

What Jails Cost Statewide: Methodology and Data Sources

October 2021

For more information on Vera's methodology, or to request access to specific datasets, contact Bea Halbach-Singh, research associate, at bhalbach@vera.org.

Project Background

The Vera Institute of Justice (Vera) collected county budget data from open data sources in Indiana, Kentucky, and Tennessee. This analysis focused on data from 2019, which was the most recently available data for the greatest number of counties. Data for Indiana covers the calendar year ending in December 2019, while data for Kentucky and Tennessee represents the fiscal year ending in July 2019. Vera also collected fiscal year 2007 budget data in order to analyze trends in jail spending over time in Kentucky and Tennessee. The fiscal year 2007 data was adjusted for inflation using the [Consumer Price Index \(CPI-U\)](#). Although data was also available beginning in 2011 for Indiana, data limitations (further described later in this document) made the jail spending data difficult to compare over time. As a result, Vera limited the analysis of data in Indiana to jail spending in 2019.

For some counties, data was not available via the open data sources. This was the case for some consolidated city-county governments, including Nashville (Davidson County) and Memphis (Shelby County) in Tennessee and Lexington (Fayette County) in Kentucky. In all cases where data was missing from the open data source, Vera staff attempted to collect the data directly from local budget and financial audit documents available via the county or city's website or via an open records request. See "Data Sources for Manually Collected Data" on page nine for a complete list of counties in which data had to be collected manually.

18 of the 92 counties in Indiana—including the consolidated city-county government of Indianapolis (Marion County)—were excluded from the analysis because all, or a significant portion, of jail expenses could not be identified in the open data source. In most of these cases, counties were missing general fund expenses tied to the jail department. In the case of Indianapolis, Marion County does not distinguish jail-related expenses within the overall expenses of the Sheriff's Office, and Vera's efforts to obtain this data directly from the office were unsuccessful.

Using the budget data, Vera sought to derive the following information for each county:

- total annual jail spending;
- percent of total county budget spent on jail(s);
- revenues received to house people for the state Department of Correction (DOC), federal authorities, and other counties; and
- revenues collected in the form of jail user fees and charges drawn from incarcerated people.

Vera attempted to determine total jail spending for each county, regardless of whether the county operates zero, one, or multiple jail facilities. Counties that do not operate a jail still incur expenses associated with sending people to be housed in other counties.

Vera sought to obtain data to the greatest level of detail available, so that total jail spending could be broken down and analyzed by the type of spending (i.e., personnel costs, operating expenses, capital expenses, etc.). Less granular data was available for Indiana than for Kentucky or Tennessee.

Of the 290 counties included in this project, the following five counties either had fewer lines of detailed data available or had data categorized in an atypical way (i.e., by program rather than by type of expense):

- Jefferson County, Kentucky included only four lines of data about its jail expenses—contractual services, equipment/capital outlay, personnel services, and supplies.
- Shelby County, Tennessee included only seven lines of data: jail administration, jail operations, and jail programs (tied to the jail department); total salaries and total operating costs (tied to the corrections department and listed under enterprise funds); and total salaries and total operating costs (tied to the corrections department and listed under grant funds).
- Davidson County, Tennessee included 15 lines of data, each tied to specific programs (rather than listed by type of expense).
- McMinn County, Tennessee included two lines of data—total expenses tied to the jail department and total expenses tied to work release.
- Hamilton County, Tennessee included two lines of data—total expenses tied to the jail department and total expenses tied to the Silverdale Jail Facility, operated by Corrections Corporation of America.

Data Sources

Budget Data

Indiana

Vera downloaded data from the [Indiana Gateway website](#). Vera compiled jail spending figures using the “Disbursements by Fund” and “Disbursements by Fund and Department” reports, which contain unaudited data submitted annually by local governments to the State Board of Accounts. We derived total county budget figures from the “Line-Item Budget Estimate” report; these represent adopted expenditure amounts reported by counties to the Department of Local Government Finance (DLGF).¹ This analysis includes data submitted by counties, but does not include data submitted by cities, towns, townships, utilities, and special districts that also submit reports via Gateway.

