

June 18, 2013

Cost Comparison Approach

The summary attached was prepared to provide basic cost information about ongoing expenditures attributable to carrying out Juniata County's responsibility to fund the housing of incarcerated inmates. It uses the methodology and format of the U. S. Marshals Service "Cost Sheet For Detention Services." (The presentation of prior-year costs during the prison-closing discussions in 2012 used this same approach.)

In order to allow for reasonable cost comparisons across time, the 2011 budget year has been used as the base year. (The 2012 budget year contained significant one-time expenditures, such as severance payments for employees and purchase of a transport van, which makes it unsuitable for this purpose.) The data shown for the first quarter of 2013 are actual expenditures, with the following exceptions:

1. While the \$45.90 amount for "Food" was the actual cost of meals for inmates being held in holding cells during court sessions, no documentation on holding cell usage was provided.
2. The \$10,509.68 for "Indirect Costs" is a pro-rated estimate representing 25% of the actual amount from 2011. There is no way to calculate an actual amount since there is no ongoing prison operation.
3. The \$1509.68 amount shown for "Training, Travel & Meals, Inmate Labor, etc." is also an estimated amount. It represents the mileage costs of transporting prisoners between the Mifflin County Correctional Facility (MCCF) and court proceedings in the Juniata County Courthouse, as well as the mileage costs for Probation and Parole trips to and from the MCCF.

The Chief Probation Officer provided information showing 22 actual trips which were estimated to cost \$323.18. (22 trips x 26 miles/round trip x .565 cents/mile, the current IRS mileage reimbursement figure.)

The Sheriff provided only the total miles traveled for the quarter by all the Departments' vehicles for all purposes. (These purposes would include serving of warrants, posting of sheriff sales notices, transportation to/from other county and state correctional facilities, etc.) This overall figure was 2100 miles and was used to estimate the cost of transporting prisoners at \$1186.50. (2100 x .565 cents/mile.) The \$323.18 amount and the \$1186.50 amount were totaled to arrive at the estimate of \$1509.68 for travel costs.

2013 1st Quarter Report

	2011 Costs – Actual Using 2011 data, average daily population of 28.76	ACTUAL - 1ST QUARTER 2013 Using 2013 1 st Quarter data, average daily population of 42.84
Total Personnel Costs		
-Payroll	\$601,380	
- Overtime	\$66,847	
-FICA/SS/Medicare	\$51,119	
	Total \$719,346	Total 0
Total Personnel Benefits		
-Retirement	\$46,775	
-Health Ins.	\$195,309	
-Dental Ins.	\$4,918	
-Life Ins.	\$1,566	
-Workers Comp	\$49,047	
-Unemployment	\$4,250	
	Total \$301,865	Total 0
Total Consultants and Contract Services		
-Medical	\$90,725	\$19,889.23
-PIMCC, DSI, Law Library etc.	\$12,280	\$ 900.00
	Total \$103,005	Total \$20,789.23
Other Direct Operating Costs		
-Boarding of Prisoners	\$97,854	\$241,372.00
- Repairs and Maintenance	\$56,097	0
-Food	\$59,793	\$ 45.90 (Holding Cells)
-Utilities	\$34,621	0
-Training, Travel & Meals, Inmate Labor etc.	\$21,372	\$ 1,509.68 (Mileage only)
	Total \$269,737	Total \$ 242,927.58
Indirect Costs	Total \$39,138	Total \$ 10,509.25
	Total Actual Operating Costs for Year 2011	Total Actual Operating Costs For 1st Quarter 2013
	\$1,433,091	\$ 274,226.06
Cost per Bed per Day	\$136.52	\$71.12
Cost per Month	\$119,424.25	\$91,408.69