate Days

	Direct Unit Expend.	Depreciation	Total Unit	Warehouse	Overhead	Treatment	School District	Vo-Tech	AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY'17
Cummins	27,964,777	326,885	28,291,662	3,313,599	4,001,438	9,062,358	815,072	268,824	96,472	94,554	45,943,980	1,755,141	44,188,839	698,610	63.25
Tucker	11,091,469	451,930	11,543,399	1,746,824	2,109,431	4,777,387	429,680	141,716	50,857	283,662	21,082,956	987,042	20,095,914	368,285	54.57
Pine Bluff Unit	9,696,893	72,546	9,769,439	735,778	888,512	2,012,279	180,985	59,692	21,421	0	13,668,106	952,639	12,715,468	155,125	81.97
Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Wrightsville	18,566,319	287,422	18,853,741	2,461,828	2,972,855	6,732,849	605,555	199,722	71,674	8,596	31,906,820	1,395,501	30,511,319	519,030	58.79
Varner	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Varner - Supermax	19,203,607	693,586	19,897,193	2,976,007	3,593,768	8,139,077	732,032	241,436	86,643	8,596	35,674,752	1,393,698	34,281,054	627,435	54.64
Max Security - Tucker	14,216,610	210,593	14,427,203	1,116,652	1,348,447	3,053,929	274,672	90,591	32,510	0	20,344,004	797,106	19,546,898	235,425	83.03
North Central	12,409,976	418,744	12,828,720	1,438,663	1,737,301	3,934,597	353,879	116,715	41,885	163,321	20,615,082	871,036	19,744,045	303,315	65.09
Delta Regional	10,723,072	189,869	10,912,941	1,073,371	1,296,182	2,935,560	264,025	87,080	31,250	0	16,600,409	610,060	15,990,349	226,300	70.66
Randall L Williams	8,624,507	119,164	8,743,671	962,571	1,162,382	2,632,534	236,771	78,091	28,024	0	13,844,044	858,903	12,985,142	202,940	63.99
East Arkansas Regional	21,305,752	717,737	22,023,489	2,903,295	3,505,962	7,940,216	714,146	235,537	84,527	0	37,407,173	1,448,659	35,958,514	612,105	58.75
Ouachita	26,047,414	2,020,917	28,068,331	3,180,294	3,840,461	8,697,780	782,282	258,010	92,591	694,534	45,614,282	1,539,431	44,074,852	670,505	65.73
McPherson	12,596,524	622,038	13,218,562	1,724,318	2,082,253	4,715,835	424,144	139,890	50,202	300,854	22,656,058	1,307,931	21,348,127	363,540	58.72
Grimes	14,541,786	634,542	15,176,328	1,862,818	2,249,502	5,094,617	458,212	151,126	54,234	138,708	25,185,545	1,043,136	24,142,409	392,740	61.47
Ester	9,380,912	40,047	9,420,959	744,435	898,965	2,035,953	183,114	60,394	21,673	0	13,365,494	447,963	12,917,530	156,950	82.30
Subtotal, Institutions	216,369,618	6,806,021	223,175,638	26,240,453	31,687,459	71,764,972	6,454,571	2,128,825	763,965	1,692,825	363,908,705	15,408,245	348,500,460	5,532,305	62.99
Benton	5,017,037	68,038	5,085,075	571,310	689,903	1,562,475	140,530	46,349	16,633	0	8,112,275	2,016,796	6,095,478	120,450	50.61
NW AR Work Release	1,806,174	41,603	1,847,777	171,393	206,971	468,743	42,159	13,905	4,990	0	2,755,938	576,131	2,179,807	36,135	60.32
Mississippi County	2,318,518	28,442	2,346,960	247,568	298,958	677,073	60,896	20,085	7,208	0	3,658,748	942,006	2,716,742	52,195	52.05
Texarkana	2,181,590	16,163	2,197,753	218,137	263,418	596,582	53,657	17,697	6,351	0	3,353,595	702,542	2,651,053	45,990	57.64
Pine Bluff Reentry	749,859	5,735	755,594	93,487	112,893	255,678	22,996	7,584	2,722	0	1,250,954	232,843	1,018,111	19,710	
Subtotal, Field Inst's.	12,073,177	159,980	12,233,159	1,301,895	1,572,143	3,560,550	320,237	105,620	37,903	0	19,131,509	4,470,318	14,661,191	274,480	53.41
Bootcamp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Grand Totals	228,442,795	6,966,001	235,408,797	27,542,348	33,259,601	75,325,522	6,774,808	2,234,444	801,868	1,692,825	383,040,214	19,878,563	363,161,651	5,806,785	62.54

Summary Results/explanations provided on Pages 1-3.

