DELAWARE COUNTY JAIL OVERSIGHT BOARD
GEORGE W. HILL CORRECTIONAL FACILITY

INMATE WELFARE FUND POLICY

Governance, Permitted Uses, and Custodial Fund Administration

Effective Date:	October 13,2026
Supersedes:	N/A (New Policy)
Approved By:	Delaware County Jail Oversight Board
Date Approved:	October 13,2026

I. PURPOSE AND SCOPE

This policy establishes the governance framework, revenue sources, and oversight policy for the Inmate Welfare Fund (the "Fund") maintained in connection with the George W. Hill Correctional Facility (the "Facility"), Delaware County, Pennsylvania.

The Fund exists for the benefit, education, and general welfare of individuals incarcerated at the Facility. This policy is adopted by the Delaware County Jail Oversight Board (the "Board") pursuant to its powers and duties under 61 Pa.C.S. §§ 1721–1728 and Chapter 86 of the Delaware County Administrative Code.

II. AUTHORITY

A. Statutory and Regulatory Authority

1. 61 Pa.C.S. §§ 1721–1728 (County Jail Oversight Boards — Powers and Duties).
2. 37 Pa. Code § 95.239 (Commissary and other funds — audit and reporting requirements).

B. Local Authority

1. Delaware County Home Rule Charter.
2. Chapter 86 of the Delaware County Administrative Code (Jail Oversight Board).
3. Delaware County Administrative Code.

III. DEFINITIONS

"ACFR" means the County's Annual Comprehensive Financial Report prepared in accordance with GAAP and GASB pronouncements.

"Board" means the Delaware County Jail Oversight Board.

"Controller" means the elected Controller of Delaware County.

"Executive Director" means the Delaware County Executive Director.

"Facility" means the George W. Hill Correctional Facility, or any successor county correctional institution operated by or on behalf of Delaware County.

"Fund" or "Inmate Welfare Fund" means the custodial fund established and maintained for the individual and/or collective benefit, education, and welfare of individuals incarcerated at the Facility, as distinguished from individual inmate trust accounts and from the County's general operating appropriation.

"Fund Administrator" means the Warden of the Facility or such designee as designated by the Warden.

"Individual Inmate Trust Accounts" means accounts holding personal funds belonging to specific incarcerated individuals, separate and distinct from the Fund.

"Warden" means the Warden of the Facility, including any person acting in the capacity of the Warden during a period in which the appointed and confirmed Warden is unable or unavailable to perform his or her duties.

IV. SEGREGATION OF FUNDS

The Fund shall be maintained in a separate, segregated bank account. Fund monies shall not be commingled with the County's general fund, the Facility's operating account, individual inmate trust accounts, or any other County account.

V. REVENUE SOURCES

The Fund may, to the extent received, be funded by revenue from the following sources:

1. Net proceeds (commissions, rebates, or contractual revenue-sharing payments) from commissary sales to incarcerated individuals at the Facility.
2. Commissions or revenue-sharing payments from inmate telephone, video visitation, tablet, electronic messaging, and similar communication service providers.
3. Interest or investment income earned on Fund balances.
4. Monetary donations from organizations or individuals expressly designated for the benefit of the incarcerated population, as approved by the Warden or Board.
5. Any other revenue source approved by the Board and consistent with applicable law and the custodial fund classification.

VI. APPROVED EXPENDITURES

It is the intention of this policy to facilitate the use of the Fund and to assist in streamlining purchasing workflow for the staff. Fund expenditures shall be utilized to purchase goods, services, and programs that benefit the wellness and/or safety of the incarcerated population and/or incarcerated individuals in the Facility; provided, however, that no expenditure may be made through the Fund for goods, services or other expenses that are legally required to be provided to incarcerated people by the County pursuant to applicable law or regulation. Subject to the foregoing, the following categories of expenditure are eligible expenditures, subject to security review and compliance with this Policy. The specific eligible items are meant for illustrative purposes:

A. Recreation and Leisure

- Athletic and recreational equipment (sports equipment, exercise machines, game tables, board games).
- Cable, satellite, or streaming television service and related equipment for inmate housing and common areas.
- Music, movie, and media content licensed for inmate use.
- Newspapers, cards, and games.
- Seasonal, holiday, and special event programming and supplies.
- Awards and incentives for model behavior or achievements.

B. Education and Programming

- Educational materials, books, periodicals, and subscriptions for the inmate library.
- Classroom and vocational training supplies and equipment.
- GED supplies, testing fees and related instructional materials.
- Job certification testing fees and related instructional materials.
- Computer or tablet hardware and software used for educational programming.
- Meals and refreshments for program staff and participants.
- Law library subscriptions.
- Costs of program staff, facilitators, who are not members of the Facility staff.

