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# Final Report

## Calculating the Costs of Juvenile Detention in Nebraska

Prepared for the Nebraska Administrative Office of Courts and Probation

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## Table of Contents

<b>Executive Summary</b> .....	2
<b>1. Introduction</b> .....	3
<b>2. Methods</b> .....	3
<b>3. Data and Analysis</b> .....	5
<b>4. Recommendations and Discussion</b> .....	8
<b>5. Study Limitations</b> .....	13
<b>6. Conclusion</b> .....	14
<b>Appendix A: Budget Categories Used in Rate Calculations</b> .....	15
<b>Appendix B: Calculation of Cost Based on Rated Capacity of Facilities</b> .....	25
<b>Appendix C: About the Bureau of Business Research</b> .....	26

## **Executive Summary**

The purpose of the present study is to calculate the average daily cost to house a justice-involved youth at four juvenile detention centers throughout the state of Nebraska: the Douglas County Youth Center, the Lancaster County Youth Services Center, Northeast Nebraska Juvenile Services in Madison County, and the Sarpy County Juvenile Justice Center. On behalf of the Administrative Office of the Courts and Probation (AOCP), the University of Nebraska-Lincoln Bureau of Business Research (BBR) worked with these four facilities to collect relevant data and calculate average daily costs for the State Fiscal Year (FY) 2025.

The results suggest a range in average daily cost from \$445/day at the Northeast Nebraska Juvenile Services center to \$1,230/day in Sarpy County in FY 2025. The Douglas County Youth Center, with a relatively low average daily cost at \$501/day likely benefits from its proximity to available workers, economies of scale within Douglas County government, and ease of transportation as justice-involved youth are moved within county-related facilities. If the four juvenile detention facilities are to negotiate with the legislature for new daily rates for fee for service contracts, the BBR would recommend using the lowest daily rate calculated (\$445/day) for the most recent fiscal year. This rate represents the most efficient cost for services among the four facilities under consideration. Such a rate would represent a substantial increase from current contracted rates (\$341/day), and likely allow facilities to account for inflation and increased personnel costs in their facilities over the next two or three years.

One complicating factor for any analysis of average daily cost is the fluctuation in average daily populations from year to year. Wide variations in average daily populations can occur from year-to-year, thereby frustrating efforts to forecast populations, and therefore budgets, on an annual basis. Indeed, cross-sectional analyses that only focus on one year can result in average daily costs that look extraordinarily high in years with low population numbers and relatively low in years with high population numbers. Therefore, moving forward, the BBR recommends that it may be beneficial for local facilities and the AOCP to examine three-year or four-year rolling averages to measure average daily population. Weighted, statewide averages might also be considered as new rates are negotiated. Finally, utilizing the rated capacity for detention facilities as the denominator might be another strategy to calculate average daily cost.

## **1. Introduction**

The Nebraska Administrative Office of the Courts and Probation (AOCP) and county facilities work together to ensure that justice-involved youth have access to a wide range of alternatives to detention. However, it is sometimes determined that the best course of action for the youth and the community is for the justice-involved youth to be detained in a state or local facility.

Consequently, the relevant jurisdictions must ensure the availability of funds for the operation and maintenance of youth detention centers throughout the state. To properly budget for operations and maintenance it is critical that policy makers have an accurate estimate of the cost of housing youth in these facilities.

The purpose of the present study is to estimate the cost of housing youth by examining facility-level expenses across these four facilities: the Douglas County Youth Center, the Lancaster County Youth Services Center, Northeast Nebraska Juvenile Services in Madison County, and the Sarpy County Juvenile Justice Center. The University of Nebraska Bureau of Business Research (BBR) will use the information to put forth recommendations for new rates for potential contracts between local juvenile detention facilities and the AOCP. The BBR will also recommend methods for calculating new rates as time passes.

## **2. Methods**

With the cost of juvenile detention rising across the nation, several advocacy groups have put forth reports outlining the costs in various jurisdictions. For example, a 2020 report from the Justice Policy Institute found that the national average cost to secure a juvenile was \$588.<sup>1</sup> The study showed that the average cost varied widely from state to state. In New York and other states, daily costs can reach thousands of dollars. Alternatively, the study calculated costs below \$300/day in other states.

Detailed studies of juvenile detention costs are not commonly published at the local level. Literature reviews reveal only a few instances where jurisdictions in the Midwest have reported average daily costs of detention at the local level. In these instances, the average daily costs have been cited in media reports rather than published in formal reports. In Iowa, for example, a recent report cited a local youth services official in Polk County who indicated that average daily costs are

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<sup>1</sup> Justice Policy Institute. 2020. "Sticker Shock." Available at: [https://justicepolicy.org/wp-content/uploads/2022/02/Sticker\\_Shock\\_2020.pdf](https://justicepolicy.org/wp-content/uploads/2022/02/Sticker_Shock_2020.pdf)

greater than \$500.<sup>2</sup> In Kansas, a recent article put the average daily cost of detention at the Southeast Kansas Regional Juvenile Detention Center at \$525 for counties that are not part of the interlocal agreement governing that facility.<sup>3</sup>

As the Justice Policy Institute study suggests, there is wide variability in the costs of housing juveniles in detention centers across the nation. While costs are certainly likely to vary due to factors such as type of detention, number of juveniles housed (which can create economies of scale), and cost of living, it is possible that variation in costs might also be attributable to methods used to calculate costs.

