

PIMA COUNTY, ARIZONA  
FY 2010 DEPARTMENTAL  
INDIRECT COST RATE PROPOSAL

Based on Actual Data Incurred  
During Fiscal Year Ended  
June 30, 2008

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## TABLE OF CONTENTS

Section I.	Introduction.....	1
Section II.	Certificate of Indirect Costs.....	5
Section III.	Adult Probation.....	7
Section IV	Clerk of Superior Court.....	11
Section V.	Community Development Block Grant/Community Action Agency.....	15
Section VI.	County Attorney.....	19
Section VII.	Employment & Training.....	23
Section VIII.	Environmental Quality.....	27
Section IX.	Health.....	31
Section X.	Institutional Health.....	35
Section XI.	Juvenile Court.....	39
Section XII.	Library District.....	43
Section XIII.	Natural Resources, Parks and Recreation.....	47
Section XIV.	Sheriff .....	51
Section XV.	Superior Court.....	55
Section XVI.	Regional Wastewater Reclamation .....	59

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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 2010 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2008.

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 2010 rates are actual expenditures incurred during the fiscal year ended June 30, 2008. 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, 2008.

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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 services costs include salaries and wages, and applicable fringe benefits.

## **FY 2009 Proposal**

This document constitutes the County's indirect cost rate proposal for the period beginning July 1, 2009 and ending June 30, 2010. 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:
  - ❖ Adult Probation
  - ❖ Clerk of Superior Court
  - ❖ Community Development Block Grant
  - ❖ Community Action Agency
  - ❖ County Attorney
  - ❖ Employment and Training
  - ❖ Environmental Quality
  - ❖ Health
  - ❖ Institutional Health
  - ❖ Juvenile Court
  - ❖ Library District
  - ❖ Parks and Recreation
  - ❖ Sheriff
  - ❖ Superior Court
  - ❖ Wastewater Management

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**SECTION II**

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**CERTIFICATE OF INDIRECT COSTS**

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**PIMA COUNTY**  
FINANCIAL & INFORMATION SERVICES DEPARTMENT  
130 WEST CONGRESS STREET  
TUCSON, ARIZONA 85701-1317  
(520) 740-8401 FAX (520) 740-8171

TOM BURKE, 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 cost billing or final indirect costs rates for the period July 1, 2009 through June 30, 2010 are allowable in accordance with the requirements the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments". 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 awards 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:

A handwritten signature in black ink, appearing to read "Paul Guerrero", is written over a horizontal line.

Name of Official:

Paul Guerrero

Title:

Financial Control & Reporting, Manager

Date of Execution:

June 30, 2009

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**SECTION III**  
**ADULT PROBATION**

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## ADULT PROBATION

### FY 2010 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Adult Probation Department for the fiscal year beginning July 1, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

#### 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 2010 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

ADULT PROBATION  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	16,464,809	14,077,030	2,387,779	16,464,809	0	0	0
Total Per CAFR	16,464,809	14,077,030	2,387,779	16,464,809	0	0	0
<b>Central Service Costs (Sch. A)*</b>	963,119	0	0	0	0	963,119	963,119
<b>Total Costs</b>	<u>\$17,427,928</u>	<u>\$14,077,030</u>	<u>\$2,387,779</u>	<u>\$16,464,809</u>	<u>\$0</u>	<u>\$963,119</u>	<u>\$963,119</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						\$963,119	6.84%
FY 2008 Direct Personal Services						\$14,077,030	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
ADULT PROBATION  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
Administration							0
Total			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
All Other Divisions		4200200	<u>5,204,870</u>	<u>139,797</u>	<u>1,516,034</u>	<u>19,242</u>	<u>6,879,943</u>
Total General Fund			5,204,870	139,797	1,516,034	19,242	6,879,943
<b>Grants</b>	2006	810XXXX	<u>8,872,160</u>	<u>27,923</u>	<u>684,783</u>	<u>0</u>	<u>9,584,866</u>
Total Expenditures			<u>\$14,077,030</u>	<u>\$167,720</u>	<u>\$2,200,817</u>	<u>\$19,242</u>	<u>\$16,464,809</u>



**SECTION IV**

**CLERK OF SUPERIOR COURT**



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## CLERK OF SUPERIOR COURT

### FY 2010 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Clerk of Superior Court for the fiscal year beginning July 1, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