Vera could not identify all, or a significant portion, of jail expenses in the “Disbursements by Fund” and “Disbursements by Fund and Department” reports for Howard, Sullivan, Warrick, and Whitley counties. For these places, Vera derived jail expenses from the “Line-Item Budget Estimate” report; these represent adopted expenditure amounts rather than actual expenditures.

¹ Adopted budget amounts for 2019 were not available for Fountain and Randolph counties, so Vera used the “published expenditure amounts” instead for these two counties.

Kentucky

Vera downloaded data from the [Kentucky Department for Local Government website](#). This data comes from the Department for Local Government's (DLG) County Budget Database and includes information that has been reported to DLG. It only includes fiscal court budget information, so does not include any data on school districts or other taxing districts.

Jail expenses and revenues were categorized according to the state's [Uniform Chart of Accounts](#).

Tennessee

Data was provided by the University of Tennessee County Technical Assistance Service and represents audited county financial data prepared by the Office of the Comptroller of the Treasury, Division of Local Government Audit, for fiscal years 2007 to 2019. This data is also available for download for individual counties via the [Transparency and Accountability for Governments \(TAG\) in Tennessee website](#). The data does not include: (1) a county's other fund types, such as enterprise and agency funds; (2) other component units, including the School Department component; and (3) amounts classified as other financing sources and uses.

Jail expenses and revenues were categorized according to the state's accounting codes, found on pages 95 to 110 of the [Tennessee Budget Manual](#).

Jail Population Data

Vera used jail population data from multiple sources to calculate incarceration rates and other variables that require jail population data and to estimate cost savings associated with reductions in the local jail population.

The following data points were calculated using data from the Incarceration Trends Project (ITP) dataset for all three states:

- the ratio of incarceration for Black people compared to white people in 2015,
- the proportion of people in jail who were Black in 2015,
- the proportion of people in the county who were Black in 2015,
- the state-wide female jail population in 1980,
- the state-wide female share of jail population in 1980, and
- the state-wide jail incarceration rate in 1980.²

Vera calculated the following data points using data from [the December 2020 annual evaluation of Indiana's criminal code reform](#) (Appendix A) published by the Indiana Criminal Justice Institute (ICJ), the [weekly jail reports](#) published by the Kentucky DOC, and the [jail summary reports](#) published monthly by the Tennessee DOC:

² Vera Institute of Justice, "Incarceration Trends," <http://trends.vera.org/incarceration-rates?data=pretrial>.

- the state-wide jail population in 2007 (for Tennessee only),³
- the female jail population for each county and state-wide in 2019 (for Kentucky and Tennessee only),⁴
- the state-wide female share of jail population in 2019 (For Kentucky and Tennessee only),⁵
- the state-wide jail incarceration rate in 2019,
- the state-wide jail population in 2019,
- the state-wide ratio of jail incarceration in rural versus urban counties in 2019,
- the average daily jail population in 2019 by county, and
- the average daily cost per incarcerated person in 2019 by county.

In Indiana, Vera used jail population data from a combination of sources to calculate the jail cost savings associated with reductions in each county's local jail population. Vera calculated the local jail population—that is, the number of people held in the jail under the county's authority and not for a federal or state agency—by subtracting the number of people held for the Department of Correction (DOC) and for federal authorities from the total jail population for each county. For the total jail population by county, Vera used data for the week of May 17, 2021, obtained directly from the Indiana DOC. For the number of people held for the DOC, Vera summed population totals from the [June 2021 Total Population Summary Report](#) for the following categories:

- “DOC Contract,” and
- “Felony Level 6 Diversions.”

For the number of people held by federal and other authorities, Vera used the “num. of inmates for US marshal/ICE/Military” from Appendix A of [the December 2020 annual evaluation of Indiana's criminal code reform](#) published by the ICJ.

In Kentucky, Vera used data from the [January 7, 2021 weekly report](#) to calculate the jail cost savings associated with reductions in each county's local jail population. Vera calculated the local jail population by subtracting population totals for the following categories from the total jail population:

- “class D inmates,”
- “CC eligible inmates,”
- “alternative sentence,”
- “controlled intake,”
- “parole violators,” and
- “federal inmates.”

³ For Kentucky, the statewide jail population in 2007 was calculated based on data from the Incarceration Trends Project (ITP) dataset, as the weekly jail reports published by the Department of Corrections are only available starting in 2011. For Indiana, the analysis is limited to figures from 2019.