To address this potential source of variation and bias, the National Juvenile Justice Network composed a Fiscal Policy Center Toolkit (Toolkit) in 2013 designed to offer guidance on how to calculate the average costs of detaining youth in the U.S.<sup>4</sup> The Toolkit first provides guidance on how to identify the agencies and/or organizations that possess the financial data one would need to obtain for a cost analysis, as well as the specific data needed. Upon making that determination and obtaining the data, analysts next need to decide which financial information is critical. Data on employee compensation, employee benefits, contractual services, supplies and materials, operations and maintenance, rental leasing, and capital expenditures should all be included. In addition, expenditures for youth health, youth mental health, and youth education services are to be included.

Upon obtaining financial information, data on facility populations are needed. Ideally, the Toolkit recommends obtaining the average daily population at each facility. Data can be obtained from statistical reports, admissions reports, or state or county accountability reports. The Toolkit discusses the need to rely upon actual daily populations rather than facility bed capacity so that cost calculations are standardized across facilities that might differ substantially in size and capacity.

The final step is to calculate the average cost of detaining a youth. The formula recommends first dividing the total annual budget for a facility by the average daily population in the facility. Next,

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<sup>2</sup> <https://www.axios.com/local/des-moines/2023/07/17/juvenile-detention-center-iowa-shortage-polkcounty>

<sup>3</sup> <https://www.linncountyjournal.com/post/juvenile-detention-official-makes-appeal-to-commission>

<sup>4</sup>

[https://modelsforchange.net/publications/512/Toolkit\\_How\\_to\\_Calculate\\_the\\_Average\\_Costs\\_of\\_Detaining\\_a\\_Youth.pdf](https://modelsforchange.net/publications/512/Toolkit_How_to_Calculate_the_Average_Costs_of_Detaining_a_Youth.pdf)

that figure is to be divided by 365 to calculate the daily cost to house a youth. Assuming the goal is to calculate the total cost to house a youth, the resulting number would be multiplied by the average length of stay to get the average cost to house a youth for an entire stay at the facility.

The purpose of the current study is not necessarily to calculate the total cost of a stay at a juvenile detention facility in Nebraska. Rather, the purpose of the current study is to calculate the daily rate for detention for each facility. The information can be used by detention facilities in the four Nebraska locales to advocate to the legislature for contracts that would adequately compensate the detention facilities for services provided to the State of Nebraska.

### **3. Data and Analysis**

As noted, the focus is on calculating the daily cost to house a juvenile at four detention facilities in Nebraska. Therefore, the calculations used in this analysis will differ slightly from those methods recommended by the Toolkit. Specifically, the analysis will utilize total annual budgets to obtain the total cost to operate a facility in a fiscal year. That figure will be divided by the total number of bed/days that were utilized in the same fiscal year. This calculation will result in the cost of each bed/day at the four youth detention facilities. Data from state fiscal years, which run from July 1 to June 30 of each year, will be used.

Data were obtained directly from the four youth detention facilities. First, in accordance with the recommendations of the Toolkit, financial data on personnel costs, employee benefits, contractual services, supplies and materials, operations and maintenance, rental leasing, and capital expenditures were requested for the 2025 Fiscal Year. Each facility provided this data with information on line-item spending categorized in a similar, yet distinct, fashion.

Next, data on the number of bed/days was obtained. Bed/days refers to a one-day stay for a juvenile. Each facility provided data on the number of bed/days summed annually or monthly. More specifically, the Lancaster County Juvenile Detention Center provided the annual total number of care days for youth across seven categories; the Lancaster report summed across these categories yielded a total number of care days for FY 2025. Northeast Nebraska Juvenile Services reported the total annual number of stay-days in FY 2025. Sarpy County Juvenile Justice Center reported data on the annual total number of days in custody for juveniles in FY 2025. The Douglas County Juvenile Justice Center was the only facility to provide monthly data. Here, Douglas County

provided the total number of care days per month. The BBR summed the total monthly number of care days from July 2024 to June 2025 to yield an annual total of care days for FY 2025.

Financial data from each of the facilities is presented in Tables 1-4 below. As the tables indicate, the Douglas County Youth Center has the largest budget with nearly \$14.4 million in expenses in FY2025. Next largest was Lancaster County Youth Services Center with about \$6.3 million in expenditures. Northeast Nebraska Juvenile Services in Madison County had expenses of about \$3.9 million. Sarpy County expenditures were about \$2.8 million. It must be noted that in each case, reimbursable education expenditures were excluded from these calculations.

As the tables indicate, the majority of spending at each facility is dedicated to personnel and benefits. This finding is not surprising given the amount of labor needed to fully staff both staff secure and secure juvenile detention facilities. Personnel costs (including benefits) account for about 89% of spending at the Douglas County Youth Center, 86% of spending at the Sarpy County Juvenile Justice Center, 80% at Northeast Nebraska Juvenile Services, and 76% at the Lancaster County Youth Services Center. More detail on budget categories used to compute these figures are included in Appendix A.

<b>Table 1. Douglas County Youth Center, FY2025 Expenditures</b>		
<b>Budget Category</b>	<b>Expense</b>	<b>% of Total</b>
Personnel	\$10,338,739	71.6%
Benefits	\$2,650,176	18.4%
Purchased Services	\$1,075,849	7.5%
Supplies	\$303,102	2.1%
Equipment	\$52,527	0.4%
Capital	\$4,154	0.0%
Other Expenses	\$8,568	0.1%
<b>Total</b>	<b>\$14,433,114</b>	<b>100.0%</b>

<b>Table 2. Lancaster County Youth Services Center, FY2025 Expenditures</b>		
<b>Budget Category</b>	<b>Expense</b>	<b>% of Total</b>
Personnel	\$4,734,331	75.8%
Supplies	\$141,292	2.3%
Services - Operations	\$281,276	4.5%
Services - Administration	\$720,715	11.5%
Repair and Maintenance	\$304,231	4.9%
Equipment	\$67,040	1.1%
Total	\$6,248,885	100.0%