#### 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 2010 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 SUPERIOR COURT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

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	12,263,184	10,309,596	1,953,588	12,263,184			
Total Per CAFR	12,263,184	10,309,596	1,953,588	12,263,184			
<b>Central Service Costs (Sch. A)*</b>	1,185,213	0	0	0	0	1,185,213	1,185,213
<b>Total Costs</b>	<u>\$13,448,397</u>	<u>\$10,309,596</u>	<u>\$1,953,588</u>	<u>\$12,263,184</u>	<u>\$0</u>	<u>\$1,185,213</u>	<u>\$1,185,213</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						\$1,185,213	11.50%
FY 2008 Direct Personal Services						\$10,309,596	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

CLERK OF SUPERIOR COURT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Administration							
Total			0	0	0	0	0
All Other Divisions			\$ 10,052,078	\$ 200,371	\$ 423,368	\$ -	\$ 10,675,817
Total General Fund			10,052,078	200,371	423,368	0	10,675,817
<b>Special Revenue Funds</b>							
COC - FTG	2005	518XXX	224,371	4,302	36,062		264,735
COC - Document Storage	2005	5330100	0	9,836	286,892	44,330	341,058
COSC -Fed Incent Child Supp	2005	5260100	13,574				13,574
Time Payment Fees	2005	5340100	19,573	510,321	424,605	13,501	968,000
Total Special Revenue			257,518	524,459	747,559	57,831	1,587,367
Total Expenditures			<u>\$10,309,596</u>	<u>\$724,830</u>	<u>\$1,170,927</u>	<u>\$57,831</u>	<u>\$12,263,184</u>



**SECTION V**

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COMMUNITY DEVELOPMENT BLOCK GRANT  
COMMUNITY ACTION AGENCY



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**COMMUNITY DEVELOPMENT BLOCK GRANT  
COMMUNITY ACTION AGENCY**

**FY 2010 DEPARTMENTAL INDIRECT COST RATE**

An indirect cost rate utilizing the simplified method has been developed for the Community Development Block Grant and Community Action Agency for the fiscal year beginning July 1, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

**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 2010 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 BLOCK GRANT AND COMMUNITY ACTION AGENCY  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

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>5,561,993</u>	<u>510,604</u>	<u>5,051,389</u>	<u>5,561,993</u>			<u>0</u>
Total Per CAFR	5,561,993	510,604	5,051,389	5,561,993	0	0	0
<b>Central Service Costs (Sch. A)*</b>	<u>85,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,192</u>	<u>85,192</u>
<b>Total Costs</b>	<u>\$5,647,185</u>	<u>\$510,604</u>	<u>\$5,051,389</u>	<u>\$5,561,993</u>	<u>\$0</u>	<u>\$85,192</u>	<u>\$85,192</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$85,192</u>	16.68%
FY 2008 Direct Personal Services						<u>\$510,604</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
COMMUNITY DEVELOPMENT BLOCK GRANT AND COMMUNITY ACTION AGENCY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Total							
<b>Grants</b>							
CAA	2006	818XXXX	\$ 124,694	\$ 1,546	\$ 2,365,656	\$ -	\$ 2,491,896
CDBG	2006	828XXXX		-	31,714	-	31,714
CDXXXX	2006	CDXXXXX	\$ 385,910	\$ 11,559	2,601,276	\$ 39,638	3,038,383
Total			<u>510,604</u>	<u>13,105</u>	<u>4,998,646</u>	<u>39,638</u>	<u>5,561,993</u>
Total Expenditures			<u>\$ 510,604</u>	<u>\$ 13,105</u>	<u>\$ 4,998,646</u>	<u>\$ 39,638</u>	<u>\$ 5,561,993</u>

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**SECTION VI**  
**COUNTY ATTORNEY**