⁴ For Indiana, Vera based the 2015 female jail population for each county and statewide on data from the Incarceration Trends Project (ITP) dataset, as the Indiana DOC does not regularly publish jail population data by gender.

⁵ Ibid.

In Tennessee, Vera used data from the [November 30, 2020 monthly report](#) to calculate jail cost savings associated with reductions in each county's local jail population. Vera calculated the local jail population by summing the population totals for the following categories to arrive at the number of people held under county authority:

- “other convicted felons,”
- “convicted misdemeanor,”
- “pretrial felony,” and
- “pretrial misdemeanor.”

Resident Population Data

Vera used county resident population data from the [U.S. Census Bureau's Annual Population Estimates](#) to calculate the following data points:

- the state-wide jail incarceration rate in 2019,⁶
- the state-wide ratio of jail incarceration rates in rural versus urban counties in 2019, and
- jail spending per county resident in 2007 and in 2019.⁷

Total County Budget

Total county spending was defined using the criteria described below.

Indiana

Jail spending in Indiana comes from a combination of general fund dollars allocated to jail-related departments and a variety of other funds not listed under any department. These include but are not limited to the “[county misdemeanor fund](#)”; the “[cumulative jail fund](#)”; a “[jail debt service fund](#)”; and the “[prisoner reimbursement fund](#).” Counties also have latitude to allocate revenues from other sources toward jails, including local income tax revenues intended for public safety, commissary funds, and home rule funds—which cities and towns can create by ordinance as deemed necessary for operations. In order to accurately capture the percentage of the total budget spent on jails, Vera defined total county spending as the sum of all expenditures across all funds (rather than the sum of general fund expenditures) for all “county” units (i.e. excluding townships, cities/towns, schools, libraries, and special units).

Total county budget figures were derived from the “Line-Item Budget Estimate” report and represent adopted expenditure amounts reported by counties to the DLGF.⁸

⁶ Incarceration rates were calculated using the population of residents ages 15 to 64.

⁷ For 2007, Vera used the following dataset: U.S. Census Bureau, “Intercensal Estimates of the Resident Population for Counties: April 1, 2000 to July 1, 2010,” <https://www.census.gov/data/tables/time-series/demo/popest/intercensal-2000-2010-counties.html>.

⁸ Adopted budget amounts for 2019 were not available for Fountain and Randolph counties, so Vera used the “published expenditure amounts” instead.

Kentucky

In many places, spending on the local jail(s) primarily comes from a city or county's general fund. However, in Kentucky, the vast majority of jail spending is listed under a county's "jail fund." In order to accurately capture the percentage of the total county budget spent on jails, Vera defined total county spending as the sum of all expenditures across all funds (rather than the sum of general fund expenditures). Since the state's open data source only contains fiscal court budget information, total county spending excludes spending on school districts or other taxing districts.

Data had to be manually collected from the city budget documents in Lexington (Fayette County) and Louisville (Jefferson County). In Lexington, total county spending reflects total appropriations from the General Services District Fund, which encompasses most basic services provided to residents, including jail spending. In Louisville, total county spending reflects total expenditures across all funds.

Tennessee

Vera defined total county spending as the sum of general fund expenditures, as the majority of jail spending in Tennessee is listed under counties' general funds. This number was used as the denominator in order to determine the percentage of the total county budget spent on jails.

Data had to be manually collected from city budget documents in Memphis (Shelby County) and Nashville (Davidson County). In Memphis, total county spending reflects total general fund expenditures. In Nashville, total county spending reflects total expenditures from the General Services District Fund, which encompasses most basic services provided to residents, including jail spending.

Jail Spending

Total jail spending was derived using the criteria described below.

