

**Maricopa County Arizona
Fiscal Year 2012-2013
Jail Per Diem Study**

**Based on Budgeted Expenditures
For The
Fiscal Year Ending June 30, 2012**

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SECTION I: INTRODUCTION

At the request of Maricopa County, Arizona (County), MGT of America, Inc. (MGT) has prepared a jail per diem rate study. The objective of the study is to develop jail per diem rates or fees that may be utilized by the County to charge non-County jurisdictions for utilizing County jail facilities during the County's fiscal year beginning July 1, 2012 and ending June 30, 2013 (FY 2012-2013). In addition to FY 2012-2013 jail per diem rates, this report provides a description of the methodology utilized in developing the rates, and exhibits and other documents supporting the development of the rates.

The study is presented in the following sections:

- ❖ **Methodology.** A description of the methodology utilized to develop the FY 2012-2013 jail per diem rates.
- ❖ **Fiscal Year 2012-2013 Jail Per Diem Rates.** Exhibits providing and supporting the development of the FY 2012-2013 jail per diem rates.
- ❖ **Cost Allocation Plans.** Descriptions of and summary schedules from the cost allocation plans that were developed to allocate costs benefiting multiple funds, organization units, activities, and/or services.

SECTION II: METHODOLOGY

An activity based cost of services methodology has been developed and utilized by MGT to develop Maricopa County's FY 2012-2013 jail per diem rates. The methodology is in accordance with generally accepted accounting and costing principles. The objective of the methodology is to identify the total costs and average cost of booking and housing prisoners in County detention facilities. Total costs include both costs incurred directly by the Maricopa County Sheriff's Office (MCSO), Maricopa County Correctional Health Services (MCCHS), and costs of administration and support activities provided by other departments in support of MCSO and MCCHS operations. Principal components of the methodology are identification of the total costs projected to be incurred by and in support of MCSO and MCCHS; reviewing and analyzing MCSO and MCCHS activities; assignment or allocation of all MCSO and MCCHS costs to services; determining the number of actual prisoner bookings and housing man days; and division of total booking and housing services costs by the appropriate rate base to determine an average cost or rate per booking and housing man day.

IDENTIFICATION OF TOTAL COSTS

The objective of this component of the methodology is to identify MCSO and MCCHS total costs to be analyzed in developing the jail per diem rates. The FY 2012-2013 jail per diem rates are based on budgeted costs for the County's fiscal year ending June 30, 2012 (FY 2012). For FY 2012 the County has budgeted both direct and indirect costs in support of MCSO and MCCHS operations. Direct costs are those costs for which funds have been directly appropriated to MCSO and MCCHS. MGT obtained the budgeted direct costs from the Maricopa County Office of Management and Budget (OMB) for MCSO and MCCHS at the fund, organization unit, and activity levels. Exhibit C provided in Section III of this Report presents MCSO's total FY 2012 directly budgeted costs by fund and organization unit. Exhibit F in Section III presents the same cost information for MCCHS.

Indirect costs are costs of administrative and support services/activities provided by other County departments for which MCSO and MCCHS have not been directly funded. Three types of indirect costs have been identified and analyzed: County central administrative and support, major facility maintenance, and building depreciation. Following is a brief description of each indirect cost identified and the source of the cost information.

- ❖ **County Central Services.** Costs allocated to MCSO and MCCHS in the County's FY 2012 central services cost allocation plan (CAP) were identified. The Maricopa Department of Finance (DOP) annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of central administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
- ❖ **Major Maintenance.** Costs of major maintenance projects for MCSO detention facilities which are to be managed by the County's Facility Management Department (FMD). Projected costs are an average of actual major maintenance expenditures for the previous three years.

- ❖ **Building Depreciation.** FY 2012 depreciation costs on facilities utilized by MCSO and MCCHS was provided by DOF.

ACTIVITY REVIEW AND ANALYSIS

The objective of this component of the methodology is to identify the organization units and activities directly or indirectly involved in booking and housing prisoners in County detention facilities. Both MCSO and MCCHS budget their FY 2012 costs by fund, organization unit, and activity. Organization charts and descriptions of organization units and activities have been developed by the departments. MGT acquired the charts and descriptions, reviewed them, and utilized them as the bases for identifying all organization units that were potentially involved—directly or indirectly—in booking and housing prisoners. Identified units were further analyzed through interviews with MCSO, MCCHS, and DOF personnel as well as in-depth reviews of position information, activity data, and detailed cost data. The result of MGT’s review and analysis was the identification of units directly involved in booking or housing prisoners, unit providing services benefiting both booking and housing, units indirectly involved in supporting booking and housing, and methods for reasonably allocating the costs of activities benefiting MCSO and/or MCCHS activities.

