

ARKANSAS

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

August 1, 2024

Senator Terry Rice, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Arkansas Legislative Council
One Capitol Mall, 5th Floor
Little Rock, AR 72201

Senator Rice and Representative Wardlaw:

Section 39 of Act 203 of the Fiscal Session of 2022 required the Association of Arkansas Counties to compile and submit a Local Government Inmate Cost Report to the Arkansas Legislative Council demonstrating the costs incurred by selected county 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

A handwritten signature in blue ink, appearing to read "Kevin William White".

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

KWW:ja

State Inmate Cost Study for Calendar Year 2023
Executive Summary

Introduction

This report is being issued in compliance with Section 36 of Act 890 of the 2023 Regular Session 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 or 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 2024, approximately 2,300 state prisoners were being housed in county facilities. This has decreased from a peak of 2,800 state prisoners as recent as 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 averaging from \$50 - \$70/day among the counties sampled. The results indicate that the counties are still shouldering a substantial financial burden that is not being completely 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 funding to build a new state prison that will create 3,000 new state prison beds. While this ultimate relief is greatly appreciated, it will take time to implement and see the benefits, and in the meantime, counties must still burden much of the cost of housing state prisoners.

Objective

Our objective was to comply with Section 36, Act 890 of 2023 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, 2023 through December 31, 2023 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:

<u>COUNTY</u>	<u>CLASS</u>	<u>CONGRESSIONAL DISTRICT</u>
Carroll	3	3
Cleburne	3	2
Dallas	1	4
Independence	4	1
Jackson	2	1
Johnson	3	4
Lonoke	6	1
Miller	4	4
Mississippi	4	1
Perry	2	2
Pope	5	4
Prairie	1	1
Pulaski	7	2/1/4
Scott	1	4
Washington	7	3
White	6	2

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.

INMATE COST REPORT - 2023
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY	Cost per Day Reported	Cost per Day Verified	Difference
Carroll	\$ 69.90	\$ 75.67	\$ (5.77)
Cleburne	71.87	61.63	10.24
Dallas	41.27	31.97	9.30
Independence	48.58	38.80	9.78
Jackson	53.92	50.98	2.94
Johnson	39.68	43.64	(3.96)
Lonoke	85.34	46.38	38.96
Miller	111.08	36.20	74.88
Mississippi	98.13	98.18	(0.05)
Perry	75.61	58.09	17.52
Pope	55.88	56.87	(0.99)
Prairie	73.00	88.21	(15.21)
Pulaski	64.99	73.21	(8.22)
Scott	90.55	96.05	(5.50)
Washington	80.48	80.52	(0.04)
White	26.31	93.54	(67.23)
average	\$ 67.91	\$ 64.37	\$ 3.54
average without high and low	\$ 67.80	\$ 64.27	\$ 3.50

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Carroll County Detention	Total State Inmate Days:	7024
County:	Carroll	Total Inmate Days:	32890
Jail Facility Capacity (# Beds):	96	Percentage of State Inmate Days:	21.36%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:			
Salaries & Benefits	1,826,067.00		
Utilities	116,168.00		
Food	115,530.00		
Clothing	4,641.00		
Insurance	45,201.00		
Travel/Training	4,500.00		
Capital Outlay	33,000.00		
Other (attach list)	22,864.00	Cleaning	
b) Depreciation			
c) Overhead			
d) Treatment/Medical	160,863.00		
e) Education/School			
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)			

Total Expenditures to be Allocated	2,328,834.00
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C. Reimbursements

Act 309 Contracts	29,824.00		
State reimbursements for medical costs	0.00		
Total Reimbursements			29,824.00

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

2,299,010.00

E. Percentage of State Inmate Days (From A)

21.36%

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

490,977.39

G. Total State Inmate Days (From A)

7024

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

\$69.90

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Cleburne County	Total State Inmate Days:	2879
County:	Cleburne County	Total Inmate Days:	21535
Jail Facility Capacity (# Beds):	70	Percentage of State Inmate Days:	13.37%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	916,200.00
Utilities	72,174.00
Food	99,877.00
Clothing	2,778.00
Insurance	8,188.00
Travel/Training	7,179.00
Capital Outlay	
Other (attach list)	158,953.00

b) Depreciation

c) Overhead 231,209.00

d) Treatment/Medical 51,161.00

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 1,547,719.00

C. Reimbursements

Act 309 Contracts 0.00

State reimbursements for
medical costs

Total Reimbursements 0.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,547,719.00