Indiana

Total jail spending includes:

- all expenditures listed under the "Jail" department from the "Disbursements by Fund and Department" report;
- all expenditures listed under the following funds—which Indiana law stipulates can only be used toward jail-related expenses—from the "Disbursements by Fund" report:
 - "County Misdemeanant Fund,"
 - "Cumulative Jail Fund,"
 - "Jail Debt Service Fund,"
 - "Prisoner Reimbursement Fund";⁹

⁹ Counties in Indiana use inconsistent names and codes for these funds. For example, the "county misdemeanor fund" is listed under multiple names across counties and years such as "Jail misdemeanor," "Co misdemeanor," or simply "misdemeanant." Expenses were generally included if the fund code in the source data matched the fund

- all expenditures for a number of funds whose names clearly indicate their purpose is related to jails and/or work release. For example, "jail maintenance fund," "jail lease rental," "jail housing grant," "work release," "inmate processing", and "[medical care for inmates](#)," among others;
- expenditures from local income tax (LIT) funds (including LIT funds for correctional/rehabilitation facilities, LIT special purpose funds, and—to a lesser extent—LIT public safety funds), when Vera was able to identify the portion of these funds that went toward jails via direct corroboration from county auditors.¹⁰

The data excludes:

- Expenditures related to juvenile detention typically listed under "Detention Center".
- Expenditures from jail commissary funds. Although these revenues are generated from the sale of commissary items to people in jail, the revenue can be put toward a range of Sheriff's Department uses that are unrelated to the jail, in addition to jail-related purposes.¹¹ Since the data does not allow for a way to separate jail-related expenditures from those that are not jail related, all expenditures tied to commissary funds were excluded.
- Expenditures from any funds containing references to community corrections, since this analysis is focused on capturing spending tied to jails and work release, rather than other community corrections programs. For the same reason, spending from funds related to all Indiana DOC grants were excluded, since these are intended for community corrections programs.
- Expenditures from any "inmate trust" funds, since spending from these funds reflect payments to incarcerated people upon their release rather than spending toward jail operations.¹²

Due to the difficulty of identifying the total universe of funds that are used to account for jail spending, the data very likely under-represents the complete cost of jails.

Vera encountered exceptions to these budget components in the counties listed below.

- Daviess County: jail spending from the "Disbursements by Fund and Department" report represents expenditures listed under the "Security Center" department.¹³

code in the Department of Local Government Finance's 2020 Fund Code list (available for download here: <https://www.in.gov/dlgr/gateway/vendor-information/>), or if the name was sufficiently clear to identify the fund.

¹⁰ As of November 20, 2020, 26 Indiana counties had adopted a "county jail tax"—a portion of local income tax revenue that must go toward correctional or rehabilitation facilities. Twenty-two counties had adopted a separate special purpose tax—primarily to fund jail construction and, to a lesser extent, juvenile detention centers. See Ind. Code § [6-3.6-6-2.7](#) for more information about the correctional/rehabilitation facilities tax and §§ [6-3.6-7-7](#) through [6-3.6-7-23](#) for counties that have adopted special purpose taxes to fund jails in Indiana.

¹¹ See § [36-8-10-21](#) for more information about jail commissary funds in Indiana.

¹² See § [36-8-10-22](#) for more information about "inmate trust" funds in Indiana.

¹³ According to the Daviess County auditor, the "Security Center" is the jail in Daviess County. In 4 other counties where "Security Center" was listed in the disbursement data, these expenditures were excluded as they represent spending on jail officers conducting security at the courthouse.

- Porter County: jail spending from the “Disbursements by Fund and Department” report includes expenditures listed under the “Commiss 1233” and “Jail 1217” departments, in addition to the “Jail” department.¹⁴
- Starke County: jail spending from the “Disbursements by Fund and Department” report represents expenditures listed under the “Old Jail Building” department, in addition to the “Jail” department.
- Steuben County: jail spending from the “Disbursements by Fund and Department” report represents expenditures listed under the “Custody of Prisoners” department, in addition to the “Jail” department.
- Allen, Hendricks, and Morgan counties: jail spending from the “Disbursements by Fund and Department” report represents expenditures listed under the “Work Release” department, in addition to the “Jail” department.

Missing Data

Jail spending data from the following counties are not included in the publication because budget data was not publicly available or reliably comprehensive: Bartholomew, Boone, DeKalb, Elkhart, Floyd, Fountain, Grant, Hamilton, Jennings, LaGrange, Marion, Noble, Ohio, Owen, Parke, Pulaski, Tippecanoe, Washington.

Kentucky

Total jail spending includes:

- all expenditures listed under the office of the jailer;
- expenses tied to the housing of “class D felons” (people incarcerated by the state) in county jails and work release for people incarcerated by the state, regardless of which fund these expenditures originate from (general fund, jail fund, or any other funds);
- debt service expenses;
- administration expenses; and
- capital project expenses from the jail fund or jail construction fund.