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## COUNTY ATTORNEY

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$2,209,853		\$ 34,603	\$34,603	\$ 1,879,566	\$ 295,684	\$2,175,250
Direct Costs							
Special Revenue Funds	4,137,183	1,599,903	2,537,280	4,137,183			0
Other Divisions & Grants	20,252,503	17,641,231	2,611,272	20,252,503			0
<b>Total Per CAFR</b>	<b>\$26,599,539</b>	<b>\$19,241,134</b>	<b>\$5,183,155</b>	<b>\$24,424,289</b>	<b>\$1,879,566</b>	<b>\$295,684</b>	<b>\$2,175,250</b>
<b>Less Department Admin. In</b>							
<b>Central Service Cost Plan **</b>	<b>(2,209,853)</b>		<b>(34,603)</b>	<b>(34,603)</b>	<b>(1,879,566)</b>	<b>(295,684)</b>	<b>(2,175,250)</b>
<b>Central Service Costs (Sch. A)*</b>	<b>3,776,856</b>						
<b>Total Costs</b>	<b>28,166,542</b>	<b>19,241,134</b>	<b>5,148,552</b>	<b>24,389,686</b>		<b>3,776,856</b>	<b>3,776,856</b>
<b>FY 2009 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$3,776,856</u>	19.63%
FY 2008 Direct Personal Services						<u>\$19,241,134</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							
** Amounts excluded because Admin costs are included in the Sched A allocation							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

COUNTY ATTORNEY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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		1600101-2	\$ 1,879,566	\$ 167,091	\$ 128,593	\$ 34,603	\$ 2,209,853
Administration							
Total			<u>1,879,566</u>	<u>167,091</u>	<u>128,593</u>	<u>34,603</u>	<u>2,209,853</u>
Civil Division		16003XX	2,545,706	162,483	(9,111)	25,561	2,724,639
All Other Divisions			<u>13,017,612</u>	<u>372,953</u>	<u>1,346,294</u>	<u>42,234</u>	<u>14,779,093</u>
Total General Fund			<u>17,442,884</u>	<u>702,527</u>	<u>1,465,776</u>	<u>102,398</u>	<u>19,713,585</u>
<b>Special Revenue Funds</b>							
Fill the GAP	2005	511XXXX	548,414	12,946	10,207	0	571,567
Antiracketeering	2005	5200100	528,226	452,672	1,194,539	230,354	2,405,791
Victim Comm	2005	521010x	54,668	0	472,708	0	527,376
Bad Check	2005	5230100	468,595	10,924	152,702	0	632,221
Comp Interest revenue (New)	2005	516xxx			228		228
Total Special Revenue			<u>1,599,903</u>	<u>476,542</u>	<u>1,830,384</u>	<u>230,354</u>	<u>4,137,183</u>
<b>Grants</b>	2006	830XXXX	<u>2,077,913</u>	<u>59,725</u>	<u>498,653</u>	<u>112,480</u>	<u>2,748,771</u>
Total Expenditures			<u>\$ 21,120,700</u>	<u>\$ 1,238,794</u>	<u>\$ 3,794,813</u>	<u>\$ 445,232</u>	<u>\$ 26,599,539</u>



**SECTION VII**

**EMPLOYMENT AND TRAINING**



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## EMPLOYMENT AND TRAINING

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

#### **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 2010 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, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	<u>13,106,469</u>	<u>2,972,562</u>	<u>10,133,907</u>	<u>13,106,469</u>			<u>0</u>
Total Per CAFR	13,106,469	2,972,562	10,133,907	13,106,469	0	0	0
<b>Central Service Costs (Sch. A)*</b>	<u>565,871</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>565,871</u>	<u>565,871</u>
Total Costs	<u>\$13,672,340</u>	<u>\$2,972,562</u>	<u>\$10,133,907</u>	<u>\$13,106,469</u>	<u>\$0</u>	<u>\$565,871</u>	<u>\$565,871</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$565,871</u>	19.04%
FY 2008 Direct Personal Services						<u>\$2,972,562</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 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, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration			\$0	\$0	\$0	\$0	\$0
<b>Total</b>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Employment &amp; Training</b>							
Employment & Training	2004	972xxxx	\$2,313,368	\$122,404	\$9,803,898		12,239,670
Pima Vocational HS	2004	974xxxx	659,194	89,616	117,989	-	866,799
<b>Total Expenditures</b>			<u>\$2,972,562</u>	<u>\$212,020</u>	<u>\$9,921,887</u>	<u>\$0</u>	<u>\$13,106,469</u>

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**SECTION VIII**  
**ENVIRONMENTAL QUALITY**