ASSIGNMENT OF COSTS TO SERVICES

The objective of this component of the methodology is to assign the total costs of MCSO and MCCHS to service categories. Service categories associated with prisoner booking and housing are ultimately accumulated to determine the total costs applicable to booking and housing rates. All costs were ultimately assigned to one of the following service categories:

- ❖ **MCSO Service Categories:**
 - ♦ **Intake.** This service category includes costs associated with the processing of prisoners into the County’s detention system. An activity code titled “Intake” has been established by MCSO for the budgeting and recording of cost associated with the processing of prisoners into the County detention system. Costs of this service category are utilized in developing the booking rate.
 - ♦ **Custody.** This service category includes MCSO costs associated with feeding and clothing prisoners, security and transport services incurred after prisoners have been incarcerated at a detention facility, and maintenance and operation of detention facilities. This service category is an accumulation of several MCSO activity codes utilized for budgeting and recording costs associated with housing/maintaining prisoners. Costs of this service category are utilized in developing the full and state housing rates.
 - ♦ **Extradition.** This service category includes MCSO costs associated with the extradition of only County prisoners. The MCSO has established an activity code for the budgeting and recording of extradition-related costs. Costs of this service category are not utilized in developing any rates.
 - ♦ **Enforcement.** This service category includes MCSO costs associated with patrol, investigation, and other enforcement activities. This service category is an accumulation of several MCSO activity codes utilized for budgeting and recording costs. Costs of this service category are not utilized in developing any rates.

❖ **MCCHS Service Categories:**

- ♦ **Intake.** This service category includes the costs of health procedures and services required during the processing of prisoners into the County's detention system. An activity code labeled Intake has been established by MCCHS for the budgeting and recording of costs associated with the processing of prisoners into the County detention system. Costs of this service category are utilized in developing the booking rate.
- ♦ **Custody.** This service category includes MCCHS costs associated with providing health and medical services for prisoners after they have been incarcerated at a detention facility. This service category is an accumulation of several MCCHS activity codes utilized for budgeting and recording costs associated with providing health and medical services. Costs of this service category are utilized in developing the full and state housing rates.
- ♦ **Outside Medical Services.** This service category includes the costs of medical services provided by hospitals and other entities outside of County detention facilities. Organization Unit 2682, Utilization Review Services, has been established by MCCHS for the budgeting and recording of costs related to outside medical services. The State of Arizona, Indian tribal governments, and a few other entities reimburse the County or the medical provider directly for the actual costs of services provided for their prisoners. For all other entities, the costs of outside medical services are included in the housing rate. Therefore, costs of this service category are utilized in developing the full housing rate, but not in developing the state housing rate.

Based on an activity review and analysis, costs of MCSO and MCCHS organization units and their activities have been classified as either direct or allocated costs. Direct costs are costs that can be specifically or readily identified with a particular service category. Allocated costs are costs that benefit multiple funds, organization units, activities, and/or service categories. The classification of costs by organization unit is provided on Exhibits D, E, and G in Section III of this report.

Direct costs are assigned directly to the appropriate service categories. Allocated costs are assigned to service categories utilizing a cost allocation process. Costs of each organization unit or unit activity classified as an allocated cost has been allocated to all benefiting funds, organization units, activities, and service categories utilizing an appropriate allocation base. Three CAPs have been developed to document the allocation of these costs. Summary schedules from the three CAPs are provided in Section IV of this report. Complete copies of the CAPs have been provided to the County as separate documents. Each CAP includes summary and detail schedules, which reconcile all costs allocated in the CAP to an exhibit provided in Section III of this Report. Schedules are also included providing auditable detail on all costs and calculations included in each CAP.

During the development of the CAPs, the activities of each organization unit were analyzed to determine the services provided and the benefiting organization units, activities, and service categories. Based on this analysis, an appropriate allocation base was selected for use in allocating the costs of each unit or unit activity. In selecting an allocation base, the objective was to utilize a base that was available and reasonably resulted in the allocation of costs to benefiting funds, organizations units, activities, and service categories in relation to benefit received or derived. For example, costs associated with budget and accounting activities were

allocated based on budgeted expenditures; costs associated with personnel activities were allocated based on the number of full-time equivalent (FTE) positions; and costs associated with the coordination and maintenance of vehicles were allocated based on the number of assigned vehicles. A complete list and description of allocation bases utilized in each CAP is provided in each CAP document.

Direct and allocated costs assigned to each service are tabulated to provide the total costs associated with each service category. Summary schedules providing the total costs of each service category by department and fund are provided in Section III of this report.

PRISONER BOOKINGS AND HOUSING MAN DAYS

The objective of this component of the methodology is to determine and acquire the bases to be utilized in developing the average costs or rates for booking and housing prisoners in County detention facilities. The booking rate is determined utilizing the number of prisoners booked by MCSO during a 12-month period. The housing rates are determined utilizing the number of prisoner man days less the number of prisoner releases incurred during a 12-month period. Historically, the County has been utilizing and, for this study, continues to utilize actual booking and housing man days for the most recent 12 months available at the time the rates were developed. For this Study actual prisoner bookings, man days, and releases incurred during the 12-month period ended October 31, 2011 were utilized.