The data excludes:

- expenditures related to juvenile detention services; and
- a small amount of expenditure that originates from the jail fund but is listed under departments other than the office of the jailer, housing of class D felons, debt service, administration, and capital project expenses (for example, emergency dispatch service, other health programs, other social service programs, etc.).

As such, the data may under-represent the complete cost of jails.

Vera encountered exceptions to these budget components in the counties listed below.

¹⁴ According to the Porter County auditor, the “Jail 1217” department represents payments to house people in jail for federal authorities and the “Commiss 1233” department represents payments from commissioners toward the operating expenses of the jail. Both departments are linked to home rule funds.

- Elliott County: jail spending represents expenditures from the jail fund only.
- Johnson County: jail spending represents expenditures from the jail fund only.
- Fayette County: jail spending represents expenditures tied to the Community Corrections Administration and Adult Detention Departments.
- Jefferson County: jail spending represents expenditures listed under the Department of Corrections.

Tennessee

Total jail spending includes:

- all expenditures tied to the jail; and
- expenditures tied to the workhouse, Correctional Incentive Program, and Work Release Program, where reported.

The data excludes:

- expenditures tied to juvenile detention;
- debt service; and
- other expenditures that may contribute to the funding of the jail but that are listed under departments other than the jail, workhouse, Correctional Incentive Program, or Work Release Program.

Thus, this data is likely to under-represent the complete cost of jails.

Vera encountered exceptions to these budget components in the counties listed below.

- Claiborne County: jail spending represents expenditures listed under Workhouse only.
- Polk County: jail spending represents expenditures listed under Correctional Incentive Program only.
- DeKalb County: jail spending represents expenditures listed under Correctional Incentive Program only.
- Hamilton County: total jail spending represents expenditures listed under “jail” and “Silverdale facility.”
- Hardeman County: jail spending represents expenditures listed under Workhouse.
- Henderson County: jail spending represents expenditures listed under Workhouse.
- McMinn County: jail spending represents expenditures listed under Jail and Work Release.
- Washington County: jail spending represents expenditures listed under Jail and Work Release.
- Davidson County: jail spending represents expenditures tied to correctional programs listed under the sheriff’s department.
- Shelby County: jail spending represents general fund expenditures listed under Jail Department and expenditures from both enterprise funds and from grant funds listed under Corrections Department.

Missing Data

Data on jail spending for Knox and Robertson Counties was not available on the open data website and could not be located on local government websites.

Revenues from Other Governments

Indiana

County revenues to house people for the state DOC were not available via the “Detailed Receipts” report on the Indiana Gateway website. Instead, Vera obtained data on payments to house people directly from the Indiana DOC. This data represents the following types of payments for the fiscal year ending in July 2019:

- “Level 6 Offenders”; and
- “DOC Jail Holds.”

Vera was not able to identify data on payments to house people for federal or other authorities for Indiana counties.

Kentucky

The following types of revenue were included as payments to house people for the state DOC:

- Class D Felon Payments: payment to house people serving class D felonies; and
- State Prisoner Payment (Controlled Intake): payment to house people who are awaiting transfer to a state facility.

The following types of revenue were included as payments to house people for federal or other authorities:

- Federal Prisoner Payment: payment to house people for federal government agencies; and
- Intercounty Jail Contract: payment to house people for other counties.

Vera encountered the following exceptions:

- Jefferson County reported revenues received from the DOC, federal authorities, and the county as a single number. This number also includes an annual stipend from the state for the operation of the correctional facility and Local Corrections Assistance Funds used to support local correctional facilities and programs, including the transportation of people in jail.
- Fayette County: data on payments to house people for other authorities could not be identified in budget documents.

Tennessee

The following types of revenue were included as payments to house people for the state DOC:

- Contracted Prisoner Boarding (listed under State Revenues).

The following types of revenue were included as payments to house people for federal or other authorities:

- Prisoner Board (listed under Other Governments and Citizens Groups).

Vera encountered exceptions in the following counties:

- Davidson, Hamilton, McMinn, and Shelby Counties: data on payments to house people for other authorities could not be identified in budget documents.