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## ENVIRONMENTAL QUALITY

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

#### **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 2010 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, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$1,625,820	\$1,063,587	\$562,233	\$1,625,820	\$0	\$0	\$0
Other Direct Costs	<u>2,759,357</u>	<u>1,311,358</u>	<u>1,447,999</u>	<u>2,759,357</u>			<u>0</u>
Total Per CAFR	4,385,177	2,374,945	2,010,232	4,385,177	0	0	0
<b>Central Service Costs (Sch. A)*</b>	<u>361,777</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>361,777</u>	<u>361,777</u>
Total Costs	<u>\$4,746,954</u>	<u>\$2,374,945</u>	<u>\$2,010,232</u>	<u>\$4,385,177</u>	<u>\$0</u>	<u>\$361,777</u>	<u>\$361,777</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs					<u>\$361,777</u>		15.23%
FY 2008 Direct Personal Services					<u>\$2,374,945</u>		
** OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 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, 2008

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
Environmental Quality	2007						
Department Administration							
Director's Office		5611110	\$1,063,587	\$14,795	\$547,438	\$0	\$1,625,820
Total			<u>1,063,587</u>	<u>14,795</u>	<u>547,438</u>	<u>0</u>	<u>1,625,820</u>
All Other Divisions & Grants			<u>1,311,358</u>	<u>58,955</u>	<u>1,319,859</u>	<u>69,185</u>	<u>2,759,357</u>
Total Expenditures			<u>\$2,374,945</u>	<u>\$73,750</u>	<u>\$1,867,297</u>	<u>\$69,185</u>	<u>\$4,385,177</u>

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

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**SECTION IX**  
**HEALTH**

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## HEALTH

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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 DEPARTMENT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 164,711	\$ -	\$ -	\$ -	\$ 101,800	\$ 62,911	\$ 164,711
Direct Costs	<u>26,881,076</u>	<u>18,316,554</u>	<u>8,564,522</u>	<u>26,881,076</u>			<u>0</u>
Total Per CAFR	27,045,787	18,316,554	8,564,522	26,881,076	101,800	62,911	164,711
<b>Central Service Costs (Sch. A)*</b>	<u>1,798,730</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,798,730</u>	<u>1,798,730</u>
Total Costs	<u>\$ 28,844,517</u>	<u>\$ 18,316,554</u>	<u>\$ 8,564,522</u>	<u>\$ 26,881,076</u>	<u>\$ 101,800</u>	<u>\$ 1,861,641</u>	<u>\$ 1,963,441</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$1,963,441</u>	10.72%
FY 2008 Direct Personal Services						<u>\$18,316,554</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

HEALTH DEPARTMENT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>Health and Animal Control</b>	<b>2002</b>						
Department Administration							
Director's Office		4810101	\$ 34,035	\$ 20,883	\$ 17,159	\$ 0	\$ 72,077
Admin. Management		4810210	25,701	9,511	(3,109)	0	\$32,103
Financial Operations		4810240	29,033	16,636	(14,398)	0	31,271
General Services		4810250	13,031	7,091	9,138	0	29,260
Total			101,800	54,121	8,790	0	164,711
All Other Divisions & Grants			18,316,554	2,105,309	6,153,396	305,817	26,881,076
Total Expenditures			<u>\$ 18,418,354</u>	<u>\$ 2,159,430</u>	<u>\$ 6,162,186</u>	<u>\$ 305,817</u>	<u>\$ 27,045,787</u>

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**SECTION X**  
**INSTITUTIONAL HEALTH**

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## INSTITUTIONAL HEALTH

### FY 2010 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Institutional Health Department for the fiscal year beginning July 1, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008.