AVERAGE COST OR RATE PER SERVICE

Average costs or rates have been determined by dividing the total costs of each of the three service categories for which rates are assessed by the appropriate service or rate base.

- ❖ **Booking Rate** – Determined by dividing the total costs assigned or allocated to the booking services category by the number of prisoners booked during a fiscal year.
- ❖ **Full Housing Rate** - Determined by dividing the total costs assigned or allocated to the full housing services category by the number of prisoner man days incurred during a fiscal year, less the number of prisoner releases during the same period. Includes all costs associated with prisoner housings.
- ❖ **State Housing Rate** - Determined by dividing the total costs assigned or allocated to the state housing services category by the number of prisoner man days incurred during a fiscal year, less the number of prisoner releases during the same period. Includes all costs associated with prisoner housings except outside medical service.

This concludes the Methodology Section of the Report.

SECTION III: FISCAL YEAR 2012-2013 JAIL PER DIEM RATES

Exhibits providing and supporting the development of the FY 2012-2013 jail per diem rates are provided in this section of the report. In addition to an exhibit providing the rates, exhibits are provided that identify the total budgeted costs the County has projected will be incurred by and in support of MCSO and MCCHS during FY 2012; and exhibits documenting the identification and assignment of their FY 2012 costs to funds and service categories (booking, housing, extradition, and enforcement). A brief description of the information provided on and the format of each exhibit is provided in the following text.

EXHIBIT A: FY 2012-2013 JAIL PER DIEM RATES

This exhibit provides the FY 2012-2013 jail per diem rates for booking prisoners into and housing prisoners in County jail or detention facilities. In addition to the rates, the exhibit provides the number of booking and custody man days upon which the rates are based, and the County's total budgeted costs included in each rate. The rates are based on costs budgeted for FY 2012 and actual prisoner bookings, man days, and releases incurred during the 12-month period ended October 31, 2011 (FY 2011). The rates have been developed in accordance with the methodology presented in Section II of this report. The following three rates are provided.

- ❖ **Booking Rate** - The average costs incurred by Maricopa County to book a prisoner into a County detention facility. The Booking Rate includes all MCSO and MCCHS costs associated with activities required to process a prisoner into the detention system prior to their assignment to a detention facility.
- ❖ **Full Housing Rate** - The average costs incurred by the County to house a prisoner in a County detention facility. The Full Housing Rate includes all MCSO and MCCHS costs associated with feeding and clothing prisoners; medical, security, and transport services incurred after prisoners have been assigned to a detention facility; and maintenance and operation of detention facilities.
- ❖ **State Housing Rate** - The average cost incurred by the County to house a prisoner in a County detention facility, excluding costs incurred by MCCHS for outside medical services. The State Housing Rate includes the same costs as the Full Housing Rate except for the costs of outside medical services. The State of Arizona and a few other jurisdictions reimburse the County and/or the medical provider for the actual costs of outside medical services incurred for their prisoners.

This exhibit is formatted as follows:

- ❖ **Rate Base Data.** The FY 2012 actual bookings, custody man days, and prisoner releases are provided. The booking rate is calculated utilizing only the number of bookings. The full housing and state housing rates are calculated utilizing the number of custody man days less the number of releases.

- ❖ **Budgeted Costs.** Budgeted FY 2012 MCSO and MCCHS costs are identified in total, by service category, and by type of rate to which they are applicable. Costs reconcile to Exhibit B provided in this section that identifies costs by fund and service category. The MCSO costs are classified to one of the following four MCSO service categories: Enforcement, Intake (booking), Custody (housing), and Extradition. Costs associated with enforcement and extradition activities are not utilized in developing any jail per diem rate. The MCCHS costs are classified as one of the following three MCCHS service categories: Intake (booking), Custody (housing), and Outside Medical Services. Outside Medical Services are utilized in calculating the full housing rate, but are not utilized in calculating the state housing rate.
- ❖ **FY 2012-2013 Jail Per Diem Rates.** The jail per diem rate for booking, full housing, and state housing to be charged to jurisdictions during FY 2012-2013 are provided. The booking rate is calculated by dividing the total FY 2012 budgeted costs of the booking rate by the number of FY 2011 bookings. The full housing and state housing rates are calculated by dividing the total FY 2012 budgeted costs assigned to each rate by the number of FY 2011 custody man days, less the number of FY 2011 releases.