E. Percentage of State Inmate Days (From A)

13.37%

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

206,913.54

G. Total State Inmate Days (From A)

2879

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

\$71.87

Source of Information:

Cleburne

B. Expenditures to be Allocated:

a) Direct Facility Expenditures

Other (attach list)

GENERAL SUPPLIES	29,659
JANITORIAL SUPPLIES	4,011
BUILDING MATERIALS AND SUPPLIES	1,805
PLUMBING & ELECTRICAL	15,943
PARTS & REPAIRS	13,313
MAIN. & SERVICE CONTRACTS	4,718
COMP. SOFTWARE, SUPPORT, MAIN.	56,148
OTHER PROFESSIONAL SERVICES	8,526
SMALL EQUIPMENT	6,855
DUES AND MEMBERSHIPS	135
MISC. LAW ENFORCEMENT	927
PAINTS AND METALS	911
POSTAGE	1,002
MACHINERY & EQUIPMENT	15,000
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	\$158,953

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Dallas County Detention Center	Total State Inmate Days:	3698
County:	Dallas	Total Inmate Days:	39809
Jail Facility Capacity (# Beds):	130	Percentage of State Inmate Days:	9.29%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	878,871.74
Utilities	90,104.69
Food	110,981.07
Clothing	2,481.44
Insurance	11,328.46
Travel/Training	336.99
Capital Outlay	13,364.00
Other (attach list)	0.00
b) Depreciation	13,994.80
c) Overhead	526,009.78
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	1,647,472.97
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C. Reimbursements

Act 309 Contracts	4,694.00	
State reimbursements for medical costs	0.00	
Total Reimbursements	4694	4,694.00

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

1,642,778.97

E. Percentage of State Inmate Days (From A)

9.29%

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

152,603.60

G. Total State Inmate Days (From A)

3698

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

\$41.27

Source of Information:

**Penny McClain, Admin Assistant to Sheriff
Housing Receipts
Statements of Operations
Inventory List**

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Ind. Co. Detention	Total State Inmate Days:	12252
County:	Independence	Total Inmate Days:	37020
Jail Facility Capacity (# Beds):	118	Percentage of State Inmate Days:	33.10%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,126,070.90
Utilities	97,500.00
Food	150,000.00
Clothing	8,000.00
Insurance	20,500.00
Travel/Training	3,500.00
Capital Outlay	88,500.00
Other (attach list)	

b) Depreciation

c) Overhead 165,000.00

d) Treatment/Medical 105,000.00

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Fuel and Maintenance to vehicles 15,000.00

Cleaning Supplies 40000

Total Expenditures to be Allocated 1,819,070.90

C. Reimbursements

Act 309 Contracts 20,484.00

State reimbursements for
medical costs

Total Reimbursements 20,484.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,798,586.90

E. Percentage of State Inmate Days (From A)

33.10%

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

595,253.56

G. Total State Inmate Days (From A)

12252

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

\$48.58

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Jackson County Jail	Total State Inmate Days:	11945
County:	Jackson County Jail	Total Inmate Days:	41213
Jail Facility Capacity (# Beds):	118	Percentage of State Inmate Days:	28.98%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,371,258.83
Utilities	165,822.76
Food	147,436.15
Clothing	13,622.00
Insurance	92,400.00
Travel/Training	12,063.30
Capital Outlay	25,488.23
Other (attach list)	173,068.03

b) Depreciation

c) Overhead

d) Treatment/Medical 108,397.62

e) Education/School 11,260.20

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

fuel/transportation 117,082.00

tires 3830.56

Total Expenditures to be Allocated 2,241,729.68

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs 19,390.84

Total Reimbursements 19,390.84

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,222,338.84

E. Percentage of State Inmate Days (From A)

28.98%

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

644,113.20

G. Total State Inmate Days (From A)

11945

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

\$53.92

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	JCDC	Total State Inmate Days:	3415
County:	Johnson	Total Inmate Days:	31390
Jail Facility Capacity (# Beds):	106	Percentage of State Inmate Days:	10.88%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	897,549.68
Utilities	82,851.06
Food	116,309.09
Clothing	5,280.64
Insurance	28,210.70
Travel/Training	1,596.50
Capital Outlay	37,290.18
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	20,782.23
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e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

