

Arkansas

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LEGISLATIVE JOINT AUDITING COMMITTEE
ARKANSAS LEGISLATIVE AUDIT

August 12, 2025

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

Senator Gilmore 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

A handwritten signature in blue ink, appearing to read "Kevin White", written over a horizontal line.

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

KWW:ja

State Inmate Cost Study for Calendar Year 2024
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 statute reads 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 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 August 2025, approximately 2,000 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 and are predicted to continue to rise in the future.

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. However, the General Assembly has yet to approve the funding necessary to build the new prison. At the very least, it will take time to fund, construct, 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 § 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, 2024 through December 31, 2024 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>
Baxter	4	1
Benton	7	3
Boone	4	1
Clark	3	4
Columbia	3	4
Crawford	5	3
Faulkner	6	2
Jefferson	5	4
Lafayette	1	4
Nevada	1	4
Poinsett	3	1
Polk	2	4
Pulaski	7	2/1/4
Randolph	2	1
Saline	6	2
Sebastian	6	3/4
White	6	2
Woodruff	1	1

We believe that this cost report, comprised of information from eighteen (18) 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 - 2024
COMPARISON OF COST PER DAY REPORTED AND VERIFIED

COUNTY	Cost per Day Reported	Cost per Day Verified		Difference
Baxter	\$ 86.45	\$ 86.69		\$ 0.24
Benton	63.90	63.77		(0.13)
Boone	63.52	67.33		3.81
Clark	43.99	40.86	Low	(3.13)
Columbia	95.53	116.12	High	20.59
Crawford	74.99	70.93		(4.06)
Faulkner	50.41	50.41		-
Jefferson	40.40	41.55		1.15
Lafayette	154.85	52.68		(102.17)
Nevada	29.50	48.17		18.67
Poinsett	High 157.91	67.02		(90.89)
Polk	69.06	58.86		(10.20)
Pulaski	69.44	69.74		0.30
Randolph	37.31	48.46		11.15
Saline	67.88	64.75		(3.13)
Sebastian	84.04	84.04		-
White	Low 26.04	88.55		62.51
Woodruff	41.37	73.04		31.67
average	\$ 69.81	\$ 66.28		\$ (3.53)
average without high and low	\$ 67.04	\$ 64.75		\$ (2.29)

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	<u>Baxter County Jail</u>	Total State Inmate Days:	<u>2,935</u>
County:	<u>Baxter</u>	Total Inmate Days:	<u>38,187</u>
Jail Facility Capacity (# Beds):	<u>172</u>	Percentage of State Inmate Days:	<u>7.69%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>2,136,195.81</u>
Utilities	<u>147,890.46</u>
Food	<u>161,877.08</u>
Clothing	<u>27,886.41</u>
Insurance	<u>39,176.00</u>
Travel/Training	<u>6,735.47</u>
Capital Outlay	<u>84,933.60</u>
Other (attach list)	<u>385,285.04</u>

See List Below

b) Depreciation	<u>236,032.65</u>
c) Overhead	<u>0.00</u>
d) Treatment/Medical	<u>108,356.76</u>
e) Education/School	<u>550.00</u>

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

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Total Expenditures to be Allocated	<u>3,334,919.28</u>
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C. Reimbursements

Act 309 Contracts	<u>31,980.00</u>	
State reimbursements for medical costs	<u>1,821.52</u>	
Total Reimbursements		<u>33,801.52</u>

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

3,301,117.76

E. Percentage of State Inmate Days (From A)

7.69%

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

253,719.34

G. Total State Inmate Days (From A)

2935

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

\$86.45

Source of Information: County Budget, Computer Reports & Administrative Spreadsheets

Baxter

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024
Page 2

Other: General Supplies	\$79,553.87
Small Equipment	\$40,502.21
Janitorial Supplies	\$22,672.95
Parts and Repairs	\$132,663.30
Computer Services	\$27,101.82
Other Professional	\$37,906.16
Telephone & Fax	\$3,977.40
Postage	\$2,348.30
Lease - Machinery	\$1,845.03
Computer Software	\$36,714.00
	\$385,285.04