EXHIBIT B: TOTAL BUDGETED COSTS BY FUND AND MAJOR ACTIVITY

This exhibit provides total FY 2012 MCSO and MCCHS budgeted costs by fund and service category. The purpose of this exhibit is to provide the total costs of each service category identified on Exhibit A by entity (MCSO or MCCHS) and fund; and to provide a summary reconciliation between Exhibit A and subsequent exhibits providing costs by fund and organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. This exhibit is formatted as follows:

- ❖ **Fund/Description.** The title and fund number of each fund for which MCSO and MCCHS have costs budgeted in FY 2012. Also provided is a brief description of the types and sources of costs. Direct costs are costs that have been identified as directly benefiting specific service categories. Allocated costs are costs that benefit more than one fund and/or service category and have been allocated utilizing an allocation base that reasonably allocates costs in accordance with services provided or benefits derived. Subsequent Exhibits D, E, and G identify each organization unit's costs as either direct or allocated, and provide a description of the allocation base utilized to allocate the costs of each unit identified as allocated.
- ❖ **Fund Budget.** The FY 2012 total budgeted costs for each fund. Costs provided in this column reconcile to detailed cost information by fund and organization unit provided on subsequent Exhibits C and F.
- ❖ **To/From Other Funds.** Costs allocated to other funds or from another fund. The net of this column is zero. Subsequent Exhibits D, E, and G identify the costs allocated from funds 100 and 255 to the other funds by organization unit.
- ❖ **Total Costs.** Total direct and allocated costs of each fund assigned to each service category. Total costs are determined by deducting or adding allocated costs to each fund.
- ❖ **Service Categories.** A column is provided for each service category. The service categories are Enforcement, Intake (booking), Custody (housing), Outside Medical Services, and Extradition. Subsequent Exhibits D, E, and G identify the direct and allocated costs assigned to each service category and provide a description of the allocation bases utilized to allocate costs.

- ❖ **Total.** Provides the total of the costs assigned to the service categories and reconciles to the column labeled “Total Costs.”
- ❖ **Reconciliation of Costs Used.** On page five of the exhibit costs are reconciled to MCSO’s FY 2012 total budgeted costs (Exhibit C) and MCCCHS FY 2012 total budgeted costs (Exhibit F).

EXHIBIT C: MCSO TOTAL BUDGETED COSTS BY FUND AND ORGANIZATION UNIT

This exhibit provides MCSO’s FY 2012 total budgeted costs by fund and organization unit. All MCSO costs identified on Exhibits A and B are reconciled to MCSO’s total budgeted costs provided on this exhibit. Exhibits D and E that provide information on direct costs and allocated costs from the General Fund (Fund 100) and Detention Fund (Fund 255) assigned to each MCSO service category also reconciles to this exhibit. This exhibit is formatted as follows:

- ❖ **Budget.** Costs budgeted to be expended by MCSO are identified by organization unit and the County fund from which revenues are appropriated. This exhibit provides:
 - ◆ **Organization Number.** Each unit’s identifying organization number.
 - ◆ **Title.** The title of each unit.
 - ◆ **Funds.** A column is provided for each County fund from which MCSO appropriates revenues. The total costs assigned to Fund 100 and Fund 255 reconciles to the reconciliation section of Exhibit B.
 - ◆ **Total MCSO Budget.** Total budget costs for each organization unit.
- ❖ **Additional Costs.** Costs budgeted to be expended in support of MCSO operations are identified by type of cost. The amount attributable to each MCSO fund is also provided. The following additional costs are identified:
 - ◆ **County Central Services.** Costs allocated to MCSO in the County’s FY 2011 central services CAP are provided for each fund. The MCDOF annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
 - ◆ **Major Maintenance.** Costs of major maintenance projects for MCSO detention facilities which are to be managed by the County’s Facility Management Department (FMD). Projected costs are an average of actual major maintenance expenditures for the previous three years.
 - ◆ **Building Depreciation.** The FY 2012 budgeted costs of depreciation on facilities utilized by MCSO.

EXHIBIT D: MCSO GENERAL FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCSO’s FY 2012 total budgeted General Fund (Fund 100) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified in the exhibit

reconcile to total costs for MCSO Fund 100 identified on Exhibit C. This exhibit also provides the total amount of MCSO's Fund 100 costs that have been allocated to each fund. The detailed allocation of each allocated unit is detailed in the MCSO Fund 100 CAP. Summary schedules from the CAP are provided in Section IV of this report. This exhibit is formatted as follows:

- ❖ **Costs.** The total budgeted costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ◆ **Organization Number.** Each unit's identifying organization number.
 - ◆ **Title.** The title of each unit.
 - ◆ **Total Budget.** Total budgeted costs for each organization unit. Total costs identified on the Exhibit reconcile to total costs for each unit and in total to MCSO's Fund 100 costs identified in Exhibit C.
 - ◆ **Direct to Enforce.** Costs identified as only benefiting Fund 100 enforcement activities. Costs identified as enforcement are not included in the development of jail per diem rates.
 - ◆ **Allocated Costs.** Cost of organization units that benefit more than one fund or activity. The detailed allocation of each allocated unit is detailed in the MCSO Fund 100 CAP.
 - ◆ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCSO's Fund 100 total costs are identified by benefiting activity or fund. All costs identified as direct to enforcement have been assigned to General Fund 100—Enforcement. Total allocated costs have been assigned to benefiting funds based on result of the MCSO Fund 100 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and the total amount allocated to each fund. This exhibit provides:
 - ◆ **Title.** The title and fund number of each fund.
 - ◆ **Total Budget.** Total budget costs assigned to each fund. Total costs are determined by adding costs in the column labeled "Direct to Enforce" and "Allocated Costs" together. Total costs reconciles to the previous total for the Cost section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ◆ **Direct to Enforce.** Costs identified as only benefiting Fund 100 enforcement activities.
 - ◆ **Allocated Costs.** Total costs allocated to each fund in the MCSO Fund 100 CAP. The Cost Section of this exhibit provides the total cost allocated and this section provides the costs allocated to each fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