<u>Contract Labor</u>	29,848.71
<u>General Supplies</u>	51822.6
<u>Small Equipment</u>	7316.05
<u>Janitorial Supplies</u>	11,057.08
<u>Medicine & Drugs</u>	30,770.05

C. Fuel & Oil 2,314.26

<u>Tires</u>	1,482.92
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<u>Building Materials</u>	6,141.79
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<u>Paints & Metals</u>	1,869.22
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D. Plumbing & Electrical 818.18

<u>Repair Parts</u>	5,799.27
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E. Service Contracts 2,212.30

<u>Drug Testing</u>	1,180.00
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F. Other Professional Serv 7,349.23

<u>Advertising</u>	1,734.61
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<u>Lease Machine & Equip</u>	2,713.35
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G. Meals & Lodging 3,994.73

<u>Computer Software Support</u>	4,745.50
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H.

1,271,541.39

26,100.00

Total Expenditures to be Allocated

Reimbursements

26,100.00

Act 309 Contracts

Johnson

State reimbursements for medical costs	1,245,441.39
Total Reimbursements	<u>10.88%</u>

Total Expenditures less Reimbursements to be Allocated (B-C)	<u>135,494.82</u>
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Percentage of State Inmate Days (From A)	<u>3415</u>
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Total Allocated State Inmate Costs (D*E)	<u>\$39.68</u>
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Total State Inmate Days (From A)

State Inmate Cost Per Day (F/G)

Source of Information:

Budget Detail Report 2023
RPS Booking Information Avg 2023
Treasurers reports 2023

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Lonoke County Detention	Total State Inmate Days:	19423
County:	Lonoke	Total Inmate Days:	52339
Jail Facility Capacity (# Beds):	147	Percentage of State Inmate Days:	37.11%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,563,743.54
Utilities	146,284.36
Food	195,050.75
Clothing	7,914.96
Insurance	
Travel/Training	1,568.76
Capital Outlay	34,020.00
Other (attach list)	62,305.25
b) Depreciation	2,307,692.31
c) Overhead	
d) Treatment/Medical	151,855.27
e) Education/School	0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 4,470,435.20

C. Reimbursements

Act 309 Contracts	0.00
State reimbursements for medical costs	3,634.88
Total Reimbursements	3,634.88

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

4,466,800.32

E. Percentage of State Inmate Days (From A)

37.11%

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

1,657,629.35

G. Total State Inmate Days (From A)

19423

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

\$85.34

Source of Information:
 2023 Jail Budget
 LCSO Asset Information Sheet
 RPS Software
 ADC Medical Services

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Miller Co Det. Ctr	Total State Inmate Days:	27,084
County:	Miller	Total Inmate Days:	96,119
Jail Facility Capacity (# Beds):	300	Percentage of State Inmate Days:	28.18%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,843,152.00
Utilities	188,120.00
Food	450,000.00
Clothing	80,000.00
Insurance	585,121.00
Travel/Training	20,000.00
Capital Outlay	47,756.00
Other (attach list)	

b) Depreciation 4,989,160.00

c) Overhead 684,971.00

d) Treatment/Medical 770,000.00

e) Education/School 25,000.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)
included in overhead

Transportion of ADC inmates \$ 27,756.94

Total Expenditures to be Allocated 10,711,036.94

C. Reimbursements

Act 309 Contracts 34,560.00

State reimbursements for
medical costs submit HSRs to ADC

Total Reimbursements 34560 34,560.00

**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

10,676,476.94

E. Percentage of State Inmate Days (From A)

28.18%

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

3,008,371.93

G. Total State Inmate Days (From A)

27,084

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

\$111.08

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information	Mississippi County		
Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>2776</u>
County:	<u>Mississippi</u>	Total Inmate Days:	<u>49062</u>
Jail Facility Capacity (# Beds):	<u>266</u>	Percentage of State Inmate Days:	<u>5.66%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,808,238.00</u>
Utilities	<u>207,350.00</u>
Food	<u>458,732.00</u>
Clothing	<u>21,208.00</u>
Insurance	<u>67,627.00</u>
Travel/Training	<u>0.00</u>
Capital Outlay	<u>100,000.00</u>
Other (attach list)	<u>271,792.00</u>
b) Depreciation	<u>615,972.00</u>
c) Overhead	<u>0.00</u>
d) Treatment/Medical	<u>278,780.00</u>
e) Education/School	<u>0.00</u>

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 4,829,699.00

C. Reimbursements

Act 309 Contracts	<u>15,216.00</u>
State reimbursements for medical costs	<u>0.00</u>
Total Reimbursements	<u>15,216.00</u>

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

4,814,483.00

E. Percentage of State Inmate Days (From A)

5.66%

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

272,410.52

G. Total State Inmate Days (From A)

2776

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

\$98.13

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2022**

A. General Information	Perry County		
Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>1011</u>
County:	<u>Perry</u>	Total Inmate Days:	<u>7041</u>
Jail Facility Capacity (# Beds):	<u>31</u>	Percentage of State Inmate Days:	<u>14.36%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>319,807.90</u>
Utilities	<u>29,044.23</u>
Food	<u>562.76</u>
Clothing	<u>0.00</u>
Insurance	<u>5,699.50</u>
Travel/Training	<u>0.00</u>
Capital Outlay	<u>0.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 184,909.05

c) Overhead 0.00

d) Treatment/Medical

e) Education/School

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

0.00

Total Expenditures to be Allocated 540,023.44

C. Reimbursements

Act 309 Contracts 0.00

State reimbursements for 0.00

medical costs

Total Reimbursements 0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C) 540,023.44

E. Percentage of State Inmate Days (From A) 14.36%

F. Total Allocated State Inmate Costs (D*E) 77,540.65

G. Total State Inmate Days (From A) 1011

H. State Inmate Cost Per Day (F/G) \$76.70

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Pope County Detention	Total State Inmate Days:	20,889
County:	Pope	Total Inmate Days:	47,800
Jail Facility Capacity (# Beds):	172	Percentage of State Inmate Days:	44.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,305,852.65
Utilities	189,606.38
Food	268,150.33
Clothing	26,985.09
Insurance	51,898.28
Travel/Training	1,330.33
Capital Outlay	0.00
Other (attach list)	257,501.38
b) Depreciation	34,400.44
c) Overhead	
d) Treatment/Medical	380,487.61
e) Education/School	

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 3,516,212.49

C. Reimbursements

Act 309 Contracts	27,576.00
State reimbursements for medical costs	835,560.00
Total Reimbursements	863,136.00

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

2,653,076.49

E. Percentage of State Inmate Days (From A)

44.00%

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

1,167,353.66

G. Total State Inmate Days (From A)

20889

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

\$55.88

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Prairie County Jail	Total State Inmate Days:	2500
County:	Prairie	Total Inmate Days:	23360
Jail Facility Capacity (# Beds):	64	Percentage of State Inmate Days:	10.70%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,433,244.02
Utilities	66,000.00
Food	112,932.12
Clothing	3,000.00
Insurance	12,000.00
Travel/Training	4,000.00
Capital Outlay	12,156.66
Other (attach list)	N/A
b) Depreciation	12,000.00
c) Overhead	43,222.00
d) Treatment/Medical	27,000.00
e) Education/School	1,700.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

	3,000.00

Total Expenditures to be Allocated 1,727,254.80

C. Reimbursements

Act 309 Contracts	21,900.00
State reimbursements for medical costs	Unk they pay it directly
Total Reimbursements	21,900.00

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

1,705,354.80

E. Percentage of State Inmate Days (From A)

10.70%

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

182,508.01

G. Total State Inmate Days (From A)

2500

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

\$73.00

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Pulaski County Regional	Total State Inmate Days:	69289
County:	Pulaski	Total Inmate Days:	466884
Jail Facility Capacity (# Beds):	1210	Percentage of State Inmate Days:	14.84%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	24,308,174.17
Utilities	1,118,935.00
Food	1,836,257.00
Clothing	54,856.00
Insurance	2,447,796.00
Travel/Training	32,100.00
Capital Outlay	393,778.66
Other (attach list)	0.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	126,342.76
e) Education/School	24,995.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Total Expenditures to be Allocated 30,343,234.59

C. Reimbursements

Act 309 Contracts	
State reimbursements for medical costs	
Total Reimbursements	0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C) 30,343,234.59