<b>Table 3. Northeast Nebraska Juvenile Services in Madison County, FY2025 Expenditures</b>		
<b>Budget Category</b>	<b>Expense</b>	<b>% of Total</b>
Administration and Staff	\$3,125,067	80.4%
Indirect Administration	\$21,700	0.6%
Facility Related	\$154,663	4.0%
Supplies and Services	\$21,802	0.6%
Reconciliation Discrepancies	\$29,222	0.8%
Operating and Program Expenses	\$509,834	13.1%
Equipment Purchased	\$22,705	0.6%
Total	\$3,884,992	100.0%

<b>Table 4. Sarpy County Juvenile Justice Center, FY2025 Expenditures</b>		
<b>Budget Category</b>	<b>Expense</b>	<b>% of Total</b>
Personnel	\$2,443,616	86.3%
Operating Expense	\$200,666	7.1%
Supplies	\$120,889	4.3%
Capital Outlays	\$67,723	2.4%
Total	\$2,832,893	100.0%

Next, data on the number of bed/days at each facility were obtained. As noted, facilities differed in the increments at which bed/day information was delivered. The Douglas County Youth Center offered monthly data, while the other three facilities summed data for the entire fiscal year. For the Douglas County Youth Center, monthly data were summed to obtain an annual figure. The data are presented in Table 5. As the table indicates, the Douglas County Youth Center had a much larger number of bed days than the other three facilities. Notably, the Lancaster County Youth Services

Center and the Northeast Nebraska Juvenile Services Center had similar numbers of bed/days used in FY 2025. The number of bed/days utilized at the Sarpy County Juvenile Justice Center were much fewer than the number utilized at the other three facilities.

<b>Table 5. Number of Bed/Days, FY2025</b>	
<b>Facility</b>	<b>Annual Bed/Days</b>
Douglas County Youth Center	28,828
Lancaster County Youth Services Center	9,352
Northeast Nebraska Juvenile Services	8,732
Sarpy County Juvenile Justice Center	2,304

The next step in determining the daily rate of stay for youth in juvenile detention facilities in the state is to divide the total budget figure by the total number of bed/days utilized. The results of that calculation are presented in Table 6. The results show that the cost of a bed/day ranges from \$445 in Madison County to \$1,230 in Sarpy County.

<b>Table 6. Cost per Bed/Day for Each Facility, FY2025</b>			
<b>Facility</b>	<b>Total Budget</b>	<b>Bed/Days</b>	<b>Cost per Bed/Day</b>
Douglas County Youth Center	\$14,433,114	28,828	\$501
Lancaster County Youth Services Center	\$6,248,885	9,352	\$668
Northeast Nebraska Juvenile Services	\$3,884,992	8,732	\$445
Sarpy County Juvenile Justice Center	\$2,832,893	2,304	\$1,230

For reasons discussed in more detail below, it might be informative to calculate a statewide weighted average cost across all four facilities by dividing sum of the total budgets of the four facilities by the sum the total number of bed/days for the four facilities. This may give insight into the overall daily cost to house juveniles in the State of Nebraska weighted by facility. The results are presented in Table 7. The results show that the average cost to house a juvenile in one of the four facilities under consideration is \$557/day.

<b>Table 7. Average Cost per Bed/Day All Facilities Combined, FY2025</b>			
<b>Facility</b>	<b>Total Budget</b>	<b>Bed/Days</b>	<b>Cost per Bed/Day</b>
All Facilities	\$27,399,884	49,216	\$557

#### **4. Recommendations and Discussion**

The analysis shows wide variation in the cost of youth detention across the four facilities examined in this report, with daily costs ranging from \$445 to \$1,230/day. The current contract between the

AOCP and the four youth detention facilities is \$341 per juvenile for each day. This figure is substantially lower than the actual average daily rates that are calculated for the Northeast Nebraska Juvenile Services (\$445/day) and the Douglas County Youth Center (\$501/day), and well below the average daily costs seen in the Lancaster County Youth Services Center (\$668/day) and the Sarpy County Juvenile Justice Center (\$1,230/day).

Concepts from the economic literature, in particular the production possibilities curve, have the potential to help explain differences in costs from facility to facility. In this case, jurisdictions operating youth detention facilities seek to provide two outputs: security/public safety and rehabilitation/services to youth. Each jurisdiction has a limited amount of resources such as land, labor, and materials with which to provide these two outputs. Using Douglas County Youth Center and Sarpy County Juvenile Justice Center as examples, we can discuss the variables that might impact the ability to deliver services more efficiently.

As noted, personnel costs (including wages, salaries, and benefits) are a large component of overall costs at all four facilities. The present analysis only considered overall personnel costs. The analysis did not consider the number of workers at each facility. In Douglas County, it is possible that average costs are lowered as there is likely a lower staff-to-youth ratio than in Sarpy County. The lower ratio in Douglas may be the result of a higher average daily population at the Douglas County Youth Center,

The production possibilities curve might also help understand why the average cost per worker might be higher in Sarpy County than in Douglas County. Specifically, the theory holds that workers might be more expensive to hire and retain workers to a suburban setting such as Sarpy County, in relation to Douglas County where workers are likely to be more abundant. Indeed, an examination of the personnel costs *per worker* might uncover disparities in pay between Sarpy and Douglas County facilities (as well as across the other two facilities). The funding structure utilized in Sarpy County, where workers are employed by the sheriff's office may be representative of the need for suburban jurisdictions to use unique incentives to attract workers.

