Sen. Jim Petty
Senate Chair
Sen. Jim Dotson
Senate Vice Chair

Rep. Robin Lundstrum
House Chair
Rep. RJ Hawk
House Vice Chair

Kevin William White, CPA, JD
Legislative Auditor

LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

July 31, 2026

Senator Justin Boyd, Co-Chair
Representative Les D. Eaves, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Boyd and Representative Eaves:

Ark. Code Ann. § 12-41-110 requires the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred, excluding construction costs, by selected local governments housing state inmates. This section also requires Arkansas Legislative Audit to test the accuracy of the information submitted. Attached for your review is a listing by county of the State Inmate Cost Per Day reported by the Association of Arkansas Counties and the State Inmate Cost Per Day verified by Arkansas Legislative Audit.

ARKANSAS LEGISLATIVE AUDIT

Kevin William White, CPA, J.D.
Legislative Auditor

KWW:ja

INMATE COST REPORT - 2025

COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY		Cost per Day Reported	Cost per Day Verified		Difference
Ashley		$ 86.06	$ 79.25		$ (6.81)
Carroll		301.02	101.99		(199.03)
Cleveland		249.92	164.99	High	(84.93)
Conway		62.53	58.76		(3.77)
Garland		72.87	72.87		-
Greene		61.93	62.10		0.17
Howard		108.06	106.28		(1.78)
Lonoke		81.74	82.02		0.28
Marion		106.65	106.65		-
Miller		71.37	48.27		(23.10)
Pike		46.60	72.42		25.82
Pope		63.98	66.55		2.57
Pulaski	High	16,983.80	79.00		(16,904.80)
Sevier		77.99	103.39		25.40
Union	Low	25.11	35.11	Low	10.00
Washington		97.55	94.67		(2.88)
average		$ 1,156.07	$ 83.40		$ (1,072.68)
average without high and low		$ 106.31	$ 81.02		$ (25.29)

State Inmate Cost Study for Calendar Year 2025
Executive Summary

Introduction

This report is being issued in compliance with Arkansas Code § 12-41-110 which requires the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council. The report demonstrates the costs incurred by county governments housing state inmates. The language of the aforementioned section, codified as Arkansas Code Annotated § 12-41-110 is as follows:

(a)(1) The Association of Arkansas Counties shall compile and submit an annual report to the Legislative Council outlining all costs incurred, excluding construction costs, by local government units that house state inmates sentenced to the Division of Correction and the Division of Community Correction.

(2) The annual report under subdivision (a)(1) of this section shall be a representative sample of all counties housing state inmates and shall be submitted no later than July 1 of the calendar year immediately following the reporting year.

(b) The association in coordination with Arkansas Legislative Audit shall determine which counties shall be included in the sample and shall include a sufficient number of counties based upon varying population sizes and representing each congressional district to ensure a fair representation of costs incurred.

(c)(1) Guidelines for preparing the annual report under subdivision (a)(1) of this section shall be developed by the Arkansas Legislative Audit in coordination with the association.

(2) Arkansas Legislative Audit shall test the accuracy of the information submitted in the routine audit of an applicable county.

Due to insufficient bed space for state prisoners, the county jails of Arkansas are often used to house state prisoners until space becomes available in state prison facilities. The State of Arkansas assumes the cost of housing these inmates when they have been convicted by the Arkansas court system. In fact, prior to July 1, 2023, the reimbursement calculation begins on the date of sentencing if the judgment and commitment order is received by the Department of Correction not later than twenty-one (21) days from the sentencing date - or in the case of the Department of Community Correction if the judgment and commitment order or the judgment and disposition order, whichever is applicable, is received not later than twenty-one (21) days from either the date of sentencing or the date of placement on probation accompanied with incarceration. If the proper paperwork is not remitted to the applicable state agency within the first twenty-one (21) days after sentencing the reimbursement is started from the day that the paperwork is received by the agency.

However, effective July 1, 2023, Act 133 of 2023 removed the 21-day conditions mentioned above, and now the county's reimbursement from the Department of Correction of Division of Community Correction shall begin accruing on the date of sentencing. However, the agencies shall not reimburse a county until they receive a complete and accurate sentencing order or an order or waiver for a sanction to a community correction center. We feel that this is an acceptable rule. An onus for an elected official to act and perform in a timely manner is reasonable. [Reference: ACA 12-27-114]

The Arkansas State Legislature in recent years has appropriated in excess of $10 million per year for County Jail Reimbursement. This amount has historically been insufficient by several million dollars which necessitates a supplemental appropriation by the legislature when they convene in order to catch up and fulfill their duty in paying counties for housing state prisoners. Beginning in 2013 we have found a trend of rapid increase in numbers of state prisoners housed in county facilities, largely due to the fact that parole revocations have increased in frequency. In July 2026, over 2,600 state prisoners were being housed in county facilities. This is nearing the peak of 2,800 state prisoners held in county facilities in 2015. Counties saw a down-swing in state prisoners due to COVID-19, but numbers have predictably rebounded as the pandemic subsided.

In 2021, the State of Arkansas paid county government a daily per diem of $32/day, increased from $30/day in 2020, for housing state inmates from the date of sentencing, if the proper paperwork is filed in a timely manner. That rate was increased effective July 1, 2022 to $40/day. However, the audited results of this study in recent years show actual costs rapidly increasing from averaging around $65/day to now over $80/day among the counties sampled. The results indicate that the counties are still shouldering a substantial financial burden that is not being adequately met by the state's current reimbursement rate.