Revenues from Jail User Fees and Charges

Indiana

Vera was not able to identify comprehensive data on revenues from jail user fees and charges for Indiana counties.

Kentucky

The following types of revenue were included as jail user fees and charges:

- warrant service fees,
- telephone commission (jail fund only),
- concession sales (jail fund only),
- prisoner reimbursement,
- charges for services/service fees/etc. (jail fund only),
- general prisoner population,
- fines and forfeitures (jail fund only),
- home incarceration fees,
- jail (work release),
- jailer's bond acceptance fee,
- bond payment fees,
- vending machine commission (jail fund only), and
- jail canteen profits.

Vera encountered exceptions in the following counties.

Jefferson County. The following types of revenue were included as jail user fees and charges:

- inmate telephone fee,
- vending machine,
- home incarceration,
- inmate room & board,
- fingerprint fees,
- commissary revenues, and
- booking fees.

Fayette County. The following types of revenue were included as jail user fees and charges:

- detention center prisoner fees,
- district court jail fees,
- detention center other,

- detention work release fees,
- detention center bed fees, and
- detention center medical reimbursement.

Tennessee

The following types of revenue were included as jail user fees and charges:

- commissary sales,
- jail fees,
- telephone commissions, and
- work release charges for board.

Vera encountered exceptions in the following budget data:

- Davidson, Hamilton, McMinn, and Shelby Counties: data on revenue from jail user fees and charges could not be identified in budget documents.

Estimating Potential Jail Cost Savings

Vera estimated savings for three types of jail costs: (1) variable costs that directly related to the care and custody of the jail population and change immediately as the jail population changes, such as costs for food and uniforms; (2) step-fixed costs for corrections officer salaries that remain constant until the jail population crosses a threshold at which a housing unit can be closed; and (3) step-fixed costs for administrative staff and other operating expenses. Vera estimated the size of housing units at 50 beds.¹⁵ Vera assumes that savings for administrative staff can be made in stages—when the jail population falls below 75 percent, 50 percent, and 25 percent of the jail’s current population. The justification for these thresholds is that right-sizing a jail’s administration and maintenance staff is necessary as the jail population declines by large margins. Vera does not make any reduction to the portion of the jail personnel budget (assumed to be 10 percent) that is estimated to support programming, social services, and medical care. The most recent data available indicates that [6 percent](#) of jail staff are educational or professional staff, which includes psychiatrists, psychologists, social workers, counselors, medical doctors, nurses, paramedics, chaplains, and legal specialists.

Jail cost savings are only estimated for counties that operate a full-service jail and for counties in which data on the jail population was available. Cost savings were not estimated for 40 counties without jails and three counties with “life safety jails” that do not report jail population data in Kentucky; Pickett County, Tennessee, which does not operate a jail; and Union County, Kentucky, which operates a full-service jail but did not report any people in the jail at the time of this writing, and did not have data available on how many people it sends to be housed in other counties.

¹⁵ A 2015 survey found that housing units averaged 60 beds. However, Vera estimated the size of housing units downwards as Kentucky and Tennessee are both home to many small jails. Christian Henrichson, Joshua Rinaldi, and Ruth Delaney, *The Price of Jails: Measuring the Taxpayer Cost of Local Incarceration*, <https://www.vera.org/publications/the-price-of-jails-measuring-the-taxpayer-cost-of-local-incarceration>.

Acknowledgments

Vera would like to thank the following people, associations, and departments for their assistance and guidance throughout the process of creating this tool.

Indiana

Vera thanks the Department for Local Government Finance, the State Board of Accounts, and the numerous county auditors who assisted in validating the accuracy of the data.

Kentucky

In Kentucky, Vera would like to thank the Department for Local Government and Matthew Frohlich—currently deputy chief financial officer for the City of Charleston, formerly local government branch manager—who was responsible for conducting the jail cost analysis in Kentucky from 2004 to 2013.

Tennessee

Vera thanks Executive Director David Connor of the Tennessee County Services Association. At the University of Tennessee County Technical Assistance Service, Vera would like to thank County Government Consultants Mike Galey, Ben Rodgers, and Kelsey Schweitzer, and Jail Management Consultant Jim Hart.