Beyond staffing-related issues, the services provided to youth while in detention are key drivers of cost. To continue with our example, Douglas County may be able to deliver services to youth more efficiently by drawing on service providers that already exist somewhere within the county government. Related, in Douglas County the transportation of youth to court or other off-site

service providers is likely to be less costly in relation to Sarpy County, where facilities may be more spread out and less proximate. The production possibilities curve might also help explain why one jurisdiction might choose to spend more of its limited resources on elevated service provision than other jurisdictions. Of course, it is perfectly reasonable for jurisdictions to not only deliver those services that meet regulatory and legal requirements, but also offer services that enhance the experiences of justice-involved youth. In sum, there are several factors that are likely driving the average daily cost of youth detention. The production possibilities curve can help explain why personnel and service delivery costs might be different across jurisdictions.

Ultimately, however, it is clear from the present analysis that juvenile detention centers in Douglas County and Northeast Nebraska have identified relatively cost-effective ways to deliver services to justice-involved youth. In other words, these facilities are closer to operating on the production possibilities curve, and are therefore considered more efficient. Facilities in Lancaster County and Sarpy County operate inside the curve and might be considered less efficient from a theoretical perspective. Therefore, if the BBR were to recommend a specific rate at which to set new fee-for-service contracts between the AOCF and the four local facilities, we suggest a baseline figure based on the lowest rate of the four found at the Northeast Nebraska Juvenile Services center in Madison County: \$445/day. This would represent a \$104 increase to the current \$341/day rate. This is equivalent to a 30.5% increase in the current negotiated rate. Though this rate of increase is well above the 8% rate of inflation between January 2023 and July 2025<sup>5</sup>, this rate of increase would be likely to account for future inflation and increased personnel costs due to rising minimum wage laws in Nebraska, assuming that the \$445/day rate is in place for 3 or 4 years, similar to the current contracts.

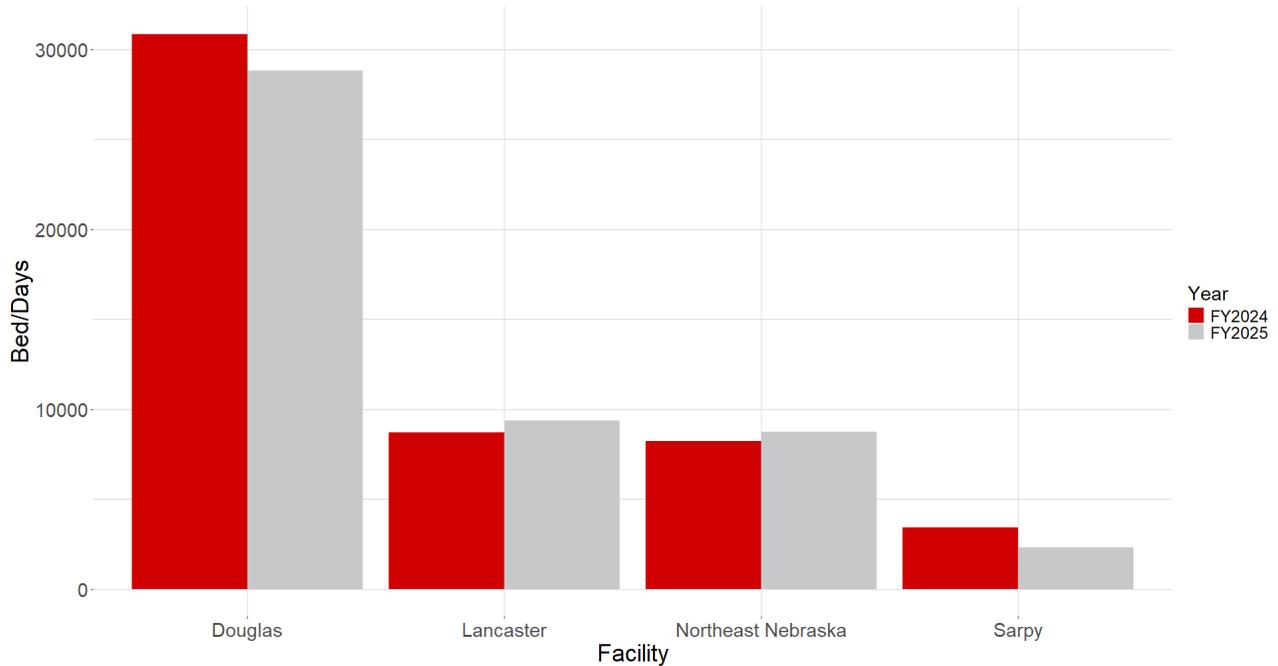
**Yearly Variation in Detention Populations.** One of the key points to consider is that the annual population of the facilities varies widely from year to year. For example, for FY 2024, the Sarpy County Juvenile Justice Center had an annual total of bed/days of 3,432 versus 2,304 in FY 2025. This represents a 33% reduction in the number of bed/days year over year. Lancaster County Youth Services Center, on the other hand, saw an increase in population from 8,699 bed/days in FY 2024 to 9,352 bed/days in FY 2025. This represents an 8% increase in annual population. Northeast Nebraska Juvenile Services utilized a total of 8,732 bed/days in FY 2025. This is up from 8,229 bed/days in the 2024 Calendar Year, but down from 8,929 bed days in the 2023 Calendar Year. The

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<sup>5</sup> [https://www.bls.gov/data/inflation\\_calculator.htm](https://www.bls.gov/data/inflation_calculator.htm)

Douglas County Youth Center went from 30,836 bed/days in FY 2024 to 28,828 bed/days in FY 2025. This represents a decrease of about 7% year-over-year. Figure 1 illustrates the two-year variation in the number of bed/days from FY 2024 to FY 2025.