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Benton Co Det	Total State Inmate Days:	31,133
County:	Benton	Total Inmate Days:	265,101
Jail Facility Capacity (# Beds):	669	Percentage of State Inmate Days:	11.74%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	10,805,796.32	A
Utilities	841,783.93	B
Food	1,098,727.76	C
Clothing	58,128.68	D
Insurance	118,578.03	E
Travel/Training	38,009.45	F some paid by sheriff
Capital Outlay	192,778.58	G
Other (attach list)	1,148,803.91	H
b) Depreciation	508,455.51	I
c) Overhead	226,646.63	J
d) Treatment/Medical	2,059,782.92	K
e) Education/School	0.00	

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

Total Expenditures to be Allocated 17,097,491.72

C. Reimbursements

Act 309 Contracts	_____
State reimbursements for medical costs	_____
Total Reimbursements	<u>158,560.00</u>

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

16,938,931.72

E. Percentage of State Inmate Days (From A)

11.74%

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

1,989,278.66

G. Total State Inmate Days (From A)

31,133

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

\$63.90

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Boone County Sheriff's	D Total State Inmate Days:	3464
County:	Boone	Total Inmate Days:	38478
Jail Facility Capacity (# Beds):	148	Percentage of State Inmate Days:	9.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,580,485.44
Utilities	103,184.51
Food	205,940.58
Clothing	45,198.27
Insurance	1,147.24
Travel/Training	303,690.31
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	204,309.35
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e) Education/School

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

Total Expenditures to be Allocated	2,443,955.70
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C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements	0.00
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

2,443,955.70

E. Percentage of State Inmate Days (From A)

9.00%

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

220,018.26

G. Total State Inmate Days (From A)

3464

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

\$63.52

Source of Information:

RPS

Payroll- Beckie Benton

Kristie Blevins - Treasurer

LOCAL GOVERNMENT INMATE COST REPORT

CALENDAR YEAR 2024

A. General Information

Jail Facility Name:	Clark County Jail	Total State Inmate Days:	5049
County:	Clark	Total Inmate Days:	23165
Jail Facility Capacity (# Beds):	50	Percentage of State Inmate Days:	21.80%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	607,223.00
Utilities	91,500.00
Food	150,000.00
Clothing	5,000.00
Insurance	85,300.00
Travel/Training	
Capital Outlay	10,000.00
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical	70,000.00
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e) Education/School

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

Total Expenditures to be Allocated	1,019,023.00
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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)**

E. Percentage of State Inmate Days (From A)	21.80%
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F. Total Allocated State Inmate Costs (D*E)	222,104.34
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G. Total State Inmate Days (From A)	5049
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H. State Inmate Cost Per Day (F/G)	\$43.99
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Source of Information:
Budget Detail for 2024

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Columbia County Detetic	Total State Inmate Days:	35880
County:	Columbia	Total Inmate Days:	15670
Jail Facility Capacity (# Beds):	100	Percentage of State Inmate Days:	228.97%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,214,943.25
Utilities	28,796.51
Food	94,632.25
Clothing	4,988.25
Insurance	107,607.81
Travel/Training	256.26
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 43,512.92

e) Education/School 2,145.26

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

Total Expenditures to be Allocated	1,496,882.51
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C. Reimbursements

Act 309 Contracts 0.00

State reimbursements for
medical costs

Total Reimbursements	0.00
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,496,882.51

E. Percentage of State Inmate Days (From A)

228.97%

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

3,427,450.19

G. Total State Inmate Days (From A)

35880

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

\$95.53

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Crawford County Justice	Total State Inmate Days:	26816
County:	Crawford County Justice	Total Inmate Days:	82634
Jail Facility Capacity (# Beds):	308	Percentage of State Inmate Days:	32.45%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	3,906,118.55
Utilities	286,293.58
Food	545,735.70
Clothing	11,323.22
Insurance	80,052.74
Travel/Training	7,850.80
Capital Outlay	
Other (attach list)	

b) Depreciation 680,000.00

c) Overhead

d) Treatment/Medical 686,643.72

e) Education/School

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

Total Expenditures to be Allocated 6,204,018.31

C. Reimbursements

Act 309 Contracts

State reimbursements for medical costs 7,010.27

Total Reimbursements 7,010.27

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

6,197,008.04

E. Percentage of State Inmate Days (From A)

32.45%

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

2,011,024.13

G. Total State Inmate Days (From A)

26816

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

\$74.99

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Faulkner County Detention Centers	Total State Inmate Days:	30,083
County:	Faulkner	Total Inmate Days:	166,164
Jail Facility Capacity (# Beds):	430	Percentage of State Inmate Days:	18.10%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	5,625,000.98
Utilities	407,957.62
Food	626,016.94
Clothing	10,182.97
Insurance	155,791.99
Travel/Training	450.00
Capital Outlay	13,920.00
Other (attach list)	
b) Depreciation	
c) Overhead	
d) Treatment/Medical	24,918.71
e) Education/School	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	
See attached list	1,604,358.19