Data Sources for Manually Collected Data

County	Link(s)	Notes
Elliott County, KY	2019 county budget was obtained via an open records request. Document can be made available upon request.	
Fayette County, KY	2007: https://perma.cc/3PEM-BFCF 2019: https://perma.cc/ZTT6-2JC6	Total County Spending 2007: Page 13 2019: Page 2 Jail Spending 2007: Page 72 2019: Page 105
Jefferson County, KY	2007: https://perma.cc/RDQ5-SZJS 2019: https://perma.cc/BD8U-HAGR	Total County Spending 2007: Page 1 2019: Page 99 Jail Spending 2007: Page 40 2019: Page 133

Johnson County, KY	2019 county budget was obtained via an open records request. Document can be made available upon request.	
Blount County, TN	2019: https://perma.cc/DJ2F-KXF3	2019 payments to house people for state DOC: Pages 188-189 2019 jail user fees and charges: Pages 186, 187, and 191
Claiborne County, TN	2007: https://perma.cc/C5L8-79FV 2019: https://perma.cc/R2ML-K9X2	Total County Spending 2007: Page 46 2019: Page 26 Jail Spending 2007: Exhibit H-6, Page 71 2019: Pages 150-151
Davidson County, TN	2007 - Total County Spending: https://perma.cc/9YUH-VV5U 2007 - Jail Spending: https://perma.cc/B24S-7QN8 2019 - Total County Spending: https://perma.cc/5TTZ-8FSM 2019 - Jail Spending: https://perma.cc/3EPE-M655	Total County Spending 2007: Page A-3 2019: Page A-12 Jail Spending 2007: Page C-80 2019: Pages 1-10
DeKalb County, TN	2007: https://perma.cc/N4DS-UXN8 2019: https://perma.cc/E679-HRU2	Total County Spending 2007: Page 44 2019: Page 30 Jail Spending 2007: Page 82 2019: Page 163
Hamilton County, TN	2007: https://perma.cc/3ZXR-GYYE 2019: https://perma.cc/67NQ-3WTD	Total County Spending 2007: Page A-10 2019: Page A-7 Jail Spending 2007: Page A-11 2019: Page C-3
Hardeman County, TN	2007: https://perma.cc/BTZ9-DUSN 2019: https://perma.cc/WPW4-3VG8	Total County Spending 2007: Page 63 2019: Page 26

		Jail Spending 2007: Pages 117-118 2019: Page 147
Henderson County, TN	2007: https://perma.cc/4D93-M6C7 2019: https://perma.cc/4L5U-TWX9	Total County Spending 2007: Page 53 2019: Page 27 Jail Spending 2007: Page 112 2019: Page 155
McMinn County, TN	2007: https://perma.cc/7VT7-9882 2019: https://perma.cc/Z9FX-EAL5	Total County Spending 2007: Page A-11 2019: Page A-11 Jail Spending 2007: Page C-2 2019: Page C-2
Polk County, TN	2007: https://perma.cc/6678-B5P4 2019: https://perma.cc/X7SS-RBJE	Total County Spending 2007: Page 43 2019: Page 25 Jail Spending 2007: Pages 87-88 2019: Pages 157-158
Shelby County, TN	2007 – Total County Spending: https://perma.cc/T2UD-LQZ8 2007 – Jail Spending: 1) https://perma.cc/9PT8-8436 2) https://perma.cc/JYC8-PRAH 2019 – Total County Spending: https://perma.cc/XUL3-UASQ 2019 – Jail Spending: https://perma.cc/5UU4-U553	Total County Spending 2007: Page 3 2019: Page 63 Jail Spending 2007: 1) Pages 6, 11-12 2) Pages 46, 48-51 2019: Pages 146, 147, and 191
Van Buren County, TN	2019: https://perma.cc/8U4P-5ZK2	2019 payments to house people for state DOC: Page 138 2019 jail user fees and charges: Page 136
Washington County, TN	2007: https://perma.cc/D65U-XBT7 2019: https://perma.cc/458D-H7G6	Total County Spending 2007: Page 19 2019: Page 42

		Jail Spending 2007: Pages 114-115 2019: Pages 210-211
Wilson County, TN	2019: https://perma.cc/9PT8-8436	2019 payments to house people for state DOC: Page 219 2019 jail user fees and charges: Pages 215-217