**Figure 1. Annual Number of Bed/Days, FY 2024 and FY 2025**



**Utilizing Rated Capacity to Compute Average Daily Cost.** As noted, there is typically high variance in the average daily populations from year to year within facilities. Consequently, utilizing the actual number of bed/days used per facility to generate a cost per bed/day estimate may be problematic, as costs per bed/day correspondingly fluctuate from year to year. From a budgeting perspective, this might hinder the ability of facilities to accurately forecast needs and develop proposed budgets for upcoming budget negotiations. One potential solution to this problem is to utilize rated capacity to generate cost per bed estimates, rather than actual used bed/days per year. To simulate this, researchers have included such an analysis in Appendix B. As the table in Appendix B shows, the rated capacity of juvenile detention facilities ranges from 35,040 in Douglas County to 10,950 in Sarpy County.<sup>6</sup> Applying FY 2025 budget figures to the rated capacity figures show that Lancaster County spends about \$428 per rated bed/day capacity; Douglas County about \$412; Northeast Nebraska Juvenile Services about \$313; and Sarpy County about \$259. These

<sup>6</sup> The rated capacity of bed/days in Sarpy County might vary slightly based on the number of sex offenders being held at any given time.

rates differ considerably from the rates computed based on actual bed/days used. It is important to note here that while using rated capacity might be a useful alternative to calculating costs, it is not the method recommended by the National Juvenile Justice Network Fiscal Policy Center Toolkit. Therefore, the BBR continues to recommend rates that are based on actual bed/days used.

**Use of Rolling Averages.** With the substantial variation in the number of detained youth from year to year, the forecasting of budgetary needs is likely to remain difficult. In cases where detention numbers deviate so far from previous years, it is possible that counties and other jurisdictions will over- or under-budget expenses for the next year. This has implications for the negotiated rates between the AOC and local facilities as budgets may be developed based on expected detention populations forecast from previous years.

One potential solution to the problem is to utilize rolling averages of annual detention numbers. For instance, a three- or four-year average of the total annual number of bed/days may provide a more stable basis for forecasting the needs of juvenile detention facilities, and, therefore, may serve as a more stable source of information as contracted rates are developed. To use Sarpy County as an example, we see that there was a 33% reduction in population from FY 2024 to FY 2025. However, looking back to FY 2022 we see that variation in detention population has been present for some time. From FY 2022 to FY 2023, there was a 109% increase in annual population at the Sarpy County Juvenile Justice Center. From FY 2023 to FY 2024 there was a 29% decrease before the 33% decrease from FY 2024 to FY 2025. If this four-year rolling average were used to calculate the average daily cost to house a juvenile using FY 2025 expenditures, the average cost would be \$1,023/day. This figure is considerably lower than the \$1,434/day average computed for Sarpy County using FY population and budget figures.

<b>Table 8. Sarpy County Annual Population FY2022-FY2025</b>					
	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Four-Year Average</b>
Annual Bed/Days	2,328	4,860	3,432	2,304	3,231
Change from Previous Year	--	108.8%	-29.4%	-32.9%	--

**Weighted Averages.** As noted, if jurisdictions seek to negotiate a new average daily rate with the legislature, the BBR recommends that jurisdictions seek a new rate of \$445/day. This rate is based on the FY 2025 numbers at the Northeast Nebraska Juvenile Services Center. The BBR contends

that \$445/day represents the most efficient delivery of service achieved among the four facilities. The next highest rate per bed/day is seen at the Douglas County Youth Center, where the largest overall population of youth are housed. The relatively large number of youth housed in Douglas County help drive the weighted average cost per bed/day. It is likely that the Douglas County Youth Center gains efficiencies from its place among a large metropolitan county government. It is unlikely that other facilities are able to achieve economies of scale to the extent that the Douglas County Youth Center is able. Therefore, to more accurately reflect the combined realities among all four facilities, the weighted average of \$557/day (see Table 7) might also be considered.

**Tiered Rates.** The discussion above recommended one set rate that represented the most efficient rate achieved among the four facilities under consideration. However, it is understood that each facility is unique. For example, three facilities under consideration are funded by singular local governments, while the fourth is a non-profit under contract with counties in a fairly large region. Each facility funds employee compensation and benefits slightly differently. There are differences between secure and staff secure facilities. Finally, the Douglas County Youth Center houses a considerably larger population each year than the other facilities. For these reasons, the BBR believes that a tiered rate structure may be needed. Specifically, it may be reasonable for each of the four facilities to negotiate a unique rate structure with the legislature that is suitable for their own facility. The calculated average daily rates for each facility, presented in Table 6 can serve as a starting point for consideration if a tiered rate structure is pursued. The BBR would certainly recommend that Sarpy County use a rolling average over the course of three or four years to construct its average daily population. Other facilities might consider doing the same if they have seen extremely large fluctuations in annual bed/days in recent years.

## **5. Study Limitations**

The present study takes a cross-sectional approach to calculating the average daily cost to house justice-involved youth. The analysis used data from the most recently-completed fiscal year to generate calculations and estimates. This approach is inherently limited as it does not consider the changes across time in detention numbers. The discussion above in Section 4 does consider various approaches to account for longitudinal changes in facility populations.

While not necessarily a limitation, the research team does want to make clear that this analysis is not designed to highlight key cost drivers of average daily cost of juvenile detention. The data

presented in the right-hand columns in Table 1 through Table 4 is designed to give evidence of the categories on which detention facilities are spending county dollars. It is beyond the scope of the current effort to estimate potential changes in annual detention populations, to estimate potential changes in budgets or budget categories, or to use such estimates to simulate average daily rate changes in future years. More specifically, it is beyond the scope to simulate how estimated changes in key cost drivers might interact with estimated changes in annual detention populations to potentially affect future average daily rates of detention. It is clear from the limited time-series data available to the research team that many unknown variables are driving annual populations. Further, unknown fiscal and political factors prevent researchers from making predictions about facility budgets in future years.

## **6. Conclusion**

The results of this analysis show a wide range in the daily cost to house a youth in Nebraska juvenile detention facilities. The wide range of costs is likely due to the varying distribution of expenditures across facilities, combined with varying population counts. As noted above, if a rate increase negotiation is to take place in coming years, the BBR recommends that juvenile detention facilities pursue an increase in contracted rates from the current \$341/day to the baseline \$445/day. The \$445/day rate is based on the calculations for the Northeast Nebraska Juvenile Services Center in FY 2025, and represents the most efficient delivery of services among the four facilities under consideration. A move to this rate would represent a 30.5% increase in the daily contracted rate from the current rate. Given inflationary pressures, as well as increases in minimum wage laws in the State of Nebraska, a 30.5% increase may help facilities to better handle the increased cost of doing business in the state in the coming years.

Looking forward, county facilities may need to consider rolling averages for the calculation of annual populations, as we observed wide variation in facility population from year to year. Using a rolling average to compute populations, and therefore average daily rates, might provide more stability in the numbers and rates seen. Furthermore, weighted, statewide calculations of average daily cost may represent another potential method with which to estimate costs.

**Appendix A: Budget Categories Used in Rate Calculations**

<b>Table 9. Douglas County Youth Center Detailed Budget Categories, FY 2025</b>
<b>Personal Services</b>
41111 PAYROLL CLASSIFIED REGULAR
41121 LONGEVITY
41123 SHIFT DIFFERENTIAL
41124 OVERTIME PAY
41125 HOLIDAY PAY
41127 CALL IN PAY
41131 ANNUAL & SICK LV BAL PAYOFF
41132 COMPENSATED TIME PAYOFF
41134 PREMIUM PAY
41141 COMP TIME USED
41145 VACATION USED
41147 FUNERAL LEAVE
41156 LANGUAGE PAY
41157 UNCLASSIFIED TEMPORARY
41158 UNCLASSIFIED RETIREE
41161 W/C INDEMNITY
41162 SICK LEAVE
41169 ADMINISTRATIVE LEAVE
41172 FMLA
41173 FAMILY SICK LEAVE USED
41189 ATTRITION - WAGES
<b>Fringe Benefits</b>
41311 PENSION EMPLOYER CONTRIBUTION
41321 SOCIAL SECURITY & MEDICARE
41331 HEALTH & ACCIDENT INSURANCE
<b>Benefits</b>
Benefits Calculated as 35% of Personnel Costs
<b>Purchased Services</b>
42111 AUTO ALLOWANCE REGULAR(MILEAGE)
42121 TRAVEL AND SUBSISTENCE
42217 LAUNDRY & DRY CLEANING
42223 POSTAGE AND HANDLING
42229 PRINTING SERVICES COMMERCIAL
42233 BUILDING COMMISSION PARKING FEES
42235 PERSONNEL TESTING
42239 PROFESSIONAL FEES - OTHER
42252 CONTRACT SERVICE

42253 CONTRACT SERVICE BARRICADES
42263 MEDICAL FEES
42264 AMBULANCE & CAB SERVICE
42271 LABORATORY TESTING
42276 IT CONTRACTS - NOT DOTCOMM
42277 DOTCOMM CHARGEBACKS-NON-EQUIPMENT
42292 DOTCOMM CHARGES-BASE/MONTHLY SERVI
42293 DOTCOMM CHARGES-LICENSURE AGREEMEN
42411 MAINTENANCE CONTRACT
42415 M&R - LAND,BLDG & IMPROVEMENTS
42417 M&R - MACHINERY & EQUIPMENT
42419 M&R - RADIO COMM. EQUIPMENT
42447 DOTCOMM CHARGEBACKS-LEASED IT HARD
42475 RENT OTHER EQUIPMENT
42511 ELECTRICAL SERVICE
42521 GAS SERVICE
42533 UTILITIES OTHER
42543 CELLULAR PHONE CHARGES
42611 CLIENT BUS SERVICE
42615 MEALS CLIENT AID
42628 CLOTHING CLIENT AID
42851 LICENSE AND PERMITS
42852 MEMBERSHIP DUES
42854 SEMINAR REGISTRATION
42855 TRAINING
42911 OTHER PROFESSIONAL SERVICES
<b>Supplies</b>
43211 ELECTRICAL SUPPLIES
43213 PAINT SUPPLIES
43214 PLUMBING SUPPLIES
43219 OTHER CONST & MTCE SUPPLIES
43221 CUSTODIAL SUPPLIES
43311 OFFICE SUPPLIES
43314 PAPER SUPPLIES
43315 BOOKS AND PUBLICATIONS
43317 COMPT PARTS,SOFTWARE,ACCESS. > \$5
43411 BOOKS - LIBRARY
43414 PERIODICALS - LIBRARY
43416 ON-LINE RESOURCES
43611 FOOD
43612 RAW FOOD

43711 HYGIENE & CLEANING SUPPLIES
43712 MEDICAL SUPPLIES
43716 DRUG & PHARMACY
43718 OTHER MEDICAL SUPPLIES
43719 X-RAY FILM
43816 RECREATIONAL SUPPLIES
43818 EDUCATIONAL SUPPLIES
43912 LINEN
43919 DETENTION SUPPLIES
43925 TRAINING SUPPLIES
43926 OTHER SUPPLIES
<b>Equipment</b>
44111 FURNITURE & FIXTURE < 5000
44112 DETAINEE BUNKS
44113 MICROCOMPUTERS AND ACCESSORIES<5,0
44116 SECURITY EQUIPMENT
44136 GYM/WEIGHT ROOM EQUIPMENT <5,000
44145 DOTCOMM CHARGEBACKS-EQUIPMENT UNDE
<b>Capital</b>
45217 MACHINERY AND EQUIPMENT
<b>Other Non-Personal</b>
46622 UNIFORM/EXPENDABLE

**Table 10. Lancaster County Youth Services Center Detailed Budget Items, FY 2025**

<b>Personnel</b>	
61110	Official's Salary
61150	Deputy's Salary
61210	Regular Salary
61250	Temporary Salary
61310	Overtime
61510	FICA Contributions
61520	Retirement Contributions
61530	Group Health Insurance
61540	Group Dental Insurance
61650	Long-Term Disability
61660	Post-Employment Health Program
61750	Workers' Comp Insurance
<b>Supplies</b>	
63110	Office Supplies
63215	Education & Training Materials
63220	Uniforms
63225	Janitorial Supplies
63260	Household Supplies
63285	Linen & Bedding Supplies
63290	Program/Recreation Supplies
63320	Keys & Lock Supplies
63325	Inmate Clothing
63335	Minor Equipment
63336	Computer Equip and Acc
63345	Other Operating Supplies
63410	Medical Supplies
63510	Motor Fuels
63520	Lubricants
63815	Motor Veh Parts, Supp, Assessr
63855	Tires & Repair Supplies
63910	Food
64170	Equip Maintenance Agreements
<b>Services - Operations</b>	
64215	Cable TV Service
64285	City Information Services
64286	VOIP Information Services
64290	Banking Services
64295	Other Misc Contracted Svs
64580	Child Guidance (HopeSpoke)

64710	Meals
64715	Lodging
64720	Fares
64725	Mileage
64730	Parking & Tolls
64735	Vehicle Rental
64810	Telephone - Local
64815	Telephone - Long Distance
64820	Internet/Data Processing Svs
64825	Cellular Phone Service
64855	Postage
64860	Freight & Express Charges
64910	Printing
64915	Photocopying
<b>Services - Administration</b>	
65110	Medical Services
65120	Psychologist/Psychiatrist
65125	Dental Services
65140	Employee Physicals
65145	Hospitalization
65155	Laboratory
65160	Pharmacy
65165	Physician Services
65180	Mental Health
65185	Nursing Services
65190	Radiology
65215	Client Food
65235	Client Transportation
65250	Client Sundries
65295	Other Client Services
65660	Memberships & Dues
65665	Books & Subscriptions
65670	Enrollment Fees & Tuition
65675	Licensing
65845	Other Misc Fees & Services
65910	Property Insurance
65915	Liability Insurance
65920	Vehicle Insurance
65935	Other Insurance
<b>Repair and Maintenance</b>	
66210	Motor Vehicle R&M

66215	Furniture & Fixture R&M
66220	Office Equipment R&M
66225	Building R&M
66265	Communication Equip R&M
66280	Security Equipment R&M
66285	Laundry Equipment R&M
66410	Other Equipment R&M
66520	Building Rent
<b>Equipment</b>	
67410	Vehicles
67445	Communication Equipment
67455	Food & Beverage Equipment
67460	Tools
67465	Furniture & Fixtures
67475	Computer Equipment
67495	Other Misc Equipment
67545	Building Security Equipment

<b>Table 11. Northeast Nebraska Juvenile Services Detailed Budget Categories, FY 2025</b>
<b>Administration &amp; Staff</b>
6010-00 Salaries & Wages
6020-00 Payroll Taxes
6021-00 Federal UC Tax
6022-00 State UC Tax
6030-00 Retirement Benefits
6040-00 Work Comp Insurance
6050-00 Employee Health Insurance
6060-00 Other Employee Benefits
6061-00 Cell Phone Reimb
6560-00 Payroll Expenses
<b>Indirect Administration</b>
Accounting
Consulting
Continuing Ed & Training
Legal & Professional
Total Indirect Administration
<b>Facility Related</b>
6510-00 Building R&M
6520-00 Plumbing Repairs
6525-00 Repairs & Maintenance
6530-00 Utilities
6540-00 Pest Control
6545-00 Professional Fees & Consulting
6550-00 Depreciation Expense
<b>Supplies and Services</b>
6610-00 Education Equipment
6620-00 Education Supplies
6630-00 Telephone
6640-00 Postage
6650-00 Cable Television
6660-00 Internet
6665-00 Testing Fees
6670-00 Copy Machine Contract Count
6675-00 Computer Consultant & Repairs
6680-00 Training and Travel
6690-00 Professional Dues/Subs/Fees
6600-00 Education Related Expenses - Other
<b>Reconciliation Discrepancies</b>
66900 - Reconciliation Discrepancies

<b>Operating Expenses</b>
6710-00 Advertising & Promotion
6700-00 Operating & Program Expense-other
6720-00 Cable
6730-00 Craft & Rec Supplies
6735-00 Commissary
6740-00 Dues & Subscription
6743-00 Behavior Modification Training
6744-00 Religious Instruction
6745-00 Expendable Equipment
6750-00 Fees, Permits & Licenses
6760-00 Food & Storage
6765-00 Kitchen Supplies / Equipment
6770-00 Hygiene Supplies
6780-00 Insurance
6790-00 Interest & Late Fees
6791-00 Trustee Fees
6800-00 Jail Supplies
6805-00 Resident Uniforms
6810-00 Janitorial Supplies
6820-00 Laundry SeNices
6825-00 Meals & Entertainment
6830-00 Medical SeNices
6840-00 Office Supplies
6846-00 Copy Machine Costs
6845-00 Internet Access Fees
6850-00 Paper Supplies
6860-00 Postage & Shipping
6875-00 Program Supplies
6855-00 Penalties
6895-00 Juvenile Transportation/R
6900-00 Telephone
6910-00 Training Materials
6920-00 Trash Removal
6925-00 Snow Removal
6930-00 Travel & Mileage
6935-00 Staff Uniforms
6936-00 Drug Testing
6937-00 Background Checks
6940-00 Miscellaneous Expenses
6999-00 Uncategorized Expenses

