



**FY 2016 - 2017 DEPARTMENTAL
INDIRECT COST RATE PROPOSAL**

**2 C.F.R. Part 200
Appendix VII**

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2015

TABLE OF CONTENTS

Section I.	Introduction.....	1
Section II.	Certificate of Indirect Costs.....	5
Section III.	Clerk of the Superior Court.....	7
Section IV	Community Development & Neighborhood Conservation.....	11
Section V.	Community Services Employment & Training.....	15
Section VI.	County Attorney.....	19
Section VII.	County Free Library.....	23
Section VIII.	Elections.....	27
Section IX.	Environmental Quality.....	31
Section X.	Health.....	35
Section XI.	Health – Pima Animal Care.....	39
Section XII.	Juvenile Court.....	43
Section XIII.	Natural Resources, Parks and Recreation.....	47
Section XIV.	Office of Emergency Management & Homeland Security.....	51
Section XV.	Office of Medical Services (Behavioral Health)	55
Section XVI.	Public Defender/Legal Defender.....	59
Section XVII.	Recorder.....	63
Section XVIII.	Regional Wastewater Reclamation District	67
Section XIX.	Sheriff.....	71
Section XX.	Superior Court.....	75
Section XXI.	Superior Court – Adult Probation.....	79
Section XXII.	Transportation	83

SECTION I
INTRODUCTION

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 and 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" and 2 CFR 200 Appendix V to Part 200.

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 and 2 CFR 200 requirements, County costs are determined and charged to Federal awards in accordance with the following OMB A-87 and 2 CFR 200 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.

-
- 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 and 2 CFR 200 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 and 2 CFR 200, 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 and 2 CFR 200 Appendix V to Part 200 Central Services Cost Allocation Plan (Plan). The Plan is prepared and documented in accordance with OMB A-87 and 2 CFR 200 Appendix V to Part 200 policies and procedures. Central service costs included in FY 2017 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2015.

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 2017 rates are actual expenditures incurred during the fiscal year ended June 30, 2015. 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, 2015.

Indirect Cost Rate Method

The County utilizes rates developed in accordance with OMB A-87's and the 2 CFR 200 "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 2017 Proposal

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2016 and ending June 30, 2017. The Proposal has been prepared by the Grants Management 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 and 2 CFR 200.

- **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
 - ❖ Community Services Employment & Training
 - ❖ County Attorney
 - ❖ County Free Library
 - ❖ Elections
 - ❖ Environmental Quality
 - ❖ Health
 - ❖ Health – Pima Animal Care
 - ❖ Juvenile Court
 - ❖ Natural Resources, Parks and Recreation
 - ❖ Office of Medical Services (Behavioral Health)
 - ❖ Public Defender/Legal Defender
 - ❖ Recorder
 - ❖ Regional Wastewater Reclamation District
 - ❖ Sheriff
 - ❖ Superior Court
 - ❖ Superior Court – Adult Probation
 - ❖ Transportation



SECTION II

CERTIFICATE OF INDIRECT COSTS





PIMA COUNTY
FINANCE AND RISK MANAGEMENT DEPARTMENT
130 WEST CONGRESS STREET
TUCSON, ARIZONA 85701-1317
(520) 724-8496 FAX (520) 770-4173

KEITH DOMMER, DIRECTOR

PIMA COUNTY, ARIZONA

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, 2016 through June 30, 2017 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 2 CFR 200 Section V Part 200 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: _____
Name of Official: Marilyn Hutzler
Title: Grants Management, Division Manager
Date of Execution: June 30, 2016

SECTION III

CLERK OF THE SUPERIOR COURT

CLERK OF THE SUPERIOR COURT

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>12,455,196</u>	<u>\$ 11,215,517</u>	<u>1,239,679</u>	<u>12,455,196</u>			
Total Per CAFR	12,455,196	11,215,517	1,239,679	12,455,196	-	-	-
Central Service Costs (Sch. A)*	<u>995,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>995,817</u>	<u>995,817</u>
Total Costs	<u>\$ 13,451,013</u>	<u>\$ 11,215,517</u>	<u>\$ 1,239,679</u>	<u>\$ 12,455,196</u>	<u>\$ -</u>	<u>\$ 995,817</u>	<u>\$ 995,817</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs					<u>\$ 995,817</u>		8.88%
FY 2015 Direct Personal Services					<u>\$ 11,215,517</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			-	-	-	-	-
Administration			-	-	-	-	-
Total			-	-	-	-	-
All Other Divisions	1000		\$ 10,280,613	\$ 184,512	\$ 579,277	\$ -	\$ 11,044,402
Total General Fund			10,280,613	184,512	579,277	-	11,044,402
Special Revenue Funds							
CC - Child Support	2006	0046/0034	82,185				82,185
CC - Time Payment Fees	2006	0037	24,547	290,848	122,814	347,038	785,247
CC - Document Storage	2006	0043	411,261	11,656	11,196		434,113
CC - Spousal Maintenance	2006	0038	14,574				14,574
CC - Victim Location	2006	0039	(3,601)				(3,601)
CC - Local Crt Automation	2006	0054	405,938	14,418	24,958		445,314
Total Special Revenue			934,904	316,922	158,968	347,038	1,757,832
Total Expenditures			\$ 11,215,517	\$ 501,434	\$ 738,245	\$ 347,038	\$ 12,802,234