EXHIBIT E: MCSO DETENTION FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCSO's FY 2012 total budgeted Detention Fund (Fund 255) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified in this exhibit reconciles to total costs for MCSO Fund 255 identified on Exhibit C, plus Fund 100 costs allocated to Fund 255 on Exhibit D. This exhibit also provides the total amount of MCSO's Fund

255 costs that have been allocated to Intake (booking), Custody (housing), Extradition, and other funds. The allocation of each allocated unit is detailed in the MCSO Fund 255 cost allocation plan (CAP). Summaries schedules from the CAP are provided in Section IV of this Report. This exhibit is formatted as follows:

- ❖ **Costs.** The total costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ◆ **Organization Number.** Each unit's identifying organization number.
 - ◆ **Title.** The title of each unit.
 - ◆ **Total Budget.** Total budget costs for each organization unit. Total costs identified on this exhibit reconcile to total costs for each unit and in total to MCSO Fund 255 costs identified on Exhibit C.
 - ◆ **Direct to Custody.** Costs identified as only benefiting custody activities. These costs are utilized in developing the full housing and state housing per diem rates.
 - ◆ **Direct to Intake.** Costs identified as only benefiting intake activities. These costs are utilized in developing the booking per diem rate.
 - ◆ **Allocated Costs.** Cost of organization units that benefit intake, custody, and/or other detention activities. The detailed allocation of each allocated unit is detailed in the MCSO Fund 255 CAP.
 - ◆ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCSO's total Fund 255 costs are identified by benefiting detention service category or fund. All costs identified as direct to Custody have been assigned to Fund 255—Custody. All costs identified as direct to Intake have been assigned to Fund 255—Intake. Total allocated costs have been assigned to benefiting detention service categories and funds based on the result of the MCSO Fund 255 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and service category, and the total amount allocated to each fund and service category. This exhibit provides:
 - ◆ **Title.** The title of each service category and fund.
 - ◆ **Total Budget.** Total budget costs assigned to each service category and fund. Total costs are determined by adding costs in the column labeled Direct to Custody, Direct to Intake, and Allocated Costs together. Total costs reconciles to the previous total for the Cost Section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ◆ **Direct to Custody.** Costs identified as only benefiting the Custody service category.
 - ◆ **Direct to Intake.** Costs identified as only benefiting the Intake service category.
 - ◆ **Allocated Costs.** Total costs allocated to each service category and fund in the MCSO Fund 255 CAP. The Cost Section of the Exhibit provides the total cost allocated and this section provides the costs allocated to each service category and fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

EXHIBIT F: MCCHS TOTAL BUDGETED COSTS BY FUND AND ORGANIZATION UNIT

This exhibit provides MCCHS' FY 2012 total budgeted costs by fund and organization unit. The purpose of this exhibit is to provide MCCHS' total budgeted costs. All MCCHS costs identified on Exhibits A and B are reconciled to MCCHS' total budgeted costs provided on this exhibit. Exhibit G, which provides information on direct costs and allocated costs from the Detention Fund (Fund 255) assigned to each MCCHS service category, also reconciles to this exhibit. This exhibit is formatted as follows:

- ❖ **Budget.** Costs budgeted to be expended by MCCHS are identified by organization unit and the County fund from which revenues are appropriated. This exhibit provides:
 - ◆ **Organization Number.** Each unit's identifying organization number.
 - ◆ **Title.** The title of each unit.
 - ◆ **Funds.** A column is provided for each County fund from which MCCHS is appropriated revenues. The total costs assigned to Fund 255 reconciles to the reconciliation section of Exhibit B.
 - ◆ **Total MCSO Budget.** Total budget costs for each organization unit.
- ❖ **Additional Costs.** Costs budgeted to be expended in support of MCCHS operations are identified by type of cost. The amount attributable to each MCCHS fund is also provided. The following additional costs are identified:
 - ◆ **County Central Services.** Costs allocated to MCCHS in the County's FY 2012 central services CAP are provided for each fund. The MCDOF annually prepares a CAP in accordance with generally accepted accounting principles that allocates the cost of administrative and support services provided in support of County operations. The CAP provides an identification of central administrative and support services, a description of each service, the cost of each service, the allocation base utilized to allocate the cost of each service, schedules providing the amount allocated to each County department from each service, and summary schedules providing the amount allocated from all central services to each department and fund.
 - ◆ **Building Depreciation.** The FY 2012 budgeted costs of depreciation on facilities utilized by MCCHS.