Total Expenditures to be Allocated	8,468,597.40
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C. Reimbursements

Act 309 Contracts	91,872.00
State reimbursements for medical costs	0.00
Total Reimbursements	91,872.00

D. Total Expenditures less Reimbursements

to be Allocated (B-C)	8,376,725.40
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E. Percentage of State Inmate Days (From A)

18.10%

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

1,516,556.11

G. Total State Inmate Days (From A)

30083

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

\$50.41

Source of Information: Angie Wooley, Finance Officer

Faulkner

Direct Facility Expenditures	AMOUNT	FUND	DEPT	ACCOUNT
Salaries & Benefits-1001-1019	\$ 2,361,947.40	1000	0418	1001-1019
Salaries & Benefits-1001-1019	\$ 46,965.77	1000	0433	1001-1019
Salaries & Benefits-1001-1019	\$ 3,216,087.81	3407	0421	1001-1019
Utilities-3069	\$ 377,053.05	3407	0421	3069
Utilities-3069	\$ 30,904.57	6017	0400	3069
Food-2005	\$ 579,011.76	3407	0421	2005
Food-2005	\$ 47,005.18	6017	0400	2005
Inmate Clothing-2014	\$ 10,182.97	3407	0421	2014
Insurance-3052	\$ 59,662.08	3407	0436	3052
Insurance-3054	\$ 96,129.91	3407	0436	3054
Travel/Training-3101	\$ 450.00	3407	0436	3101
Machinery & Equipment-4004	\$ 13,920.00	6017	0400	4004
Treatment/Medical-3006	\$ 9,596.25	3407	0421	3006
Treatment/Medical-3006	\$ 15,322.46	6017	0400	3006
TOTAL	\$ 6,864,239.21			

Other Ancillary Costs	AMOUNT	FUND	DEPT	ACCOUNT
General Supplies-2001	\$ 32,924.32	3407	0421	2001
Small Equipment-2002	\$ 553.50	3407	0421	2002
Janitorial Supplies-2003	\$ 46,810.35	3407	0421	2003
Chemicals & Cleaning-2011	\$ 42,420.93	3407	0421	2011
Hygiene-2012	\$ 33,819.93	3407	0421	2012
Hygiene-2012	\$ 1,569.15	6017	0400	2012
Kitchen Supplies-2013	\$ 37,619.72	3407	0421	2013
Building Supplies-2020	\$ 5,766.62	3407	0421	2020
Building Supplies-2020	\$ 1,035.00	6017	0400	2020
Paints & Metals-2021	\$ 1,902.46	3407	0421	2021
Plumbing & Electrical-2022	\$ 44,816.14	3407	0421	2022
Plumbing & Electrical-2022	\$ 81,544.89	6017	0400	2022
Parts & Repairs, Buildings-2023	\$ 94,225.39	3407	0421	2023
Parts & Repairs, Buildings-2023	\$ 83,339.14	6017	0400	2023
Maintenance & Service-2024	\$ 30,327.92	3407	0421	2024
Maintenance & Service-2024	\$ 28,860.85	6017	0400	2024
Other Professional Services-3009	\$ 378,904.53	1000	0418	3009
Other Professional Services-3009	\$ 404,592.51	3017	0439	3009
Building & Improvements-3018	\$ 79,168.54	3046	0418	3018
Telephone-3020	\$ 36,547.81	3407	0421	3020
Prisoner Transport-3031	\$ 45,792.56	3407	0421	3031
Prisoner Transport-3031	\$ 27,672.00	3018	0437	3031
Lease-Machinery & Equipment-3073	\$ 12,307.19	3407	0421	3073
Misc Law Enforcement-3093	\$ -	3407	0421	3093
Prisoner Housing-3191	\$ 36,698.73	3407	0421	3191
Prisoner Housing-3191	\$ 15,138.01	6017	0400	3191
TOTAL	\$ 1,604,358.19			