#### 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 2010 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

INSTITUTIONAL HEALTH  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Costs	106,606,347	1,673,224	104,933,123	106,606,347	0	0	0
Total Per CAFR	106,606,347	1,673,224	104,933,123	106,606,347	0	0	0
Central Service Costs (Sch. A)*	417,380	0	0	0	0	417,380	417,380
Total Costs	<u>\$107,023,727</u>	<u>\$1,673,224</u>	<u>\$104,933,123</u>	<u>\$106,606,347</u>	<u>\$0</u>	<u>\$417,380</u>	<u>\$417,380</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						\$417,380	24.94%
FY 2008 Direct Personal Services						<u>\$1,673,224</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

**PIMA COUNTY, ARIZONA**  
**INDIRECT COST RATE PROPOSAL**  
  
**INSTITUTIONAL HEALTH**  
**DEPARTMENT EXPENDITURES**  
**PER COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2008**

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund Department Administration	1000		\$0	\$0	\$0	\$0	\$0
Total			0	0	0	0	0
Institutional Health	1000	25XXXXX	\$1,664,966	\$40,012	\$104,713,722	\$82,954	106,501,654
All Other Divisions & Grants	2006	85XXXXX	8,258		96,435		104,693
Total Expenditures			\$1,673,224	\$40,012	\$104,810,157	\$82,954	\$106,606,347

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**SECTION XI**  
**JUVENILE COURT**

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## JUVENILE COURT

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$4,649,772		\$54,447	\$54,447	\$2,418,071	\$2,177,254	\$4,595,325
Direct Costs	31,708,749	25,742,436	5,966,313	31,708,749			0
Total Per CAFR	36,358,521	25,742,436	6,020,760	31,763,196	2,418,071	2,177,254	4,595,325
<b>Central Service Costs (Sch. A)*</b>	<u>2,977,069</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,977,069</u>	<u>2,977,069</u>
Total Costs	<u>\$39,335,590</u>	<u>\$25,742,436</u>	<u>\$6,020,760</u>	<u>\$31,763,196</u>	<u>\$2,418,071</u>	<u>\$5,154,323</u>	<u>\$7,572,394</u>
<b>FY 2009 INDIRECT COST RATE</b>							
Departmental Admin. Rate							
Department Admin.						\$4,595,325	17.85%
FY 2008 Direct Personal Services						\$25,742,436	
Central Service Rate							
Central Service Costs						\$2,977,069	11.56%
FY 2008 Direct Personal Services						\$25,742,436	
Total Rate							
Total Indirect Costs						\$7,572,394	29.42%
FY 2008 Direct Personal Services						\$25,742,436	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 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, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Court Services		3000101	\$770,761	\$15,820	\$28,410	\$0	\$814,991
Administration Services		3000111	(100)	10	10,116	0	10,026
Staff Development		3000112	0	0	411	0	411
Budget/Finance		3000121	127,854	22,928	71,009	37,370	259,161
Info Systems		3000131	1,102,287	116,147	87,345	17,077	1,322,856
Court Operations		3000141	417,289	145,793	1,679,265	0	2,242,327
Total			<u>2,418,071</u>	<u>300,698</u>	<u>1,876,556</u>	<u>\$54,447</u>	<u>4,649,772</u>
All Other Divisions							
Other			17,887,323	778,163	668,753	0	19,334,239
Total General Fund			<u>20,305,394</u>	<u>1,078,861</u>	<u>2,545,309</u>	<u>54,447</u>	<u>23,984,011</u>
<b>Special Revenue Funds</b>							
Probation Services Fees	2005	5390100	452,129		51,282	10,556	513,967
Victim Restitution	2005	5240100			42,026		42,026
Title IV E Reimbursements	2005	5090100			367		367
Total Special Revenue			<u>452,129</u>	<u>-</u>	<u>93,675</u>	<u>10,556</u>	<u>556,360</u>
<b>Grants</b>	2006	860XXXX	7,402,984	118,511	4,296,655		11,818,150
Total Expenditures			<u>\$28,160,507</u>	<u>\$1,197,372</u>	<u>\$6,935,639</u>	<u>\$65,003</u>	<u>\$36,358,521</u>



**SECTION XII**  
**LIBRARY DISTRICT**



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## LIBRARY DISTRICT

### FY 2010 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Library District for the fiscal year beginning July 1, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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

PIMA COUNTY LIBRARY  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$ 380,304	\$ -	\$ -	\$ -	\$ 21,951	\$ 358,353	\$ 380,304
Direct Costs	<u>29,917,710</u>	<u>16,828,446</u>	<u>13,089,264</u>	<u>29,917,710</u>			<u>0</u>
Total Per CAFR	30,298,014	16,828,446	13,089,264	29,917,710	21,951	358,353	380,304
<b>Central Service Costs (Sch. A)*</b>	<u>2,658,234</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,658,234</u>	<u>2,658,234</u>
Total Costs	<u>\$32,956,248</u>	<u>\$16,828,446</u>	<u>\$13,089,264</u>	<u>\$29,917,710</u>	<u>\$21,951</u>	<u>\$3,016,587</u>	<u>\$3,038,538</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$3,038,538</u>	18.06%
FY 2008 Direct Personal Services						<u>\$16,828,446</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