EXHIBIT G: MCCHS DETENTION FUND CLASSIFICATION OF BUDGETED COSTS

This exhibit provides MCCHS' FY 2012 total budgeted Detention Fund (Fund 255) costs by organization unit, the classification of costs as either direct or allocated, and the base used to allocate the costs of each unit classified as allocated costs. Total costs identified on this exhibit reconciles to total costs for MCCHS Fund 255 identified on Exhibit F. This exhibit also provides the total amount of MCCHS' Fund 255 costs that have been allocated to Intake (booking), Custody (housing), Outside Medical Services, and other funds. The allocation of each allocated unit is detailed in the MCCHS Fund 255 CAP. Summary schedules from the CAP are provided in Section IV of this report. This exhibit is formatted as follows:

- ❖ **Costs.** The total costs of each organization unit is identified as either direct or allocated; and for each organization unit identified as allocated, the base used to allocate the costs of the unit is provided. This exhibit provides:
 - ◆ **Organization Number.** Each unit's identifying organization number.

- ◆ **Title.** The title of each unit.
 - ◆ **Total Budget.** Total budget costs for each organization unit. Total costs identified on the exhibit reconcile to total costs for each unit and in total to MCCCHS Fund 255 costs identified on Exhibit F.
 - ◆ **Direct to Custody.** Costs identified as only benefiting custody activities. These costs are utilized in developing the full housing and state housing per diem rates.
 - ◆ **Direct to Intake.** Costs identified as only benefiting intake activities. These costs are utilized in developing the booking per diem rate.
 - ◆ **Direct to Outside Medical Services.** Costs of outside medical services. These costs are only utilized in developing the full housing per diem rates.
 - ◆ **Allocated Costs.** Cost of organization units that benefit more than one MCCCHS fund or activity. The detailed allocation of each allocated unit is detailed in the MCCCHS Fund 255 CAP.
 - ◆ **Allocation Base.** A brief description of the allocation base utilized to allocate each allocated unit's costs.
- ❖ **Assignment.** The MCCCHS' total Fund 255 costs are identified by benefiting detention activity or fund. All costs identified as direct to Custody have been assigned to Fund 255—Custody. All costs identified as direct to Intake have been assigned to Fund 255—Intake. All costs identified as direct to Outside Medical Services have been assigned to Fund 255—Intake. Total allocated costs have been assigned to benefiting detention activities and funds based on result of the MCCCHS Fund 255 CAP. The CAP Summary Schedule provides the amount allocated from each allocated unit to each fund and the total amount allocated to each fund. This exhibit provides:
- ◆ **Title.** The title of each activity and fund.
 - ◆ **Total Budget.** Total budget costs assigned to each service category and fund. Total costs are determined by adding costs in the column labeled Direct to Custody, Direct to Intake, Direct to Outside Services, and Allocated Costs together. Total costs reconciles to the previous total for the Cost section of this exhibit. Total costs for each fund reconciles to the costs presented on Exhibit B.
 - ◆ **Direct to Custody.** Costs identified as only benefiting Fund 255 Custody activities.
 - ◆ **Direct to Intake.** Costs identified as only benefiting Fund 255 Intake activities.
 - ◆ **Direct to Outside Medical Services.** Costs identified as only benefiting Fund 255 Outside Medical Services.
 - ◆ **Allocated Costs.** Total costs allocated to each activity and fund in the MCCCHS Fund 255 CAP. The Cost Section of this exhibit provides the total cost allocated and this section provides the costs allocated to each service category and fund. Total allocated costs reconciles to the previous total for the allocated costs column of the Cost section of this exhibit.

Section exhibits are provided on the following pages.

**MARICOPA COUNTY ARIZONA
JAIL PER DIEM RATE STUDY
BASED ON FY 2012 BUDGETED COSTS**

FY 2012-2013 JAIL PER DIEM RATES

DESCRIPTION	UTILIZATION DATA	BUDGETED COSTS	BOOKING RATE	FULL HOUSING RATE	STATE * HOUSING RATE	NON RATE COSTS
Rate Base Data (11/1/2010 Through 10/31/2011)						
Bookings	108,464		108,464			
Custody Mandays	2,775,169			2,775,169	2,775,169	
Releases	108,262			(108,262)	(108,262)	
Total			<u>108,464</u>	<u>2,666,907</u>	<u>2,666,907</u>	
Budgeted Costs (FY 2012)						
Sheriff's Office						
Enforcement		\$80,416,552	\$0	\$0	\$0	\$80,416,552
Intake		18,896,508	18,896,508			
Custody		180,132,178		180,132,178	180,132,178	
Extradition		1,849,166				1,849,166
Subtotal		<u>281,294,404</u>	<u>18,896,508</u>	<u>180,132,178</u>	<u>180,132,178</u>	<u>82,265,718</u>
Correctional Health Services						
Intake		6,785,161	6,785,161			
Custody		41,623,507		41,623,507	41,623,507	
Outside Services		7,360,495		7,360,495		
Subtotal		<u>55,769,163</u>	<u>6,785,161</u>	<u>48,984,002</u>	<u>41,623,507</u>	<u>0</u>
Total Costs		<u>\$337,063,567</u>	<u>\$25,681,669</u>	<u>\$229,116,180</u>	<u>\$221,755,685</u>	<u>\$82,265,718</u>
Per Diem Rates			<u>\$236.78</u>	<u>\$85.91</u>	<u>\$83.15</u>	
* State Housing Rate does not include outside medical services.						