GRAND TOTAL	\$ 8,468,597.40
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LOCAL GOVERNMENT INMATE COST REPORT CALENDAR YEAR 2024

A. General Information

Jail Facility Name:	W.C. Dub Brassell	Total State Inmate Days:	18705
County:	Jefferson	Total Inmate Days:	96879
Jail Facility Capacity (# Beds):	310	Percentage of State Inmate Days:	19.31%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:	
Salaries & Benefits	<u>2,612,363.87</u>
Utilities	<u></u>
Food	<u>819,500.00</u>
Clothing	<u>53,000.00</u>
Insurance	<u>182,382.76</u>
Travel/Training	<u>1,200.00</u>
Capital Outlay	<u>104,000.00</u>
Other (attach list)	<u></u>
b) Depreciation	<u></u>
c) Overhead	<u></u>
d) Treatment/Medical	<u>141,000.00</u>
e) Education/School	<u></u>
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)	

Total Expenditures to be Allocated	3,913,446.63
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C. Reimbursements

Act 309 Contracts		
State reimbursements for medical costs		
Total Reimbursements		0.00

D. Total Expenditures less Reimbursements to be Allocated (B-C)	3,913,446.63
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E. Percentage of State Inmate Days (From A)	19.31%
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F. Total Allocated State Inmate Costs (D*E)	755,592.23
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G. Total State Inmate Days (From A)	18705
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H. State Inmate Cost Per Day (F/G)	\$40.40
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Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	<u>Lafayette County Jail</u>	Total State Inmate Days:	<u>7846</u>
County:	<u>Lafayette</u>	Total Inmate Days:	<u>12350</u>
Jail Facility Capacity (# Beds):	<u>62</u>	Percentage of State Inmate Days:	<u>63.53%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>663,120.02</u>
Utilities	<u>32,831.68</u>
Food	<u>70,960.35</u>
Clothing	<u>1,940.11</u>
Insurance	<u>24,479.09</u>
Travel/Training	<u>1,968.42</u>
Capital Outlay	<u>1,039,060.90</u>
Other (attach list)	<u> </u>

b) Depreciation 24,970.00

c) Overhead 4,300.00

d) Treatment/Medical 40,872.34

e) Education/School 912.66

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

g) Vehicles 10,000.00

Total Expenditures to be Allocated 1,915,415.57

C. Reimbursements

Act 309 Contracts 156.00

State reimbursements for
medical costs 2,853.75

Total Reimbursements 3,009.75

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

1,912,405.82

E. Percentage of State Inmate Days (From A)

63.53%

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

1,214,958.39

G. Total State Inmate Days (From A)

7846

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

\$154.85

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Nevada county detention	Total State Inmate Days:	
County:	Nevada	Total Inmate Days:	
Jail Facility Capacity (# Beds):	81	Percentage of State Inmate Days:	2.00%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	750,000.00
Utilities	90,000.00
Food	100,000.00
Clothing	10,000.00
Insurance	25,000.00
Travel/Training	3,500.00
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical

63,000.00

e) Education/School

2,500.00

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

Total Expenditures to be Allocated	1,044,000.00
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C. Reimbursements

Act 309 Contracts	72.00 day
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State reimbursements for
medical costs

Total Reimbursements	26,280.00
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**D. Total Expenditures less Reimbursements
to be Allocated (B-C)**

1,017,720.00

E. Percentage of State Inmate Days (From A)

2.00%

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

20,354.40

G. Total State Inmate Days (From A)

690

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

40 day

Source of Information:

A. General Information

Jail Facility Name:	<u>Poinsett Detention</u>	Total State Inmate Days:	<u>8,283</u>
County:	<u>Poinsett</u>	Total Inmate Days:	<u>33,419</u>
Jail Facility Capacity (# Beds):	<u>134</u>	Percentage of State Inmate Days:	<u>24.79%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	1,672,421.60
Utilities	121,645.89
Food	130,963.92
Clothing	24,013.62
Insurance	43,799.22
Travel/Training	1,229.57
Capital Outlay	7,353.41
Other (attach list)	468,155.70

b) Depreciation	0.00
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c) Overhead	2,800,000.00
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d) Treatment/Medical	32,130.29
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e) Education/School

