



## DEPARTMENT OF REVENUE

Michael Cook  
DIRECTOR

STATE BUDGET OFFICE  
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Larry Pack  
CABINET SECRETARY

July 16, 2024

William Marshall, Commissioner  
Division of Corrections and Rehabilitation  
1409 Greenbrier Street  
Charleston, West Virginia 25311

Dear Commissioner Marshall:

As required by West Virginia Code §15A-3-16(g), please find below the calculated cost per day for inmates incarcerated in a jail facility under the jurisdiction of the commissioner.

I have examined the expense reports of the Regional Jail and Correctional Facility Authority for Fiscal Year 2022, Fiscal Year 2023 and Fiscal Year 2024; averaged the expenses with the daily inmate populations in the jail facilities; and determined that the average daily cost per inmate for Fiscal Years 2022, 2023 and 2024 is \$67.27.

Should you have any questions regarding this calculation, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Michael Cook".

Michael Cook, Director  
State Budget Office

cc: Brian Abraham, Chief of Staff  
Governor's Office

Larry Pack, Secretary  
Department of Revenue

Mark Sorsaia, Secretary  
Department of Homeland Security