In 2023, the General Assembly recognized a need to provide much needed relief for overcrowding in county jails and passed Act 659, the Protect Arkansas Act. The act addresses recidivism, truth in sentencing, and dedicates state some funding to build a new state prison that will create 3,000 new state prison beds. However, the legislature has not yet reached a consensus on providing adequate funding to building a new state prison. The Governor's office reports that nearly 1,500 beds have been added to existing state facilities, but that has provided no relief to counties who continue to house excessive numbers of state inmates. As a result, until a state prison with adequate beds is funded and constructed, counties must still burden much of the cost of housing state prisoners.

Objective

Our objective was to comply with Arkansas Code § 12-41-110 and secure a representative sample of the cost for housing state inmates in the county jails of Arkansas.

Scope and Methodology

The "cost report" was conducted for the time period January 1, 2025 through December 31, 2025 since Arkansas county government operates on a calendar year. Guidelines for preparing the cost report were developed by the Division of Legislative Audit in coordination with the Association of Arkansas Counties. The guidelines are very similar to the guidelines developed several years ago by the Division of Legislative Audit and the Department of Correction to ascertain the same type of information. We have included a copy of the guidelines and instructions for the Inmate Cost Report in this report to the Arkansas Legislative Council.

The law required that a sufficient number of counties from each population classification and each congressional district be included to ensure a fair representation of costs incurred. The State of Arkansas has divided the counties of Arkansas into 7 population classifications with Class 1 being the smallest and Class 7 being the largest. There are twelve (12) Class 1 counties with

populations up to 9,999; twenty-eight (28) Class 2 counties with populations of 10,000 to 19,999; thirteen (13) Class 3 counties with populations of 20,000 to 29,999; nine (9) Class 4 counties with populations of 30,000 to 49,999; three (3) Class 5 counties with populations of 50,000 to 69,999; seven (7) Class 6 counties with populations of 70,000 to 199,999; and three (3) Class 7 counties - 200,000 population and above.

The Association of Arkansas Counties in coordination with the Division of Legislative Audit chose the following sixteen (16) counties from which to secure data:

COUNTY	CLASS	CONGRESSIONAL DISTRICT
Ashley	2	4
Carroll	3	3
Cleveland	1	4
Conway	3	2
Garland	6	4
Greene	4	1
Howard	2	4
Lonoke	6	1
Marion	2	1
Miller	4	4
Pike	2	4
Pope	5	4
Pulaski	7	2/1/4
Sevier	2	4
Union	4	4
Washington	7	3

We believe that this cost report, comprised of information from sixteen (16) counties, is a fair representation of all counties housing and caring for state inmates. All counties in the list submitted useful information.

Prisoner Care Reimbursement Request Procedure

In accordance with state law, in the first week of each month the Department of Correction and the Department of Community Correction prepares an invoice for each inmate received from a county during the previous month. The invoice reflects the number of days an inmate was in the county jail in an awaiting-bed-space status. The Department of Correction and the Department of Community Correction verifies and forwards the invoices to the applicable county sheriff to certify the actual number of days the state inmates were physically housed in the county jail. The certified invoices are then returned to the Department of Correction and the Department of Community Correction for payment from the County Jail Reimbursement Fund.

This method and system for reimbursement was developed through legislation in 2003.

Per Diem

The current rate of reimbursement to the counties of Arkansas for housing state prisoners is $40.00 per prisoner per day. This amount includes care, custody, treatment, and transportation of prisoners.

Per Diem History

Act 737 of 1981 provided for reimbursements to Arkansas counties for housing state inmates until adequate space become available at the Arkansas Department of Correction (ADC). This initial Act provided appropriation and supplemental funding, not to exceed a cumulative reimbursement total of $100,000 for each years of the 1982-1983 biennium. This Act also stated that the rate paid to counties could be between $8 per day for that biennium based on both the amount of money available for distribution and an estimate of the number of inmates that would be held by the counties during that year. It was an arbitrary number based more on the amount of money appropriated than on actual costs. The legislation also stipulated that reimbursement requests exceeding the appropriated funding would receive priority payment against funds of the year immediately following that fiscal year. ADC continues to employ this method to pay invoices carried forward from a previous fiscal year.

In 1985, the Board of Corrections began using varying rates for reimbursements, according to costs submitted by each county, up to a maximum of $18 per day. This procedure continued until 1991 when the reimbursement rate per prisoner per day was increased to $25 for local governments. The reimbursement rate was raised to $28 per prisoner per day, effective July 1, 2001, with the new rate to include care, custody, treatment, and transportation of state prisoners. $28 was the reimbursement rate for 14 years, until the Governor approved an increase to $30 per prisoner per day, effective for the fiscal year 2015, then approved another increase in 2020 to the current rate of $32/day. Finally, an additional increase was implemented July 1, 2022 to $40/day.

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Ashley County Det	Total State Inmate Days:	8760
County:	Ashley County	Total Inmate Days:	5110
Jail Facility Capacity (# Beds):	120	Percentage of State Inmate Days:	58.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	818,310.00	
Utilities	77,600.00	
Food	91,304.00	
Clothing	13,551.95	
Insurance	128,754.00	
Travel/Training	1,250.00	
Capital Outlay	144,477.35	
Other (attach list)		
b) Depreciation	0.00	
c) Overhead	0.00	
d) Treatment/Medical	23,359.77	
e) Education/School	1,250.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		1,299,857.07

C. Reimbursements

Act 309 Contracts	0.00	
State reimbursements for medical costs		
Total Reimbursements	0	0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	1,299,857.07
E. Percentage of State Inmate Days (From A)	58.00%
F. Total Allocated State Inmate Costs (D*E)	753,917.10
G. Total State Inmate Days (From A)	8760
H. State Inmate Cost Per Day (F/G)	$86.06