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

Total Expenditures to be Allocated	5,301,713.22
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C. Reimbursements

Act 309 Contracts	20,712.00
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State reimbursements for	3,737.84
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medical costs

Total Reimbursements	24,449.84
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D. Total Expenditures less Reimbursements

to be Allocated (B-C)	5,277,263.38
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E. Percentage of State Inmate Days (From A)

Percentage of State Inmate Days (From A)	24.79%
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F. Total Allocated State Inmate Costs (D*E)

Total Allocated State Inmate Costs (D*E)	1,307,985.65
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G. Total State Inmate Days (From A)

Total State Inmate Days (From A)	8,283
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H. State Inmate Cost Per Day (F/G)

State Inmate Cost Per Day (F/G)	\$40.00
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Source of Information:

General Supplies	10,287.00
Small Equipment	55,454.05
Janitorial Supplies	20,503.85
Fuel/Oil	439.94
Misc. Operating	3,684.44
Furniture	1490.34
Bldg Materials	841.21
Plumbing/Electrical	45,193.13
Maint/Contracts	36,923.51
Computer Services	10,119.85
Legal	42,736.70
Drug Testing	600.00
Bldg Improvements	231,581.92
Machinery Maint.	1254.41
Postage	4,111.85
Other Misc.	1,378.35
Software Maint.	1555.15

LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024

A. General Information

Jail Facility Name:	Polk Co Detention	Total State Inmate Days:	3605
County:	Polk	Total Inmate Days:	13505
Jail Facility Capacity (# Beds):	58	Percentage of State Inmate Days:	26.69%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	694,256.00
Utilities	25,897.00
Food	130,787.00
Clothing	8,541.00
Insurance	1,076.00
Travel/Training	1,581.00
Capital Outlay	
Other (attach list)	

b) Depreciation

c) Overhead

d) Treatment/Medical 56,108.00

e) Education/School

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

	11,160.00
	244.00
	340.00
	1,203.00
	283.00
	1135

Total Expenditures to be Allocated 932,611.00

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements 0.00

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

932,611.00

E. Percentage of State Inmate Days (From A)

26.69%

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

248,949.47

G. Total State Inmate Days (From A)

3605

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

\$69.06

Source of Information:

Polk

County Ledger
ADC billing receipts
JMS data base

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name: Pulaski County Regional Detention Facility	_____	Total State Inmate Days:	<u>72,551</u>
County: Pulaski	_____	Total Inmate Days:	<u>392,006</u>
Jail Facility Capacity (# Beds): 1210	_____	Percentage of State Inmate Days:	<u>19%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	23,120,841.70	_____
Utilities	867,808.42	_____
Food	2,400,434.34	_____
Clothing	78,630.54	_____
Insurance		_____
Travel/Training	46,393.78	_____
Capital Outlay		_____
Other (attach list)		_____

b) Depreciation

c) Overhead

d) Treatment/Medical

e) Education/School

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

_____	_____
_____	_____

Total Expenditures to be Allocated	<u>26,516,108.78</u>
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C. Reimbursements

Act 309 Contracts	_____
State reimbursements for medical costs	_____
Total Reimbursements	<u>0.00</u>

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

26,516,108.78

E. Percentage of State Inmate Days (From A)

19%

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

5,038,060.67

Alaska

G. Total State Inmate Days (From A)

72,557

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

69.44%

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	<u>Detention Center</u>	Total State Inmate Days:	<u>4865</u>
County:	<u>Randolph</u>	Total Inmate Days:	<u>26,920</u>
Jail Facility Capacity (# Beds):	<u>100</u>	Percentage of State Inmate Days:	<u>18.07%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>547,000.00</u>
Utilities	<u>98,000.00</u>
Food	<u>90,000.00</u>
Clothing	<u>4,000.00</u>
Insurance	<u>78,032.67</u>
Travel/Training	<u>3,000.00</u>
Capital Outlay	<u>160,000.00</u>
Other (attach list)	<u>0.00</u>

b) Depreciation 0.00

c) Overhead 0.00

d) Treatment/Medical 37,221.54

e) Education/School 0.00

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

Total Expenditures to be Allocated 1,017,254.21

C. Reimbursements

Act 309 Contracts 12,852.00

State reimbursements for
medical costs 0.00

Total Reimbursements 12,852.00

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

1,004,402.21

E. Percentage of State Inmate Days (From A)

18.07%

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

181,516.22

G. Total State Inmate Days (From A)

4865

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

\$37.31

Source of Information:

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Saline County SO	Total State Inmate Days:	30918
County:	Saline	Total Inmate Days:	85815
Jail Facility Capacity (# Beds):	234	Percentage of State Inmate Days:	36.03%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	2,893,265.94
Utilities	141,819.40
Food	446,279.04
Clothing	16,951.70
Insurance	49,139.99
Travel/Training	1,390.66
Capital Outlay	4,562.02
Other (attach list)	650,151.23

b) Depreciation

c) Overhead

d) Treatment/Medical 340,649.12

e) Education/School

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

Jail Additional Construction 1,843,135.91

Total Expenditures to be Allocated 6,387,345.01

C. Reimbursements

Act 309 Contracts

State reimbursements for
medical costs

Total Reimbursements 562,159.20

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

5,825,185.81

E. Percentage of State Inmate Days (From A)

36.03%

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

2,098,736.76

G. Total State Inmate Days (From A)

30918

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

\$67.88

Source of Information:

Saline

Attached List for OTHER:

General supplies	\$ 44,476.22
Small equipment	16,826.98
Janitorial supplies	27,086.75
Fuel, oil, lube, tires	32,562.34
Building materials & services	280,627.42
Inmate personal hygiene	13,232.84
Chemicals	35,834.46
Building materials	750.22
Parts & repairs	37,902.90
Maintenance & service contracts	56,596.13
Postage	4,161.14
Advertising & publication	
Waste disposal	14,343.89
Rent-machinery & equipment	7,978.53
Dues, memberships & subscriptions	154.00
Misc. law enforcement	41,300.00
Other miscellaneous	2,487.04
Computer software/supplies	10,461.81
Off-site detention	9,891.87
Other professional services	<u>13,476.69</u>
	<u>\$ 650,151.23</u>

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Sebastian County Detention Center	Total State Inmate Days:	55890
County:	Sebastian	Total Inmate Days:	141636
Jail Facility Capacity (# Beds):	356	Percentage of State Inmate Days:	39.46%

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:		
Salaries & Benefits*	\$ 7,633,322.74	
Utilities*	\$ 266,894.19	
Food	\$ 823,372.05	
Clothing	\$ 69,275.14	
Insurance	\$ 121,684.28	
Travel/Training*	\$ 17,364.69	
Capital Outlay	\$ 106,628.30	
Other (attach list)	\$ 86,608.91	
b) Depreciation	\$ 517,133.00	
c) Overhead	\$ 65,489.11	
d) Treatment/Medical	\$ 1,236,968.53	
e) Education/School	0.00	
f) Other Ancillary Costs including transportation of state inmates (Please list each separately)		
50% Sheriff Overhead	\$ 555,798.63	
Jail Ancillary Costs	\$ 360,481.50	
Jail Transport Costs	\$42,703.79	
Total Expenditures to be Allocated		\$ 11,903,724.86

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)

\$ 11,903,724.86

E. Percentage of State Inmate Days (From A)

39.46%

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

\$ 4,697,246.34

G. Total State Inmate Days (From A)

55890

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

\$84.04

Source of Information:

Expense Budget Performance Report Via New World LOGOS
SO & ADC*

Sebastian

50 % Sheriff Overhead

Insurance	\$	78,910.65
Capital Outlay	\$	474,666.44
Other	\$	294,663.89
Overhead	\$	93,630.66
Ancillary costs	\$	169,725.61
TOTAL	\$	1,111,597.25

50% \$ **555,798.63**

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	<u>White County</u>	Total State Inmate Days:	<u>34,171</u>
County:	<u>White</u>	Total Inmate Days:	<u>135,541</u>
Jail Facility Capacity (# Beds):	<u></u>	Percentage of State Inmate Days:	<u>25.21%</u>

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	<u>1,963,179.02</u>
Utilities	<u>123,788.91</u>
Food	<u>\$ 567,345.18</u>
Clothing	<u></u>
Insurance	<u>\$ 101,506.57</u>
Travel/Training	<u></u>
Capital Outlay	<u></u>
Other (attach list)	<u>234,867.61</u>

b) Depreciation

c) Overhead

d) Treatment/Medical	<u>\$ 616,273.91</u>
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e) Education/School

f) Other Ancillary Costs (Please list each separately)

<u></u>	<u></u>
<u></u>	<u></u>

Total Expenditures to be Allocated	<u>3,606,961.20</u>
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C. Reimbursements

Act 309 Contracts	<u>76,932.00</u>	
State reimbursements for medical costs	<u>0.00</u>	
Total Reimbursements	<u>76,932.00</u>	<u>76,932.00</u>

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

3,530,029.20

E. Percentage of State Inmate Days (From A)

25.21%

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

889,920.36

G. Total State Inmate Days (From A)

34,171

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

\$26.04

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 2024.