7001-00 Intransit Items
7050-00 Equipment Purchases
6941-00 Federal Excise Tax
6700 - Operating & Program Expense - Other
<b>Equipment Purchased</b>

<b>Table 12. Sarpy County Juvenile Justice Center Detailed Budget Categories, FY 2025</b>
<b>Personnel</b>
Regular Time Salary
Part Time Salary
Part Time Nurse
Overtime
Overtime-Holiday
Overtime-Training
Retirement Contribution
Social Security
Uniform Allowance
<b>Operating Expense</b>
Telephone Service
Building Repair
Other Equipment Repair
Travel Expenses-ME
Travel Expenses-LO
Travel Expenses-MI
Dues and Subscriptions
Boarding Contracts
Contractual Services
Misc
<b>Supplies</b>
Supplies
Supplies-Office
Supplies-Medical
Supplies-Food and Bev
Supplies-Law Enforcement
NUTRITION SERVICES
First Aid
<b>Capital Outlays</b>
Data Processing Eq
House Arrest Equip
Office Equipment
Radio Equipment
Data Processing So

**Appendix B: Calculation of Cost Based on Rated Capacity of Facilities**

The table below presents the results of the analysis utilizing rated capacity as the standard measure of bed/days utilized in a facility. The research team obtained data from each of the four facilities on the bed capacity at each facility. The data show that the Douglas County Youth Center operates a 96-bed facility for a total rated capacity of 35,040 bed/days per year; the Lancaster County Youth Services Center operates a 40-bed facility for a total of 14,600 bed/days per year; the Northeast Juvenile Services Center operates a 34-bed facility for a total of 12,410 bed/days per year; and the Sarpy County Juvenile Justice Center operates a 30-bed facility for a total of 10,950 bed/days per year.

Using rated capacity to calculate the average cost per bed/day results in average costs of \$259 per bed/day for Sarpy County; \$313 per bed/day for Northeast Nebraska; \$412 per bed/day for Lancaster County; and \$428 per bed/day for Lancaster County. These average costs per bed/day differ substantially from those computed based on the actual number of bed/days utilized in a facility. The differences are driven by the fact that there is a gap between the rated capacity of each facility and the actual number of bed/days utilized by each facility.

<b>Table 13. Cost per Bed/Day for Each Facility Based on Rated Capacity, FY2025</b>			
<b>Facility</b>	<b>Total Budget</b>	<b>Bed/Days</b>	<b>Cost per Bed/Day</b>
Douglas County Youth Center	\$14,433,114	35,040	\$412
Lancaster County Youth Services Center	\$6,248,885	14,600	\$428
Northeast Nebraska Juvenile Services	\$3,884,992	12,410	\$313
Sarpy County Juvenile Justice Center	\$2,832,893	10,950	\$259

## **Appendix C: About the Bureau of Business Research**

The Bureau of Business Research is a leading source for analysis and information on the Nebraska economy. The Bureau conducts both contract and sponsored research on the economy of Nebraska and its communities including: 1) economic and fiscal impact analysis; 2) models of the structure and comparative advantage of the current economy; 3) economic, fiscal, and demographic outlooks, and 4) assessments of how economic policy affects industry, labor markets, infrastructure, and the standard of living. The Bureau also competes for research funding from federal government agencies and private foundations from around the nation and contributes to the academic mission of the University of Nebraska through scholarly publication and the education of students.

### **Dr. Mitchel Herian**

Dr. Mitchel Herian serves as Project Director at the Bureau of Business Research. Dr. Herian has conducted applied research for agencies such as the U.S. Army, the National Aeronautics and Space Administration (NASA), the Nebraska Supreme Court, the Nebraska Department of Education, and the Kansas Department of Corrections. His research has received support from agencies including the National Science Foundation and the National Institute of Justice. Dr. Herian's research has been published in a variety of peer reviewed journals including the Journal of Public Administration Research and Theory, American Review of Public Administration, Policy Studies Journal, State and Local Government Review, and Ecology & Society.

### **Dr. Eric Thompson**

Dr. Eric Thompson is the Director of the Bureau of Business Research and an Associate Professor of Economics at the University of Nebraska-Lincoln. Dr. Thompson has conducted a broad group of economic impact studies including impact studies of Nebraska agriculture, Sandhill Cranes migration, the Nebraska child care industry, the Omaha Zoo, the Nebraska horseracing industry, Husker Harvest Days, and the UNL Athletic Department. Dr. Thompson also works on demographic projections, and analyses of economic development programs for Nebraska and cities in Nebraska. He also has conducted numerous economic impact studies for the Lincoln Department of Economic Development, the Omaha Chamber of Commerce, the Nebraska Department of Economic Development, various Nebraska industries, and Nebraska tourism attractions. Dr. Thompson's research has received support from the United States Department of Labor, the Robert Wood Johnson Foundation, the Center for Economic Analysis, the Nebraska Health and Human Services System, as well as Lincoln, Omaha, and Nebraska organizations and agencies. In his previous employment, Dr. Thompson served as the Director of the Center for Business and Economic Research and a Research Associate Professor of Economics at the University of Kentucky. Dr. Thompson received his Ph.D. in agricultural economics from the University of Wisconsin-Madison in 1992. His research fields include regional economics, economic forecasting, and state and local economic development. His research has been published in Regional Science and Urban Economics, the Journal of Regional Science, the

American Journal of Agricultural Economics, the Journal of Cultural Economics, and the Economic Review of the Federal Reserve Bank of Cleveland.