E. Percentage of State Inmate Days (From A) 14.84%

F. Total Allocated State Inmate Costs (D*E) 4,503,157.92

G. Total State Inmate Days (From A) 69289

H. State Inmate Cost Per Day (F/G) \$64.99

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	Scott County Detention	Total State Inmate Days:	2548
County:	Scott County Detention	Total Inmate Days:	12,732
Jail Facility Capacity (# Beds):	70	Percentage of State Inmate Days:	20.01%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,015,215.72
Utilities	39,733.84
Food	57,022.26
Clothing	2,566.20
Insurance	18,236.00
Travel/Training	0.00
Capital Outlay	6,144.12
Other (attach list)	0.00
b) Depreciation	0.00
c) Overhead	0.00
d) Treatment/Medical	13,371.07
e) Education/School	0.00

f) Other Ancillary Costs including transportation of state inmates (Please list each separately)

Transport	12,762 miles
Fuel	# 6272.1

Total Expenditures to be Allocated 1,158,561.31

C. Reimbursements

Act 309 Contracts	5,616.00
State reimbursements for medical costs	0.00
Total Reimbursements	5,616.00

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

1,152,945.31

E. Percentage of State Inmate Days (From A)

20.01%

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

230,733.95

G. Total State Inmate Days (From A)

2548

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

\$90.55

Source of Information:

Scott

1,337,738.14

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

1. General Information

Jail Facility Name: Washington County Detention Center
 County: Washington
 Jail Facility Capacity (# Beds): 710

Total State Inmate Days: 56,268
 Total Inmate Days: 275,208
 Percentage of State Inmate Days: 20.45%

1. Expenditures to be Allocated:

B. a) Other (attach list)

a) Direct Facility Expenditures:

Salaries & Benefits	13,739,788.54
Utilities	621,089.87
Food	1,545,286.68
Clothing	119,185.55
Insurance	754,243.20
Travel/Training	68,657.29
Capital Outlay	178,601.79
Other (attach list)	1,723,502.81
b) Depreciation	1,277,033.96
c) Overhead	
d) Treatment/Medical	2,291,941.24
e) Education/School	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	

Office Supplies	122,038.92
Operating Supplies & Equipment	685,357.43
Repairs & Maintenance Supplies	536,499.48
Professional Services	295,012.71
Communications	48,511.77
Rentals & Leases	13,313.90
Miscellaneous	22,768.60
	<u>1,723,502.81</u>
b) Depreciation	
Building	862,011.21
Vehicles	150,224.76
Equipment	264,797.99
	<u>1,277,033.96</u>

Total Expenditures to be Allocated

22,319,330.93

1. Reimbursements

Act 309 Contracts 169,368.00
 State reimbursements for medical costs _____
 Total Reimbursements 169,368.00

- 1. Total Expenditures less Reimbursements to be Allocated (B-C) _____
- Percentage of State Inmate Days (From A) 22,149,962.93
- Total Allocated State Inmate Costs (D*E) 20.45%
- 4,528,698.71

i. Total State Inmate Days (From A)

56,268

1. State Inmate Cost Per Day (F/G)

\$80.48

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2023**

A. General Information

Jail Facility Name:	White County	Total State Inmate Days:	32,862
County:	White	Total Inmate Days:	124,185
Jail Facility Capacity (# Beds):		Percentage of State Inmate Days:	26.46%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	1,843,090.15
Utilities	146,737.10
Food	505,565.55
Clothing	
Insurance	108,136.48
Travel/Training	
Capital Outlay	
Other (attach list)	343,633.45
b) Depreciation	
c) Overhead	
d) Treatment/Medical	381,224.58
e) Education/School	
f) Other Ancillary Costs (Please list each separately)	

Total Expenditures to be Allocated	3,328,387.31
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C. Reimbursements

Act 309 Contracts	60,300.00	
State reimbursements for medical costs	0.00	
Total Reimbursements		60,300.00

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

3,268,087.31

E. Percentage of State Inmate Days (From A)

26.46%

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

864,735.90

G. Total State Inmate Days (From A)

32862

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

\$26.31

Source of Information:

Cost information obtained from Payroll Distribution Reports and Budget Detail Reports from the White County Clerk's Office which cover actual expenditures incurred by the White County Detention Center for calendar year 2023.