SALARIES AND BENEFITS TAKEN FROM 2024 YEAR END BUDGET DETAIL:
Salaries and Benefits

3402-0418-1001	Salaries	\$	1,232,415.30
3402-0418-1005	OT	\$	76,555.30
3402-0418-1006	SS match	\$	102,641.93
2402-0418-1007	Retirement	\$	203,589.74
3402-0418-1009	Health insurance	\$	219,984.95
3402-0418-1016	Life insurance	\$	1,042.60
	Sheriff's salary	\$	97,403.54
	Sheriff's SS match	\$	7,451.34
	Sheriff's retirement	\$	14,922.22
	Sheriff's med ins	\$	7,147.92
	Sheriff's life ins	\$	24.18
Total Salaries and Benefits:		\$	1,963,179.02

*******ALL EXPENSES TAKEN FROM 2024 YEAR END BUDGET DETAIL:**
Utilities (50% Detention)

3402-0418-3060	Electric	\$	68,479.11
3402-0418-3061	Gas	\$	20,086.52
3402-0418-3065	Water	\$	35,223.28
Total Utilities		\$	123,788.91
Total Utilities:		\$	123,788.91

Food

3402-0418-2005		\$	567,345.18
Total food:		\$	567,345.18

Insurance

3402-0418-3050	AAC Risk Management	\$	-
3402-0418-3052	Fire & Ext Coverage	\$	101,506.57
Total insurance:		\$	101,506.57

Medical	3402-0418-3006	Med/Dental/Exams	\$	616,273.91
	Total medical:		\$	616,273.91

Other	3402-0418-2003	Janitorial	\$	15,473.50
	3402-0400-2024	Cintas	\$	4,786.30
	3402-0418-2011	Hygiene, laundry, operating supplies	\$	85,173.54
	3402-0418-2013	Inmate uniforms/linens	\$	21,450.00
	3014-0400-2023	Machinery/equip repair	\$	-
	3014-0400-2020	Building & grounds upkeep	\$	-
	3014-0400-2999	Building maintance	\$	-
	3402-0418-2006	Jailer uniforms	\$	8,971.60
	3402-0400-2001	Office supplies	\$	13,787.14
	3402-0400-3021	Postage (75%)	\$	2,214.00
	3014-0400-3025	Telephone (50%)	\$	37,836.91
	3402-0418-2002	Small equipment	\$	43,506.50
	3402-0400-2024	Pure Water Partners (water)	\$	1,668.12
	Total other:		\$	234,867.61

**LOCAL GOVERNMENT INMATE COST REPORT
CALENDAR YEAR 2024**

A. General Information

Jail Facility Name:	Woodruff County	Total State Inmate Days:	2623
County:	Detention Center	Total Inmate Days:	12565
Jail Facility Capacity (# Beds):	Woodruff County	Percentage of State Inmate Days:	20.88%
	43		

B. Expenditures to be Allocated:

a) Direct Facility Expenditures:

Salaries & Benefits	400,291.04
Utilities	43,093.20
Food	42,618.18
Clothing	1,260.72
Insurance	35,912.13
Travel/Training	569.88
Capital Outlay	0.00
Other (attach list)	

b) Depreciation 0.00

c) Overhead

d) Treatment/Medical 3,926.06

e) Education/School 0.00

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

Total Expenditures to be Allocated 527,671.21

C. Reimbursements

Act 309 Contracts	7,820.00
State reimbursements for medical costs	0.00
Total Reimbursements	7820
	7,820.00

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

519,851.21

E. Percentage of State Inmate Days (From A)

20.88%

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

108,521.27

G. Total State Inmate Days (From A)

2623

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

\$41.37

Source of Information: