



ARKANSAS DEPARTMENT OF CORRECTIONS  
DIVISION OF CORRECTION  
OFFICE OF THE DIRECTOR  
DEXTER PAYNE  
6814 Princeton Pike  
Pine Bluff, AR 71602



**H.5(d)**

September 30, 2025

Senator Ben Gilmore, Chair  
Representative Les Eaves, Chair  
Arkansas Legislative Council  
315 State Capitol Building  
Little Rock, AR 72201

Re: FY25 Inmate Cost Report

Dear Senator Gilmore and Representative Eaves:

According to A.C.A. §12-28-109, the Department of Corrections – Division of Correction (ADC) is required to submit to the Arkansas Legislative Council a report of all direct and indirect costs incurred for housing and caring for inmates incarcerated within ADC facilities. Cost per day (CPD) per inmate is calculated by dividing the average daily prison population by total ADC expenditures.

Attached is the FY25 Inmate Cost Report which details the average cost and includes a breakdown by facility and its population. The FY25 cost per inmate per day calculates to \$74.46 which is a \$4.03 increase over FY24's cost per inmate per day of \$70.43. The increase is attributed to the Division's direct and indirect costs. In FY25 the direct and indirect costs total \$452,889,302 which was an increase of \$35,380,993 from FY24's \$417,508,309 costs. In FY25, the ADC had an average population of 16,663 which was an increase of 422 inmates from FY24's average population of 16,241.

If you have questions or need additional information, contact April Davis at 870-850-8576 or by email at [April.Davis@doc.arkansas.gov](mailto:April.Davis@doc.arkansas.gov).

Sincerely,



Dexter Payne, Director

cc: Attachment



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**Arkansas Department of Corrections  
Division of Correction (ADC)  
Inmate Cost Report  
Fiscal Year 2025**

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**I. Introduction**

Arkansas Code Annotated § 12-28-109 requires the Department of Corrections, Division of Correction (ADC) to submit, within 90 days of the close of each fiscal year, a report to the Legislative Council including direct and indirect costs incurred for housing and caring for incarcerated inmates. The law requires that “costs shall be calculated and reported in total for the Division and in total by each facility.” The report must 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. These costs are calculated according to a specific methodology, provided in more detail at the end of this report.

**II. Summary**

<b><u>FY 25 – Cost Per Day Summary</u></b>		
Total ADC Direct and Indirect Costs	\$	452,889,302
Average Cost Per Day Per Inmate	\$	74.46
Average Cost Per Day Per Bed*	\$	75.41

\*Average cost per bed is based upon the rated capacity of facilities. Since ADC is currently over capacity, this results in the difference between cost per day per inmate and cost per day per bed.

**III. Changes from Fiscal Year 2024**

	FY2024	FY2025	Change FY24 to FY25	Change (%) FY24 to FY25
Total Direct and Indirect Costs	\$417,508,309	\$452,889,302	+ \$35,380,993	+ 8
Average Daily Population (ADP)	16,241	16,663	+ 422	+ 2.6%
Average Cost Per Day Per Inmate	\$70.43	\$74.46	+ \$4.03	+ 5.7%
Average Cost Per Day Per Bed	\$71.77	\$75.41	+ 3.64	+ 5.1%

#### **IV. Significant Changes Impacting Costs**

##### **A. Increase in total population.**

The Board of Corrections has endeavored to provide additional capacity to ease the burden of overcrowding on county jails. This additional capacity has been achieved through new facilities, an increase to rated capacity in existing facilities where appropriate, and the addition of temporary beds where appropriate. From FY2024 to FY2025:

1. The Tucker Unit increased its ADP by 102.
2. The Ester Unit increased its ADP by 55.
3. The McPherson Unit increased its ADP by 102.
4. The Division opened a new sanction facility in Phillips County, with a rated capacity of 80 and an ADP of 34.
5. The Board authorized the re-opening of the Tucker Work Release Center, with a rated capacity of 124 and an ADP of 113.

While increased beds, particularly temporary beds, can sometimes be operated at a reduced per-bed per-day cost due to operational efficiencies, there are certain unavoidable expenses associated with an increased population.

##### **B. Escalation in recurring direct costs**

While some of the increase in costs can be directly attributed to the increase in inmate population, there were additional increases that outpaced the increase in inmate population.

1. Thirty-nine percent (39%) of the increased total direct and indirect costs are attributable to increased personnel costs of salary, personal services matching, and overtime.
  - a. Salary costs increased \$8,504,670.80 (5.5%) from FY24 totals.
  - b. Personal services matching costs increased \$4,673,203.26 (6.7%) from FY24 totals.
  - c. Overtime costs increased \$1,079,068.73 (6.9%) from FY24 totals.
2. Twenty-four percent (24%) of the increased total direct and indirect costs are attributable to increased medical costs.
  - a. Medical costs increased \$8,927,716 (8.8%) from FY24 totals.
  - b. The state's comprehensive inmate medical contract expired during FY25, and the new contract resulting from the competitive solicitation process included an increase in the per-inmate per-month rate for comprehensive medical care.
  - c. The new medical contract saw an increase scope from prior iterations and includes mental health care- an area in which the Department historically struggled with staffing.
3. Six percent (6%) of the increased total direct and indirect costs are attributable to increased overhead costs.
  - a. Overhead costs increased \$2,040,609 (5.9%) from FY24 totals.

- b. Overhead includes costs of administrative staff, information technology costs, and shared construction and maintenance costs. These costs are not directly attributable to a facility and are apportioned based on inmate population.

### **C. Indirect Costs- Education**

The Arkansas Correctional School District (ACSD) is included as an indirect cost. ACSD provides both academic instruction (ACSD- Academic) and career and technical education (ACSD- CTE).

1. Academic instruction through ACSD- Academic is provided to inmates at Adult Basic through GED levels. School is non-graded and open entry.
  - a. School is mandatory for inmates without a verifiable high school diploma or GED, and remediation is available to inmates who have a high school diploma or GED.
  - b. School is provided at all units and most work release centers.
2. Career and Technical Education is provided through ACSD-CTE.
  - a. ACSD-CTE's mission is to equip inmates of the ADC with marketable skills to aid re-entry into society.
  - b. Courses range in length from two (2) months to over a year, but most courses take between four (4) and six (6) months.
  - c. Career Tech programs are offered at EARU, McPherson, Pine Bluff, North Central, Ouachita River, Varner, Cummins, and Randall L Williams.
3. Enrollment and Achievements.
  - a. The ACSD served over 4,000 inmates between its Academic and CTE sections during FY25.
  - b. ACSD-Academic had an average daily enrollment of 1,850, serving approximately eleven percent (11%) of the inmate population.
  - c. 723 inmates earned a GED, an increase of eighteen percent (18%) over FY24 totals.
  - d. ACSD-CTE had an average daily enrollment of 225 inmates in completion programs, serving approximately one percent (1%) of the inmate population. Others who are not counted as part of regular enrollment participate in courses offered via inmate tablets and thin clients.
  - e. ACSD-CTE issued 345 completion certificates, an increase of nineteen percent (19%) from FY24 totals. Participants earned an additional 1,559 industry-recognized certificates, an increase of six percent (6%) from FY24 totals.
4. Costs
  - a. ACSD total expenditures for FY25 were \$8,399,383.21 for FY25. This represents a decrease of three percent (3%) from FY24 totals.
  - b. ACSD- Academic expenditures totaled \$6,675,082.92 for FY25, a decrease of one percent (1%) from FY24 totals.
  - c. ACSD- CTE expenditures for FY25 totaled \$1,724,300.29 for FY25, a decrease of eleven percent (11%) from FY24 totals.

#### **D. Indirect costs- Litigation**

Another indirect cost calculated into cost per day is the Attorney General's Office costs. The Civil Litigation Division of the Attorney General's Office defends civil lawsuits brought against the ADC and its employees. These cases typically involve claims of excessive force, failure to protect, denial of medical care, or limitations on the exercise of freedom of speech or religion. The Civil Litigation Division also represents employees in freedom of information act lawsuits, constitutional challenges to policies, and investigations by the United States Department of Justice. In addition, the Criminal Division represents the ADC in civil lawsuits in state court challenging length of confinement. These are usually declaratory-judgment actions challenging ADC determinations of release eligibility dates.

The Attorney General's costs for FY25 totaled \$2,324,698.36, a decrease of eight percent (8%) from FY24 totals.

#### **V. Methodology**

The ADC is 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 such as overhead and school shall be allocated to each facility based on inmate population.
  - a. Exclude capital outlay disbursements. However, depreciation expense for all fixed assets shall be included. Depreciation expense not directly associated with the fixed assets of a particular facility shall be allocated to each facility based on inmate population.
  - b. Include any interest expense incurred by the ADC or another state governmental entity as a result of prison construction.
  - c. Exclude all payments to local governments for care of inmates housed in local governmental facilities, including those housed pursuant to the Act 309 program.
  - d. Include the state matching requirements associated with federal grant expenditures.
  - e. Deduct reimbursements for costs incurred.
  - f. Include all ancillary costs, including without limitation:
    - i. Expenses incurred through fund transfers.
    - ii. Retirement costs.
    - iii. Audit costs.
    - iv. Cost for shared employees paid by another state governmental entity.
    - v. Inmate educational and rehabilitation costs.
    - vi. Inmate related expenses incurred by the Attorney General, except for expenses resulting from the defense of habeas corpus cases.
2. Enumerate the number of inmates housed at each ADC facility each day throughout the fiscal year for which costs are being reported. This enumeration results in total inmate days and is divided into total direct and indirect costs.

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION																			
ACT 790 of 2025 COST PER INMATE PER DAY (CPD)																			
BASED ON TOTAL INMATE DAYS																			
	General Revenue	Telephone	Work Release	Inmate Welfare	Direct Unit Expend.	Depreciation	Total Unit	Warehouse	Overhead	Medical	School District	AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY'25	
Cummins	30,117,501	18,880	216,736	1,943,838	32,296,955	491,557	32,788,512	4,438,961	4,408,356	13,312,867	1,001,185	257,085	180,484	56,387,450	2,668,032	53,719,418	732,555	73.33	
Tucker	14,831,857		131,490	1,058,199	16,021,546	568,735	16,590,281	2,231,645	2,216,259	6,692,916	503,336	129,247	90,737	28,454,421	1,455,277	26,999,143	368,285	73.31	
Pine Bluff Unit	11,098,912			575,344	11,674,256	102,559	11,776,815	1,220,880	1,212,463	3,661,536	275,363	70,708	49,640	18,267,405	884,325	17,383,080	201,480	86.28	
Wrightsville	19,556,779		163,663	1,275,007	20,995,449	403,288	21,398,737	2,800,062	2,780,757	8,397,653	631,539	162,167	113,848	36,284,763	1,947,192	34,337,571	462,090	74.31	
Varner / Varner Supermax	26,497,273		257,831	1,291,500	28,046,604	779,176	28,825,780	3,764,380	3,738,427	11,289,736	849,037	218,016	153,056	48,838,432	1,949,013	46,889,419	621,230	75.48	
Larry B Norris (MAX)	12,485,330		62,897	13,052,727	270,664	13,223,391	1,289,444	1,280,554	3,867,166	290,827	249,037	74,679	52,428	20,178,488	701,335	19,477,153	212,795	91.53	
North Central	16,102,285		72,131	955,868	17,130,284	661,785	17,792,069	2,070,188	2,055,915	6,208,691	466,920	119,896	84,172	28,797,852	1,432,242	27,365,609	341,640	80.10	
Delta Regional	13,229,426		58,325	658,371	13,946,123	319,046	14,265,169	1,377,914	1,368,413	4,132,494	310,781	79,803	56,025	21,590,599	970,041	20,620,558	227,395	90.68	
Randall L. Williams	8,991,576		59,022	528,044	9,578,642	150,484	9,729,125	1,196,551	1,188,301	3,588,570	269,876	69,299	48,651	16,090,374	728,310	15,362,064	197,465	77.80	
East Arkansas Regional	20,818,760		150,195	1,613,417	22,582,372	878,746	23,461,118	3,611,770	3,586,869	10,832,044	814,617	209,178	146,851	42,662,446	2,143,421	40,519,025	596,045	67.98	
Quachita	29,163,986		419,369	1,596,684	33,210,440	2,030,400	4,224,422	4,195,297	12,669,445	952,796	244,660	171,761	55,668,820	2,043,492	53,625,328	697,150	76.92		
McPherson	14,010,300		58,334	1,205,294	15,273,928	737,306	16,011,234	2,545,712	2,528,160	7,634,833	574,173	147,436	103,506	29,545,055	1,728,788	27,816,267	420,115	66.21	
Grimes	13,698,147		99,645	1,035,795	14,833,587	699,956	15,533,544	2,428,490	2,411,746	7,283,272	547,733	140,648	98,740	28,444,173	1,422,934	27,021,239	400,770	67.42	
Phillips County	809,122			33,010	842,133	5,015	847,148	75,199	74,681	225,529	16,960	4,355	3,058	1,246,930	1,103	1,245,827	12,410	100.39	
Ester	10,862,454		102,021	671,010	11,635,486	269,980	11,905,466	1,539,371	1,528,757	4,616,719	347,197	89,154	62,589	20,089,253	876,169	19,213,085	254,040	75.63	
Subtotal, Institutions	242,273,711	18,880	1,851,659	14,945,882	259,090,132	8,368,698	267,458,830	34,814,988	34,574,955	104,413,471	7,852,342	2,016,332	1,415,547	452,546,461	20,951,675	431,594,786	5,745,465	75.12	
Benton	5,534,122		771,714	611,182	6,917,018	100,664	7,017,682	749,780	744,610	2,248,661	169,109	43,424	30,485	11,003,751	2,812,531	8,191,220	123,735	66.20	
NW AR Work Release	2,996,188		334,600	129,107	3,459,894	57,790	3,517,684	223,386	221,846	669,955	50,383	12,938	9,083	4,705,274	920,434	3,784,840	36,865	102.67	
Mississippi County	2,780,057		629,368	374,136	3,783,561	46,797	3,830,358	409,172	406,351	1,227,145	92,286	23,697	16,637	6,005,646	1,840,522	4,165,124	67,525	61.68	
Texarkana	2,388,614		790,659	172,910	3,352,183	43,427	3,395,611	289,738	287,740	868,951	65,349	16,780	11,780	4,935,950	1,285,801	3,650,149	47,815	76.34	
Tucker WR	143,656		238,646		382,303	349	382,652	247,715	246,007	742,920	55,871	14,347	10,072	1,699,583	829,689	869,894	40,880	21.28	
Pine Bluff WR	443,300		84,317	4,708	532,325	55,803	588,128	119,434	118,610	358,194	26,937	6,917	4,856	1,223,076	589,788	633,289	19,710	32.13	
Subtotal, Work Releases	14,285,937		2,849,303	1,292,044	18,427,284	304,831	18,732,115	2,039,224	2,025,164	6,115,826	459,937	118,103	82,913	29,573,280	8,278,764	21,294,516	336,530	63.28	
Grand Totals	256,559,648	18,880	4,700,962	16,237,926	277,517,416	8,673,529	286,190,944	36,854,211	36,600,119	110,529,297	8,312,277	2,134,435	1,498,460	482,119,741	29,230,439	452,889,302	6,081,995	74.46	
**Overhead (indirect cost associated with the Secretary's Office, Director's Office, Construction Administration, Institutional Administration, Chaplain; these cost are not directly attributed to a unit).																			
** Debt Services (2016 , 2017 A, 2020 bonds associated with Larry B. Norris, Ouachita, Tucker, and East Arkansas)																			
**Total Inmate Days- Allocated unit cost based on monthly count (population) average																			

ARKANSAS DIVISION OF CORRECTION ACT 790 of 2025 COST PER INMATE PER DAY (CPD) BASED ON TOTAL BED CAPACITY																		
	General Revenue	Telephone	Work Release	Inmate Welfare	Direct Unit Expend.	Depreciation	Total Unit	Warehouse	Overhead	Treatment	School District	AG's Office	Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY25
Cummins	30,117,501	18,880	216,736	1,943,838	32,296,955	491,557	32,788,512	4,228,805	4,199,649	12,682,589	963,785	244,914	180,484	55,278,737	2,664,949	52,613,788	689,120	76.35
Tucker	14,831,857		131,490	1,058,199	16,021,546	568,735	16,590,281	2,263,272	2,237,737	6,757,778	508,214	130,500	90,737	28,568,518	1,455,594	27,112,923	367,190	73.84
Pine Bluff Unit	11,098,912			575,344	11,674,256	102,559	11,776,815	1,222,949	1,214,517	3,667,740	275,829	70,828	49,640	18,278,318	* 884,355	17,393,963	199,290	87.28
Wrightsville	19,556,779		163,663	1,275,007	20,995,449	403,588	21,398,737	2,925,222	2,905,054	8,773,019	659,769	169,416	113,848	36,945,065	1,949,028	34,996,038	476,690	73.41
Vanner / Vanner Supermax	26,197,273		257,831	1,291,500	28,046,604	779,176	28,825,780	3,650,928	3,625,756	10,949,481	823,448	211,446	153,056	48,239,895	1,947,350	46,292,545	594,950	77.81
Larry B Norris (MAX)	12,485,330		62,897	504,501	13,052,727	270,664	13,323,391	1,191,591	1,183,376	3,573,696	268,758	69,012	52,428	19,662,251	* 699,900	18,962,350	194,180	97.65
Central	15,070,285		72,131	955,868	17,130,284	661,136	17,792,069	2,016,560	2,001,951	6,045,725	454,665	116,749	84,172	28,511,182	1,431,445	27,079,737	328,500	82.43
Delta Regional	13,229,426		58,325	658,371	13,946,123	319,046	14,265,169	1,375,257	1,365,776	4,124,528	310,182	79,649	56,025	21,576,586	* 970,002	20,606,584	224,110	91.96
Ronald L. Williams	8,991,576		59,022	528,044	9,578,642	150,484	9,729,125	1,276,705	1,267,903	3,828,959	287,955	73,941	48,651	16,513,239	* 729,485	15,783,754	208,050	75.87
East Arkansas Regional	20,188,760		150,195	1,613,417	22,582,372	878,746	23,461,118	3,536,696	3,512,312	10,606,890	797,684	204,830	146,851	42,266,381	2,142,320	40,124,061	576,335	69.62
Ouachita	29,163,986		419,369	1,596,684	31,180,039	2,030,400	33,210,440	4,246,963	4,219,669	12,743,046	958,331	246,081	171,761	55,798,291	2,043,852	53,754,439	692,405	77.63
McPherson	14,010,300		58,334	1,205,294	15,273,928	737,306	16,011,234	2,705,718	2,687,064	8,114,707	610,261	156,703	103,506	30,389,193	1,731,135	28,658,058	440,920	65.00
Grimes	13,698,147		99,645	1,035,795	14,833,587	699,956	15,533,544	2,302,548	2,286,673	6,905,562	591,328	133,354	98,740	27,779,749	1,421,087	26,358,662	375,220	70.25
Phillips County	809,122			33,010	842,133	5,015	847,148	179,187	177,951	537,398	40,414	10,378	3,058	1,795,533	* 2,628	1,792,905	29,200	61.40
Eater	10,862,454		102,021	671,010	11,635,486	269,380	11,905,466	1,574,603	1,563,746	4,722,383	355,143	91,194	62,589	20,276,125	* 876,685	19,398,440	258,595	75.60
Subtotal, Institutions	242,273,711	18,880	1,851,659	14,945,882	259,090,132	8,368,698	267,458,830	34,688,293	34,448,134	104,033,501	7,823,765	2,008,994	1,415,547	451,876,063	20,949,817	430,928,246	5,652,765	76.23
Benton	5,534,122		771,714	611,182	6,917,018	100,664	7,017,682	806,340	800,781	2,418,290	181,866	46,700	30,485	11,302,144	2,813,360	8,488,783	131,400	64.60
NW AR Work Release	2,996,188		334,600	129,107	3,459,894	57,790	3,517,684	241,902	240,234	725,487	54,560	14,010	9,083	4,802,960	920,706	3,882,254	39,420	98.48
Mississippi County	2,780,057		629,368	374,136	3,783,561	46,797	3,830,358	418,849	415,961	1,256,167	94,469	24,258	16,637	6,056,698	1,840,664	4,216,035	68,255	61.77
Texarkana	2,388,614		790,659	172,910	3,352,183	43,427	3,395,611	300,138	298,068	900,141	67,695	17,382	11,780	4,990,815	1,285,954	3,704,862	48,910	75.75
Tucker WR	143,656		238,646		382,303	349	382,652	277,739	275,824	832,967	62,642	16,085	10,072	1,857,981	830,129	1,027,852	45,260	
Pine Bluff WR	443,300		84,317	4,708	532,325	55,803	588,128	120,951	120,117	362,744	27,280	7,005	4,856	1,231,080	589,810	641,270	19,710	32.54
Subtotal, Work Releases	14,289,937	0	2,849,303	1,292,044	18,427,284	304,831	18,732,115	2,165,918	2,150,985	6,495,796	488,512	125,441	82,913	30,241,678	8,280,622	21,961,056	352,955	62.22
Grand Totals	256,559,648	18,880	4,700,962	16,237,926	277,517,416	8,673,529	286,190,944	36,854,211	36,600,119	110,529,297	8,312,277	2,134,435	1,498,460	482,119,741	29,230,439	452,889,302	6,005,710	75.41
**Overhead (indirect cost associated with the Secretary's Office, Director's Office, Construction Administration, Institutional Administration, Chaplain; these costs are not directly attributed to a unit).																		
** Debt Services (2016 , 2017 A, 2020 bonds associated with Larry B. Norris, Ouachita, Tucker, and East Arkansas)																		