MARICOPA COUNTY ARIZONA
 JAIL PER DIEM RATE STUDY
 BASED ON FY 2012 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
SHERRIF'S OFFICE									
General Fund 100									
Direct Costs	\$54,931,780	\$0	\$54,931,780	\$54,931,780	\$0	\$0	\$0	\$0	\$54,931,780
Allocated Costs									
Costs in Fund	42,314,232		42,314,232						
County Cenral Services	7,628,832		7,628,832						
Less Allocation to Other Funds		(25,098,588)	(25,098,588)						
Total Allocated Costs	49,943,064	(25,098,588)	24,844,476	24,844,476					24,844,476
Total Fund 100 Costs Distributed	104,874,844	(25,098,588)	79,776,256	79,776,256	0	0	0	0	79,776,256
Donations Fund 203									
Direct Costs	26,300		26,300	26,300					26,300
Allocated Costs									
County Central Services	6,344		6,344						
Allocation From Fund 100		197	197						
Total Allocated Costs	6,344	197	6,541	6,541	0	0	0	0	6,541
Less Direct Costs	(26,300)		(26,300)	(26,300)	0	0	0	0	(26,300)
Total Fund 203 Costs Distributed	6,344	197	6,541	6,541	0	0	0	0	6,541
RICO Fund 212									
Direct Costs	2,000,000		2,000,000	2,000,000					2,000,000
Allocated Costs									
County Central Services	24,584		24,584						
Allocation From Fund 100		17,023	17,023						
Total Allocated Costs	24,584	17,023	41,607	41,607	0	0	0	0	41,607
Less Direct Costs	(2,000,000)		(2,000,000)	(2,000,000)	0	0	0	0	(2,000,000)
Total Fund 212 Costs Distributed	24,584	17,023	41,607	41,607	0	0	0	0	41,607

MARICOPA COUNTY ARIZONA
 JAIL PER DIEM RATE STUDY
 BASED ON FY 2012 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Jail Enhancement Fund 214									
Direct Costs									
Administration Command	2,000,000		2,000,000			2,000,000			2,000,000
Custody Command	3,120,000		3,120,000			3,120,000			3,120,000
Total Direct Costs	5,120,000		5,120,000	0	0	5,120,000	0	0	5,120,000
Allocated Costs									
County Central Services	13,284		13,284						
Allocation From Fund 100		11,709	11,709						
Total Allocated Costs	13,284	11,709	24,993	0	0	24,993	0	0	24,993
Less Direct Costs	(5,120,000)		(5,120,000)	0	0	(5,120,000)	0	0	(5,120,000)
Total Fund 214 Costs Distributed	13,284	11,709	24,993	0	0	24,993	0	0	24,993
Grants Fund 251									
Direct Costs									
5002	1,865		1,865	1,865					1,865
5004	117,748		117,748	117,748					117,748
5040	177,674		177,674	177,674					177,674
5046	256,000		256,000	256,000					256,000
5048	3,219,787		3,219,787	3,219,787					3,219,787
5053	123,420		123,420	123,420					123,420
5060	1,477,300		1,477,300	1,477,300					1,477,300
5062	3,328,614		3,328,614	3,328,614					3,328,614
5073	6,752		6,752	6,752					6,752
5080	1,706,046		1,706,046	1,706,046					1,706,046
5081	27,000		27,000	27,000					27,000
5143	275,828		275,828	275,828					275,828
5930	701,654		701,654	701,654					701,654
Total Direct Costs	11,419,688	0	11,417,823	11,417,823	0	0	0	0	11,417,823
Allocated Costs									
County Central Services	216,858		216,858						
Allocation From Fund 100		280,423	280,423						
Allocation From Fund 255		94,867	94,867						
Total Allocated Costs	216,858	375,290	592,148	592,148	0	0	0	0	592,148
Less Direct Costs	(11,419,688)		(11,419,688)	(11,417,823)	0	0	0	0	(11,417,823)
Total Fund 251 Costs Distributed	216,858	375,290	590,283	592,148	0	0	0	0	592,148

