



**FY 2015 - 2016 DEPARTMENTAL  
A-87 INDIRECT COST RATE PROPOSAL**

Based on Actual Data Incurred  
During Fiscal Year Ended  
June 30, 2014

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**SECTION I**  
**INTRODUCTION**

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## INTRODUCTION

Pima County incurs both direct and indirect costs in the performance of its responsibilities. Direct costs are costs which can be specifically or readily identified with a specific cost objective or program. Indirect costs are costs necessary for the effective, efficient operation of County programs which cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved.

The County incorporates two sets of principles into its policies and procedures related to the recovery of costs from funding sources. Principles related to all funding sources are incorporated within generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). In addition, principles and procedures which have been followed for recovery of costs on Federal awards are presented in U.S. Management and Budget Circular A-87 (OMB A-87), "Cost Principles for State, Local and Indian Tribal Governments."

### **GAAP PRINCIPLES**

There are three basic concepts incorporated within GAAP which are followed: First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from, and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

### **OMB A-87 Principles and Procedures**

In recognition of OMB A-87 requirements, County costs are determined and charged to Federal awards in accordance with the following OMB A-87 general criteria:

- Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

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- Costs are authorized or not prohibited under State or local laws or regulations.
  - Costs conform to any limitations or exclusions set forth in OMB A-87 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
  - Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
  - Except as otherwise provided for in OMB A-87, costs have been determined in accordance with generally accepted accounting principles.
  - Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
  - Costs are net of all applicable credits.
  - Costs are adequately documented.

### **Indirect Cost Identification**

The County recovers indirect costs through the development and application of departmental indirect cost rates. Rates are developed and documented in the County's departmental indirect cost rate proposal. Rates include both County-wide central services costs and departmental administrative support costs. The identification and allocation of County-wide central service costs is documented in the County's OMB A-87 Central Services Cost Allocation Plan (Plan). The Plan is prepared and documented in accordance with OMB A-87 policies and procedures. Central service costs included in FY 2016 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2014.

Departmental administrative and support costs included in the rate are those costs incurred for the benefit of all programs and activities of a department. Costs are recorded in administrative and support unit cost centers. Administrative and support costs are identified and documented in each department's indirect cost rate proposal. Costs included in FY 2016 rates are actual expenditures incurred during the fiscal year ended June 30, 2014. All costs included in the development of departmental rates have been reconciled to the County's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2014.

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## **Indirect Cost Rate Method**

The County utilizes rates developed in accordance with OMB A-87's "simplified method". The simplified method for developing rates is accomplished for each department by (1) classifying the department's total costs for the period as either direct or indirect, and (2) dividing total allowable indirect costs (net of applicable credits) by an equitable allocation base. The allocation base utilized by each department is direct personal service costs. Personal service costs include salaries and wages, and applicable fringe benefits.

## **FY 2016 Proposal**

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2015 and ending June 30, 2016. The Proposal has been prepared by the Financial Control and Reporting staff of Pima County. The Proposal is presented in the following Sections:

- **Certificate of Indirect Costs** – Certificate signed by an authorized County official certifying the Proposal and each departmental indirect cost rate has been prepared in accordance with applicable policies and procedures of OMB A-87.
- **Departmental Indirect Cost Rates** – Schedules providing and documenting the development of indirect cost rates for the following departments:
  - ❖ Clerk of the Superior Court
  - ❖ Community Development & Neighborhood Conservation
  - ❖ County Attorney
  - ❖ County Free Library
  - ❖ Elections
  - ❖ Employment & Training
  - ❖ Environmental Quality
  - ❖ Health
  - ❖ Health – Pima Animal Care
  - ❖ Juvenile Court
  - ❖ Natural Resources, Parks and Recreation
  - ❖ Office of Medical Services
  - ❖ Public Defender/Legal Defender
  - ❖ Recorder
  - ❖ Regional Wastewater Reclamation District
  - ❖ Sheriff
  - ❖ Superior Court
  - ❖ Superior Court – Adult Probation
  - ❖ Transportation



**SECTION II**

**CERTIFICATE OF INDIRECT COSTS**





DEPARTMENT OF FINANCE AND RISK MANAGEMENT

**CERTIFICATE OF INDIRECT COSTS**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2015 through June 30, 2016 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Pima County, Arizona

Signature:



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Name of Official:

Paul J. Guerrero

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Title:

Financial Control & Reporting, Division Manager

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Date of Execution:

June 30, 2015

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**SECTION III**

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**CLERK OF THE SUPERIOR COURT**

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## CLERK OF THE SUPERIOR COURT

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Clerk of the Superior Court for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
 CLERK OF THE SUPERIOR COURT  
 INDIRECT COST RATE  
 FOR THE YEAR ENDING JUNE 30, 2016  
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	12,661,884	\$11,435,260	1,226,624	12,661,884	-	-	-
Total Per CAFR	12,661,884	11,435,260	1,226,624	12,661,884	-	-	-
<b>Central Service Costs (Sch. A)*</b>	861,967	-	-	-	-	861,967	861,967
Total Costs	<u>\$ 13,523,851</u>	<u>\$ 11,435,260</u>	<u>\$ 1,226,624</u>	<u>\$ 12,661,884</u>	<u>\$ -</u>	<u>\$ 861,967</u>	<u>\$ 861,967</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 861,967		7.54%
FY 2014 Direct Personal Services					\$ 11,435,260		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 CLERK OF THE SUPERIOR COURT  
 DEPARTMENT EXPENDITURES  
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration			-	-	-	-	-
Administration			-	-	-	-	-
Total			-	-	-	-	-
All Other Divisions	1000		\$ 10,164,274	\$ 193,802	\$ 505,602	\$ -	\$ 10,863,678
Total General Fund			10,164,274	193,802	505,602	-	10,863,678
<b>Special Revenue Funds</b>							
CC - Child Support	2006	various	194,975	275,003	47,774	8,456	526,208
CC - Document Storage	2006	0043	470,841	49,952	63,154	35,133	619,080
CC - Spousal Maintenance	2006	0038	125,460	16,250			141,710
CC - Victim Location	2006	0039	(42)				(42)
CC - Local Crt Automation	2006	0054	479,752	10,388	3,245	17,865	511,250
Total Special Revenue			1,270,986	351,593	114,173	61,454	1,798,206
Total Expenditures			\$ 11,435,260	\$ 545,395	\$ 619,775	\$ 61,454	\$ 12,661,884



**SECTION IV**



**COMMUNITY DEVELOPMENT & NEIGHBORHOOD  
CONSERVATION**



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## COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Community Development & Neighborhood Conservation for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Programs:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Programs' total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Program Expenditures

The Schedule identifies the Program's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	5,170,218	811,441	4,358,777	5,170,218	-	-	-
Total Per CAFR	5,170,218	811,441	4,358,777	5,170,218	-	-	-
<b>Central Service Costs (Sch. A)*</b>	365,874	-	-	-	-	365,874	365,874
Total Costs	<u>\$ 5,536,092</u>	<u>\$ 811,441</u>	<u>\$ 4,358,777</u>	<u>\$ 5,170,218</u>	<u>\$ -</u>	<u>\$ 365,874</u>	<u>\$ 365,874</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 365,874		45.09%
FY 2014 Direct Personal Services					\$ 811,441		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration							-
Total			-	-	-	-	-
<b>Grants</b>							
CD - Community Projects	2042		\$ 811,441	\$ 41,949	\$ 4,316,828		\$ 5,170,218
Total			811,441	41,949	4,316,828	-	5,170,218
Total Expenditures			\$ 811,441	\$ 41,949	\$ 4,316,828	\$ -	\$ 5,170,218

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**SECTION V**  
**COUNTY ATTORNEY**

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## COUNTY ATTORNEY

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Attorney for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

#### Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 2,863,058		\$ 20,160	\$ 20,160.00	\$ 2,419,780	\$ 423,118	\$ 2,842,898
Direct Costs							
Special Revenue Funds	8,433,078	1,196,942	7,236,136	8,433,078			-
Other Divisions & Grants	22,588,371	19,810,024	2,778,347	22,588,371			-
Total Per CAFR	\$ 33,884,507	\$ 21,006,966	\$ 10,034,643	\$ 31,041,609	\$ 2,419,780	\$ 423,118	\$ 2,842,898
<b>Less Department Admin. In Central Service Cost Plan **</b>	<u>(2,863,058)</u>		<u>(20,160)</u>	<u>(20,160)</u>	<u>(2,419,780)</u>	<u>(423,118)</u>	<u>(2,842,898)</u>
<b>Central Service Costs (Sch. A)*</b>	4,398,899					4,398,899	4,398,899
Total Costs	<u>\$ 35,420,348</u>	<u>\$ 21,006,966</u>	<u>\$ 10,014,483</u>	<u>\$ 31,021,449</u>	<u>\$ -</u>	<u>\$ 4,398,899</u>	<u>\$ 4,398,899</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 4,398,899		20.94%
FY 2014 Direct Personal Services		\$ 21,006,966					
<p>* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.  ** Amounts excluded because Admin costs are included in the Schedule A allocation</p>							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration		0159, 0169	\$ 2,419,780	\$ 155,204	\$ 267,914	\$ 20,160.00	\$ 2,863,058
Administration							
Total			<u>2,419,780</u>	<u>155,204</u>	<u>267,914</u>	<u>20,160.00</u>	<u>2,863,058</u>
Civil Division		0160-0162	2,460,131	81,548	12,764		2,554,443
All Other Divisions			<u>15,256,848</u>	<u>352,853</u>	<u>1,426,858</u>		<u>17,036,559</u>
Total General Fund			<u>20,136,759</u>	<u>589,605</u>	<u>1,707,536</u>	<u>20,160</u>	<u>22,454,060</u>
<b>Special Revenue Funds</b>							
Bad Check	2107	2001	89,665	9,458	30,986		130,109
Employer Sanctions	2106	2000	36		7,125		7,161
Fill the GAP	2103	0156-0157, 1996-1997	470,501		17,928		488,429
Victim Compensation	2008	0176	68,447		123,765		192,212
Justice & Law Enforcement	2008	0170, 0174- 0175, 0178- 0179	209,782		97,488		307,270
RICO	2105	1999	<u>358,511</u>	<u>236,757</u>	<u>6,712,629</u>		<u>7,307,897</u>
Total Special Revenue			<u>1,196,942</u>	<u>246,215</u>	<u>6,989,921</u>	<u>0</u>	<u>8,433,078</u>
<b>Grants</b>	2042, 2063		<u>2,093,045</u>	<u>2,739</u>	<u>901,585</u>		<u>2,997,369</u>
Total Expenditures			<u>\$ 23,426,746</u>	<u>\$ 838,559</u>	<u>\$ 9,599,042</u>	<u>\$ 20,160</u>	<u>\$ 33,884,507</u>

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**SECTION VI**

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**COUNTY FREE LIBRARY**

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## COUNTY FREE LIBRARY

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Free Library for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014. Department administrative and support costs included in the Rate are those costs incurred for the benefit of all programs and activities of the Department.

#### Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 COUNTY FREE LIBRARY  
 INDIRECT COST RATE  
 FOR THE YEAR ENDING JUNE 30, 2016  
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 13,240		\$ 4,289	\$ 4,289	\$ 8,951		\$ 8,951
Direct Costs	33,761,256	18,835,961	14,925,295	33,761,256			-
Total Per CAFR	33,774,496	18,835,961	14,929,584	33,765,545	8,951	-	8,951
<b>Central Service Costs (Sch. A)*</b>	3,420,319	-	-	-	-	3,420,319	3,420,319
Total Costs	<u>\$ 37,194,815</u>	<u>\$ 18,835,961</u>	<u>\$ 14,929,584</u>	<u>\$ 33,765,545</u>	<u>\$ 8,951</u>	<u>\$ 3,420,319</u>	<u>\$ 3,429,270</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						<u>\$ 3,429,270</u>	18.21%
FY 2014 Direct Personal Services						<u>\$ 18,835,961</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 COUNTY FREE LIBRARY  
 DEPARTMENT EXPENDITURES  
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>Library</b>							
Department Administration	2051	0184	\$ 8,951		\$ 4,289		\$ 13,240
All Other Divisions		01xx	18,835,961	\$ 6,090,705	8,834,590		33,761,256
Total			<u>18,844,912</u>	<u>6,090,705</u>	<u>8,838,879</u>	-	<u>33,774,496</u>
<b>Grants</b>							
Library	2042	0214				-	-
Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			<u>\$ 18,844,912</u>	<u>\$ 6,090,705</u>	<u>\$ 8,838,879</u>	<u>\$ -</u>	<u>\$ 33,774,496</u>

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**SECTION VII**  
**ELECTIONS**

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## ELECTIONS

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Election's Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

**PIMA COUNTY, ARIZONA**  
**INDIRECT COST RATE PROPOSAL**  
  
**ELECTIONS**  
**INDIRECT COST RATE**  
**FOR THE YEAR ENDING JUNE 30, 2016**  
**BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014**

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 1,311,915	\$ 795,693	\$ 516,222	\$ 1,311,915			\$ -
Direct Costs	183,927	123,769	60,158	183,927			-
Total Per CAFR	1,495,842	919,462	576,380	1,495,842	-	-	-
<b>Central Service Costs (Sch. A)*</b>	596,586	-	-	-	-	596,586	596,586
Total Costs	<u>\$ 2,092,428</u>	<u>\$ 919,462</u>	<u>\$ 576,380</u>	<u>\$ 1,495,842</u>	<u>\$ -</u>	<u>\$ 596,586</u>	<u>\$ 596,586</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 596,586		64.88%
FY 2014 Direct Personal Services		\$ 919,462			\$ 919,462		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

ELECTIONS  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration		0277	\$ 795,693	\$ 142,869	\$ 306,633	\$ 66,720	\$ 1,311,915
Administration							
Total			<u>795,693</u>	<u>142,869</u>	<u>306,633</u>	<u>66,720</u>	<u>1,311,915</u>
<b>All Other Divisions</b>	1000		123,769	14,894	45,264		183,927
			<u>123,769</u>	<u>14,894</u>	<u>45,264</u>	<u>-</u>	<u>183,927</u>
Total Expenditures			<u>\$ 919,462</u>	<u>\$ 157,763</u>	<u>\$ 351,897</u>	<u>\$ 66,720</u>	<u>\$ 1,495,842</u>

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**SECTION VIII**

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**EMPLOYMENT AND TRAINING**

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## EMPLOYMENT AND TRAINING

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Employment and Training Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>12,617,755</u>	<u>3,119,075</u>	<u>9,498,680</u>	<u>12,617,755</u>	-	-	-
Total Per CAFR	12,617,755	3,119,075	9,498,680	12,617,755	-	-	-
<b>Central Service Costs (Sch. A)*</b>	<u>1,209,623</u>	-	-	-	-	<u>1,209,623</u>	<u>1,209,623</u>
Total Costs	<u>\$ 13,827,378</u>	<u>\$ 3,119,075</u>	<u>\$ 9,498,680</u>	<u>\$ 12,617,755</u>	<u>\$ -</u>	<u>\$ 1,209,623</u>	<u>\$ 1,209,623</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					<u>\$ 1,209,623</u>		38.78%
FY 2014 Direct Personal Services					<u>\$ 3,119,075</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

EMPLOYMENT AND TRAINING  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			-	-	-	-	-
<b>Other Special Revenue</b>							
Employment & Training			746,451	41,353	127,640		915,444
<b>Grants</b>							
Employment & Training	2042		2,337,616	119,994	9,177,610	8,423	11,643,643
Pima Vocational HS	2042	0108, 1690, 1542	35,008	6,289	17,371		58,668
Total Expenditures			<u>\$ 3,119,075</u>	<u>\$ 167,636</u>	<u>\$ 9,322,621</u>	<u>\$ 8,423</u>	<u>\$ 12,617,755</u>



**SECTION IX**



**ENVIRONMENTAL QUALITY**



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## ENVIRONMENTAL QUALITY

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Environmental Quality Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 ENVIRONMENTAL QUALITY  
 INDIRECT COST RATE  
 FOR THE YEAR ENDING JUNE 30, 2016  
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Direct Costs	5,618,722	2,698,251	2,920,471	5,618,722	-	-	-
Total Per CAFR	5,618,722	2,698,251	2,920,471	5,618,722	-	-	-
<b>Central Service Costs (Sch. A)*</b>	455,836	-	-	-	-	455,836	455,836
Total Costs	<u>\$ 6,074,558</u>	<u>\$ 2,698,251</u>	<u>\$ 2,920,471</u>	<u>\$ 5,618,722</u>	<u>\$ -</u>	<u>\$ 455,836</u>	<u>\$ 455,836</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 455,836		16.89%
FY 2014 Direct Personal Services					\$ 2,698,251		
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

ENVIRONMENTAL QUALITY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>Environmental Quality</b>	2043						
Department Administration							
Director's Office		0293					\$ -
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Other Divisions			2,268,155	48,925	2,515,786		4,832,866
Grants			<u>430,096</u>	<u>60,641</u>	<u>262,367</u>	<u>32,752</u>	<u>785,856</u>
Total Expenditures			<u>\$ 2,698,251</u>	<u>\$ 109,566</u>	<u>\$ 2,778,153</u>	<u>\$ 32,752</u>	<u>\$ 5,618,722</u>

NOTE: Department Admin for Environmental Quality is treated as a direct cost because it is charged out to other users during the year.

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**SECTION X**  
**HEALTH**

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## HEALTH

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Health Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

HEALTH  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 659,948	\$ -	\$ -	\$ -	\$ 584,274	\$ 75,674	\$ 659,948
Direct Costs	19,857,723	14,617,104	5,240,619	19,857,723			-
Total Per CAFR	20,517,671	14,617,104	5,240,619	19,857,723	584,274	75,674	659,948
<b>Central Service Costs (Sch. A)*</b>	<u>2,822,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,822,590</u>	<u>2,822,590</u>
Total Costs	<u>\$ 23,340,261</u>	<u>\$ 14,617,104</u>	<u>\$ 5,240,619</u>	<u>\$ 19,857,723</u>	<u>\$ 584,274</u>	<u>\$ 2,898,264</u>	<u>\$ 3,482,538</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 3,482,538		23.83%
FY 2014 Direct Personal Services					\$ 14,617,104		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 HEALTH  
 DEPARTMENT EXPENDITURES  
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	Unit NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>Health</b>	<b>2002</b>						
Department Administration							
Director's Office		0951	\$ 439,980	\$ 7,233	\$ 46,348	\$ -	\$ 493,561
General Services		0941	144,294	3,425	18,668	-	166,387
Total			<u>584,274</u>	<u>10,658</u>	<u>65,016</u>	-	<u>659,948</u>
All Other Divisions			8,855,863	598,602	2,590,105		12,044,570
	<b>2042 &amp; 2065</b>						
Grants			<u>5,761,241</u>	<u>253,809</u>	<u>1,791,392</u>	6,711	<u>7,813,153</u>
Total All Other Divisions & Grants		Various	<u>14,617,104</u>	<u>852,411</u>	<u>4,381,497</u>	6,711	<u>19,857,723</u>
Total Expenditures			<u>\$ 15,201,378</u>	<u>\$ 863,069</u>	<u>\$ 4,446,513</u>	<u>\$ 6,711</u>	<u>\$ 20,517,671</u>



**SECTION XI**

**HEALTH – PIMA ANIMAL CARE**



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## **HEALTH – PIMA ANIMAL CARE**

### **FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Health – Pima Animal Care Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

HEALTH - PIMA ANIMAL CARE  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 919,888	\$ -	\$ -	\$ -	\$ 242,666	\$ 677,222	\$ 919,888
Direct Costs	6,269,858	3,848,281	2,421,577	6,269,858			-
Total Per CAFR	7,189,746	3,848,281	2,421,577	6,269,858	242,666	677,222	919,888
<b>Central Service Costs (Sch. A)*</b>	604,681	-	-	-	-	604,681	604,681
Total Costs	<u>\$ 7,794,427</u>	<u>\$ 3,848,281</u>	<u>\$ 2,421,577</u>	<u>\$ 6,269,858</u>	<u>\$ 242,666</u>	<u>\$ 1,281,903</u>	<u>\$ 1,524,569</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 1,524,569		39.62%
FY 2014 Direct Personal Services					\$ 3,848,281		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 HEALTH - PIMA ANIMAL CARE  
 DEPARTMENT EXPENDITURES  
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>Health and Animal Control</b>	<b>2001</b>						
Department Administration		0978	\$ 242,666	\$ 13,444	\$ 663,778	\$ -	\$ 919,888
Administration							
Total			<u>242,666</u>	<u>13,444</u>	<u>663,778</u>	<u>-</u>	<u>919,888</u>
All Other Divisions & Grants			<u>3,848,281</u>	<u>832,660</u>	<u>1,588,917</u>	<u>-</u>	<u>6,269,858</u>
Total Expenditures			<u>\$ 4,090,947</u>	<u>\$ 846,104</u>	<u>\$ 2,252,695</u>	<u>\$ -</u>	<u>\$ 7,189,746</u>

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**SECTION XII**  
**JUVENILE COURT**

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## JUVENILE COURT

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Juvenile Court for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

JUVENILE COURT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 4,319,483		\$ 21,911	\$ 21,911	\$ 3,184,960	\$ 1,112,612	\$ 4,297,572
Direct Costs	<u>26,913,145</u>	<u>21,082,445</u>	<u>5,830,700</u>	<u>26,913,145</u>			-
Total Per CAFR	31,232,628	21,082,445	5,852,611	26,935,056	3,184,960	1,112,612	4,297,572
<b>Central Service Costs (Sch. A)*</b>	<u>3,154,047</u>	-	-	-	-	3,154,047	3,154,047
Total Costs	<u>\$ 34,386,675</u>	<u>\$ 21,082,445</u>	<u>\$ 5,852,611</u>	<u>\$ 26,935,056</u>	<u>\$ 3,184,960</u>	<u>\$ 4,266,659</u>	<u>\$ 7,451,619</u>
<b>FY 2016 INDIRECT COST RATE</b>							
Departmental Admin. Rate							
Department Admin.						\$ 4,297,572	20.38%
FY 2014 Direct Personal Services						\$ 21,082,445	
Central Service Rate							
Central Service Costs						\$ 3,154,047	14.96%
FY 2014 Direct Personal Services						\$ 21,082,445	
Total Rate							
Total Indirect Costs						\$ 7,451,619	35.35%
FY 2014 Direct Personal Services						\$ 21,082,445	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

JUVENILE COURT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration							
Calendar Services		0623	\$ 788,240	\$ 6,009	\$ 42,734		\$ 836,983
Court Operations		0626	516,871	161,619	493,693		1,172,183
Court Services		0637	565,625	32,563	85,417		683,605
Budget/Finance		0639		388	35,498		35,886
Administration Services		0640			15,463		15,463
Info Systems		0641	1,314,178	140,979	76,108	21,911	1,553,176
Staff Development		0651	46	9	22,132		22,187
Total			<u>3,184,960</u>	<u>341,567</u>	<u>771,045</u>	<u>21,911</u>	<u>4,319,483</u>
All Other Divisions							
Other			<u>16,431,997</u>	<u>337,898</u>	<u>1,985,099</u>	<u>147,894</u>	<u>18,902,888</u>
Total General Fund			<u>19,616,957</u>	<u>679,465</u>	<u>2,756,144</u>	<u>169,805</u>	<u>23,222,371</u>
<b>Special Revenue Funds</b>							
Title IV E Reimbursements	2098 2055, 2082- 2096, 2100	1604	13,825	9,302	887		24,014
Probation Services Fees			<u>3,893,810</u>	<u>21,315</u>	<u>2,878,474</u>		<u>6,793,599</u>
Total Special Revenue			<u>3,907,635</u>	<u>30,617</u>	<u>2,879,361</u>	<u>-</u>	<u>6,817,613</u>
<b>Grants</b>							
Juvenile Court	2042, 2100		251,197	8,339	244,194		503,730
Juvenile Court Special Revenue	2042, 2100		<u>491,616</u>	<u>22,446</u>	<u>174,852</u>		<u>688,914</u>
Total Grants			<u>742,813</u>	<u>30,785</u>	<u>419,046</u>	<u>0</u>	<u>1,192,644</u>
Total Expenditures			<u>\$ 24,267,405</u>	<u>\$ 740,867</u>	<u>\$ 6,054,551</u>	<u>\$ 169,805</u>	<u>\$ 31,232,628</u>



**SECTION XIII**



**NATURAL RESOURCES, PARKS AND RECREATION**



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## NATURAL RESOURCES, PARKS AND RECREATION

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Natural Resources, Parks and Recreation Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

NATURAL RESOURCES, PARKS AND RECREATION  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 981,612		\$ -	\$ -	\$ 824,555	\$ 157,057	\$ 981,612
Direct Costs	16,582,464	10,982,673	5,599,791	16,582,464			-
Total Per CAFR	17,564,076	10,982,673	5,599,791	16,582,464	824,555	157,057	981,612
<b>Central Service Costs (Sch. A)*</b>	3,645,738	-	-	-	-	3,645,738	3,645,738
Total Costs	<u>\$ 21,209,814</u>	<u>\$ 10,982,673</u>	<u>\$ 5,599,791</u>	<u>\$ 16,582,464</u>	<u>\$ 824,555</u>	<u>\$ 3,802,795</u>	<u>\$ 4,627,350</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						<u>\$ 4,627,350</u>	42.13%
FY 2014 Direct Personal Services						<u>\$ 10,982,673</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

NATURAL RESOURCES, PARKS AND RECREATION  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration							
Director's Office		0690	\$ 824,555	\$ 33,762	\$ 123,295		\$ 981,612
Total			<u>824,555</u>	<u>33,762</u>	<u>123,295</u>	<u>0</u>	<u>981,612</u>
All Other Divisions			<u>10,852,215</u>	<u>1,600,413</u>	<u>3,556,817</u>	<u>150,843</u>	<u>16,160,288</u>
Total General Fund			<u>11,676,770</u>	<u>1,634,175</u>	<u>3,680,112</u>	<u>150,843</u>	<u>17,141,900</u>
<b>Special Revenue Funds</b>							
	2021,						
	2023,						
	2027,						
	2031-						
	2034,						
Parks Special Programs	2037		<u>125,388</u>	<u>81,636</u>	<u>160,207</u>	<u>28,917</u>	<u>396,148</u>
Total Special Revenue			<u>125,388</u>	<u>81,636</u>	<u>160,207</u>	<u>28,917</u>	<u>396,148</u>
<b>Grants</b>	2042		<u>5,070</u>	<u>12,481</u>	<u>8,477</u>		<u>26,028</u>
Total Expenditures			<u>\$ 11,807,228</u>	<u>\$ 1,728,292</u>	<u>\$ 3,848,796</u>	<u>\$ 179,760</u>	<u>\$ 17,564,076</u>



**SECTION XIV**



**OFFICE OF EMERGENCY MANAGEMENT & HOMELAND  
SECURITY**



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**OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY**

**FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Office of Emergency Management & Homeland Security for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

**Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 519,087	\$ 373,580	\$ 145,507	\$ 519,087			\$ -
Direct Costs	1,120,660	338,138	782,522	1,120,660			-
Total Per CAFR	1,639,747	711,718	928,029	1,639,747	-	-	-
<b>Central Service Costs (Sch. A)*</b>	402,988	-	-	-	-	402,988	402,988
Total Costs	<u>\$ 2,042,735</u>	<u>\$ 711,718</u>	<u>\$ 928,029</u>	<u>\$ 1,639,747</u>	<u>\$ -</u>	<u>\$ 402,988</u>	<u>\$ 402,988</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 402,988		56.62%
FY 2014 Direct Personal Services					\$ 711,718		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>Office of Emergency Management</b>	<b>1000</b>						
Department Administration		2004 &					
Director's Office		2005	\$ 373,580	\$ 3,628	\$ 141,879		\$ 519,087
Total			<u>373,580</u>	<u>3,628</u>	<u>141,879</u>	<u>0</u>	<u>519,087</u>
All Other Divisions & Grants			<u>338,138</u>	<u>23,280</u>	<u>759,242</u>		<u>1,120,660</u>
Total Expenditures			<u>\$ 711,718</u>	<u>\$ 26,908</u>	<u>\$ 901,121</u>	<u>\$ -</u>	<u>\$ 1,639,747</u>



**SECTION XV**

**OFFICE OF MEDICAL SERVICES**



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## OFFICE OF MEDICAL SERVICES

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Office of Medical Services Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
  
 OFFICE OF MEDICAL SERVICES  
 INDIRECT COST RATE  
 FOR THE YEAR ENDING JUNE 30, 2016  
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	36,267,067	902,177	35,364,890	36,267,067	-	-	-
Total Per CAFR	36,267,067	902,177	35,364,890	36,267,067	-	-	-
<b>Central Service Costs (Sch. A)*</b>	218,097	-	-	-	-	218,097	218,097
Total Costs	\$ 36,485,164	\$ 902,177	\$ 35,364,890	\$ 36,267,067	\$ -	\$ 218,097	\$ 218,097
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 218,097		24.17%
FY 2014 Direct Personal Services					\$ 902,177		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

OFFICE OF MEDICAL SERVICES  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	<b>1000</b>						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Office of Medical Services	<b>1000</b>		902,177	19,112	35,345,778		\$ 36,267,067
Total Expenditures			<u>\$ 902,177</u>	<u>\$ 19,112</u>	<u>\$ 35,345,778</u>	<u>\$ -</u>	<u>\$ 36,267,067</u>



**SECTION XVI**



**PUBLIC DEFENDER/LEGAL DEFENDER**



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**PUBLIC DEFENDER/LEGAL DEFENDER**

**FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Public Defender/Legal Defender Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

**Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER/LEGAL DEFENDER  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs							
<b>General Fund</b>							
Public Defender	12,814,659	11,672,824	1,141,835	12,814,659			
Legal Defender	4,102,920	3,619,443	483,477	4,102,920			
Total General Fund	16,917,579	15,292,267	1,625,312	16,917,579			
<b>Other Special Revenue Fund</b>							
Public Defender	639,244	135,457	503,787	639,244			
Legal Defender	32,368		32,368	32,368			
Total Other Special Revenue Fund	671,612	135,457	536,155	671,612			
<b>Total Per CAFR</b>	17,589,191	15,427,724	2,161,467	17,589,191	-	-	-
<b>Central Service Costs (Sch. A)*</b>							
<b>General Fund</b>							
Public Defender	1,377,656				1,377,656		1,377,656
Legal Defender	392,347				392,347		392,347
Total General Fund	1,770,003				1,770,003		1,770,003
<b>Other Special Revenue Fund</b>							
Public Defender	11,029				11,029		11,029
Legal Defender	1,603				1,603		1,603
Total Other Special Revenue Fund	12,632				12,632		12,632
<b>Total Central Service Costs (Sch. A)*</b>	1,782,635	-	-	-	-	1,782,635	1,782,635
<b>Total Costs</b>	<u>\$ 19,371,826</u>	<u>\$ 15,427,724</u>	<u>\$ 2,161,467</u>	<u>\$ 17,589,191</u>	<u>\$ -</u>	<u>\$ 1,782,635</u>	<u>\$ 1,782,635</u>
<b>FY 2016 INDIRECT COST RATE - GENERAL FUND</b>							
<b>Public Defender</b>							
FY 2014 Indirect Costs					\$ 1,377,656		11.80%
FY 2014 Direct Personal Services					\$ 11,672,824		
<b>Legal Defender</b>							
FY 2014 Indirect Costs					\$ 392,347		10.84%
FY 2014 Direct Personal Services					\$ 3,619,443		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
PUBLIC DEFENDER/LEGAL DEFENDER  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			-	-	-	-	-
All Other Divisions							
Public Defender		2182-2188	11,672,824	124,592	1,017,243		12,814,659
Legal Defender		2177-2180	3,619,443	29,188	454,289		4,102,920
Total General Fund			15,292,267	153,780	1,471,532	0	16,917,579
<b>Other Special Revenue</b>							
Public Defender	2012, 2014		\$ 135,457	\$ 145,835	\$ 345,196	\$ 12,756	\$ 639,244
Legal Defender	2013				32,368		32,368
<b>Total Other Special Revenue</b>			135,457	145,835	377,564	12,756	671,612
Total Expenditures			\$ 15,427,724	\$ 299,615	\$ 1,849,096	\$ 12,756	\$ 17,589,191

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**SECTION XVII**  
**RECORDER**

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## **RECORDER**

### **FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Recorder's Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

RECORDER  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.							\$ -
Direct Costs	\$ 3,802,591	\$ 2,080,946	\$ 1,721,645	\$ 3,802,591			-
Total Per CAFR	3,802,591	2,080,946	1,721,645	3,802,591	-	-	-
<b>Central Service Costs (Sch. A)*</b>	364,691	-	-	-	-	364,691	364,691
Total Costs	<u>\$ 4,167,282</u>	<u>\$ 2,080,946</u>	<u>\$ 1,721,645</u>	<u>\$ 3,802,591</u>	<u>\$ -</u>	<u>\$ 364,691</u>	<u>\$ 364,691</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						\$ 364,691	17.53%
FY 2014 Direct Personal Services						\$ 2,080,946	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

RECORDER  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>							
Department Administration	1000	1003	\$ 428,460	\$ 3,927	\$ 23,097	\$ -	\$ 455,484
Total			<u>428,460</u>	<u>3,927</u>	<u>23,097</u>	<u>-</u>	<u>455,484</u>
All Other Divisions		1004 & 1006	1,202,377	36,265	361,371		1,600,013
Total General Fund			\$ 1,630,837	\$ 40,192	\$ 384,468	\$ -	\$ 2,055,497
<b>Other Special Revenue Funds</b>							
OSR RE Recorder	2038	1002	450,109	132,625	792,784	317,345	1,692,863
<b>Grants</b>							
Advance Grant	2056	1005			54,231		54,231
Total Expenditures			<u>\$ 2,080,946</u>	<u>\$ 172,817</u>	<u>\$ 1,231,483</u>	<u>\$ 317,345</u>	<u>\$ 3,802,591</u>



**SECTION XVIII**



**REGIONAL WASTEWATER RECLAMATION DISTRICT**



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## REGIONAL WASTEWATER RECLAMATION DISTRICT

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Regional Wastewater Reclamation Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### Rate Schedule

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

REGIONAL WASTEWATER RECLAMATION DISTRICT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 28,966,014	\$ -	\$ 18,401,055	\$ 18,401,055	\$ 8,721,515	\$ 1,843,444	\$ 10,564,959
Direct Costs	88,162,287	25,379,003	62,783,284	88,162,287			-
Total Per CAFR	117,128,301	25,379,003	81,184,339	106,563,342	8,721,515	1,843,444	10,564,959
<b>Central Service Costs (Sch. A)*</b>	6,655,064	-	-	-	-	6,655,064	6,655,064
Total Costs	<u>\$ 123,783,365</u>	<u>\$ 25,379,003</u>	<u>\$ 81,184,339</u>	<u>\$ 106,563,342</u>	<u>\$ 8,721,515</u>	<u>\$ 8,498,508</u>	<u>\$ 17,220,023</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 6,655,064		26.22%
FY 2014 Direct Personal Services					\$ 25,379,003		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
REGIONAL WASTEWATER RECLAMATION DISTRICT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>Wastewater Reclamation</b>	5005						
Department Administration							
Director's Office Admin.		1187	\$ 4,283,083	\$ 35,150	\$ (136,966)	\$ 18,324,440	\$ 22,505,707
Administration		1222/1237	3,586,279	122,388	547,357	76,615	4,332,639
Capital Planning			<u>852,153</u>	<u>3,439</u>	<u>1,272,076</u>		<u>2,127,668</u>
Total			8,721,515	160,977	1,682,467	18,401,055	28,966,014
Director's Office Direct		Various	2,251,752	55,697	3,476,279	31,606	5,815,334
All Other Divisions & Grants		Various	<u>23,127,251</u>	<u>6,649,438</u>	<u>21,084,578</u>	<u>31,485,686</u>	<u>82,346,953</u>
Total Expenditures			<u>\$ 34,100,518</u>	<u>\$ 6,866,112</u>	<u>\$ 26,243,324</u>	<u>\$ 49,918,347</u>	<u>\$ 117,128,301</u>

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**SECTION XIX**  
**SHERIFF**

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## **SHERIFF**

### **FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Sheriff's Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

SHERIFF  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 16,933,898	\$ -	\$ 66,111	\$ 66,111	\$ 10,208,702	\$ 6,659,085	\$ 16,867,787
Direct Costs	<u>126,610,261</u>	<u>100,581,171</u>	<u>26,029,090</u>	<u>126,610,261</u>			
Total Per CAFR	143,544,159	100,581,171	26,095,201	126,676,372	10,208,702	6,659,085	16,867,787
<b>Central Service Costs (Sch. A)*</b>	<u>8,348,210</u>					<u>8,348,210</u>	<u>8,348,210</u>
Total Costs	<u>\$ 151,892,369</u>	<u>\$ 100,581,171</u>	<u>\$ 26,095,201</u>	<u>\$ 126,676,372</u>	<u>\$ 10,208,702</u>	<u>\$ 15,007,295</u>	<u>\$ 25,215,997</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						<u>\$ 25,215,997</u>	25.07%
FY 2014 Direct Personal Services						<u>\$ 100,581,171</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

SHERIFF  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	1000						
Department Administration							
Admin. Bureau Staff		1288	\$ 1,664,606	\$ 36,386	\$ 839,025		\$ 2,540,017
Department Staff		1313	382,547	1,357	109,369		493,273
Finance Unit		1318	891,175	1,907	21,002		914,084
Personnel Unit		1352	848,353	23,949	213,069		1,085,371
Training Unit		1357	1,009,426	29,400	120,192		1,159,018
Material Management		1333	1,092,315	812,957	923,127		2,828,399
Data Services		1287	1,087,358	420,048	1,285,084	66,111	2,858,601
Communications		1301	3,232,922	91,416	1,730,797		5,055,135
Total			10,208,702	1,417,420	5,241,665	66,111	16,933,898
All Other Divisions			96,635,424	6,411,920	15,879,335	445,379	119,372,058
Total General Fund			106,844,126	7,829,340	21,121,000	511,490	136,305,956
<b>Special Revenue Funds</b>							
Sheriff State RICO	2039	1361, 1436	4,179	21,730	(989,069)	1,032,394	69,234
Sheriff Corrections Enhancement	2039	1304	6,721	52,370	62,676	16,943	138,710
Sheriff Inmate Welfare	2039	1348	211,713	145,484	516,804	150,000	1,024,001
Sheriff Traffic Violation	2039	1436		219,191			219,191
Total Special Revenue			222,613	438,775	(409,589)	1,199,337	1,451,136
	2042,						
	2072,						
<b>Grants</b>	2073		3,723,134	408,613	1,295,383	359,937	5,787,067
Total Expenditures			\$ 110,789,873	\$ 8,676,728	\$ 22,006,794	\$ 2,070,764	\$ 143,544,159

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**SECTION XX**  
**SUPERIOR COURT**

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## SUPERIOR COURT

### FY 2016 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Superior Court for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

SUPERIOR COURT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 3,475,115	\$ -	\$ 32,061.00	\$ 32,061.00	\$ 3,049,285	\$ 393,769	\$3,443,054
Direct Costs	<u>25,881,233</u>	<u>21,242,633</u>	<u>4,638,600</u>	<u>25,881,233</u>			-
Total Per CAFR	29,356,348	21,242,633	4,670,661	25,913,294	3,049,285	393,769	3,443,054
<b>Central Service Costs (Sch. A)*</b>	<u>4,450,287</u>	-	-	-	-	4,450,287	4,450,287
Total Costs	<u>\$ 33,806,635</u>	<u>\$ 21,242,633</u>	<u>\$ 4,670,661</u>	<u>\$ 25,913,294</u>	<u>\$ 3,049,285</u>	<u>\$ 4,844,056</u>	<u>\$ 7,893,341</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						\$ 7,893,341	37.16%
FY 2014 Direct Personal Services						\$ 21,242,633	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
SUPERIOR COURT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Administration		1389, 1398-1402, 1405	\$ 3,049,285	\$ 148,797	\$ 244,972	\$ 32,061.00	\$ 3,475,115
Total			<u>3,049,285</u>	<u>148,797</u>	<u>244,972</u>	<u>32,061.00</u>	<u>3,475,115</u>
All Other Divisions			<u>18,611,018</u>	<u>520,702</u>	<u>2,349,446</u>		<u>21,481,166</u>
Total General Fund			<u>21,660,303</u>	<u>669,499</u>	<u>2,594,418</u>	<u>32,061</u>	<u>24,956,281</u>
<b>Special Revenue Funds</b>							
Superior Court - Law Library	2035	1602		236,651	12,229		248,880
Superior Court - Fill the Gap	2077	Only 1411	1,045,256	11,855	52,563		1,109,674
Superior Court - Child Sprt	2080	1395, 1409, 1045, 1413, 1422, 1423,	106,141		7,905		114,046
Superior Court - Probation	2040	1619	695,407	174,022	824,857		1,694,286
Superior Court - Drug Court	2040	1418, 1615			413		413
Superior Court - Local Ct. Auto	2078	1427		45,704	170,873	145,321	361,898
Superior Court - Conciliation	2025	1397, 1407	<u>482,306</u>	<u>19,191</u>	<u>45,886</u>		<u>547,383</u>
Total Special Revenue			<u>2,329,110</u>	<u>487,423</u>	<u>1,114,726</u>	<u>145,321</u>	<u>4,076,580</u>
<b>Grants</b>		2042, 2057, 2074, 2075	<u>302,505</u>	<u>18,469</u>	<u>2,513</u>		<u>323,487</u>
Total Expenditures			<u>\$ 24,291,918</u>	<u>\$ 1,175,391</u>	<u>\$ 3,711,657</u>	<u>\$ 177,382</u>	<u>\$ 29,356,348</u>

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**SECTION XXI**

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**SUPERIOR COURT – ADULT PROBATION**

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## **SUPERIOR COURT - ADULT PROBATION**

### **FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Superior Court - Adult Probation Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

SUPERIOR COURT - ADULT PROBATION  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	17,476,484	15,045,686	2,430,798	17,476,484	-	-	-
Total Per CAFR	17,476,484	15,045,686	2,430,798	17,476,484	-	-	-
<b>Central Service Costs (Sch. A)*</b>	736,021	-	-	-	-	736,021	736,021
Total Costs	<u>\$ 18,212,505</u>	<u>\$ 15,045,686</u>	<u>\$ 2,430,798</u>	<u>\$ 17,476,484</u>	<u>\$ -</u>	<u>\$ 736,021</u>	<u>\$ 736,021</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs					\$ 736,021		4.89%
FY 2014 Direct Personal Services					\$ 15,045,686		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
 INDIRECT COST RATE PROPOSAL  
 SUPERIOR COURT - ADULT PROBATION  
 DEPARTMENT EXPENDITURES  
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 2014

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Administration			-	-	-	-	-
Total			-	-	-	-	-
All Other Divisions		1390-1392	4,827,558	145,687	1,464,935	-	6,438,180
Total General Fund			4,827,558	145,687	1,464,935	-	6,438,180
<b>Other Special Revenue</b>	2040, 2081	1027, 1028, 1030-1034, 1040-1042, 1393	9,951,237	4,163	648,170	-	10,603,570
<b>Grants</b>	2042	1037, 1044, 1047, 1385	266,891	8,102	159,741	-	434,734
Total Expenditures			<u>\$ 15,045,686</u>	<u>\$ 157,952</u>	<u>\$ 2,272,846</u>	<u>\$ -</u>	<u>\$ 17,476,484</u>

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**SECTION XXII**  
**TRANSPORTATION**

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## **TRANSPORTATION**

### **FY 2016 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Transportation Department for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2014.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's OMB A-87 Central Service Cost Allocation Plan for the year ended June 30, 2014.

#### **Rate Schedule**

The following schedules are provided, which document the development of a single indirect cost rate for the Department:

- **Schedule A** – Indirect Cost Rate

The Schedule provides the FY 2016 Rate. The Department's total costs are classified as either direct or indirect. Total indirect costs are identified and divided by total direct personal services costs to determine the indirect cost rate.

- **Schedule B** – Department Expenditures

The Schedule identifies the Department's total expenditures per the County's Comprehensive Annual Financial Report.

The schedules are provided on the following pages.

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

TRANSPORTATION  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2016  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2014

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 5,966,623	\$ -	\$ -	\$ -	\$ 1,589,849	\$ 4,376,774	\$ 5,966,623
Direct Costs	31,329,058	11,985,694	19,343,364	31,329,058			-
Total Per CAFR	37,295,681	11,985,694	19,343,364	31,329,058	1,589,849	4,376,774	5,966,623
<b>Central Service Costs (Sch. A)*</b>	<u>2,606,736</u>					2,606,736	2,606,736
Total Costs	<u>\$ 39,902,417</u>	<u>\$ 11,985,694</u>	<u>\$ 19,343,364</u>	<u>\$ 31,329,058</u>	<u>\$ 1,589,849</u>	<u>\$ 6,983,510</u>	<u>\$ 8,573,359</u>
<b>FY 2016 INDIRECT COST RATE</b>							
FY 2014 Indirect Costs						\$ 8,573,359	71.53%
FY 2014 Direct Personal Services						\$ 11,985,694	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2014 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

TRANSPORTATION  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2014

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>UNIT NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>General Fund</b>	2000						
Department Administration							
Administration		1461	\$ 1,589,849	\$ 116,727	\$ 4,260,047	\$ -	\$ 5,966,623
Total			<u>1,589,849</u>	<u>116,727</u>	<u>4,260,047</u>	<u>0</u>	<u>5,966,623</u>
All Other Divisions			<u>11,985,694</u>	<u>6,249,698</u>	<u>11,945,412</u>	<u>1,148,254</u>	<u>31,329,058</u>
Total Expenditures			<u>\$ 13,575,543</u>	<u>\$ 6,366,425</u>	<u>\$ 16,205,459</u>	<u>\$ 1,148,254</u>	<u>\$ 37,295,681</u>



THIS PAGE CONCLUDES THE PROPOSAL