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Carroll County Detentior	Total State Inmate Days:	3216
County:	Carroll County Detentior	Total Inmate Days:	8083
Jail Facility Capacity (# Beds):	105	Percentage of State Inmate Days:	39.79%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	1,792,516.08	
Utilities	87,859.70	
Food	101,704.37	
Clothing	12,214.65	
Insurance	70,153.82	
Travel/Training	1,876.49	
Capital Outlay	0.00	
Other (attach list)	385,217.91	
b) Depreciation	0.00	
c) Overhead	0.00	
d) Treatment/Medical	4,586.99	
e) Education/School	0.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Outsourced Security - Secure Inmat	6,047.01	
Inmate Transit Supplies - Hardtime	166	
Total Expenditures to be Allocated		2,462,343.02

C. Reimbursements

Act 309 Contracts	29,208.00	
State reimbursements for medical costs		
Total Reimbursements		29,208.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	2,433,135.02
E. Percentage of State Inmate Days (From A)	39.79%
F. Total Allocated State Inmate Costs (D*E)	968,076.48
G. Total State Inmate Days (From A)	3216
H. State Inmate Cost Per Day (F/G)	$301.02

Source of Information:

Carroll

General Ledger Account Number & Name	Actual 2025 Expenditure Amount
04183009 Other Professional Services (Turn Key Contract)	
04183102 Computer Software Support & Maintenance	$42,475.69
04182003 Janitorial Supplies	$33,996.02
04183073 Lease - Machinery & Equipment	$20,613.35
04183020 Telephone & Fax	$16,305.47
04182007 Fuel, Oils & Lubricants	$12,894.58
04182001 General Office Supplies	$12,617.58
04182002 Small Equipment	$11,313.88
04182023 Parts & Repair	$10,264.28
04182012 Ammunition & Gun Supplies	$5,935.69
04182022 Plumbing & Electrical	$5,760.96
04182008 Tires & Tubes	$5,254.71
04183023 Internet Connection	$4,326.93
04183022 Cell Phones & Pagers	$2,910.12
04182024 Maintenance & Service Contracts	$1,947.48
04182013 Durable Goods	$1,862.80

Carroll

04182020 Building Materials & Supplies	$1,704.55
04183005 Special Legal	$686.45
04183021 Postage	$627.63
04183090 Dues & Memberships	$497.74
04182029 Small Tools	$411.15
04183100 Other Miscellaneous	$45.53
04183071 Rent - Machinery & Equipment	$1.08
FINAL TOTAL FOR EXCEL ROW 19	$385,217.91

$188,731.38

Carroll

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Cleveland County Detention	Total State Inmate Days:	562
County:	Cleveland County	Total Inmate Days:	284
Jail Facility Capacity (# Beds):	10	Percentage of State Inmate Days:	50.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	235,373.00	
Utilities	7,337.00	
Food	25,000.00	
Clothing	5,000.00	
Insurance	0.00	
Travel/Training	0.00	
Capital Outlay	0.00	
Other (attach list)	0.00	
b) Depreciation	0.00	
c) Overhead	0.00	
d) Treatment/Medical	7,000.00	
e) Education/School	1,200.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		280,910.00

C. Reimbursements

Act 309 Contracts	0.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C) 280,910.00

E. Percentage of State Inmate Days (From A) 50.00%

F. Total Allocated State Inmate Costs (D*E) 140,455.00

G. Total State Inmate Days (From A) 562

H. State Inmate Cost Per Day (F/G) $249.92

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Conway County Jail	Total State Inmate Days:	4715
County:	Conway County Jail	Total Inmate Days:	32589
Jail Facility Capacity (# Beds):	106	Percentage of State Inmate Days:	14.47%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	1,400,023.33	
Utilities	94,898.97	
Food	143,324.08	
Clothing	2,451.58	
Insurance	38,439.64	
Travel/Training	1,795.46	
Capital Outlay	3,716.17	
Other (attach list)		
b) Depreciation	156,962.28	
c) Overhead	148,972.71	
d) Treatment/Medical	78,393.39	
e) Education/School	0.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		2,068,977.61

C. Reimbursements

Act 309 Contracts		
State reimbursements for	31,128.00	
medical costs	0.00	
Total Reimbursements		31,128.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	2,037,849.61
E. Percentage of State Inmate Days (From A)	14.47%
F. Total Allocated State Inmate Costs (D*E)	294,837.55
G. Total State Inmate Days (From A)	4715
H. State Inmate Cost Per Day (F/G)	$62.53

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Garland County Detentic	Total State Inmate Days:	18597
County:	Garland	Total Inmate Days:	186521
Jail Facility Capacity (# Beds):	495	Percentage of State Inmate Days:	9.97%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	7,941,306.50	
Utilities	480,690.92	
Food	663,336.98	
Clothing	17,168.77	
Insurance	178,395.90	
Travel/Training	8,295.92	
Capital Outlay	173,653.35	
Other (attach list)	0.00	
b) Depreciation	1,625,863.66	
c) Overhead	217,647.88	
d) Treatment/Medical	1,635,383.51	
e) Education/School	0.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
See attached for list	666,482.54	
Total Expenditures to be Allocated		13,608,225.93

C. Reimbursements

Act 309 Contracts	15,924.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		15,924.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	13,592,301.93
E. Percentage of State Inmate Days (From A)	9.97%
F. Total Allocated State Inmate Costs (D*E)	1,355,214.90
G. Total State Inmate Days (From A)	18597
H. State Inmate Cost Per Day (F/G)	**$72.87**

Source of Information:
GCDC Budget Report 2025
JMS (Inmate Count and Days)
Inmate Housing Invoice Report

Garland County Sheriff's Office

ADC 309 Inmate Housing
Year 2025

Month	Date Rec.	Date sent	ADC Invoice Amt	GCSO Invoiced Amt	Total Inmate Days	Date Ck Received	Check #	Check Amt
January	2/10/2025	2/18/2025	$1,116.00	$744.00	62	3/14/2025	W2510365059	$744.00
February	3/10/2025	3/28/2025	$1,296.00	$960.00	80	4/14/2025	W2510451703	$960.00
March	4/10/2025	4/21/2025	$1,452.00	$1,080.00	90	5/1/2025	W2510504706	$1,080.00
April	5/10/2025	5/21/2025	$1,776.00	$1,416.00	118	6/5/2025	W2510595674	$1,416.00
May	6/10/2025	6/19/2025	$1,860.00	$1,488.00	124	7/3/2025	W2510635872	$1,488.00
June	7/10/2025	7/21/2025	$1,776.00	$1,416.00	118	8/14/2025	W2610032417	$1,416.00
July	8/11/2025	8/12/2025	$1,860.00	$1,488.00	124	8/29/2025	W2610056565	$1,488.00
August	9/10/2025	9/19/2025	$1,872.00	$1,500.00	125	10/6/2025	W2610094260	$1,500.00
September	10/10/2025	10/21/2025	$1,776.00	$1,416.00	118	11/17/2025	W2610134654	$1,416.00
October	11/10/2025	11/19/2025	$1,860.00	$1,488.00	124	12/8/2025	W2610165050	$1,488.00
November	12/10/2025	12/15/2025	$1,800.00	$1,440.00	120	1/9/2026	W2610193323	$1,440.00
December	1/10/2026	1/16/2026	$1,860.00	$1,488.00	124	2/13/2026	W2610223374	$1,488.00
Total			**$20,304.00**	**$15,924.00**	**1327**			**$15,924.00**

Total of Current Invoices	$15,924.00
Total Checks Rcvd.	$15,924.00
Total Outstanding	**$0.00**

BOOK#	NAME/CHARGE/ADDRESS	CMT.DTE	BOOK.DTE	DAYS	REL.DTE	ARREST INFO/HOW RELEASED	BOOK TIME	REL TIME
5596-25	KLORZA-ALTAMIRANO,AL	12.31.25	12.31.25	1			10:32pm	01:16am
	VIOLATION OF OMNIBUS DWI ACT (MINOR)			000000		-HSPD	1000 cash bond	
	DRIVING ON A SUSPENDED DRIVER'S LICENSE			000000		-HSPD	250 cash bond	
	POSSESSION OF A CONTROLLED SUBSTANCE			000000		-HSPD	1000 cash bond	

NUMBER IN JAIL : 6244 TOTAL JAIL DAYS : 186521

COMMITTED 5747 RELEASED 5828

FELONY 3677 CITY BOND 0
MISD. 6908 COUNTY BOND 0

GARLAND COUNTY
Summary Statement of Operation
Expenditures
25-01 to 25-13
01/01/2025 - 12/31/2025 Posted on or Before 05/01/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
3016.0400 Breathalyzer Fund Budget										
3100	Other Miscellaneous	2,600.00	0.00	2,600.00	408.65	0.00	639.37	0.00	1,960.63	24.59
Sub Total Other Charges		2,600.00	0.00	2,600.00	408.65	0.00	639.37	0.00	1,960.63	24.59
Dept Total * Breathalyzer Fund		2,600.00	0.00	2,600.00	408.65	0.00	639.37	0.00	1,960.63	24.59
Fund Total ** 3016 Breathalyzer		2,600.00	0.00	2,600.00	408.65	0.00	639.37	0.00	1,960.63	24.59
3017.0418 Jail Operation and Maintenance Fund Budget (generated by fine)										
2003	Janitorial Supplies	134,000.00	-33.73	133,966.27	15,427.95	0.00	126,013.64	0.00	7,952.63	94.06
2024	Maintenance and Servic	104,800.00	0.00	104,800.00	11,272.48	0.00	91,600.51	0.00	13,199.49	87.41
Sub Total Supplies		238,800.00	-33.73	238,766.27	26,700.43	0.00	217,614.15	0.00	21,152.12	91.14
3073	Lease - Machinery and	0.00	33.73	33.73	0.00	0.00	33.73	0.00	0.00	100.00
3102	Computer Software, Sup	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total Other Charges		0.00	33.73	33.73	0.00	0.00	33.73	0.00	0.00	100.00
Dept Total * Jail Operation an		238,800.00	0.00	238,800.00	26,700.43	0.00	217,647.88	0.00	21,152.12	91.14
Fund Total ** 3017 Jail O&M Fun		238,800.00	0.00	238,800.00	26,700.43	0.00	217,647.88	0.00	21,152.12	91.14
3400.0418 Detention Facility Fund Budget										
1001	Salaries, Full-Time	5,722,683.80	3,731.82	5,726,415.62	205,945.21	0.00	5,530,112.12	0.00	196,303.50	96.57
1002	Salaries, Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1005	Overtime and Other Pre	192,200.00	0.00	192,200.00	3,601.73	0.00	125,570.61	0.00	66,629.39	65.33
1006	Social Security Matchi	462,411.05	285.48	462,696.53	0.00	0.00	412,375.11	0.00	50,321.42	89.12
1007	Retirement Matching	923,487.88	573.20	924,061.08	32,106.44	0.00	870,897.67	0.00	53,163.41	94.25
1009	Health Insurance Match	849,984.84	0.00	849,984.84	0.00	0.00	789,354.94	0.00	60,629.90	92.87
1010	Workmen's Compensation	152,000.00	0.00	152,000.00	0.00	0.00	147,313.44	0.00	4,686.56	96.92
1011	Unemployment Compensat	11,556.00	0.00	11,556.00	95.99	0.00	1,734.48	0.00	9,821.52	15.01
1012	Other Fringe Benefits	37,105.00	0.00	37,105.00	0.00	0.00	28,330.00	0.00	8,775.00	76.35
1017	Sick Leave Compensatio	1,600.00	0.00	1,600.00	0.00	0.00	1,199.60	0.00	400.40	74.98
1018	Critical Position Lump	15,000.00	0.00	15,000.00	0.00	0.00	7,768.53	0.00	7,231.47	51.79

GARLAND COUNTY
Summary Statement of Operation
Expenditures
25-01 to 25-13
01/01/2025 - 12/31/2025 Posted on or Before 05/01/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	Enc	Year to Date Trans	Enc	Balance	% Used
3400.0418 Detention Facility Fund Budget (Continued from previous Page)										
1019	Certification Pay	45,000.00	0.00	45,000.00	25.00	0.00	26,650.00	0.00	18,350.00	59.22
1022	Stipend	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
Sub Total Personal Services		8,418,028.57	4,590.50	8,422,619.07	241,774.37	0.00	7,941,306.50	0.00	481,312.57	94.29
2001	General Supplies	14,000.00	3,000.00	17,000.00	1,161.80	0.00	16,173.75	0.00	826.25	95.14
2002	Small Equipment	99,975.00	-10,000.00	89,975.00	14,167.25	0.00	87,233.93	0.00	2,741.07	96.95
2005	Food	681,200.00	0.00	681,200.00	39,382.54	0.00	663,336.98	0.00	17,863.02	97.38
2006	Clothing and Uniforms	26,000.00	-8,500.00	17,500.00	1,177.31	0.00	17,168.77	0.00	331.23	98.11
2007	Fuels, Oil and Lubrica	47,500.00	-15,900.00	31,600.00	3,166.16	0.00	27,086.09	0.00	4,513.91	85.72
2008	Tires and Tubes	5,000.00	100.00	5,100.00	0.00	0.00	5,090.90	0.00	9.10	99.82
2010	Printing and Supplies	8,600.00	0.00	8,600.00	118.36	0.00	7,889.77	0.00	710.23	91.74
2015	IT Hardware	20,400.00	-18,000.00	2,400.00	0.00	0.00	1,578.39	0.00	821.61	65.77
2020	Building Materials and	60,000.00	6,900.00	66,900.00	0.00	0.00	66,832.62	0.00	67.38	99.90
2023	Parts and Repairs	60,000.00	-6,450.06	53,549.94	3,645.03	0.00	48,301.90	0.00	5,248.04	90.20
2025	Asphalt	9,000.00	-9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2047	Parts and Auto Repairs	6,000.00	800.00	6,800.00	183.95	0.00	6,756.92	0.00	43.08	99.37
Sub Total Supplies		1,037,675.00	-57,050.06	980,624.94	63,002.40	0.00	947,450.02	0.00	33,174.92	96.62
3002	Management Consulting	10,000.00	-1,000.00	9,000.00	0.00	0.00	9,000.00	0.00	0.00	100.00
3003	Computer Services	10,000.00	0.00	10,000.00	652.25	0.00	8,587.58	0.00	1,412.42	85.88
3005	Special Legal	19,562.76	0.00	19,562.76	0.00	0.00	0.00	0.00	19,562.76	0.00
3006	Medical, Dental, and H	1,570,900.00	-1,233.73	1,569,666.27	132,533.21	0.00	1,569,666.27	0.00	0.00	100.00
3007	Drug Testing	2,000.00	-2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3009	Other Professional Ser	17,800.00	15,949.20	33,749.20	5,140.84	0.00	33,213.47	0.00	535.73	98.41
3010	Employee Phys and Psyc	9,000.00	0.00	9,000.00	250.00	0.00	8,725.00	0.00	275.00	96.94
3012	Employee Vaccines	2,000.00	-2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3013	Medical Contingencies	20,000.00	45,733.73	65,733.73	17,114.48	0.00	65,717.24	0.00	16.49	99.97
3020	Telephone and Fax - La	18,000.00	-2,000.00	16,000.00	0.00	0.00	14,803.46	0.00	1,196.54	92.52
3021	Postage	600.00	0.00	600.00	0.00	0.00	231.57	0.00	368.43	38.60
3022	Cell Phones and Pagers	6,600.00	0.00	6,600.00	439.41	0.00	5,259.94	0.00	1,340.06	79.70
3023	Internet Connection	5,000.00	0.00	5,000.00	0.00	0.00	4,242.96	0.00	757.04	84.86
3030	Travel	500.00	-500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3040	Advertising and Public	4,500.00	0.00	4,500.00	489.91	0.00	3,938.90	0.00	561.10	87.53
3052	Fire And Extended Cove	142,174.76	0.00	142,174.76	0.00	0.00	142,174.76	0.00	0.00	100.00
3053	Fleet Liability	35,000.00	0.00	35,000.00	0.00	0.00	26,329.11	0.00	8,670.89	75.23
3055	General Liability Insu	36,221.25	0.00	36,221.25	0.00	0.00	36,221.14	0.00	0.11	100.00
3060	Utilities - Electricit	241,000.00	15,800.00	256,800.00	16,498.51	0.00	256,784.95	0.00	15.05	99.99

GARLAND COUNTY
Summary Statement of Operation
Expenditures
25-01 to 25-13
01/01/2025 - 12/31/2025 Posted on or Before 05/01/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
3400.0418 Detention Facility Fund Budget (Continued from previous Page)										
3061	Utilities - Gas	80,000.00	-15,000.00	65,000.00	8,841.53	0.00	62,407.43	0.00	2,592.57	96.01
3062	Utilities- Water	140,000.00	27,000.00	167,000.00	14,619.66	0.00	161,498.54	0.00	5,501.46	96.71
3090	Dues and Memberships	5,600.00	0.00	5,600.00	0.00	0.00	5,540.00	0.00	60.00	98.93
3093	Misc Law Enforcement	1,900.00	0.00	1,900.00	0.00	0.00	1,665.05	0.00	234.95	87.63
3094	Meals and Lodging	800.00	-800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3101	Training and Education	17,000.00	-7,700.00	9,300.00	466.15	0.00	8,295.92	0.00	1,004.08	89.20
3102	Computer Software, Sup	73,532.00	-15,500.00	58,032.00	0.00	0.00	54,670.06	0.00	3,361.94	94.21
3160	Inmate Supplies	110,800.00	3,716.73	114,516.73	4,994.91	0.00	113,901.17	0.00	615.56	99.46
Sub Total Other Charges		2,580,490.77	60,465.93	2,640,956.70	202,040.86	0.00	2,592,874.52	0.00	48,082.18	98.18
4004	Machinery and Equipmen	98,900.00	0.00	98,900.00	0.00	0.00	89,498.52	0.00	9,401.48	90.49
4005	Vehicles	94,896.00	0.00	94,896.00	36,176.39	0.00	84,154.83	0.00	10,741.17	88.68
Sub Total Capital Outlay		193,796.00	0.00	193,796.00	36,176.39	0.00	173,653.35	0.00	20,142.65	89.61
9999	Transfers Out	64,785.73	0.00	64,785.73	0.00	0.00	64,785.73	0.00	0.00	100.00
Sub Total Transfers Out		64,785.73	0.00	64,785.73	0.00	0.00	64,785.73	0.00	0.00	100.00
Dept Total * Detention Facilit		12,294,776.07	8,006.37	12,302,782.44	542,994.02	0.00	11,720,070.12	0.00	582,712.32	95.26
Fund Total ** 3400 Detention Fa		12,294,776.07	8,006.37	12,302,782.44	542,994.02	0.00	11,720,070.12	0.00	582,712.32	95.26
3419.0418 Detention Facility Fund Budget										
2035	Repair & Maint-Other S	150,000.00	0.00	150,000.00	0.00	0.00	44,004.90	0.00	105,995.10	29.34
Sub Total Supplies		150,000.00	0.00	150,000.00	0.00	0.00	44,004.90	0.00	105,995.10	29.34
3011	Investment Costs	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
Sub Total Other Charges		10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
Dept Total * Detention Facilit		160,000.00	0.00	160,000.00	0.00	0.00	44,004.90	0.00	115,995.10	27.50
Fund Total ** 3419 Detention Fa		160,000.00	0.00	160,000.00	0.00	0.00	44,004.90	0.00	115,995.10	27.50

GARLAND COUNTY
Summary Statement of Operation
Expenditures
25-01 to 25-13
01/01/2025 - 12/31/2025 Posted on or Before 05/01/2026

Account	Description	Orig Budget	Amendments	Amend Budget	12/01 - 12/31 Trans	12/01 - 12/31 Enc	Year to Date Trans	Year to Date Enc	Balance	% Used
Grand Total		**12,696,176.07**	**8,006.37**	**12,704,182.44**	**570,103.10**	**0.00**	**11,982,362.27**	**0.00**	**721,820.17**	**94.32**

Garland

Capital Assets Management

cancel | add | export | help

age 1 of 1 Total Items= 3

Key	Category Description	Item Description	Description	#	Fund	Dept	Tag #	Serial #	Year	Make & Model	Plate #	Plate Expiration	Purchase Mileage	Condition	Insurance	Location	Warranty Date	Second Warranty Date	Acquisition Date	Acquisition Type	Value
B.1.36	BUILDINGS	BRICK/CONCRETE	DETENTION FACILITY BUILDING	36	3400	0413										3564 ALBERT PIK			06/01/2015	Cash Purchase	40,646,591.53

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	GCDC	Total State Inmate Days:	20734
County:	Greene County	Total Inmate Days:	130194
Jail Facility Capacity (# Beds):	456	Percentage of State Inmate Days:	15.93%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	2,817,116.14	
Utilities	304,399.14	
Food	571,154.37	
Clothing	21,033.54	
Insurance	134,410.42	
Travel/Training	6,471.91	
Capital Outlay	1,482,613.46	
Other (attach list)	1,331,499.94	
b) Depreciation	835,316.19	
c) Overhead	603,826.60	
d) Treatment/Medical	0.00	
e) Education/School	0.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		8,107,841.71

C. Reimbursements

Act 309 Contracts	44,448.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		44,448.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	8,063,393.71
E. Percentage of State Inmate Days (From A)	15.93%
F. Total Allocated State Inmate Costs (D*E)	1,284,132.95
G. Total State Inmate Days (From A)	20734
H. State Inmate Cost Per Day (F/G)	$61.93

Source of Information: **(All attached)**
14-25 Budget Detailed Report (final 2025 expenditures)
2024 Asset Inventory
2025 Budget to Pass 12-9-24

Section B (expenditures) Detailed

Includes:

B.a) Direct Facility Expenditures (outlining section B. of report above)

B.b) Depreciation calculated from 2024 Asset Listing

B.c) Overhead calculated from combining specific salaries and benefits of SO budget

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	HOWARD COUNTY DETENTION CENTER	Total State Inmate Days:	4633
County:	HOWARD	Total Inmate Days:	11220
Jail Facility Capacity (# Beds):	41	Percentage of State Inmate Days:	41.29%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	845,449.60	
Utilities	36,051.34	
Food	74,930.91	
Clothing	1,379.44	
Insurance	12,980.00	
Travel/Training	3,032.46	
Capital Outlay		
Other (attach list)		
b) Depreciation	52,000.00	
c) Overhead		
d) Treatment/Medical	51,102.65	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
	136,919.65	
Total Expenditures to be Allocated		1,213,846.05

C. Reimbursements

Act 309 Contracts	1,428.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		1,428.00

D. Total Expenditures less Reimbursements to be Allocated (B-C) 1,212,418.05

E. Percentage of State Inmate Days (From A) 41.29%

F. Total Allocated State Inmate Costs (D*E)	500,635.72
G. Total State Inmate Days (From A)	4633
H. State Inmate Cost Per Day (F/G)	$108.06

Source of Information:

Howard

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Lonoke County Deteneti	Total State Inmate Days:	11164
County:	Lonoke	Total Inmate Days:	36172
Jail Facility Capacity (# Beds):	147	Percentage of State Inmate Days:	30.86%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	2,084,155.59	
Utilities	142,597.66	
Food	185,626.55	
Clothing	4,341.66	
Insurance		
Travel/Training	3,312.23	
Capital Outlay	75,370.97	
Other (attach list)	47,808.35	Janitorial
b) Depreciation		
c) Overhead		
d) Treatment/Medical	413,372.64	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		2,956,585.65

C. Reimbursements

Act 309 Contracts	0.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	2,956,585.65
E. Percentage of State Inmate Days (From A)	30.86%
F. Total Allocated State Inmate Costs (D*E)	912,510.29
G. Total State Inmate Days (From A)	11164
H. State Inmate Cost Per Day (F/G)	$81.74

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Marion County	Total State Inmate Days:	3,091
County:	Marion County	Total Inmate Days:	15,621
Jail Facility Capacity (# Beds):	93	Percentage of State Inmate Days:	19.79%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:			
Salaries & Benefits	$	969,592.60	
Utilities	$	63,756.20	
Food	$	79,653.12	
Clothing	$	6,073.80	
Insurance	$	24,789.68	
Travel/Training	$	7,487.00	
Capital Outlay	$	-	
Other (attach list)	$	122,589.26	
b) Depreciation	$	332,799.80	
c) Overhead	$	-	
d) Treatment/Medical	$	61,538.03	
e) Education/School	$	-	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			
Transport Cost	$	18,712.56	
Total Expenditures to be Allocated		$	1,686,992.05

C. Reimbursements

Act 309 Contracts	$	17,832.00	
State reimbursements for medical costs	$	3,211.20	
Total Reimbursements		$	21,043.20

D. Total Expenditures less Reimbursements to be Allocated (B-C)	$	1,665,948.85
E. Percentage of State Inmate Days (From A)		19.79%
F. Total Allocated State Inmate Costs (D*E)	$	329,649.06
G. Total State Inmate Days (From A)		3091
H. State Inmate Cost Per Day (F/G)	$	106.65

Source of Information:
RPS - Daily Inmate Count
Association of AR Counties (Insurance)
Marion County Comptroller
ADC Waitlist
ADC Medical Services

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	MILLER CO. DET. CTR.	Total State Inmate Days:	24,663
County:	MILLER	Total Inmate Days:	120,533
Jail Facility Capacity (# Beds):	330	Percentage of State Inmate Days:	20.46%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	3,233,767.00	
Utilities	248,120.00	
Food	450,000.00	
Clothing	80,000.00	
Insurance	585,121.00	
Travel/Training	35,000.00	
Capital Outlay	917,000.00	
Other (attach list)		
b) Depreciation	500,000.00	
c) Overhead	1,283,000.00	
d) Treatment/Medical	1,270,000.00	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		8,602,008.00

C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements		0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	8,602,008.00
E. Percentage of State Inmate Days (From A)	20.46%
F. Total Allocated State Inmate Costs (D*E)	1,760,109.87
G. Total State Inmate Days (From A)	24,663
H. State Inmate Cost Per Day (F/G)	$71.37

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Pike County Detention C	Total State Inmate Days:	365
County:	Pike	Total Inmate Days:	365
Jail Facility Capacity (# Beds):	74	Percentage of State Inmate Days:	100.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	946,496.50	
Utilities	58,039.13	
Food	123,013.52	
Clothing	4,081.90	
Insurance	25,457.62	
Travel/Training	110.03	
Capital Outlay		
Other (attach list)		
b) Depreciation		
c) Overhead		
d) Treatment/Medical	14,420.11	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		1,171,618.81

C. Reimbursements	$376,460.00	
Act 309 Contracts	21,740.00	
State reimbursements for medical costs	472.54	
Total Reimbursements	375,864.29	22,212.54
D. Total Expenditures less Reimbursements to be Allocated (B-C)		1,149,406.27
E. Percentage of State Inmate Days (From A)		100.00%
F. Total Allocated State Inmate Costs (D*E)		1,149,406.27
G. Total State Inmate Days (From A)		24,663
H. State Inmate Cost Per Day (F/G)		$46.60