SECTION IV

**COMMUNITY DEVELOPMENT & NEIGHBORHOOD
CONSERVATION**



COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 4,373,868	\$ 677,599	\$ 3,696,269	\$ 4,373,868			
Total Per CAFR	4,373,868	677,599	3,696,269	4,373,868	-	-	-
Central Service Costs (Sch. A)*	<u>277,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,966</u>	<u>277,966</u>
Total Costs	<u>\$ 4,651,834</u>	<u>\$ 677,599</u>	<u>\$ 3,696,269</u>	<u>\$ 4,373,868</u>	<u>\$ -</u>	<u>\$ 277,966</u>	<u>\$ 277,966</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 277,966	41.02%
FY 2015 Direct Personal Services						\$ 677,599	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							-
Total			-	-	-	-	-
Grants							
CD - Community Projects	2042		\$ 677,599	\$ 4,717	\$ 3,691,552		\$ 4,373,868
Total			<u>677,599</u>	<u>4,717</u>	<u>3,691,552</u>	-	<u>4,373,868</u>
Total Expenditures			<u>\$ 677,599</u>	<u>\$ 4,717</u>	<u>\$ 3,691,552</u>	<u>\$ -</u>	<u>\$ 4,373,868</u>



SECTION V



COMMUNITY SERVICES EMPLOYMENT AND TRAINING



COMMUNITY SERVICES AND EMPLOYMENT AND TRAINING

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>13,543,722</u>	<u>3,146,415</u>	<u>10,397,307</u>	<u>13,543,722</u>	-	-	-
Total Per CAFR	13,543,722	3,146,415	10,397,307	13,543,722	-	-	-
Central Service Costs (Sch. A)*	<u>935,107</u>	-	-	-	-	<u>935,107</u>	<u>935,107</u>
Total Costs	<u>\$ 14,478,829</u>	<u>\$ 3,146,415</u>	<u>\$ 10,397,307</u>	<u>\$ 13,543,722</u>	<u>\$ -</u>	<u>\$ 935,107</u>	<u>\$ 935,107</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						<u>\$ 935,107</u>	29.72%
FY 2015 Direct Personal Services						<u>\$ 3,146,415</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			-	-	-	-	-
Other Special Revenue							
Employment & Training			595,553	12,542	103,448		711,543
Grants							
Employment & Training	2042		2,524,328	139,883	10,124,939		12,789,150
Pima Vocational HS	2042	0108, 1690,	26,533	641	15,854		43,028
Total Expenditures			<u>\$ 3,146,415</u>	<u>\$ 153,066</u>	<u>\$ 10,244,241</u>	<u>\$ -</u>	<u>\$ 13,543,722</u>



SECTION VI
COUNTY ATTORNEY



COUNTY ATTORNEY

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015. 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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,904,394			\$ -	\$ 2,461,664	\$ 442,730	\$ 2,904,394
Direct Costs							
Special Revenue Funds	5,976,523	647,582	5,328,941	5,976,523			-
Other Divisions & Grants	18,260,407	17,579,033	681,374	18,260,407			-
Total Per CAFR	\$ 27,141,324	\$ 18,226,615	\$ 6,010,315	\$ 24,236,930	\$ 2,461,664	\$ 442,730	\$ 2,904,394
Less Department Admin. In Central Service Cost Plan **							
	(2,904,394)		-	-	(2,461,664)	(442,730)	(2,904,394)
Central Service Costs (Sch. A)*	5,135,326					5,135,326	5,135,326
Total Costs	\$ 29,372,256	\$ 18,226,615	\$ 6,010,315	\$ 24,236,930	\$ -	\$ 5,135,326	\$ 5,135,326
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs					\$ 5,135,326		28.17%
FY 2015 Direct Personal Services					\$ 18,226,615		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							
** Amounts excluded because Admin costs are included in the Schedule A allocation							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration Administration		0159, 0169	\$ 2,461,664	\$ 169,788	\$ 272,942	\$ -	\$ 2,904,394
Total			<u>2,461,664</u>	<u>169,788</u>	<u>272,942</u>	<u>-</u>	<u>2,904,394</u>
Civil Division		0160-0162	2,228,955	73,365	(10,779)		2,291,541
All Other Divisions			<u>15,403,595</u>	<u>235,227</u>	<u>1,177,982</u>		<u>16,816,804</u>
Total General Fund			<u>20,094,214</u>	<u>478,380</u>	<u>1,440,145</u>	<u>0</u>	<u>22,012,739</u>
Special Revenue Funds							
Bad Check	2107	2001	65,795	384	18,980		85,159
Employer Sanctions	2106	2000			6,680		6,680
Fill the GAP	2103	0156-0157, 1996-1997 0170, 0174- 0175, 0178-	211,840	4,194	17,228		233,262
Victim Compensation	2008	0179	76,896		31,825		108,721
RICO	2105	1999	293,051	1,932,903	3,316,747		5,542,701
Justice and Law Enforcement		2288, 2289, 2375	172,140	19,245	188,411	103,938	483,734
Total Special Revenue			<u>647,582</u>	<u>1,937,481</u>	<u>3,391,460</u>	<u>103,938</u>	<u>6,460,257</u>
Grants	2042, 2063		<u>2,175,438</u>	<u>21,656</u>	<u>659,718</u>		<u>2,856,812</u>
Total Expenditures			<u>\$ 22,917,234</u>	<u>\$ 2,437,517</u>	<u>\$ 5,491,323</u>	<u>\$ 103,938</u>	<u>\$ 31,329,808</u>

SECTION VII

COUNTY FREE LIBRARY

COUNTY FREE LIBRARY

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015. 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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 4,318,008		\$ 4,248,559	\$ 4,248,559	\$ 69,449		\$ 69,449
Direct Costs	28,458,041	\$ 18,087,671	\$ 10,370,370	\$ 28,458,041			
Grants costs	75,319	6,990	39,678	75,319			-
Total Per CAFR	32,851,368	18,094,661	14,658,607	32,781,919	69,449	-	69,449
Central Service Costs (Sch. A)*	3,420,319	-	-	-	-	4,137,997	4,137,997
Total Costs	<u>\$ 36,271,687</u>	<u>\$ 18,094,661</u>	<u>\$ 14,658,607</u>	<u>\$ 32,781,919</u>	<u>\$ 69,449</u>	<u>\$ 4,137,997</u>	<u>\$ 4,207,446</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 4,207,446	23.25%
FY 2015 Direct Personal Services						\$ 18,094,661	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Library							
		0180, 0181,0183					
Department Administration	2051	,0184 01xx & 02xx	\$ 69,449	181	\$ 4,248,378		\$ 4,318,008
All Other Divisions			18,080,414	\$ 4,378,250	5,663,824		28,122,489
Donations			7,257	\$ 185,887	142,409		335,552
Total			<u>18,157,121</u>	<u>4,564,318</u>	<u>10,054,610</u>	-	<u>32,776,049</u>
Grants							
Library	2050	1085	6,990	39,678	75,319	-	121,988
Total			<u>6,990</u>	<u>39,678</u>	<u>75,319</u>	-	<u>121,988</u>
Total Expenditures			<u>\$ 18,164,111</u>	<u>\$ 4,603,996</u>	<u>\$ 10,129,929</u>	<u>\$ -</u>	<u>\$ 32,898,036</u>

SECTION VIII
ELECTIONS

ELECTIONS

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,236,065	\$ 814,582	\$ 421,483	\$ 1,236,065			\$ -
Direct Costs	<u>2,707,196</u>	<u>1,377,454</u>	<u>1,329,742</u>	<u>2,707,196</u>			-
Total Per CAFR	3,943,262	2,192,036	1,751,225	3,943,262	-	-	-
Central Service Costs (Sch. A)*	<u>480,806</u>	-	-	-	-	480,806	480,806
Total Costs	<u>\$ 4,424,068</u>	<u>\$ 2,192,036</u>	<u>\$ 1,751,225</u>	<u>\$ 3,943,262</u>	<u>\$ -</u>	<u>\$ 480,806</u>	<u>\$ 480,806</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 480,806	21.93%
FY 2015 Direct Personal Services						\$ 2,192,036	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

ELECTIONS
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration		0277	\$ 814,582	\$ 125,205	\$ 296,279		\$ 1,236,065
Total			<u>814,582</u>	<u>125,205</u>	<u>296,279</u>	<u>0</u>	<u>1,236,065</u>
All Other Divisions	1000		1,377,454	6,324	1,323,418		2,707,196
			<u>1,377,454</u>	<u>6,324</u>	<u>1,323,418</u>	<u>-</u>	<u>2,707,196</u>
Total Expenditures			<u>\$ 2,192,036</u>	<u>\$ 131,529</u>	<u>\$ 1,619,696</u>	<u>\$ -</u>	<u>\$ 3,943,262</u>



SECTION IX



ENVIRONMENTAL QUALITY



ENVIRONMENTAL QUALITY

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Direct Costs	3,433,858	2,395,778	1,038,080	3,433,858	-	-	-
Total Per CAFR	3,433,858	2,395,778	1,038,080	3,433,858	-	-	-
Central Service Costs (Sch. A)*	466,286	-	-	-	-	466,286	466,286
Total Costs	<u>\$ 3,900,144</u>	<u>\$ 2,395,778</u>	<u>\$ 1,038,080</u>	<u>\$ 3,433,858</u>	<u>\$ -</u>	<u>\$ 466,286</u>	<u>\$ 466,286</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 466,286	19.46%
FY 2015 Direct Personal Services						\$ 2,395,778	
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
Environmental Quality	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	2043		1,962,750	4,528	754,562		2,721,840
Grants	2042		<u>433,028</u>	<u>49,459</u>	<u>102,043</u>	<u>127,488</u>	<u>712,018</u>
Total Expenditures			<u>\$ 2,395,778</u>	<u>\$ 53,987</u>	<u>\$ 856,605</u>	<u>\$ 127,488</u>	<u>\$ 3,433,858</u>

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

SECTION X
HEALTH

HEALTH

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 562,497 (235,482)	\$ -	\$ -	\$ -	\$ 505,514 (235,482)	\$ 56,984	\$ 562,497 (235,482)
Direct Costs	21,450,133	14,767,660	6,682,473	21,450,133			-
Total Per CAFR	21,777,149	14,767,660	6,682,473	21,450,133	270,032	56,984	327,016
Central Service Costs (Sch. A)*	2,822,590	-	-	-	-	3,553,803	3,553,803
Total Costs	<u>\$ 24,599,739</u>	<u>\$ 14,767,660</u>	<u>\$ 6,682,473</u>	<u>\$ 21,450,133</u>	<u>\$ 270,032</u>	<u>\$ 3,610,787</u>	<u>\$ 3,880,819</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 3,880,819	26.28%
FY 2015 Direct Personal Services						\$ 14,767,660	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
Health	2002						
Department Administration							
Director's Office		0951	\$ 364,039	\$ 4,650	\$ 38,527	\$ -	\$ 407,216
General Services		0941	141,475	4,258	9,549		155,281
Total			<u>505,514</u>	<u>8,908</u>	<u>48,076</u>	-	<u>562,497</u>
All Other Divisions			8,559,482	845,337	2,203,115		11,607,934
	2042 & 2065						
Grants			6,208,178	839,311	2,766,470	28,240	9,842,200
Total All Other Divisions & Grants		Various	<u>14,767,660</u>	<u>1,684,648</u>	<u>4,969,585</u>	<u>28,240</u>	<u>21,450,133</u>
Total Expenditures			<u>\$ 15,273,174</u>	<u>\$ 1,693,556</u>	<u>\$ 5,017,661</u>	<u>\$ 28,240</u>	<u>\$ 22,012,631</u>



SECTION XI



HEALTH – PIMA ANIMAL CARE



HEALTH – PIMA ANIMAL CARE

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 772,388	\$ -	\$ -	\$ -	\$ 440,833	\$ 331,555	\$ 772,388
Health Admin %	235,482				235,482		235,482
Direct Costs	7,949,919	4,936,920	3,012,999	7,949,919			-
Total Per CAFR	8,957,789	4,936,920	3,012,999	7,949,919	676,315	331,555	1,007,870
Central Service Costs (Sch. A)*	756,492	-	-	-	-	756,492	756,492
Total Costs	<u>\$ 9,714,281</u>	<u>\$ 4,936,920</u>	<u>\$ 3,012,999</u>	<u>\$ 7,949,919</u>	<u>\$ 676,315</u>	<u>\$ 1,088,047</u>	<u>\$ 1,764,362</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 1,764,362	35.74%
FY 2015 Direct Personal Services						\$ 4,936,920	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
Health and Animal Control	2001						
Department Administration							
Administration		0978	\$ 440,833	\$ 9,608	\$ 321,947	\$ -	\$ 772,387
Total			<u>440,833</u>	<u>9,608</u>	<u>321,947</u>	<u>-</u>	<u>772,387</u>
All Other Divisions			4,936,920	900,478	2,112,521		7,949,919
Grants			-	-	-		-
			<u>4,936,920</u>	<u>900,478</u>	<u>2,112,521</u>	<u>-</u>	<u>7,949,919</u>
Total Expenditures			<u>\$ 5,377,752</u>	<u>\$ 910,086</u>	<u>\$ 2,434,468</u>	<u>\$ -</u>	<u>\$ 8,722,306</u>

SECTION XII
JUVENILE COURT

JUVENILE COURT

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 4,371,584		\$ 19,531	\$ 19,531	\$ 3,186,379	\$ 1,165,674	\$ 4,352,053
Direct Costs	26,217,287	20,447,985	5,769,302	26,217,287			-
Total Per CAFR	30,588,871	20,447,985	5,788,833	26,236,818	3,186,379	1,165,674	4,352,053
Central Service Costs (Sch. A)*	3,585,823	-	-	-	-	3,585,823	3,585,823
Total Costs	<u>\$ 34,174,694</u>	<u>\$ 20,447,985</u>	<u>\$ 5,788,833</u>	<u>\$ 26,236,818</u>	<u>\$ 3,186,379</u>	<u>\$ 4,751,497</u>	<u>\$ 7,937,876</u>
FY 2017 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.						\$ 4,352,053	21.28%
FY 2015 Direct Personal Services						\$ 20,447,985	
Central Service Rate							
Central Service Costs						\$ 3,585,823	17.54%
FY 2015 Direct Personal Services						\$ 20,447,985	
Total Rate							
Total Indirect Costs						\$ 7,937,876	38.82%
FY 2015 Direct Personal Services						\$ 20,447,985	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Calendar Services		0623	\$ 792,074	\$ 8,709	\$ 52,869		\$ 853,652
Court Operations		0626	549,979	394,597	470,720		1,415,296
Court Services		0637	523,812	9,809	65,386		599,007
Budget/Finance		0639					0
Administration Services		0640					0
Info Systems		0641	1,320,513	91,260	72,325	19,531	1,503,629
Staff Development		0651					0
Total			<u>3,186,379</u>	<u>504,375</u>	<u>661,299</u>	<u>19,531</u>	<u>4,371,583</u>
All Other Divisions							
Other			<u>15,891,050</u>	<u>351,525</u>	<u>2,173,886</u>		<u>18,416,461</u>
Total General Fund			<u>19,077,429</u>	<u>855,900</u>	<u>2,835,184</u>	<u>19,531</u>	<u>22,788,044</u>
Special Revenue Funds							
Title IV E Reimbursements	2098 2055, 2082- 2096,	1604	14,707	47,976	276,203		338,886
Probation Services Fees	2100		<u>3,922,656</u>	<u>20,552</u>	<u>2,554,309</u>		<u>6,497,517</u>
Total Special Revenue			<u>3,937,363</u>	<u>68,527</u>	<u>2,830,513</u>	-	<u>6,836,403</u>
Grants							
Juvenile Court	2100		619,572	12,338	332,513		964,423
Total Grants			<u>619,572</u>	<u>12,338</u>	<u>332,513</u>	0	<u>964,423</u>
Total Expenditures			<u>\$ 23,634,365</u>	<u>\$ 936,765</u>	<u>\$ 5,998,210</u>	<u>\$ 19,531</u>	<u>\$ 30,588,871</u>



SECTION XIII

NATURAL RESOURCES, PARKS AND RECREATION



NATURAL RESOURCES, PARKS AND RECREATION

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,531,899		\$ -	\$ -	\$ 487,058	\$ 1,044,841	\$ 1,531,899
Direct Costs	<u>15,903,952</u>	<u>10,836,111</u>	<u>5,067,841</u>	<u>15,903,952</u>			<u>-</u>
Total Per CAFR	17,435,851	10,836,111	5,067,841	15,903,952	487,058	1,044,841	1,531,899
Central Service Costs (Sch. A)*	<u>4,185,204</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,185,204</u>	<u>4,185,204</u>
Total Costs	<u>\$ 21,621,055</u>	<u>\$ 10,836,111</u>	<u>\$ 5,067,841</u>	<u>\$ 15,903,952</u>	<u>\$ 487,058</u>	<u>\$ 5,230,045</u>	<u>\$ 5,717,103</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						<u>\$ 5,717,103</u>	52.76%
FY 2015 Direct Personal Services						<u>\$ 10,836,111</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Director's Office		0690	\$ 487,058	\$ 285,012	\$ 563,314	\$ 196,515	\$ 1,531,899
Total			487,058	285,012	563,314	196,515	1,531,899
All Other Divisions			10,663,729	1,557,454	3,144,798	64,755	15,430,736
Total General Fund			11,150,787	1,842,466	3,708,112	261,270	16,962,634
Special Revenue Funds							
	2021, 2023, 2027, 2031- 2034,						
Parks Special Programs	2037		137,249	40,706	230,999	10,407	419,361
Total Special Revenue			137,249	40,706	230,999	10,407	419,361
Grants	2042		35,133	25,358	3,771		64,262
Total Expenditures			\$ 11,323,168	\$ 1,908,530	\$ 3,942,882	\$ 271,677	\$ 17,446,257



SECTION XIV



**OFFICE OF EMERGENCY MANAGEMENT & HOMELAND
SECURITY**



OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 56,729				\$ 50,185	\$ 6,544	\$ 56,729.00
Other PCWIN radio	936,649	206,746	729,903	936,649			
Grant Direct costs	1,254,799	580,415	674,384	1,254,799			-
Total Per CAFR	2,248,177	787,161	1,404,287	2,191,448	50,185.00	6,544.00	56,729.00
Central Service Costs (Sch. A)*	402,988	-	-	-	-	402,988	402,988
Total Costs	<u>\$ 2,651,165</u>	<u>\$ 787,161</u>	<u>\$ 1,404,287</u>	<u>\$ 2,191,448</u>	<u>\$ 50,185.00</u>	<u>\$ 409,532</u>	<u>\$ 459,717</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 459,717	58.40%
FY 2015 Direct Personal Services						\$ 787,161	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
Office of Emergency Management	1000						
Department Administration							
		2004 & 2005					
Director's Office			\$ 50,185	\$ 1,216	\$ 5,328		\$ 56,729
Total			<u>50,185</u>	<u>1,216</u>	<u>5,328</u>	<u>0</u>	<u>56,729</u>
All Other Divisions	2101	0876	206,746	54,200	676,178		937,125
Grants	2042		<u>580,415</u>	<u>37,485</u>	<u>590,347</u>	<u>46,312</u>	<u>1,254,559</u>
			<u>787,161</u>	<u>91,686</u>	<u>1,266,525</u>	<u>46,312</u>	<u>2,191,684</u>
Total Expenditures			<u>\$ 837,346</u>	<u>\$ 92,902</u>	<u>\$ 1,271,853</u>	<u>\$ 46,312</u>	<u>\$ 2,248,412</u>



SECTION XV



OFFICE OF MEDICAL SERVICES



OFFICE OF MEDICAL SERVICES

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>36,267,067</u>	<u>902,177</u>	<u>35,364,890</u>	<u>36,267,067</u>			
Total Per CAFR	36,267,067	902,177	35,364,890	36,267,067	-	-	-
Central Service Costs (Sch. A)*	<u>290,218</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290,218</u>	<u>290,218</u>
Total Costs	<u>\$ 36,557,285</u>	<u>\$ 902,177</u>	<u>\$ 35,364,890</u>	<u>\$ 36,267,067</u>	<u>\$ -</u>	<u>\$ 290,218</u>	<u>\$ 290,218</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs					<u>\$ 290,218</u>		32.17%
FY 2015 Direct Personal Services					<u>\$ 902,177</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

OFFICE OF MEDICAL SERVICES IH
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Total			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Office of Medical Services	1000		802,263	22,068	35,968,645		\$ 36,792,977
Grants	2042	2025, 2034	<u>27,786</u>		<u>179,314</u>		<u>207,099</u>
Total Expenditures			<u>\$ 830,049</u>	<u>\$ 22,068</u>	<u>\$ 36,147,959</u>	<u>\$ -</u>	<u>\$ 37,000,076</u>



SECTION XVI



PUBLIC DEFENDER/LEGAL DEFENDER



PUBLIC DEFENDER/LEGAL DEFENDER

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs							
General Fund							
Public Defender	12,326,096	11,213,376	1,112,720	12,326,096			
Legal Defender	4,009,313	3,704,578	304,735	4,009,313			
Total General Fund	16,335,409	14,917,954	1,417,455	16,335,409			
Other Special Revenue Fund							
Public Defender	495,767	129,038	366,729	495,767			
Legal Defender	23,258		23,258	23,258			
Total Other Special Revenue Fund	519,025	129,038	389,987	519,025			
Total Per CAFR	16,854,434	15,046,992	1,807,442	16,854,434	-	-	-
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	1,723,902				1,723,902		1,723,902
Legal Defender	557,756				557,756		557,756
Total General Fund	2,281,658				2,281,658		2,281,658
Other Special Revenue Fund							
Public Defender	23,073				23,073		23,073
Legal Defender	756				756		756
Total Other Special Revenue Fund	23,829				23,829		23,829
Total Central Service Costs (Sch. A)*	2,305,487	-	-	-	-	2,305,487	2,305,487
Total Costs	\$ 19,159,921	\$ 15,046,992	\$ 1,807,442	\$ 16,854,434	\$ -	\$ 2,305,487	\$ 2,305,487
FY 2017 INDIRECT COST RATE - GENERAL FUND							
Public Defender							
FY 2015 Indirect Costs					\$ 1,723,902		15.37%
FY 2015 Direct Personal Services					\$ 11,213,376		
Legal Defender							
FY 2015 Indirect Costs					\$ 557,756		15.06%
FY 2015 Direct Personal Services					\$ 3,704,578		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER/LEGAL DEFENDER
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs							
General Fund							
Public Defender	12,326,096	11,213,376	1,112,720	12,326,096			
Legal Defender	4,009,313	3,704,578	304,735	4,009,313			
Total General Fund	16,335,409	14,917,954	1,417,455	16,335,409			
Other Special Revenue Fund							
Public Defender	495,767	129,038	366,729	495,767			
Legal Defender	23,258		23,258	23,258			
Total Other Special Revenue Fund	519,025	129,038	389,987	519,025			
Total Per CAFR	16,854,434	15,046,992	1,807,442	16,854,434	-	-	-
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	1,723,902				1,723,902		1,723,902
Legal Defender	557,756				557,756		557,756
Total General Fund	2,281,658				2,281,658		2,281,658
Other Special Revenue Fund							
Public Defender	23,073				23,073		23,073
Legal Defender	756				756		756
Total Other Special Revenue Fund	23,829				23,829		23,829
Total Central Service Costs (Sch. A)*	2,305,487	-	-	-	-	2,305,487	2,305,487
Total Costs	\$ 19,159,921	\$ 15,046,992	\$ 1,807,442	\$ 16,854,434	\$ -	\$ 2,305,487	\$ 2,305,487
FY 2017 INDIRECT COST RATE - PD ADMIN							
Public Defender							
FY 2015 Indirect Costs					\$ 1,723,902		15.37%
FY 2015 Direct Personal Services					\$ 11,213,376		
FY 2017 INDIRECT COST RATE - LD ADMIN							
Legal Defender							
FY 2015 Indirect Costs					\$ 557,756		15.06%
FY 2015 Direct Personal Services					\$ 3,704,578		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Administration							
Total			-	-	-	-	-
All Other Divisions							
Public Defender		2182-2188	11,446,482	131,464	984,064	6,564	12,568,573
Legal Defender		2177-2180	3,704,578	21,459	283,276		4,009,312
Total General Fund			15,151,060	152,923	1,267,339	6,564	16,577,886
Other Special Revenue							
Public Defender	2012, 2014		\$ 129,038	\$ 91,528	\$ 275,201		\$ 495,768
Legal Defender	2013				23,258		23,258
Total Other Special Revenue			129,038	91,528	298,460	0	519,026
Total Expenditures			\$ 15,280,098	\$ 244,451	\$ 1,565,799	\$ 6,564	\$ 17,096,912

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		2185	\$ 465,044.75	\$ 38.83	\$ 14,988.81		\$ 480,072
Administration		2190	233,106	7,020	2,352		242,478
Total Expenditures			<u>\$ 698,150</u>	<u>\$ 7,059</u>	<u>\$ 17,341</u>	<u>\$ -</u>	<u>\$ 722,550</u>
FY 2017 INDIRECT COST RATE - PD ADMIN							
Public Defender							
FY 2015 Indirect Costs						\$ 480,072	3.82%
FY 2015 Direct Personal Services						\$ 12,568,573	
FY 2017 INDIRECT COST RATE - ID ADMIN							
Indigent Defense							
FY 2015 Indirect Costs						\$ 242,478	1.93%
FY 2015 Direct Personal Services						\$ 12,568,573	
							<u>5.45%</u>

SECTION XVII
RECORDER

RECORDER

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							\$ -
Direct Costs	\$ 4,662,552	\$ 2,503,314	\$ 2,159,238	\$ 4,662,552			-
Total Per CAFR	4,662,552	2,503,314	2,159,238	4,662,552	-	-	-
Central Service Costs (Sch. A)*	<u>370,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>370,054</u>	<u>370,054</u>
Total Costs	<u>\$ 5,032,606</u>	<u>\$ 2,503,314</u>	<u>\$ 2,159,238</u>	<u>\$ 4,662,552</u>	<u>\$ -</u>	<u>\$ 370,054</u>	<u>\$ 370,054</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 370,054	14.78%
FY 2015 Direct Personal Services						\$ 2,503,314	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund							
Department Administration	1000	1003	\$ 432,515	\$ 24,331	\$ 560	\$ -	\$ 457,407
Total			<u>432,515</u>	<u>24,331</u>	<u>560</u>	<u>-</u>	<u>457,407</u>
All Other Divisions		1004 & 1006	1,573,743	1,839,659	67,345	5,552	3,486,299
Total General Fund			<u>\$ 2,006,258</u>	<u>\$ 1,863,990</u>	<u>\$ 67,905</u>	<u>\$ 5,552</u>	<u>\$ 3,943,706</u>
Other Special Revenue Funds							
OSR RE Recorder	2038	1002	497,055	154,504			651,559
Grants							
Advance Grant	2056	1005			67,287		67,287
Total Expenditures			<u>\$ 2,503,314</u>	<u>\$ 2,018,494</u>	<u>\$ 135,193</u>	<u>\$ 5,552</u>	<u>\$ 4,662,552</u>



SECTION XVIII



REGIONAL WASTEWATER RECLAMATION DISTRICT



REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 37,963,322	\$ -	\$ 16,268,590	\$ 16,268,590	\$ 7,498,913	\$ 14,195,819	\$ 21,694,732
Direct Costs	125,945,789	25,529,159	100,416,630	125,945,789	-	-	-
Total Per CAFR	163,909,111	25,529,159	116,685,220	142,214,379	7,498,913	14,195,819	21,694,732
Central Service Costs (Sch. A)*	6,655,064	-	-	-	-	6,655,064	6,655,064
Total Costs	<u>\$ 170,564,175</u>	<u>\$ 25,529,159</u>	<u>\$ 116,685,220</u>	<u>\$ 142,214,379</u>	<u>\$ 7,498,913</u>	<u>\$ 20,850,883</u>	<u>\$ 28,349,796</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs					\$ 6,655,064		26.07%
FY 2015 Direct Personal Services					\$ 25,529,159		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5008						
Department Administration							
Director's Office Admin.		1187	\$ 2,210,557	\$ 208,438	\$ 14,315,327	\$ 14,091,495	\$ 30,825,818
Administration	1222/1237/2027/2261		3,754,771	100,191	485,843	104,323	4,445,129
Capital Planning			1,533,585	22,853	1,135,937		2,692,375
Total			<u>7,498,913</u>	<u>331,482</u>	<u>15,937,108</u>	<u>14,195,819</u>	<u>37,963,322</u>
Director's Office Direct		Various	1,508,727	39,294	4,187,728	(23,601)	5,712,148
All Other Divisions & Grants		Various	<u>24,020,432</u>	<u>6,810,673</u>	<u>22,637,310</u>	<u>66,765,226</u>	<u>120,233,641</u>
Total Expenditures			<u>\$ 33,028,072</u>	<u>\$ 7,181,449</u>	<u>\$ 42,762,146</u>	<u>\$ 80,937,443</u>	<u>\$ 163,909,111</u>

SECTION XIX
SHERIFF

SHERIFF

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 17,806,855	\$ -	\$ 34,127	\$ 34,127	\$ 10,892,474	\$ 6,880,254	\$ 17,772,728
Direct Costs	<u>124,664,837</u>	<u>102,973,951</u>	<u>21,690,886</u>	<u>124,664,837</u>			
Total Per CAFR	142,471,692	102,973,951	21,725,013	124,698,964	10,892,474	6,880,254	17,772,728
Central Service Costs (Sch. A)*	<u>9,640,525</u>					<u>9,640,525</u>	<u>9,640,525</u>
Total Costs	<u>\$ 152,112,217</u>	<u>\$ 102,973,951</u>	<u>\$ 21,725,013</u>	<u>\$ 124,698,964</u>	<u>\$ 10,892,474</u>	<u>\$ 16,520,779</u>	<u>\$ 27,413,253</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 27,413,253	26.62%
FY 2015 Direct Personal Services						\$ 102,973,951	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

**PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL**

**SHERIFF
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

<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 & DEPREC.</u>	<u>TOTAL</u>
General Fund	1000						
Department Administration							
Admin. Bureau Staff		1288	\$ 1,738,038	\$ 34,727	\$ 508,053		\$ 2,280,818
Department Staff		1313	588,351	4,461	75,922		668,734
Finance Unit		1318	941,517	1,591	24,097		967,205
Personnel Unit		1352	987,740	20,494	192,386		1,200,620
Training Unit		1357	1,149,452	48,808	178,835		1,377,095
Material Management		1333	1,046,617	789,329	963,265		2,799,211
Data Services		1287	903,686	174,080	1,419,755	34,127	2,531,648
Communications		1301	3,537,073	151,265	2,293,186		5,981,524
Total			10,892,474	1,224,755	5,655,499	34,127	17,806,855
All Other Divisions			99,907,031	6,345,191	13,588,087	368,856	120,209,165
Total General Fund			110,799,505	7,569,946	19,243,586	402,983	138,016,020
Special Revenue Funds							
Sheriff Federal RICO	2039	1349					0
Sheriff State RICO	2039	1361	(2)	13,480	(941,839)	63,250	(865,111)
		1294-1296,					
		1298, 1332					0
Sheriff Antiracketeering	2039	1304	15,446	28,086	120,423	108,368	272,323
Sheriff Corrections Enhancement	2039	1347		475,147	32,683		507,830
Sheriff Commissary	2039	1348	302,435	258,623	503,843	13,986	1,078,887
Sheriff Inmate Welfare	2039	1436,2423-					
Sheriff Law Enforcement	2039	2425		6,589	39,702	12,312	58,603
Total Special Revenue			317,879	781,925	(245,188)	197,916	1,052,532
Grants	2042, 2072, 2073		2,749,041	349,627	871,244	349,813	4,319,725
Total Expenditures			\$ 113,866,425	\$ 8,701,498	\$ 19,869,642	\$ 950,712	\$ 143,388,277



