



**FY 2017 - 2018 DEPARTMENTAL
INDIRECT COST RATE PLAN**

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

Based on Actual Data Incurred
During Fiscal Year Ended
June 30, 2016

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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 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 2 CFR 200 Appendix 5 Principles and Procedures

In recognition of 2 CFR 200 requirements, County costs are determined and charged to Federal awards in accordance with the following 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 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 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 2 CFR 200 Appendix V to Part 200 Central Services Cost Allocation Plan (Plan). The Plan is prepared and documented in accordance with 2 CFR 200 Appendix V to Part 200 policies and procedures. Central service costs included in FY 2018 rates are documented in the County's Plan based on actual expenditures and data incurred during the fiscal year ended June 30, 2016.

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 2018 rates are actual expenditures incurred during the fiscal year ended June 30, 2016. 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, 2016.

Indirect Cost Rate Method

The County utilizes rates developed in accordance with 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 2018 Proposal

This document constitutes the County’s indirect cost rate proposal for the period beginning July 1, 2017 and ending June 30, 2018. 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 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 Administrator
 - ❖ County Attorney
 - ❖ County Free Library
 - ❖ Elections
 - ❖ Environmental Quality
 - ❖ Health
 - ❖ Health – Pima Animal Care
 - ❖ Juvenile Court
 - ❖ Natural Resources, Parks and Recreation
 - ❖ Office of Emergency Management & Homeland Security
 - ❖ 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, 2017 through June 30, 2018 are allowable in accordance with the requirements of the Federal award(s) to which they apply 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:	<u>Available on request</u>
Name of Official:	<u>Marilyn Hutzler</u>
Title:	<u>Grants Management, Division Manager</u>
Date of Execution:	<u>June 30, 2017</u>

SECTION III

CLERK OF THE SUPERIOR COURT

CLERK OF THE SUPERIOR COURT

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 11,651,044	\$ 10,503,022	\$ 1,148,022	\$ 11,651,044			
Total Per CAFR	11,651,044	10,503,022	1,148,022	11,651,044			
Central Service Costs (Sch. A)*	<u>1,059,754</u>					1,059,754	1,059,754
Total Costs	<u>\$ 12,710,798</u>	<u>\$ 10,503,022</u>	<u>\$ 1,148,022</u>	<u>\$ 11,651,044</u>		<u>\$ 1,059,754</u>	<u>\$ 1,059,754</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 1,059,754		8.34%
FY 2016 Direct Personal Services					\$ 12,710,798		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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							
Total							
All Other Divisions	1000		\$ 9,613,975	\$ 135,803	\$ 447,787		\$ 10,197,565
Total General Fund			<u>9,613,975</u>	<u>135,803</u>	<u>447,787</u>		<u>10,197,565</u>
Special Revenue Funds							
CC - Child Support	2006	0046/0034	63,286	69			63,355
CC - Time Payment Fees	2006	0037	24,663	166,044	50,840	\$ 151,928	393,474
CC - Spousal Maintenance	2006	0038	15,301				15,301
CC - Victim Location	2006	0039					
CC - Document Storage	2006	0043	439,396	6,272	5,899	162,230	613,798
CC - Local Crt Automation	2006	0054	346,400	11,736	9,414		367,550
Total Special Revenue			<u>889,047</u>	<u>184,121</u>	<u>66,153</u>	<u>314,157</u>	<u>1,453,479</u>
Total Expenditures			<u>\$ 10,503,022</u>	<u>\$ 319,924</u>	<u>\$ 513,941</u>	<u>\$ 314,157</u>	<u>\$ 11,651,044</u>



SECTION IV

COMMUNITY DEVELOPMENT & NEIGHBORHOOD
CONSERVATION



COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin							
Grant Direct Costs	\$ 4,265,432	\$ 766,262	\$ 3,499,170	\$ 4,265,432			
Total Per CAFR	4,265,432	766,262	3,499,170	4,265,432			
Central Service Costs (Sch. A)*	<u>354,643</u>				<u>\$ 354,643</u>		<u>\$ 354,643</u>
Total Costs	<u>\$ 4,620,075</u>	<u>\$ 766,262</u>	<u>\$ 3,499,170</u>	<u>\$ 4,265,432</u>	<u>\$ 354,643</u>		<u>\$ 354,643</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 354,643		46.28%
FY 2016 Direct Personal Services		\$ 766,262			\$ 766,262		
* 2 CFR 200 Appendix A to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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		0071-0076	\$ 787,451	\$ 15,548	\$ 186,746		\$ 989,745
Outside Agencies		1715-2548			3,164,593.25		3,164,593
Total			<u>787,451</u>	<u>15,548</u>	<u>3,351,339</u>		<u>4,154,338</u>
Grants							
CD - Community Projects	2042		<u>766,262</u>	<u>5,367</u>	<u>3,493,803</u>		<u>4,265,432</u>
Total			<u>766,262</u>	<u>5,367</u>	<u>3,493,803</u>		<u>4,265,432</u>
Total Expenditures			<u>\$ 1,553,713</u>	<u>\$ 20,915</u>	<u>\$ 6,845,142</u>		<u>\$ 8,419,770</u>

SECTION V

COMMUNITY SERVICES EMPLOYMENT AND TRAINING

COMMUNITY SERVICES AND EMPLOYMENT AND TRAINING

FY 2018 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Community Services Employment and Training Department for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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

COMMUNITY SERVICES EMPLOYMENT AND TRAINING
EMPLOYMENT AND TRAINING
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin							
Direct Costs	\$ 14,683,061	\$ 3,325,306	\$ 11,357,755	\$ 14,683,061			
Total Per CAFR	14,683,061	3,325,306	11,357,755	14,683,061			
Central Service Costs (Sch. A)*	<u>1,105,352</u>					\$ 1,105,352	\$ 1,105,352
Total Costs	<u>\$ 15,788,413</u>	<u>\$ 3,325,306</u>	<u>\$ 11,357,755</u>	<u>\$ 14,683,061</u>		<u>\$ 1,105,352</u>	<u>\$ 1,105,352</u>
FY 2017 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 1,105,352	33.24%
FY 2016 Direct Personal Services						\$ 3,325,306	

* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COMMUNITY SERVICES EMPLOYMENT AND TRAINING
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

<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		\$ 2,068,366	\$ 66,955	\$ 4,014,565		\$ 6,149,886
Total			<u>2,068,366</u>	<u>66,955</u>	<u>4,014,565</u>		<u>6,149,886</u>
Other Special Revenue							
Pima Vocational IIS	2114		622,499	15,533	159,637		797,669
Grants							
Employment & Training	2042		2,296,236	77,459	9,081,166	\$ 8,284	11,463,145
Community Action Agency	2042	0105	390,113	3,115	2,016,745		2,409,973
Pima Vocational IIS	2042	1690	<u>16,459</u>	<u>(28)</u>	<u>4,127</u>		<u>20,558</u>
Total Expenditures			<u>\$ 5,393,673</u>	<u>\$ 163,034</u>	<u>\$ 15,276,240</u>	<u>\$ 8,284</u>	<u>\$ 20,841,231</u>

SECTION VI

COUNTY ADMINISTRATOR

COUNTY ADMINISTRATOR

FY 2018 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the County Administrator for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016. 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 2018 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 ADMINISTRATOR
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 985,852		\$ 135,920	\$ 135,920	\$ 849,932		\$ 849,932
Direct Costs	480,941	\$ 436,778	44,163	480,941			
Direct Costs Grant	135,604	116,494	19,110	135,604			
Total Per CAFR	1,602,397	436,778	180,083	616,860	849,932		849,932
Central Service Costs (Sch. A)*	2,750					2,750	2,750
Total Costs	<u>\$ 1,605,147</u>	<u>\$ 436,778</u>	<u>\$ 180,083</u>	<u>\$ 616,860</u>	<u>\$ 849,932</u>	<u>\$ 2,750</u>	<u>\$ 852,682</u>
FY 2016 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 852,682		195.22%
FY 2016 Direct Personal Services		\$ 436,778			\$ 436,778		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

COUNTY ADMINISTRATOR
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

<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>
County Administrator							
Department Administration	1000	0147	\$ 849,932	\$ 28,642	\$ 107,278		\$ 985,852
All Other Divisions		01xx's	436,778	229	43,934		480,941
Total			<u>1,286,710</u>	<u>28,871</u>	<u>151,212</u>		<u>1,466,793</u>
Grants							
McAurthur Grant	2042	2364	<u>116,494</u>	<u>2,516</u>	<u>16,594</u>		<u>135,604</u>
Total			<u>116,494</u>	<u>2,516</u>	<u>16,594</u>		<u>135,604</u>
Total Expenditures			<u>\$ 1,403,204</u>	<u>\$ 31,387</u>	<u>\$ 167,806</u>		<u>\$ 1,602,397</u>

SECTION VII
COUNTY ATTORNEY

COUNTY ATTORNEY

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016. 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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,803,045				\$ 2,373,102	\$ 429,943	\$ 2,803,045
Direct Costs							
Special Revenue Funds	5,324,153	\$ 953,380	\$ 4,370,773	\$ 5,324,153			
Other Divisions & Grants	18,637,359	17,125,215	1,512,144	18,637,359			
Total Per CAFR	\$ 26,764,557	\$ 18,078,595	\$ 5,882,917	\$ 23,961,512	\$ 2,373,102	\$ 429,943	\$ 2,803,045
Less Department Admin. In Central Service Cost Plan **							
	(2,803,045)				(2,373,102)	(429,943)	(2,803,045)
Central Service Costs (Sch. A)*							
	5,135,326					5,182,189	5,182,189
Total Costs	\$ 29,096,838	\$ 18,078,595	\$ 5,882,917	\$ 23,961,512	\$ 5,182,189	\$ 5,182,189	\$ 5,182,189
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 5,182,189		28.66%
FY 2016 Direct Personal Services		\$ 18,078,595			\$ 18,078,595		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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		0159, 0169	\$ 2,373,102	\$ 131,739	\$ 298,204		\$ 2,803,045
Administration							
Total			<u>2,373,102</u>	<u>131,739</u>	<u>298,204</u>		<u>2,803,045</u>
Civil Division		0160-0162	2,107,934	59,923	28,979		2,196,835
All Other Divisions			<u>15,017,281</u>	<u>275,681</u>	<u>1,236,463</u>	\$ 36,070	<u>16,565,494</u>
Total General Fund			<u>19,498,316</u>	<u>467,343</u>	<u>1,563,646</u>	<u>36,070</u>	<u>21,565,375</u>
Special Revenue Funds							
Victim Compensation	2008	0170, 0174- 0176, 0178- 0179	76,096		24,631		100,727
Fill the GAP	2103	0156-0157, 1996-1997	402,802		12,135		414,937
RICO	2105	1999, 2288, 2289,	273,627	573,830	3,635,530		4,482,987
Justice and Law Enforcement		2375	169,039	372	95,475		264,887
Employer Sanctions	2106	2000			6,807		6,807
Bad Check	2107	2001	31,816	753	21,239		53,808
Total Special Revenue			<u>953,380</u>	<u>574,956</u>	<u>3,795,817</u>		<u>5,324,152</u>
Grants	2042, 2063		<u>2,396,854</u>	<u>24,019</u>	<u>836,890</u>	<u>81,804</u>	<u>3,339,567</u>
Total Expenditures			<u>\$ 22,848,550</u>	<u>\$ 1,066,317</u>	<u>\$ 6,196,353</u>	<u>\$ 117,874</u>	<u>\$ 30,229,094</u>

SECTION VIII
COUNTY FREE LIBRARY

COUNTY FREE LIBRARY

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016. 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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 4,643,698		\$ 3,875,839	\$ 3,875,839	\$ 767,859		\$ 767,859
Direct Costs	30,746,928	\$ 17,250,954	13,495,974	30,746,928			
Grants costs	98,365	94	98,271	98,365			
Total Per CAFR	35,488,991	17,251,048	17,470,084	34,721,132	767,859		767,859
Central Service Costs (Sch. A)*	<u>3,161,297</u>					3,161,297	3,161,297
Total Costs	<u>\$ 38,650,288</u>	<u>\$ 17,251,048</u>	<u>\$ 17,470,084</u>	<u>\$ 34,721,132</u>	<u>\$ 767,859</u>	<u>\$ 3,161,297</u>	<u>\$ 3,929,156</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 3,929,156		22.78%
FY 2016 Direct Personal Services		\$ 17,251,048					

* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Library							
Department Administration	2051	0180, 0181,0183 ,0184 01xx & 02xx	\$ 767,859	\$ 15,453	\$ 3,860,386		\$ 4,643,698
All Other Divisions			17,250,954	4,693,652	8,802,322	\$ 19,487	30,766,414
Donations	2049		15,608	176,910	181,821		374,339
Total			<u>18,034,421</u>	<u>4,886,015</u>	<u>12,844,529</u>	<u>19,487</u>	<u>35,784,452</u>
Grants							
Library	2050	1085	<u>94</u>	<u>26,073</u>	<u>72,198</u>		<u>98,365</u>
Total			<u>94</u>	<u>26,073</u>	<u>72,198</u>		<u>98,365</u>
Total Expenditures			<u>\$ 18,034,515</u>	<u>\$ 4,912,088</u>	<u>\$ 12,916,727</u>	<u>\$ 19,486.83</u>	<u>\$ 35,882,817</u>

SECTION IX
ELECTIONS

ELECTIONS

FY 2018 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Elections Department for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,705,963	\$ 1,307,903	\$ 398,060	\$ 1,705,963			
Direct Costs	<u>1,912,255</u>	<u>827,211</u>	<u>1,085,044</u>	<u>1,912,255</u>			
Total Per CAFR	3,618,218	2,135,114	1,483,104	3,618,218			
Central Service Costs (Sch. A)*	<u>480,806</u>					<u>480,806</u>	<u>480,806</u>
Total Costs	<u>\$ 4,099,024</u>	<u>\$ 2,135,114</u>	<u>\$ 1,483,104</u>	<u>\$ 3,618,218</u>		<u>\$ 480,806</u>	<u>\$ 480,806</u>
FY 2017 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 494,981	23.18%
FY 2016 Direct Personal Services						<u>\$ 2,135,114</u>	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL

 ELECTIONS
 DEPARTMENT EXPENDITURES
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Administration		0277	\$ 1,307,903	\$ 36,541	\$ 361,519		\$ 1,705,963
All Other Divisions			827,211	10,971	1,074,073		1,912,255
Total			<u>2,135,114</u>	<u>47,512</u>	<u>1,435,592</u>		<u>3,618,219</u>
Other Special Revenue Grants	2067	1062	33,500				33,500
			<u>33,500</u>				<u>33,500</u>
Total Expenditures			<u>\$ 2,168,614</u>	<u>\$ 47,512</u>	<u>\$ 1,435,592</u>		<u>\$ 3,651,718</u>

SECTION X

ENVIRONMENTAL QUALITY

ENVIRONMENTAL QUALITY

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Other Direct Costs	\$ 2,754,365	\$ 2,605,813	\$ 148,552	\$ 2,754,365			
Total Per CAFR	2,754,365	2,605,813	148,552	2,754,365			
Central Service Costs (Sch. A)*	466,286					376,928	376,928
Total Costs	<u>\$ 3,220,651</u>	<u>\$ 2,605,813</u>	<u>\$ 148,552</u>	<u>\$ 2,754,365</u>		<u>\$ 376,928</u>	<u>\$ 376,928</u>
FY 2017 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 376,928	14.46%
FY 2016 Direct Personal Services						\$ 2,605,813	
** 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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							
All Other Divisions	2043		\$ 2,163,769	\$ 28,343	\$ 666,313	\$ 87,505	\$ 2,945,930
Grants	2042		442,043	35,040	184,857	125,988	787,928
All Other Divisions & Grants			<u>2,605,813</u>	<u>63,382</u>	<u>851,170</u>	<u>213,493</u>	<u>3,733,859</u>
Total Expenditures			<u>\$ 2,605,813</u>	<u>\$ 63,382</u>	<u>\$ 851,170</u>	<u>\$ 213,493</u>	<u>\$ 3,733,859</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 XI
HEALTH

HEALTH

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 1,587,071 (240,113)				\$ 569,264 (240,113)	\$ 1,017,807	\$ 1,587,071 (240,113)
Direct Costs	21,450,133	\$ 14,767,660	\$ 6,682,473	\$ 21,450,133			-
Total Per CAFR	22,797,091	14,767,660	6,682,473	21,450,133	329,151	1,017,807	1,346,958
Central Service Costs (Sch. A)*	2,822,590					1,398,687	1,398,687
Total Costs	<u>\$ 25,619,681</u>	<u>\$ 14,767,660</u>	<u>\$ 6,682,473</u>	<u>\$ 21,450,133</u>	<u>\$ 329,151</u>	<u>\$ 2,416,494</u>	<u>\$ 2,745,645</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 2,745,645	18.59%
FY 2016 Direct Personal Services						\$ 14,767,660	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

HEALTH
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

<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	\$ 411,422	\$ 12,360	\$ 24,645		\$ 448,427
General Services		0941	157,842	4,727	17,538		180,106
Total			569,264	17,087	42,184		628,534
All Other Divisions			8,261,649	509,367	3,337,110		12,108,125
Grants	2042 & 2065		6,281,286	547,249	2,635,356	\$ 6,711	9,470,602
Total All Other Divisions & Grants		Various	14,542,935	1,056,615	5,972,466	6,711	21,578,727
Total Expenditures			<u>\$ 15,112,199</u>	<u>\$ 1,073,702</u>	<u>\$ 6,014,649</u>	<u>\$ 6,711</u>	<u>\$ 22,207,261</u>

SECTION XII

HEALTH – PIMA ANIMAL CARE

HEALTH – PIMA ANIMAL CARE

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 1,433,080				\$ 415,273	\$ 1,017,807	\$ 1,433,080
Health Admin %	240,113				240,113		240,113
Direct Costs	7,273,457	4,815,438	2,458,019	7,273,457			-
Total Per CAFR	8,946,650	4,815,438	2,458,019	7,273,457	655,386	1,017,807	1,673,193
Central Service Costs (Sch. A)*	680,526					680,526	680,526
Total Costs	<u>\$ 9,627,176</u>	<u>\$ 4,815,438</u>	<u>\$ 2,458,019</u>	<u>\$ 7,273,457</u>	<u>\$ 655,386</u>	<u>\$ 1,698,333</u>	<u>\$ 2,353,719</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 2,353,719		48.88%
FY 2016 Direct Personal Services		\$ 4,815,438			\$ 4,815,438		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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	\$ 415,273	\$ 10,887	\$ 1,006,920		\$ 1,433,080
Total			<u>415,273</u>	<u>10,887</u>	<u>1,006,920</u>		<u>1,433,080</u>
All Other Divisions	2001		4,815,438	799,115	1,658,904		7,273,458
Grants	2065	25XX	<u>55,670</u>	<u>22,527</u>	<u>49,668</u>	\$ 26,427	<u>154,293</u>
			4,815,438	799,115	1,658,904	26,427	7,427,750
Total Expenditures			<u>\$ 5,230,711</u>	<u>\$ 810,002</u>	<u>\$ 2,665,824</u>	<u>\$ 26,427</u>	<u>\$ 8,860,831</u>

SECTION XIII
JUVENILE COURT

JUVENILE COURT

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 2,740,529				\$ 2,486,158	\$ 254,371	\$ 2,740,529
Direct Costs	19,463,768	\$ 16,503,216	\$ 2,960,552	\$ 19,463,768			
Total Per CAFR	22,204,297	16,503,216	2,960,552	19,463,768	2,486,158	254,371	2,740,529
Central Service Costs (Sch. A)*						680,526	680,526
Total Costs	<u>\$ 22,204,297</u>	<u>\$ 16,503,216</u>	<u>\$ 2,960,552</u>	<u>\$ 19,463,768</u>	<u>\$ 2,486,158</u>	<u>\$ 934,897</u>	<u>\$ 3,421,055</u>
FY 2018 INDIRECT COST RATE							
Departmental Admin. Rate							
Department Admin.					\$ 2,740,529		16.61%
FY 2016 Direct Personal Services		\$ 16,503,216			\$ 16,503,216		
Central Service Rate							
Central Service Costs					\$ 3,615,318		21.91%
FY 2016 Direct Personal Services		\$ 16,503,216			\$ 16,503,216		
Total Rate							
Total Indirect Costs					\$ 3,421,055		20.73%
FY 2016 Direct Personal Services		\$ 16,503,216			\$ 16,503,216		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Calendar Services		0623	\$ 804,609	\$ 6,592	\$ 34,426		\$ 845,627
Executive Office		0637	352,580	7,873	55,942		416,396
Information Technology Services		0641	1,328,969	61,589	87,948	\$ 102,979	1,581,485
Total			<u>2,486,158</u>	<u>76,055</u>	<u>178,316</u>	<u>102,979</u>	<u>2,843,508</u>
All Other Divisions	1000						
Other			16,503,216	406,012	2,554,540		19,463,769
Total General Fund			<u>18,989,374</u>	<u>482,067</u>	<u>2,732,856</u>	<u>102,979</u>	<u>22,307,277</u>
Special Revenue Funds							
Title IV E Reimbursements	2098 2055 2082- 2096,	1604	14,942	4,659	62,036		81,636
Probation Services Fees	2100		3,526,089	22,275	3,318,751		6,867,116
Juvenile JCEF Time Payment Fees Sj	2109	1956	0	4,591	0		4,591
Total Special Revenue			<u>3,541,031</u>	<u>26,934</u>	<u>3,380,787</u>		<u>6,953,343</u>
Grants							
Juvenile Court	2100		488,916	11,153	159,977		660,046
Total Grants			<u>488,916</u>	<u>11,153</u>	<u>159,977</u>		<u>660,046</u>
Total Expenditures			<u>\$ 23,019,321</u>	<u>\$ 520,154</u>	<u>\$ 6,273,620</u>	<u>\$ 102,979</u>	<u>\$ 29,920,666</u>

SECTION XIV

NATURAL RESOURCES, PARKS AND RECREATION

NATURAL RESOURCES, PARKS AND RECREATION

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,548,164		\$ 1,962,772	\$ 1,962,772	\$ 717,671	\$ 867,721	\$ 1,585,392
Direct Costs	15,665,377	\$ 10,541,007	5,124,370	15,665,377			
Total Per CAFR	19,213,541	10,541,007	7,087,142	17,628,149	717,671	867,721	1,585,392
Central Service Costs (Sch. A)*	3,701,235					3,701,235	3,701,235
Total Costs	\$ 22,914,776	\$ 10,541,007	\$ 7,087,142	\$ 17,628,149	\$ 717,671	\$ 4,568,956	\$ 5,286,627
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 5,286,627	50.15%
FY 2016 Direct Personal Services		\$ 10,541,007					
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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	\$ 717,671	\$ 91,565	\$ 776,155	\$ 1,962,772	\$ 3,548,164
Total			717,671	91,565	776,155	1,962,772	3,548,164
All Other Divisions			10,358,599	1,529,669	3,040,103	181,086	15,109,457
Total General Fund			11,076,270	1,621,235	3,816,258	2,143,858	18,657,620
Special Revenue Funds							
	2019, 2021, 2022, 2023, 2031, 2031- 2034, 2128						
Parks Special Programs			153,776	48,349	291,575	9,450	503,150
Total Special Revenue			153,776	48,349	291,575	9,450	503,150
Grants	2042, 2115		28,632	15,316	8,822		52,771
Total Expenditures			\$ 11,258,678	\$ 1,684,900	\$ 4,116,655	\$ 2,153,308	\$ 19,213,541



SECTION XV



**OFFICE OF EMERGENCY MANAGEMENT & HOMELAND
SECURITY**



OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin	\$ 345,296				\$ 46,402	\$ 298,894	\$ 345,296
Other PCWIN radio	1,920,218	\$ 238,602	\$ 1,681,616	\$ 1,920,218			
Grant Direct costs	1,473,953	634,578	839,375	1,473,953			
Total Per CAFR	3,739,467	873,180	2,520,991	3,394,171	46,402	298,894	345,296
Central Service Costs (Sch. A)*	<u>27,392</u>					<u>27,392</u>	<u>27,392</u>
Total Costs	<u>\$ 3,766,859</u>	<u>\$ 873,180</u>	<u>\$ 2,520,991</u>	<u>\$ 3,394,171</u>	<u>\$ 46,402</u>	<u>\$ 326,286</u>	<u>\$ 372,688</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 372,688		42.68%
FY 2016 Direct Personal Services		\$ 873,180			\$ 873,180		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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							
Director's Office		2004	\$ 46,402	\$ 7,349	\$ 291,545		\$ 345,296
Total			<u>46,402</u>	<u>7,349</u>	<u>291,545</u>		<u>345,296</u>
All Other Divisions	2101	0876	238,602	123,402	1,558,214	11,194	1,931,411
Grants	2042		<u>634,578</u>	<u>265,617</u>	<u>573,758</u>	<u>11,331</u>	<u>1,485,285</u>
			<u>873,180</u>	<u>389,019</u>	<u>2,131,972</u>	<u>22,524</u>	<u>3,416,696</u>
Total Expenditures			<u>\$ 919,582</u>	<u>\$ 396,368</u>	<u>\$ 2,423,518</u>	<u>\$ 22,524</u>	<u>\$ 3,761,992</u>
OEM Radio System IT	2101	2330	\$ 756,352				\$ 756,352

SECTION XVI

OFFICE OF MEDICAL SERVICES (BEHAVIORAL HEALTH)

OFFICE OF MEDICAL SERVICES

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 31,277,246	\$ 1,027,562	\$ 30,249,684	\$ 31,277,246			
Total Per CAFR	31,277,246	1,027,562	30,249,684	31,277,246			
Central Service Costs (Sch. A)*	208,154					\$ 208,154	\$ 208,154
Total Costs	<u>\$ 31,485,400</u>	<u>\$ 1,027,562</u>	<u>\$ 30,249,684</u>	<u>\$ 31,277,246</u>		<u>\$ 208,154</u>	<u>\$ 208,154</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 208,154	20.26%
FY 2016 Direct Personal Services						\$ 1,027,562	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

OFFICE OF MEDICAL SERVICES III
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

<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			\$1,027,561.59	\$ 32,936.14	\$ 30,216,748.10		\$31,277,245.83
Total			<u>1,027,561.59</u>	<u>32,936.14</u>	<u>30,216,748.10</u>		<u>31,277,245.83</u>
Office of Medical Services	1000						
Grants	2042	22XX	<u>5,079</u>		<u>313,766</u>		<u>318,845</u>
Total Expenditures			<u>\$ 1,032,641</u>	<u>\$ 32,936</u>	<u>\$ 30,530,514</u>		<u>\$ 31,596,091</u>

SECTION XVII

PUBLIC DEFENDER/LEGAL DEFENDER

PUBLIC DEFENDER/LEGAL DEFENDER
FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

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	13,086,530	\$ 11,355,070	\$ 1,731,460	\$ 13,086,530			
Public Fiduciary	2,487,557	2,028,818	458,739	2,487,557			
Legal Defender	3,933,711	3,482,834	450,877	3,933,711			
Court Appointed Counsel	12,523,712	2,525,732	9,997,980	12,523,712			
Total General Fund	\$ 32,031,510	\$ 19,392,454	\$ 12,639,056	\$ 32,031,510			
Other Special Revenue Fund							
Public Defender	\$ 302,229	\$ 101,928	\$ 200,301	\$ 302,229			
Legal Defender	25,730	-	25,730	25,730			
Total Other Special Revenue Fund	\$ 327,959	\$ 101,928	\$ 226,031	\$ 327,959			
Total Per CAFR	\$ 32,359,469	\$ 19,494,382	\$ 12,865,087	\$ 32,359,469			
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	\$ 1,247,614				\$ 1,247,614	\$ 1,247,614	
Public Fiduciary	293,525				293,525	293,525	
Legal Defender	355,382				355,382.00	355,382	
Court Appointed Counsel	407,698				407,698	407,698	
Total General Fund	2,304,219				2,304,219	2,304,219	
Other Special Revenue Fund							
Public Defender	4,101				4,101	4,101	
Legal Defender	1,560				1,560	1,560	
Fill in the Gap	8,059				8,059	8,059	
Total Other Special Revenue Fund	13,720				13,720	13,720	
Total Central Service Costs (Sch. A)*	2,317,939				2,317,939	2,317,939	
Total Costs	<u>\$ 34,677,408</u>	<u>\$ 19,494,382</u>	<u>\$ 12,865,087</u>	<u>\$ 32,359,469</u>	<u>\$ 2,317,939</u>	<u>\$ 2,317,939</u>	
FY 2018 INDIRECT COST RATE - GENERAL FUND							
Public Defender							
FY 2016 Indirect Costs					\$ 1,247,614		10.00%
FY 2016 Direct Personal Services		\$ 11,355,070					
Legal Defender							
FY 2016 Indirect Costs					\$ 355,382		10.20%
FY 2016 Direct Personal Services		\$ 3,482,834					
Court Appointed Counsel							
FY 2016 Indirect Costs					\$ 407,698		16.14%
FY 2016 Direct Personal Services		\$ 2,525,732					
Public Fiduciary							
FY 2016 Indirect Costs					\$ 293,525		14.47%
FY 2016 Direct Personal Services		\$ 2,028,818					
FY 2018 INDIRECT COST RATE - OTHER SPECIAL REVENUE FUND							
Public Defender							
FY 2016 Indirect Costs					\$ 12,160		11.93%
FY 2016 Direct Personal Services		\$ 101,928					
Legal Defender							
FY 2016 Indirect Costs					\$ 1,560		0
FY 2016 Direct Personal Services		\$ -					
* 2 CFR 200, Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER/LEGAL DEFENDER
INDIRECT COST RATE
FOR THE YEAR ENDING JUNE 30, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

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	\$ 13,086,530	\$ 11,355,070	\$ 1,731,460	\$ 13,086,530			
Public Fiduciary	2,487,557	2,028,818	458,739	2,487,557			
Legal Defender	3,933,711	3,482,834	450,877	3,933,711			
Total General Fund	\$ 19,507,798	\$ 16,866,722	\$ 2,641,076	\$ 19,507,798			
Other Special Revenue Fund							
Public Defender	\$ 302,229	\$ 101,928	\$ 200,301	\$ 302,229			
Legal Defender	25,730	-	25,730	25,730			
Total Other Special Revenue Fund	\$ 327,959	\$ 101,928	\$ 226,031	\$ 327,959			
Total Per CAFR	\$ 19,835,757	\$ 16,968,650	\$ 2,867,107	\$ 19,835,757			
Central Service Costs (Sch. A)*							
General Fund							
Public Defender	\$ 1,247,614				\$ 1,247,614		\$ 1,247,614
Legal Defender	355,382				355,382		355,382
Total General Fund	1,602,996				1,602,996		1,602,996
Other Special Revenue Fund							
Public Defender	4,101				4,101		4,101
Legal Defender	1,560				1,560		1,560
Fill in the Gap	8,059				8,059		8,059
Total Other Special Revenue Fund	13,720				13,720		13,720
Total Central Service Costs (Sch. A)*	1,616,716				1,616,716		1,616,716
Total Costs	\$ 21,452,473	\$ 16,968,650	\$ 2,867,107	\$ 19,835,757	\$ 1,616,716		\$ 1,616,716
FY 2018 INDIRECT COST RATE - PD ADMIN							
Public Defender							
FY 2016 Indirect Costs					\$ 1,247,614		10.99%
FY 2016 Direct Personal Services					\$ 11,355,070		
FY 2018 INDIRECT COST RATE - LD ADMIN							
Legal Defender							
FY 2016 Indirect Costs					\$ 355,382		10.20%
FY 2016 Direct Personal Services					\$ 3,482,834		
FY 2018 INDIRECT COST RATE - OTHER SPECIAL REVENUE FUND							
Public Defender							
FY 2016 Indirect Costs					\$ 4,101		4.02%
FY 2016 Direct Personal Services					\$ 101,928		
Legal Defender							
FY 2016 Indirect Costs					\$ 1,560		0.00%
FY 2016 Direct Personal Services					\$ -		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

<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		2516					
Total							
All Other Divisions							
Public Defender	1000	2516,2518-2521	\$ 11,355,070	\$ 43,493	\$ 1,687,967		13,086,530
Public Fiduciary	1000	0919-0924	2,028,818	12,924	445,815		2,487,557
Court Appointed Counsel	1000	2527-2534	2,525,732	13,746	9,984,234		12,523,712
Legal Defender	1000	2523-2525	3,482,834	12,165	438,712		3,933,711
Total General Fund			19,392,454	82,328	12,556,728		32,031,511
Other Special Revenue							
Public Defender	2012, 2014	2517, 2522	\$ 101,928	\$ 7,557	\$ 192,744		\$ 302,229
Legal Defender	2013	2526			25,730		25,730
Total Other Special Revenue			101,928	7,557	218,474		327,958
Grants							
Total Expenditures			\$ 19,494,382	\$ 89,885	\$ 12,775,202		\$ 32,359,469

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

PUBLIC DEFENDER/LEGAL DEFENDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration		2518	\$ 286,403	\$ 2,920.01	\$ 11,550.59		\$ 300,874
Public Defender Administration (ID)		2516	746,486	5,235	50,867		802,588
Legal Defender	1000	2523	190,416	41	8,415		198,872
Public Fiduciary	1000	0921	364,871	12,730	187,915		565,515
Court Appointed Counsel	1000	2529	487,362	2,578	59,486		549,427
Total Expenditures			<u>\$ 1,710,667</u>	<u>\$ 10,774</u>	<u>\$ 130,319</u>		<u>\$ 1,851,761</u>
FY 2018 INDIRECT COST RATE - PD ADMIN							
Public Defender							
FY 2016 Indirect Costs	1000					300,874	2.30%
FY 2016 Direct Personal Services						13,086,530	
FY 2018 INDIRECT COST RATE - LD ADMIN							
Legal Defender							
FY 2016 Indirect Costs						198,872	5.06%
FY 2016 Direct Personal Services						3,933,711	
FY 2018 INDIRECT COST RATE - ID ADMIN							
Indigent Defense							
FY 2016 Indirect Costs						802,588	6.13%
FY 2016 Direct Personal Services						13,086,530	
FY 2018 INDIRECT COST RATE - CAC							
Court Appointed Counsel							
FY 2016 Indirect Costs						549,427	4.39%
FY 2016 Direct Personal Services						12,523,712	
FY 2018 INDIRECT COST RATE - PF							
Public Fiduciary							
FY 2016 Indirect Costs						565,515	22.73%
FY 2016 Direct Personal Services						2,487,557	

SECTION XVIII
RECORDER

RECORDER

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 4,891,834	\$ 2,477,997	\$ 2,413,837	\$ 4,891,834			
Total Per CAFR	4,891,834	2,477,997	2,413,837	4,891,834			
Central Service Costs (Sch. A)*	505,421					\$ 505,421	\$ 505,421
Total Costs	\$ 5,397,255	\$ 2,477,997	\$ 2,413,837	\$ 4,891,834		\$ 505,421	\$ 505,421
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 505,421	20.40%
FY 2016 Direct Personal Services		\$ 2,477,997					
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

RECORDER
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

<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	\$ 448,741	\$ 741	\$ 25,530		\$ 475,012
Total			<u>448,741</u>	<u>741</u>	<u>25,530</u>		<u>475,012</u>
All Other Divisions		1004 & 1006	1,531,202	41,799	2,048,889		3,621,890
Total General Fund			\$ 1,979,944	\$ 42,540	\$ 2,074,418		\$ 4,096,902
Other Special Revenue Funds							
OSR RE Recorder	2038	1002	498,053	56,220	217,893		772,166
Grants							
Advance Grant	2056	1005			22,766		22,766
Total Expenditures			<u>\$ 2,477,997</u>	<u>\$ 98,760</u>	<u>\$ 2,315,077</u>		<u>\$ 4,891,834</u>



SECTION XIX



REGIONAL WASTEWATER RECLAMATION DISTRICT



REGIONAL WASTEWATER RECLAMATION DISTRICT

FY 2018 DEPARTMENTAL INDIRECT COST RATE

An indirect cost rate utilizing the simplified method has been developed for the Regional Wastewater Reclamation District for the fiscal year beginning July 1, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 19,314,457		\$ 14,726,196	\$ 14,726,196	\$ 4,588,261		\$ 4,588,261
Direct Costs	<u>59,451,555</u>	<u>\$ 25,296,300</u>	<u>34,155,255</u>	<u>59,451,555</u>			
Total Per CAFR	78,766,012	25,296,300	48,881,451	74,177,751	4,588,261		4,588,261
Central Service Costs (Sch. A)*	<u>5,757,021</u>					\$ 5,757,021	<u>5,757,021</u>
Total Costs	<u>\$ 84,523,033</u>	<u>\$ 25,296,300</u>	<u>\$ 48,881,451</u>	<u>\$ 74,177,751</u>	<u>\$ 4,588,261</u>	<u>\$ 5,757,021</u>	<u>\$ 10,345,282</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						\$ 5,757,021	22.76%
FY 2016 Direct Personal Services		\$ 25,296,300				\$ 25,296,300	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
Wastewater Reclamation	5008						
Department Administration							
Director's Office Admin.		1187	\$ 902,556	\$ 7,352	\$ 13,503,975		\$ 14,413,883
Administration	1222	1237-2027-2261	2,514,702	114,322	223,233	\$ 8,408	2,860,665
Capital Planning			1,171,003	4,374	864,533		2,039,909
Total			<u>4,588,261</u>	<u>126,048</u>	<u>14,591,741</u>	8,408	<u>19,314,457</u>
Director's Office Direct		Various	2,091,362	46,195	4,788,332		6,925,889
All Other Divisions & Grants		Various	23,204,938	7,220,286	20,438,398	1,662,044	52,525,666
Total			<u>25,296,300</u>	<u>7,266,481</u>	<u>25,226,730</u>	1,662,044	<u>59,451,555</u>
Total Expenditures			<u>\$ 29,884,561</u>	<u>\$ 7,392,528</u>	<u>\$ 39,818,471</u>	1,670,452	<u>\$ 78,766,012</u>

SECTION XX
SHERIFF

SHERIFF

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 20,906,647		\$ 12,176	\$ 12,176	\$ 11,009,766	\$ 9,884,706	\$ 20,894,471
Direct Costs	<u>129,196,865</u>	<u>\$ 107,282,761</u>	<u>21,914,104</u>	<u>129,196,865</u>			
Total Per CAFR	150,103,513	107,282,761	21,926,280	129,209,041	11,009,766	9,884,706	20,894,471
Central Service Costs (Sch. A)*	<u>9,936,385</u>					<u>9,936,385</u>	<u>9,936,385</u>
Total Costs	<u>\$ 160,039,898</u>	<u>\$ 107,282,761</u>	<u>\$ 21,926,280</u>	<u>\$ 129,209,041</u>	<u>\$ 11,009,766</u>	<u>\$ 19,821,091</u>	<u>\$ 30,830,856</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						<u>\$ 30,830,856</u>	28.74%
FY 2016 Direct Personal Services						<u>\$ 107,282,761</u>	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SHERIFF
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Admin. Bureau Staff		1288	\$ 1,355,174	\$ 19,233	\$ 1,028,380		\$ 2,402,788
Department Staff		1313	834,757	2,550	86,827		924,134
Finance Unit		1318	923,538	1,679	11,629		936,846
Personnel Unit		1352	1,132,533	28,620	208,966		1,370,119
Training Unit		1357	1,084,985	89,618	127,767		1,302,371
Material Management		1333	1,078,531	728,321	934,132	\$ 12,176	2,753,159
Data Services		1287	1,102,415	36,377	4,649,950		5,788,742
Communications		1301	3,497,833	49,032	1,881,625		5,428,489
Total			11,009,766	955,430	8,929,276	12,176	20,906,647
All Other Divisions			103,772,713	5,990,989	12,309,628	194,398	122,267,728
Total General Fund			114,782,478	6,946,419	21,238,904	206,574	143,174,376
Special Revenue Funds							
Sheriff Federal RICO	2039	1349					0.00
Sheriff State RICO	2039	1361		142,935	(271,505)	46,860	(81,711)
		1294-					
		1296-					0.00
Sheriff Antiracketeering	2039	1304	465	205,965	100,787	54,370	361,587
Sheriff Corrections Enhancement	2039	1347		543,524	26,469		569,993
Sheriff Commissary	2039	1348	324,436	173,460	520,004		1,017,900
Sheriff Inmate Welfare	2039	1436,2423-					
Sheriff Law Enforcement	2039	2425	1,484	331,041	58,232		390,756
Total Special Revenue			326,385	1,396,925	433,987	101,230	2,258,526
Grants	2042, 2072, 2073		3,183,664	325,493	886,263	275,190	4,670,611
Total Expenditures			\$ 118,292,527	\$ 8,668,838	\$ 22,559,154	\$ 582,994	\$ 150,103,513

SECTION XXI
SUPERIOR COURT

SUPERIOR COURT

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 3,658,355				\$ 3,373,458	\$ 284,898	\$3,658,355
Direct Costs	<u>25,420,426</u>	<u>\$ 21,125,319</u>	<u>\$ 4,295,107</u>	<u>\$ 25,420,426</u>			-
Total Per CAFR	29,078,782	21,125,319	4,295,107	25,420,426	3,373,458	284,898	3,658,355
Central Service Costs (Sch. A)*	<u>3,689,326</u>					<u>3,689,326</u>	<u>3,689,326</u>
Total Costs	<u>\$ 32,768,108</u>	<u>\$ 21,125,319</u>	<u>\$ 4,295,107</u>	<u>\$ 25,420,426</u>	<u>\$ 3,373,458</u>	<u>\$ 3,974,224</u>	<u>\$ 7,347,681</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						<u>\$ 7,347,681</u>	34.78%
FY 2016 Direct Personal Services						<u>\$ 21,125,319</u>	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
INDIRECT COST RATE PROPOSAL

SHERIFF
DEPARTMENT EXPENDITURES
PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2016

FUND/DIVISION	FUND NO.	UNIT NO.	PERSONAL SERVICES	SUPPLIES	SERVICES	CAPITAL, DEBT & DEPREC.	TOTAL
General Fund	1000						
Department Administration							
Admin. Bureau Staff		1288	\$ 1,355,174	\$ 19,233	\$ 1,028,380		\$ 2,402,788
Department Staff		1313	834,757	2,550	86,827		924,134
Finance Unit		1318	923,538	1,679	11,629		936,846
Personnel Unit		1352	1,132,533	28,620	208,966		1,370,119
Training Unit		1357	1,084,985	89,618	127,767		1,302,371
Material Management		1333	1,078,531	728,321	934,132	\$ 12,176	2,753,159
Data Services		1287	1,102,415	36,377	4,649,950		5,788,742
Communications		1301	3,497,833	49,032	1,881,625		5,428,489
Total			11,009,766	955,430	8,929,276	12,176	20,906,647
All Other Divisions			103,772,713	5,990,989	12,309,628	194,398	122,267,728
Total General Fund			114,782,478	6,946,419	21,238,904	206,574	143,174,376
Special Revenue Funds							
Sheriff Federal RICO	2039	1349					0.00
Sheriff State RICO	2039	1361		142,935	(271,505)	46,860	(81,711)
		1294-					
		1296,					0.00
Sheriff Antiracketeering	2039	1304	465	205,965	100,787	54,370	361,587
Sheriff Corrections Enhancement	2039	1347		543,524	26,469		569,993
Sheriff Commissary	2039	1348	324,436	173,460	520,004		1,017,900
Sheriff Inmate Welfare	2039	1436,2423-					
Sheriff Law Enforcement	2039	2425	1,484	331,041	58,232		390,756
Total Special Revenue			326,385	1,396,925	433,987	101,230	2,258,526
Grants	2042, 2072, 2073		3,183,664	325,493	886,263	275,190	4,670,611
Total Expenditures			\$ 118,292,527	\$ 8,668,838	\$ 22,559,154	\$ 582,994	\$ 150,103,513

SECTION XXII

SUPERIOR COURT – ADULT PROBATION

SUPERIOR COURT - ADULT PROBATION
FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
 BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.							
Direct Costs	\$ 17,759,419	\$ 15,598,559	\$ 2,160,860	\$ 17,759,419			
Total Per CAFR	17,759,419	15,598,559	2,160,860	17,759,419			
Central Service Costs (Sch. A)*	<u>1,160,057</u>					1,160,057	1,160,057
Total Costs	<u>\$ 18,919,476</u>	<u>\$ 15,598,559</u>	<u>\$ 2,160,860</u>	<u>\$ 17,759,419</u>		<u>\$ 1,160,057</u>	<u>\$ 1,160,057</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs					\$ 1,160,057		7.44%
FY 2016 Direct Personal Services		\$ 15,598,559			\$ 15,598,559		
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 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, 2016

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	\$ 4,621,797	\$ 133,429	\$ 1,355,277		6,110,503
Total General Fund			4,621,797	133,429	1,355,277		6,110,503
		1027, 1028, 1030-1034, 1040-1042, 1393,					
Other Special Revenue	2040, 2081	2338,2447,2490	10,745,848	12,905	449,023		11,207,775
Grants	2042	1037, 1047	230,914	18,813	191,414		441,140
Total Expenditures			<u>\$ 15,598,559</u>	<u>\$ 165,146</u>	<u>\$ 1,995,714</u>		<u>\$ 17,759,419</u>

SECTION XXIII
TRANSPORTATION

TRANSPORTATION

FY 2018 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, 2017 and ending June 30, 2018 (FY 2018). The Rate is based on actual expenditures and data incurred during the year ended June 30, 2016.

The Rate includes County-wide central service costs, and departmental administrative and support costs. Central Services costs are documented in the County's 2 CFR 200 Appendix V to Part 200 Central Service Cost Allocation Plan for the year ended June 30, 2016.

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 2018 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, 2018
BASED ON ACTUAL COSTS FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	TOTAL COSTS	DIRECT COSTS			INDIRECT COSTS		
		PERSONAL SERVICES	OTHER	TOTAL	PERSONAL SERVICES	OTHER	TOTAL
COSTS							
Per CAFR							
Department Admin.	\$ 8,110,302				\$ 1,197,222	\$ 6,913,080	\$ 8,110,302
Direct Costs All Other Divisions	31,688,011	\$ 14,870,289	\$ 16,817,722	\$ 31,688,011			
Direct Costs Grants	5,826,998	74,451	5,752,547	5,826,998			
Total Per CAFR	45,625,311	14,944,740	22,570,269	37,515,009	1,197,222	6,913,080	8,110,302
Central Service Costs (Sch. A)*	<u>3,624,610</u>					<u>3,624,610</u>	<u>3,624,610</u>
Total Costs	<u>\$ 49,249,921</u>	<u>\$ 14,944,740</u>	<u>\$ 22,570,269</u>	<u>\$ 37,515,009</u>	<u>\$ 1,197,222</u>	<u>\$ 10,537,690</u>	<u>\$ 11,734,912</u>
FY 2018 INDIRECT COST RATE							
FY 2016 Indirect Costs						<u>\$ 11,734,912</u>	78.52%
FY 2016 Direct Personal Services						<u>\$ 14,944,740</u>	
* 2 CFR 200 Appendix V to part 200 Central Services Cost Allocation Plan Based on FY 2016 expenditures and data.							

PIMA COUNTY, ARIZONA
 INDIRECT COST RATE PROPOSAL

 TRANSPORTATION
 DEPARTMENT EXPENDITURES
 PER COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2016

<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	2000						
Department Administration							
Administration		1461	\$ 1,197,222	\$ 28,347	\$ 6,884,733		\$ 8,110,302
Total			<u>1,197,222</u>	<u>28,347</u>	<u>6,884,733</u>		<u>8,110,302</u>
All Other Divisions			14,870,289	5,477,296	10,558,089	\$ 782,336	31,688,011
Grants			<u>74,451</u>	<u>73,411</u>	<u>5,679,136</u>		<u>5,826,998</u>
Total Expenditures			<u>\$ 16,141,963</u>	<u>\$ 5,579,054</u>	<u>\$ 23,121,958</u>	<u>\$ 782,336</u>	<u>\$ 45,625,311</u>

THIS PAGE CONCLUDES THE PROPOSAL