PIMA COUNTY LIBRARY  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER NO.</u>	<u>PERSONAL SERVICES</u>	<u>SUPPLIES</u>	<u>SERVICES</u>	<u>CAPITAL, DEBT &amp; DEPREC.</u>	<u>TOTAL</u>
<b>Library</b>	2011						
Department Administration		6010100	21,951	1,000	357,353		380,304
Libraries all other		601xxxx	16,822,109	6,805,225	5,689,510	397,941	29,714,785
<b>Total</b>			<u>16,844,060</u>	<u>6,806,225</u>	<u>6,046,863</u>	<u>397,941</u>	<u>30,095,089</u>
<b>Grants</b>							
Library	2011	829xxxx	\$ 6,337	\$ 136,387	\$ 60,201	\$ -	202,925
<b>Total</b>			<u>6,337</u>	<u>136,387</u>	<u>60,201</u>	<u>-</u>	<u>202,925</u>
<b>Total Expenditures</b>			<u>\$ 16,850,397</u>	<u>\$ 6,942,612</u>	<u>\$ 6,107,064</u>	<u>\$ 397,941</u>	<u>\$ 30,298,014</u>

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**SECTION XIII**  
**PARKS AND RECREATION**

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## NATURAL RESOURCES, PARKS AND RECREATION

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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 DEPARTMENT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$1,421,186	\$0	\$0	\$0	\$1,295,014	126,172	\$1,421,186
Direct Costs	<u>15,551,407</u>	<u>10,164,355</u>	<u>5,387,052</u>	<u>15,551,407</u>			<u>0</u>
Total Per CAFR	16,972,593	10,164,355	5,387,052	15,551,407	1,295,014	126,172	1,421,186
<b>Central Service Costs (Sch. A)*</b>	<u>4,056,468</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>4,056,468</u>	<u>4,056,468</u>
Total Costs	<u>\$21,029,061</u>	<u>\$10,164,355</u>	<u>\$5,387,052</u>	<u>\$15,551,407</u>	<u>\$1,295,014</u>	<u>\$4,182,640</u>	<u>\$5,477,654</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$5,477,654</u>	53.89%
FY 2008 Direct Personal Services						<u>\$10,164,355</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

NATURAL RESOURCES, PARKS AND RECREATION DEPARTMENT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

<u>FUND/DIVISION</u>	<u>FUND NO.</u>	<u>CENTER 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		3400101	\$471,417	\$24,704	\$55,980	\$0	\$552,101
Administrative Services		3400103	823,597	23,980	21,508	0	869,085
Total			<u>1,295,014</u>	<u>48,684</u>	<u>77,488</u>	<u>0</u>	<u>1,421,186</u>
All Other Divisions			<u>9,984,252</u>	<u>1,448,164</u>	<u>2,990,776</u>	<u>480,577</u>	<u>14,903,769</u>
Total General Fund			<u>11,279,266</u>	<u>1,496,848</u>	<u>3,068,264</u>	<u>480,577</u>	<u>16,324,955</u>
<b>Special Revenue Funds</b>							
Parks Special Programs	2005	519xxxx	96,816	20,717	328,733		446,266
Total Special Revenue			<u>96,816</u>	<u>20,717</u>	<u>328,733</u>	<u>0</u>	<u>446,266</u>
<b>Grants</b>	2006		83,287	48,187	69,898	0	201,372
Total Expenditures			<u>\$11,459,369</u>	<u>\$1,565,752</u>	<u>\$3,466,895</u>	<u>\$480,577</u>	<u>\$16,972,593</u>

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**SECTION XIV**  
**SHERIFF**

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## SHERIFF

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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'S DEPARTMENT  
INDIRECT COST RATE  
FOR THE YEAR ENDING JUNE 30, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$15,961,495	\$0	\$234,677	\$234,677	\$9,405,717	\$6,321,101	\$15,726,818
Direct Costs	<u>118,814,145</u>	<u>87,346,944</u>	<u>31,467,201</u>	<u>118,814,145</u>			
Total Per CAFR	134,775,640	87,346,944	31,701,878	119,048,822	9,405,717	6,321,101	15,726,818
<b>Central Service Costs (Sch. A)*</b>	<u>8,132,173</u>					<u>8,132,173</u>	<u>8,132,173</u>
Total Costs	<u>\$142,907,813</u>	<u>\$87,346,944</u>	<u>\$31,701,878</u>	<u>\$119,048,822</u>	<u>\$9,405,717</u>	<u>\$14,453,274</u>	<u>\$23,858,991</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$23,858,991</u>	27.32%
FY 2008 Direct Personal Services						<u>\$87,346,944</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL

SHERIFF'S DEPARTMENT  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration							
Department Staff		4000100	\$1,031,751	\$9,094	\$268,480	\$36,008	\$1,345,333
Admin. Bureau Staff		4000201	1,308,882	7,254	284,300		1,600,436
Finance Unit		4000301	773,051	8,469	42,757		824,277
Personnel Unit		4000302	980,083	31,418	569,434		1,580,935
Training Unit		4000303	1,093,975	21,536	245,786		1,361,297
Material Management		4000304	722,593	514,343	1,072,945	13,650	2,323,531
Data Services		4000402	874,279	658,865	1,106,056	171,240	2,810,440
Communications		4000502	2,621,103	198,268	1,282,096	13,779	4,115,246
Total			9,405,717	1,449,247	4,871,854	234,677	15,961,495
All Other Divisions			83,166,620	6,097,539	12,254,555	1,142,652	102,661,366
Total General Fund			92,572,337	7,546,786	17,126,409	1,377,329	118,622,861
<b>Special Revenue Funds</b>							
Sheriff State RICO	2005	5300100		6,259	218,800	13,779	238,838
Sheriff Antiracketeering	2005	5400100	273,311	28,203	2,700,946	0	3,002,460
Sheriff Federal RICO	2005	5440100		311,196	240,807	350,214	902,217
Sheriff Corrections Enhancement	2005	5470100	8,507	235,609	159,214	106,343	509,673
Sheriff Commissary	2005	5540100	529	793,853	61,917		856,299
Sheriff Inmate Welfare	2005	5570100	39,657	215,906	498,971	182,376	936,910
Total Special Revenue			322,004	1,591,026	3,880,655	652,712	6,446,397
<b>Grants</b>	2006	875XXXX	3,858,320	729,048	2,825,774	2,293,240	9,706,382
Total Expenditures			96,752,661	9,866,860	23,832,838	4,323,281	134,775,640

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**SECTION XV**  
**SUPERIOR COURT**

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## SUPERIOR COURT

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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, 2010  
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$3,222,527	\$0	\$ 72,294	\$72,294	\$ 2,576,267	\$ 573,966	\$3,150,233
Direct Costs	<u>24,588,898</u>	<u>20,199,109</u>	<u>4,389,789</u>	<u>24,588,898</u>			<u>0</u>
Total Per CAFR	27,811,425	20,199,109	4,462,083	24,661,192	2,576,267	573,966	3,150,233
<b>Central Service Costs (Sch. A)*</b>	<u>4,040,944</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>4,040,944</u>	<u>4,040,944</u>
Total Costs	<u>\$31,852,369</u>	<u>\$20,199,109</u>	<u>\$4,462,083</u>	<u>\$24,661,192</u>	<u>\$2,576,267</u>	<u>\$4,614,910</u>	<u>\$7,191,177</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						<u>\$7,191,177</u>	<u>35.60%</u>
FY 2008 Direct Personal Services						<u>\$20,199,109</u>	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 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, 2008

FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>General Fund</b>	1000						
Department Administration		4200102	\$ 2,576,267	\$ 135,736	\$ 438,230	\$ 72,294	\$ 3,222,527
Administration							
Total			<u>2,576,267</u>	<u>135,736</u>	<u>438,230</u>	<u>72,294</u>	<u>3,222,527</u>
All Other Divisions			<u>16,575,115</u>	<u>453,273</u>	<u>3,153,977</u>	<u>231,036</u>	<u>20,413,401</u>
Total General Fund			<u>19,151,382</u>	<u>589,009</u>	<u>3,592,207</u>	<u>303,330</u>	<u>23,635,928</u>
<b>Special Revenue Funds</b>							
Law Library	2005	5310100	0	175,014	1,673	0	176,687
Superior Court - Fill the Gap	2005	5180702	438,119	0	0	0	438,119
Superior Court - Child Sprrt Vtsit	2005	5280100	0	0	83,522	0	83,522
Superior Court - Probation	2005	5430100-103	2,290,129	28,508	25,849	0	2,344,486
Superior Court - Drug Court	2005	5430700	55,610	2,580	75,822	0	134,012
Superior Court - Conciliation	2005	5410100;103;104	538,514	49,872	98,945	0	687,331
Total Special Revenue			<u>3,322,372</u>	<u>255,974</u>	<u>285,811</u>	<u>0</u>	<u>3,864,157</u>
<b>Grants</b>	2006	880XXXX	301,622	1,308	8,410	0	311,340
Total Expenditures			<u>\$22,775,376</u>	<u>\$846,291</u>	<u>\$3,886,428</u>	<u>\$303,330</u>	<u>\$27,811,425</u>

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## REGIONAL WASTEWATER RECLAMATION

### FY 2010 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, 2009 and ending June 30, 2010 (FY 2010). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2008.

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, 2008. 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 2010 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  
 INDIRECT COST RATE  
 FOR THE YEAR ENDING JUNE 30, 2010  
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2008

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
<b>COSTS</b>							
<b>Per CAFR</b>							
Department Admin.	\$10,487,875	\$0	\$12,421	\$12,421	\$3,945,054	\$6,530,400	\$10,475,454
Direct Costs	<u>97,034,835</u>	<u>30,581,605</u>	<u>66,453,230</u>	<u>97,034,835</u>			<u>0</u>
Total Per CAFR	107,522,710	30,581,605	66,465,651	97,047,256	3,945,054	6,530,400	10,475,454
<b>Central Service Costs (Sch. A)*</b>	<u>2,621,715</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,621,715</u>	<u>2,621,715</u>
<b>Total Costs</b>	<u>\$110,144,425</u>	<u>\$30,581,605</u>	<u>\$66,465,651</u>	<u>\$97,047,256</u>	<u>\$3,945,054</u>	<u>\$9,152,115</u>	<u>\$13,097,169</u>
<b>FY 2010 INDIRECT COST RATE</b>							
FY 2008 Indirect Costs						\$13,097,169	42.83%
FY 2008 Direct Personal Services						\$30,581,605	
* OMB A-87 Central Services Cost Allocation Plan Based on FY 2008 expenditures and data.							

PIMA COUNTY, ARIZONA  
INDIRECT COST RATE PROPOSAL  
  
REGIONAL WASTEWATER RECLAMATION  
DEPARTMENT EXPENDITURES  
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2008

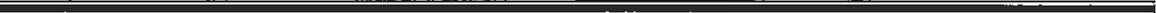
FUND/DIVISION	FUND NO.	CENTER NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
<b>Wastewater Reclamation</b>	5005						
Department Administration							
Director's Office Admin.		W300100	\$3,025,361	\$87,515	6,337,030	\$0	\$9,449,906
Sewerage Systems Adm.		W300110	286,922	1,830	22,660	0	311,412
Administration		W200100	532,178	20,700	60,331	12,421	625,630
Capital Planning		W300300	100,593	0	334	0	100,927
Total			<u>3,945,054</u>	<u>110,045</u>	<u>6,420,355</u>	<u>12,421</u>	<u>10,487,875</u>
Director's Office Direct			4,179,993	263,884	815,055	24,623,350	29,882,282
All Other Divisions & Grants			<u>26,401,612</u>	<u>8,330,299</u>	<u>25,486,959</u>	<u>6,933,683</u>	<u>67,152,553</u>
Total Expenditures			<u>\$34,526,659</u>	<u>\$8,704,228</u>	<u>\$32,722,369</u>	<u>\$31,569,454</u>	<u>\$107,522,710</u>

\* Safety was moved to Risk Mgmt



**SECTION XVI**

**REGIONAL WASTEWATER RECLAMATION**





THE END