SECTION XX
SUPERIOR COURT



SUPERIOR COURT

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,512,134	\$ -	\$ 18,641.85	\$ 18,641.85	\$ 3,107,936	\$ 385,556	\$3,493,492
Direct Costs	<u>25,707,744</u>	<u>21,090,763</u>	<u>4,616,981</u>	<u>25,707,744</u>			-
Total Per CAFR	29,219,878	21,090,763	4,635,623	25,726,386	3,107,936	385,556	3,493,492
Central Service Costs (Sch. A)*	<u>4,450,287</u>	-	-	-	-	4,409,780	4,409,780
Total Costs	<u>\$ 33,670,165</u>	<u>\$ 21,090,763</u>	<u>\$ 4,635,623</u>	<u>\$ 25,726,386</u>	<u>\$ 3,107,936</u>	<u>\$ 4,795,336</u>	<u>\$ 7,903,272</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						<u>\$ 7,903,272</u>	37.47%
FY 2015 Direct Personal Services						<u>\$ 21,090,763</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Administration		1389, 1398-1402, 1405	\$ 3,107,936	\$ 235,366	\$ 150,190	\$ 18,641.85	\$ 3,512,134
Total			<u>3,107,936</u>	<u>235,366</u>	<u>150,190</u>	<u>18,641.85</u>	<u>3,512,134</u>
All Other Divisions			<u>18,553,474</u>	<u>378,834</u>	<u>2,376,169</u>	<u>8,514</u>	<u>21,316,991</u>
Total General Fund			<u>21,661,410</u>	<u>614,200</u>	<u>2,526,360</u>	<u>27,156</u>	<u>24,829,125</u>
Special Revenue Funds							
Superior Court - Law Library	2035	1602		298,067	15,243		313,310
Superior Court - Fill the Gap	2077	Only 1411	583,067				583,067
Superior Court - Child Sprt	2080	1395, 1409, 1045, 1413, 1422, 1423,	108,371	422	278,236		387,029
Superior Court - Probation	2040	1619	900,461	184,216	562,084		1,646,761
Superior Court - Drug Court	2040	1,408		312			312
Superior Court - Local Ct. Auto	2078	1427		99,319	372,576	135,327	607,222
Superior Court - Conciliation	2025	1397, 1407	500,689	3,358	21,382		525,429
Total Special Revenue			<u>2,092,588</u>	<u>585,694</u>	<u>1,249,521</u>	<u>135,327</u>	<u>4,063,130</u>
Grants	2042, 2057, 2075		444,701		26,764		471,465
Total Expenditures			<u>\$ 24,198,699</u>	<u>\$ 1,199,893</u>	<u>\$ 3,802,644</u>	<u>\$ 162,483</u>	<u>\$ 29,363,719</u>



SECTION XXI



SUPERIOR COURT – ADULT PROBATION



SUPERIOR COURT - ADULT PROBATION

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's OMB A-87 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Costs	<u>17,781,347</u>	<u>15,384,133</u>	<u>2,397,214</u>	<u>17,781,347</u>	-	-	-
Total Per CAFR	17,781,347	15,384,133	2,397,214	17,781,347	-	-	-
Central Service Costs (Sch. A)*	<u>880,734</u>	-	-	-	-	880,734	880,734
Total Costs	<u>\$18,662,081</u>	<u>\$ 15,384,133</u>	<u>\$ 2,397,214</u>	<u>\$ 17,781,347</u>	<u>\$ -</u>	<u>\$ 880,734</u>	<u>\$ 880,734</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs					<u>\$ 880,734</u>		5.72%
FY 2015 Direct Personal Services					<u>\$ 15,384,133</u>		
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 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, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration			\$ -	\$ -	\$ -	\$ -	\$ -
Administration							
Total			-	-	-	-	-
All Other Divisions		1390-1392,2327	4,862,472	130,978	1,423,839	-	6,417,289
Total General Fund			4,862,472	130,978	1,423,839	-	6,417,289
Other Special Revenue	2040, 2081	1027, 1028, 1030-1034, 1040-1042, 1393, 2338	10,267,899	7,695	640,503		10,916,097
Grants	2042	1037, 1047	253,762	189,052	5,147		447,960
Total Expenditures			<u>\$ 15,384,133</u>	<u>\$ 327,725</u>	<u>\$ 2,069,489</u>	<u>\$ -</u>	<u>\$ 17,781,347</u>

SECTION XXII
TRANSPORTATION

TRANSPORTATION

FY 2017 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, 2016 and ending June 30, 2017 (FY 2017). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2015.

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 and 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2015.

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 2017 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, 2017
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2015

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 6,886,730	\$ -	\$ -	\$ -	\$ 1,405,741	\$ 5,480,989	\$ 6,886,730
Direct Costs All Other Divisions	32,135,669	14,880,160	17,255,510	32,135,669			
Direct Costs Grants	642,069	75,418	566,652	642,069			-
Total Per CAFR	39,664,468	14,955,578	17,822,162	32,777,738	1,405,741	5,480,989	6,886,730
Central Service Costs (Sch. A)*	4,114,977					4,114,977	4,114,977
Total Costs	<u>\$ 43,779,445</u>	<u>\$ 14,955,578</u>	<u>\$ 17,822,162</u>	<u>\$ 32,777,738</u>	<u>\$ 1,405,741</u>	<u>\$ 9,595,966</u>	<u>\$11,001,707</u>
FY 2017 INDIRECT COST RATE							
FY 2015 Indirect Costs						\$ 11,001,707	73.56%
FY 2015 Direct Personal Services						\$ 14,955,578	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2015 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

TRANSPORTATION
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2015

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	2000						
Department Administration		1461	\$ 1,405,741	\$ 50,507	\$ 5,430,481	\$ -	\$ 6,886,730
Total			<u>1,405,741</u>	<u>50,507</u>	<u>5,430,481</u>	<u>0</u>	<u>6,886,730</u>
All Other Divisions			14,880,160	4,475,328	12,231,667	548,515	32,135,669
Grants			<u>75,418</u>	<u>97,735</u>	<u>468,917</u>		<u>642,069</u>
Total Expenditures			<u>\$ 16,361,319</u>	<u>\$ 4,623,570</u>	<u>\$ 18,131,064</u>	<u>\$ 548,515</u>	<u>\$ 39,664,468</u>

THIS PAGE CONCLUDES THE PROPOSAL
