

Arkansas Department of Corrections Division of Correction

2024 Inmate Cost Report



*Dexter Payne, Director
September 30, 2024*



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



September 30, 2024

The Honorable Terry Rice, Chair
The Honorable Jeff Wardlaw, Chair
Arkansas Legislative Council
315 State Capitol Building
Little Rock, AR 72201

Re: FY24 Inmate Cost Report

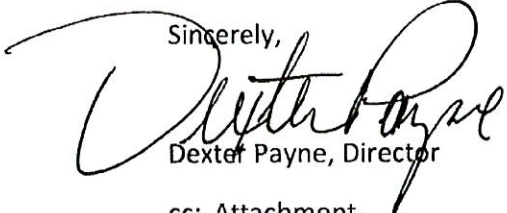
Dear Senator Rice and Representative Wardlaw:

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 FY24 Inmate Cost Report which details the average cost and includes a breakdown by facility and its population. The FY24 cost per inmate per day calculates to \$70.43 which is an \$0.84 increase over FY23's cost per inmate per day of \$69.59. The increase is attributed to an increased spending in ADC's medical services along with an increase in population. In FY24, the ADC had an average population of 16,241 which was an increase of 801 inmates from FY23's average population of 15,440.

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

Sincerely,


Dexter Payne, Director

cc: Attachment

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2024 INMATE COST REPORT**

Introduction

Ark. Code Ann. §12-28-109 requires the Department of Corrections – Division of Correction (ADC) to submit to the Arkansas Legislative Council, within 90 days of the close of each fiscal year, a report 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 shall also reflect overall cost per inmate per day, cost per inmate per day for each facility, overall cost per bed per day, and cost per bed per day for each facility.”

Specifically, 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 (overhead, administration, treatment, etc.) shall be allocated to each facility based on inmate population.
2. 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.
3. Include any interest expense incurred by the ADC or another state governmental entity as a result of prison construction.
4. Exclude all payments to local governments for care of Act 309 prisoners and other inmates housed in local governmental facilities.
5. Include the state matching requirements associated with federal grant expenditures.
6. Deduct reimbursements for costs incurred. The amount of the reimbursement deducted shall be equal to or less than the cost with which the reimbursement is associated.
7. Include all ancillary costs. These costs shall include, but are not limited to:
 - a) Expenses incurred through fund transfers.
 - b) Retirement costs.
 - c) Audit costs.
 - d) Cost for shared employees paid by another state governmental entity.
 - e) Inmate educational and rehabilitation costs.
 - f) Inmate related expenses incurred by the Attorney General, not inclusive of costs of defending Habeas Corpus cases.
8. 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 (DOC)
DIVISION OF CORRECTION (ADC)
2024 INMATE COST REPORT**

<i>FY 24 – Cost Per Day Summary</i>		
<i>Total ADC Direct and Indirect Costs</i>	<i>\$</i>	<i>417,508,309</i>
<i>Average Cost Per Day Per Inmate</i>	<i>\$</i>	<i>70.43</i>
<i>Average Cost Per Day Per Bed*</i>	<i>\$</i>	<i>71.77</i>

*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.

FY24 Cost per day per inmate of \$70.43 is an increase of \$0.84 over FY23’s cost per day per inmate of \$69.59.

FY24 Cost per day per bed of \$71.77 is an increase of \$1.60 over FY23’s cost per day per bed of \$70.17.

Total expenditures from the general revenue (Inmate Care and Custody Fund) and special revenues (Telephone and Work Release Funds) are \$417,508,309 which is an increase of \$25,339,413 from FY23’s total expenditures of \$392,168,896.

These increases are due to an increase in FY24’s population of 16,241 compared to FY23’s population of 15,440. Some population increases to note took place at

- Tucker – FY24 average population of 907 is an increase of 290 from FY23’s average population of 617.
- Mississippi County Work Release – FY24 average population of 183 is an increase of 28 from FY23’s average population of 155.
- East Arkansas Regional Unit – FY24 average population of 1648 is an increase of 55 from FY23’s average population of 1593.
- McPherson – FY24 average population of 1050 is an increase of 59 from FY23’s average population of 991.
- Pine Bluff Complex (Ester Unit) – FY24 average population of 641 is an increase of 79 from FY23’s average population of 562.

**ARKANSAS DEPARTMENT OF CORRECTIONS (DOC)
DIVISION OF CORRECTION (ADC)
2024 INMATE COST REPORT**

There are both one-time and ongoing costs with population increases; however, the one-time costs are minimal compared to ongoing costs of food, water, overhead, and medical expenses.

- Overhead are those costs outside of individual facility costs. For example, mental health, maintenance, and construction are included in these costs which totaled \$34,559,510 which is an increase of \$4,580,587 compared to FY23's cost of \$29,978,923.
- Medical costs totaled \$101,601,581 which is an increase of \$21,729,846 compared to FY23's cost of \$79,871,735.

The Arkansas Correctional School District (ACSD) is included as an indirect cost and provides both academic instruction and career and technical education. Academic instruction is provided to inmates at both the pre-GED/foundational skills and GED preparation levels. Remediation for college or career and technical education (CTE) is available to inmates that have a high school diploma or a GED. School is mandatory for inmates without a verifiable high school diploma or GED.

- In school year (SY) 24, the ACSD had a daily enrollment average of 1938 which is an increase of 88 over SY 23's average daily enrollment of 1850.
- The ACSD (academic) reported expenditures of \$6,749,109.97 for SY24 which is an increase of \$550,113 compared to SY23 expenditures of \$6,198,996.

CTE equips inmates of with marketable skills to aid re-entry into society. CTE programs are offered at the East Arkansas, Grimes, McPherson, Pine Bluff, North Central, Ouachita, Varner, Cummins, and Randall L Williams Units.

- In SY24 ACSD-CTE issued 289 certificates and participants earned an additional 1468 industry recognized certifications. CTE reported total expenditures of \$1,945,560.05 which is an increase of \$422,506 compared to SY23's expenditures of \$1,523,054.

Another indirect cost calculated into cost per day is the Attorney General's Office costs. The Civil Division defends lawsuits filed by inmates against the Department and its employees of the Division of Correction in state and federal courts as well as constitutional challenges of rules and policies. Civil Division expenses for FY24 totaled \$2,098,866.85 which is an increase of \$403,092 compared to FY23's cost of \$1,695,774.

ARKANSAS DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION															
ACT 49 of 2024 COST PER INMATE PER DAY (CPD)															
Inmate Population	Direct Unit Expend.	Depreciation	Total Unit	Allocated Costs - Based on Total Inmate Days					Debt Service	Allocated Unit Cost	Reimb.	Net Unit Cost	Total Inmate Days	CPD FY24	
				Warehouse	Overhead	Medical	School District	Vo-Tech							AG's Office
1992	30,457,222	441,582	30,898,804	4,303,184	4,238,812	12,461,693	706,924	258,117	285,130	200,888	2,829,879	50,523,672	727,080	69.49	
907	12,960,054	595,834	13,555,888	1,959,331	1,930,021	5,674,074	321,877	117,526	129,826	91,469	1,153,596	22,626,416	331,055	68.35	
537	11,692,027	137,626	11,829,653	1,160,045	1,142,692	3,359,402	190,571	69,583	76,865	54,155	1,486,841	16,396,124	196,005	83.65	
1311	19,570,983	364,891	19,935,874	2,832,065	2,789,700	8,201,445	485,249	169,875	187,653	132,211	1,976,470	32,737,604	478,515	68.42	
1695	26,052,567	722,169	26,774,735	3,661,594	3,606,820	10,603,699	601,524	219,632	242,618	170,936	2,006,700	43,874,861	618,675	70.92	
682	13,441,742	264,667	13,706,410	1,257,255	1,236,448	3,640,916	206,541	75,414	83,306	58,693	702,557	19,564,426	212,430	92.10	
908	18,982,322	443,609	19,425,932	1,961,491	1,932,149	5,680,330	322,232	117,656	129,969	91,569	1,383,088	28,288,240	331,420	85.35	
624	13,269,266	257,363	13,526,628	1,347,985	1,327,821	3,903,863	221,446	80,856	89,318	62,929	20,560,645	19,622,022	227,760	86.15	
542	10,420,077	137,366	10,557,442	1,170,846	1,153,331	3,390,681	192,346	70,231	77,581	54,659	16,667,117	15,883,201	197,830	80.29	
1648	20,928,953	835,756	21,764,709	3,560,064	3,506,808	10,309,673	584,844	213,542	235,891	166,196	40,341,728	38,171,767	601,520	63.46	
1896	21,120,993	2,011,020	23,132,013	4,095,801	4,034,532	11,861,129	672,855	245,677	271,389	191,207	44,504,603	2,033,705	692,040	61.37	
1050	14,365,395	714,365	15,079,760	2,268,244	2,234,313	6,568,663	372,625	136,055	150,285	105,890	26,915,846	25,339,507	383,250	66.12	
1092	14,672,088	657,453	15,329,541	2,358,974	2,323,686	6,631,410	387,530	141,498	156,306	110,125	27,639,070	1,360,284	398,580	65.93	
641	11,586,031	241,593	11,827,624	1,384,709	1,363,995	4,010,013	227,479	83,059	91,751	64,643	19,053,273	18,190,486	233,965	77.75	
15425	239,529,720	7,825,293	247,355,013	33,321,590	32,823,129	96,496,791	5,474,044	1,988,719	2,207,898	1,555,571	421,232,766	399,968,008	5,630,125	71.04	
349	6,162,504	89,340	6,251,844	753,921	742,643	2,183,299	123,854	45,222	49,955	35,196	2,726,478	7,459,456	127,385	58.56	
100	2,397,574	56,161	2,453,735	216,023	212,792	625,687	35,488	12,958	14,314	10,085	3,580,962	2,842,412	36,500	77.87	
183	3,133,022	51,949	3,184,971	395,323	389,409	1,144,824	64,943	23,713	26,194	18,455	5,247,832	1,811,198	3,436,634	66,795	51.45
132	3,035,228	34,374	3,069,601	285,151	280,885	825,775	46,844	17,104	18,894	13,312	4,557,566	1,260,527	3,297,039	48,180	68.43
52	651,875	5,735	657,609	112,332	110,652	325,305	18,454	6,738	7,443	5,244	1,243,777	739,019	504,759	18,980	28.59
816	15,380,203	237,658	15,617,861	1,762,750	1,736,381	5,104,790	289,583	105,735	116,800	82,291	24,816,091	17,540,301	297,840	58.89	
16241	254,909,923	8,062,851	262,972,774	35,084,340	34,559,510	101,601,581	5,763,627	2,104,454	2,324,698	1,637,862	446,048,847	28,540,538	5,927,965	70.43	
Summary Results/explanations provided on Pages 1-3.															