09/28/2017

**ARKANSAS DEPARTMENT OF CORRECTION
ACT 524 of 2017, SECTION 22 - COST PER INMATE PER DAY (CPD)**

Allocated Costs - Based on Total Bed Capacity

	Direct Unit		Total Unit	School				Allocated				Net Unit Cost	Total Inmate Days	CPD FY'17	
	Expend.	Depreciation		Warehouse	Overhead	Treatment	District	Vo-Tech	AG's Office	Debt Service	Unit Cost				Reimb.
Cummins	27,964,777	326,885	28,291,662	3,286,233	3,968,391	8,987,514	808,341	266,604	95,675	94,554	45,798,974	1,754,584	44,044,390	684,740	64.32
Tucker	11,091,469	451,930	11,543,399	1,755,227	2,119,578	4,800,367	431,747	142,397	51,102	283,662	21,127,479	987,213	20,140,266	365,730	55.07
Pine Bluff Unit	9,696,893	72,546	9,769,439	753,241	909,599	2,060,038	185,281	61,109	21,930	0	13,760,637	952,994	12,807,643	156,950	81.60
Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Wrightsville	18,566,319	287,422	18,853,741	2,287,751	2,762,643	6,256,766	562,736	185,600	66,606	8,596	30,984,439	1,391,958	29,592,481	476,690	62.08
Varner	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Varner - Supermax	19,203,607	693,586	19,897,193	2,953,406	3,566,475	8,077,264	726,472	239,603	85,985	8,596	35,554,994	1,393,238	34,161,756	615,390	55.51
Max Security - Tucker	14,216,610	210,593	14,427,203	1,149,131	1,387,668	3,142,755	282,661	93,226	33,456	0	20,516,100	797,767	19,718,333	239,440	82.35
North Central	12,409,976	418,744	12,828,720	1,075,558	1,298,823	2,941,542	264,564	87,257	31,314	163,321	18,691,099	863,646	17,827,453	224,110	79.55
Delta Regional	10,723,072	189,869	10,912,941	1,401,379	1,692,278	3,832,628	344,708	113,690	40,800	0	18,338,424	616,736	17,721,688	292,000	60.69
Randall L Williams	8,624,507	119,164	8,743,671	984,469	1,188,825	2,692,421	242,157	79,868	28,662	0	13,960,073	859,348	13,100,725	205,130	63.87
East Arkansas Regional	21,305,752	717,737	22,023,489	2,906,109	3,509,361	7,947,913	714,839	235,766	84,608	0	37,422,085	1,448,716	35,973,369	605,535	59.41
Ouachita	26,047,414	2,020,917	28,068,331	3,217,916	3,885,893	8,800,673	791,536	261,062	93,686	694,534	45,813,631	1,540,197	44,273,434	670,505	66.03
McPherson	12,596,524	622,038	13,218,562	1,688,661	2,039,195	4,618,317	415,373	136,997	49,164	300,854	22,467,123	1,307,205	21,159,918	351,860	60.14
Grimes	14,541,786	634,542	15,176,328	1,772,744	2,140,731	4,848,275	436,056	143,818	51,612	138,708	24,708,272	1,041,303	23,666,969	369,380	64.07
Ester	9,380,912	40,047	9,420,959	1,014,248	1,224,786	2,773,865	249,483	82,283	29,529	0	14,795,153	453,455	14,341,698	211,335	67.86
Subtotal, Institutions	216,369,618	6,806,021	223,175,638	26,246,073	31,694,245	71,780,340	6,455,953	2,129,281	764,128	1,692,825	363,938,483	15,408,360	348,530,123	5,468,795	63.73
Benton	5,017,037	68,038	5,085,075	569,310	687,488	1,557,005	140,038	46,187	16,575	0	8,101,678	2,016,756	6,084,922	118,625	51.30
NW AR Work Release	1,806,174	41,603	1,847,777	175,172	211,535	479,079	43,089	14,211	5,100	0	2,775,963	576,207	2,199,756	36,500	60.27
Mississippi County	2,318,518	28,442	2,346,960	232,979	281,341	637,174	57,308	18,901	6,783	0	3,581,446	941,709	2,639,737	48,545	54.38
Texarkana	2,181,590	16,163	2,197,753	224,221	270,764	613,221	55,153	18,190	6,528	0	3,385,830	702,665	2,683,165	46,720	57.43
Pine Bluff Reentry	749,859	5,735	755,594	94,593	114,229	258,702	23,268	7,674	2,754	0	1,256,814	232,866	1,023,948	19,710	51.95
Subtotal, Field Inst's.	12,073,177	159,980	12,233,159	1,296,275	1,565,357	3,545,181	318,855	105,164	37,740	0	19,101,731	4,470,203	14,631,528	270,100	54.17
Bootcamp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Grand Totals	228,442,795	6,966,001	235,408,797	27,542,348	33,259,601	75,325,522	6,774,808	2,234,444	801,868	1,692,825	383,040,214	19,878,563	363,161,651	5,738,895	63.28

Summary Results/explanations provided on Pages 1-3.