C. Treatment, Self-Help, Job Training and Reentry Programs

- Materials, supplies, and facilitator fees for substance abuse programming (e.g., AA, NA, SMART Recovery).
- Materials, supplies, and facilitator fees for re-entry programming (e.g. New Leash for Life)
- Cognitive behavioral therapy workbooks and other treatment materials.
- Pre-release and reentry programming supplies, clothing, and public transportation vouchers or transportation key cards for post-release.
- Job readiness, resume preparation, and interview skill programming materials.
- Costs associated with obtaining government-issued identification (PennDOT ID, birth certificate fees) for incarcerated individuals.
- Payroll for eligible incarcerated people working within the Facility.
- Any other programs, materials, goods or services related to treatment, self-help, job training or reentry deemed appropriate by the Facility staff and Warden.
- Interactive educational technology, including hardware and software, smart boards for classrooms, and vocational simulators.
- Supplies, equipment, transportation vouchers, and clothing to support work release programs, including essential work clothing, outerwear, boots, etc. to support job placement.

D. Religious and Civic Programming

- Voter registration assistance and materials.
- Religious texts, devotional materials, and supplies for religious services and observances requested by incarcerated individuals.

- Civic and cultural programming materials and event supplies.

E. Health and Wellness (Supplemental Only)

- Over-the-counter wellness items that are not covered by the Facility's medical services contract.
- Mental health and wellness programming materials that supplement, but do not replace, the Facility's clinical programming

F. Barber and Personal Services

- Barber and cosmetology supplies and equipment.
- Supplemental laundry services or supplies.
- Personal hygiene supplies.
- Shower shoes, supplemental items of clothing.
- Clothing to assist in release and re-entry, including seasonally appropriate garments.
- Indigent kits.

G. Inmate-Benefit Facility Enhancements

- Upgrades, enhancements, amenities, furnishings, programming infrastructure or improvements to inmate dayrooms, educational classrooms, vocational training areas, visiting areas, or common spaces that enhance the delivery of services or improve inmate quality of life (seating, bulletin boards, climate comfort items such as fans).
- Law library enhancements.
- Enhancements to areas for storage of goods and supplies purchased pursuant to this policy.
- Contraband and drug detection technology specifically deployed to prevent overdoses, protect the health of the incarcerated population, and safeguard contact visitation.

H. Administrative Costs of the Fund and Miscellaneous

- Banking, accounting, and audit fees directly attributable to Fund administration.
- Costs of the independent annual audit required under 37 Pa. Code § 95.239 and GASB-compliant financial reporting.
- Costs incurred by staff or contracted personnel to administer the Policy, including preparing annual plans and reports required by this Policy.
- Expenses related to conducting surveys or input regarding uses of the Fund as permitted by this Policy.
- Notwithstanding the categories above, the Fund Administrator may bring proposals to utilize the Fund for purposes not enumerated above or included in the plan for consideration and approval by the Board, so long as the Board determines that the expense meets the spirit and intention of this policy, subject to solicitor's approval.

VII. PROHIBITED EXPENDITURES

The following expenditures are prohibited from the Fund. This list is intended to be illustrative and not exhaustive:

1. Transfers to the County General Fund or any other non-custodial fund of the County, except as required by law, court order, or specific statutory authorization; provided, however, it is expressly permitted that the Fund may be used to reimburse the General Fund or other County fund for expenses permitted pursuant to this policy.
2. Salaries, wages, overtime, benefits, training costs, or any form of compensation for permanent Facility staff and County employees, (not including external facilitators, contract personnel and instructors, and people who are conducting programs) and inmate worker payroll as provided in Section VI.
3. Staff meals, refreshments, gift cards, awards, recognition events, break room supplies, or morale items.
4. Weapons, ammunition, firearms accessories, body armor, or law enforcement equipment of any kind.
5. Gun range memberships, shooting range fees, or tactical training costs.
6. Facility construction, renovation, major capital improvements, or building maintenance, except as permitted under Section VI.
7. Vehicles, vehicle maintenance, fuel, or transportation costs for staff or County operations.
8. Office supplies, furniture, or equipment for administrative or staff-use areas.
9. Security equipment, surveillance systems, electronic monitoring equipment, or related technology, except as required as part of a permitted program under Section VI.
10. Legal fees, settlements, or judgments arising from litigation against the County, the Facility, the Board, or any of their staff or officials.
11. Lobbying, political contributions, or political advocacy expenditures.
12. Goods or services that the County is legally obligated to provide (including basic hygiene, correspondence materials, release supplies, food service, basic medical care, and constitutionally required programming for indigent inmates).
13. Any expenditure primarily benefiting staff, vendors, or any party other than the incarcerated population.

VIII. GOVERNANCE AND ADMINISTRATION

A. Board Oversight

1. The Board shall exercise supervisory authority over the Fund.
2. The Warden may approve all expenditures from the Fund not exceeding $10,000 in a single transaction, or $20,000 in aggregate to a single vendor or for a single purpose within a fiscal year. In the event of an emergency between scheduled meetings of the Board, the Warden may authorize a purchase from the Fund in excess of $10,000, with the written concurrence of the Executive Director, subject to formal Board ratification at the next public meeting. Inmate payroll shall not require specific approval from the Board but shall be subject to monthly reporting.

3. The Board shall review and approve an estimated annual Fund usage plan no later than the second regular Board meeting of each calendar year. The plan may be based on prior years' experience and estimate expected revenues and proposed expenditures by category. The usage plan shall be advisory only and the Facility staff and Warden may utilize the Fund for any eligible expenditure as provided in this Policy, subject to the reporting responsibilities.
4. The Board hereby delegates day-to-day purchasing authority to the Fund Administrator for approved budget categories, subject to the per-transaction limits set forth herein.

B. Fund Administrator Responsibilities

1. The Fund Administrator shall maintain complete and accurate records of all Fund receipts and disbursements using GAAP.
2. The Fund Administrator shall present a written financial report to the Board at each regular Board meeting, including beginning net position in the previous month, additions by revenue category, deductions by category, and ending net position.
3. The Fund Administrator shall ensure that all Fund disbursements are supported by proper documentation (invoices, purchase orders, receipts, as applicable).
4. The Fund Administrator shall maintain the Fund's segregated bank account and shall not commingle Fund monies with any other account.
5. The Fund Administrator shall coordinate with the County Controller's Office and the County's external auditor to ensure proper financial reporting under GASB.

C. Controller Authority

The Controller's Office and County Council shall have full and unrestricted access to all Fund records. Nothing herein shall limit the authority of the Controller or County Council.

D. Procurement

All purchases from the Fund shall comply with the procurement requirements of the Delaware County Home Rule Charter and Administrative Code.

IX. FINANCIAL CONTROLS, AUDIT, AND REPORTING

A. Annual Independent Audit

1. The Fund shall be subject to an independent annual financial audit conducted by a certified public accountant using GAAS, as required by 37 Pa. Code § 95.239. As an independent office, the Controller's office may conduct the audit.
2. The audit shall result in an opinion that either affirms or disaffirms the accuracy of the Fund's records and accounts and shall confirm the appropriateness of the Fund's custodial fund classification.
3. The annual audit report shall be presented to the Board at a public meeting and shall be filed with the Controller's Office and may be posted to the Controller website as determined by the Controller.

B. Surplus Management

1. The Fund shall be managed in a manner so that revenues are deployed in a reasonably timely manner for their intended purpose.
2. If the Fund's net position exceeds twelve (12) months of average annual deductions for three consecutive years, the Board shall:
   - Conduct a review of the Fund's spending patterns and identify additional programming, services, or benefits that could be funded or existing programming, services, or benefits that are eligible for funding.
   - Evaluate whether commissary, telecommunications, or other contractor pricing should be adjusted to lower the inflow into the Fund; and
   - Document the review and any resulting decisions in the Board minutes.
3. Under no circumstances shall the Fund's surplus net position be transferred to the County General Fund or any other non-custodial fund, except as may be provided by applicable law or as permitted by the Policy to reimburse the County for eligible expenditures made by the County from the General Fund or any other non-custodial fund.

C. Records Retention

All Fund records shall be retained in accordance with the County Records Act of August 14, 1963, 16 P.S. Section 13001-6, as amended and shall be available for inspection by the Controller, the Board, the external auditor, and any other authorized party.

X. TRANSPARENCY AND PUBLIC REPORTING

1. The Fund Administrator shall prepare an annual financial summary for Board review, including a comparison of actual additions and deductions to the approved annual plan.
2. An annual report on the Fund's fiduciary net position and a summary of additions and deductions by category shall be prepared and presented at a regular public meeting of the Board.
3. The Board may solicit input from incarcerated individuals and other stakeholders, through surveys or other appropriate mechanisms, regarding how the Fund may be used to better serve the inmate population. Such input may be considered when preparing the annual Fund usage plan and in making expenditures.
4. This Policy is intended to be utilized by the Board for the intended purposes set forth herein in accordance with applicable law. Nothing expressed or implied in this Policy is intended, or shall be construed, to confer upon or give any third person or party any rights or remedies under or by reason of this Policy.

XI. AMENDMENTS AND REVIEW

This policy may be amended from time to time as deemed appropriate by the Board by a majority vote of the Board at any regular or special meeting.

XII. EFFECTIVE DATE

This policy shall take effect upon adoption by the Board at a public meeting in accordance with the Sunshine Act and shall remain in effect until amended or repealed. This policy may be applied retroactively to eligible purchases made in calendar year 2026, subject to the reporting requirements of this Policy.

ADOPTED this 13th **day of** October**, 2026.**

Joanne Phillips, Esq., Delaware County Council Member and
Chair, Delaware County Jail Oversight Board

Barbara O'Malley, Delaware County Executive Director and
Vice Chair, Delaware County Jail Oversight Board

Louis F. Rosenthal, Delaware County Controller