Source of Information:

County clerk:
Randee Edwards

Jail Administrator :
Sarah Haney

Pike

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Pope County Detention Center	Total State Inmate Days:	14,559
County:	Pope	Total Inmate Days:	56,825
Jail Facility Capacity (# Beds):	172	Percentage of State Inmate Days:	25.62%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	2,727,532.00	
Utilities	192,312.53	
Food	366,102.57	
Clothing	29,972.44	
Insurance	73,032.02	
Travel/Training	1,563.37	
Capital Outlay	135,374.76	
Other (attach list)	255,930.76	
b) Depreciation	27,074.95	
c) Overhead		
d) Treatment/Medical	437,810.09	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		4,246,705.49

C. Reimbursements

Act 309 Contracts	28,444.00	
State reimbursements for medical costs	582,400.00	
Total Reimbursements		610,844.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	3,635,861.49
E. Percentage of State Inmate Days (From A)	25.62%
F. Total Allocated State Inmate Costs (D*E)	931,535.55
G. Total State Inmate Days (From A)	14559
H. State Inmate Cost Per Day (F/G)	$63.98

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A, General Information

Jail Facility Name: Pulaski County Regional Detention Facility

Total State Inmate Days: 88,912

County: Pulaski

Total Inmate Days: 460,243

Jail Facility Capacity (# Beds): 1210

Percentage of State Inmate Days: 19%

B. Expenditures to be Allocated:

a.)	Direct Facility Expenditures:	
	Salaries & Benefits:	20,081,243.34
	Utilities	1,013,397.89
	Food	2,363,712.09
	Clothing	88,576.85
	Insurance	1,492,782.54
	Travel/Training	3,079,844,.42
	Capital Outlay	0
b.)	Depreciation	0
c.)	Overhead	0
d.)	Treatment/ Medical	0
e.)	Education/ School	0
f.)	Other Ancillary Costs	0
Total Expenditures to be Allocated		28,119,557.13

C. Reimbursements

Act 309 Contracts	0
State Reimbursements for Medical Costs	0

D. Total Expenditures less Reimbursements To be Allocated (B-C) 28,119,557.13

E. Percentage of State Inmate Days (From A) 19%

F. Total Allocated State Inmate Costs (D*E) 5,342,715.86

G. Total State Inmate Days (From A) 88,912

H. State Inmate Cost Per Day 16,893.28

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Sevier County Detetion	Total State Inmate Days:	11,315
County:	Sevier County Detetion	Total Inmate Days:	27010
Jail Facility Capacity (# Beds):	74	Percentage of State Inmate Days:	41.89%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	1,481,307.00	
Utilities	38,000.00	
Food	180,000.00	
Clothing	15,000.00	
Insurance	212,284.00	
Travel/Training		
Capital Outlay	19,800.00	
Other (attach list)		
b) Depreciation		
c) Overhead		
d) Treatment/Medical	160,000.00	
e) Education/School		
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		2,106,391.00

C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements		0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	2,106,391.00
E. Percentage of State Inmate Days (From A)	41.89%
F. Total Allocated State Inmate Costs (D*E)	882,407.04
G. Total State Inmate Days (From A)	11315
H. State Inmate Cost Per Day (F/G)	$77.99

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Union County Detention	Total State Inmate Days:	13618
County:	Union County	Total Inmate Days:	88527
Jail Facility Capacity (# Beds):	230	Percentage of State Inmate Days:	15.38%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	1,196,860.09	
Utilities	118,787.85	
Food	270,416.20	
Clothing	11,882.76	
Insurance	21,384.35	
Travel/Training	5,660.00	
Capital Outlay	63,145.88	
Other (attach list)		
b) Depreciation	41,638.60	
c) Overhead	201,027.33	
d) Treatment/Medical	290,143.40	
e) Education/School	13,758.32	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Juvenile Housing	29,447.50	
Total Expenditures to be Allocated		2,264,152.28

C. Reimbursements

Act 309 Contracts	41,448.00	
State reimbursements for medical costs		
Total Reimbursements		41,448.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	2,222,704.28
E. Percentage of State Inmate Days (From A)	15.38%
F. Total Allocated State Inmate Costs (D*E)	341,915.88
G. Total State Inmate Days (From A)	13618
H. State Inmate Cost Per Day (F/G)	$25.11

Source of Information:

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2025

A. General Information

Jail Facility Name:	Washington County Detention Center	Total State Inmate Days:	
County:	Washington	Total Inmate Days:	
Jail Facility Capacity (# Beds):	740	Percentage of State Inmate Days:	

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits	16,833,304.41	
Utilities	627,993.79	
Food	1,591,521.36	
Clothing	101,091.58	
Insurance	373,877.38	
Travel/Training	63,360.19	
Capital Outlay	1,342,275.82	
Other (attach list)	1,603,128.19	
b) Depreciation	1,175,061.11	
c) Overhead	0.00	
d) Treatment/Medical	2,564,700.00	
e) Education/School	1,048.99	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
Total Expenditures to be Allocated		26,277,362.82

C. Reimbursements

Act 309 Contracts	176,544.00	
State reimbursements for medical costs		
Total Reimbursements		176,544.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	26,100,818.82
E. Percentage of State Inmate Days (From A)	21.02%
F. Total Allocated State Inmate Costs (D*E)	5,485,103.12
G. Total State Inmate Days (From A)	56230
H. State Inmate Cost Per Day (F/G)	$97.55

Source of Information:

Washington

56,230
267,570
21.02%