MARICOPA COUNTY ARIZONA
 JAIL PER DIEM RATE STUDY
 BASED ON FY 2012 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Inmate Services Fund 252									
Direct Costs	12,799,768		12,799,768			12,799,768			12,799,768
Allocated Costs									
County Central Services	930,642		930,642						
Allocation From Fund 100		619,786	619,786						
Allocation From Fund 255		281,328	281,328						
Total Allocated Costs	930,642	901,114	1,831,756	0	0	1,831,756	0	0	1,831,756
Less Direct Costs	(12,799,768)		(12,799,768)	0	0	(12,799,768)	0	0	(12,799,768)
Total Fund 252 Costs Distributed	930,642	901,114	1,831,756	0	0	1,831,756	0	0	1,831,756
Inmate Health Fund 254									
Direct Costs	80,500		80,500			80,500			80,500
Allocated Costs									
County Central Services	232		232						
Allocation From Fund 100		603	603						
Total Allocated Costs	232	603	835	0	0	835	0	0	835
Less Direct Costs	(80,500)		(80,500)	0	0	(80,500)	0	0	(80,500)
Total Fund 254 Costs Distributed	232	603	835	0	0	835	0	0	835
Detention Fund 255									
Direct Costs	119,162,168		119,162,168	0	14,855,832	104,306,336			119,162,168
Allocated Costs									
Costs in Fund	45,434,191		45,434,191						
County Central Services	10,631,257		10,631,257						
Allocation From Fund 100		24,168,847	24,168,847						
Less Allocation to Other Funds		(376,195)	(376,195)						
Total Allocated Costs	56,065,448	23,792,652	79,858,100	0	4,040,676	73,968,258		1,849,166	79,858,100
Total Fund 255 Costs Distributed	175,227,616	23,792,652	199,020,268	0	18,896,508	178,274,594	0	1,849,166	199,020,268
Total MCSO Costs	281,294,404	0	281,292,539	80,416,552	18,896,508	180,132,178	0	1,849,166	281,294,404

MARICOPA COUNTY ARIZONA
 JAIL PER DIEM RATE STUDY
 BASED ON FY 2012 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
CORRECTIONAL HEALTH SERVICES									
General Fund 100									
Direct Costs	3,065,305		3,065,305			3,065,305			3,065,305
Allocated Costs									
County Central Services	181,649		181,649						
Depreciation	0		0						
Allocation From Fund 255		174,725	174,725						
Total Allocated Costs	181,649	174,725	356,374	0	0	356,374	0	0	356,374
Less Direct Costs	(3,065,305)		(3,065,305)	0	0	(3,065,305)	0	0	(3,065,305)
Total Fund 100 Costs Distributed	181,649	174,725	356,374	0	0	356,374	0	0	356,374
Detention Fund 255									
Direct Costs	49,689,566		49,689,566		5,973,244	36,540,286	7,176,036		49,689,566
Allocated Costs									
Costs in Fund	4,567,342		4,567,342						
County Central Services	1,330,072		1,330,072						
Depreciation	0		0						
Less Allocation to Other Funds		(175,278)	(175,278)						
Total Allocated Costs	5,897,414	(175,278)	5,722,136		811,917	4,725,760	184,459		5,722,136
Total Fund 255 Costs Distributed	55,586,980	(175,278)	55,411,702	0	6,785,161	41,266,046	7,360,495	0	55,411,702

MARICOPA COUNTY ARIZONA
 JAIL PER DIEM RATE STUDY
 BASED ON FY 2012 BUDGETED COSTS

TOTAL BUDGETED COSTS BY SERVICE

FUND/DESCRIPTION	FUND BUDGET	TO/FROM OTHER FUNDS	TOTAL COSTS	ENFORCE	INTAKE	CUSTODY	OUTSIDE SIDE HEALTH	EXTRADITION	TOTAL
Grant Fund 292									
Direct Costs	50,000		50,000			50,000			50,000
Allocated Costs									
County Central Services	534		534						
Depreciation	0		0						
Allocation From Fund 255		553	553						
Total Allocated Costs	534	553	1,087	0	0	1,087	0	0	1,087
Less Direct Costs	(50,000)		(50,000)	0	0	(50,000)	0	0	(50,000)
Total Fund 292 Costs Distributed	534	553	1,087	0	0	1,087	0	0	1,087
Total MCCHS Costs	55,769,163	0	55,769,163	0	6,785,161	41,623,507	7,360,495	0	55,769,163
Grand Total	<u>\$337,063,567</u>	<u>\$0</u>	<u>\$337,061,702</u>	<u>\$80,416,552</u>	<u>\$25,681,669</u>	<u>\$221,755,685</u>	<u>\$7,360,495</u>	<u>\$1,849,166</u>	<u>\$337,063,567</u>
Reconciliation of Costs Used									
MCSO Costs (Exhibit C)									
General Fund (100)	\$96,381,892								
Detention Fund (255)	151,057,038								
County Central Service	19,452,033								
Major Maintenance	6,417,739								
Depreciation	7,985,702								
Subtotal	<u>281,294,404</u>								
MCCHS Costs (Exhibit F)									
Detention Fund (255)	54,256,908								
County Central Service	1,512,255								
Depreciation	0								
Subtotal	<u>55,769,163</u>								
Total Costs Used	<u>\$337,063,567</u>								

MARICOPA COUNTY SHERIFF'S OFFICE
 BUDGETED EXPENDITURES
 FOR THE YEAR ENDING JUNE 30, 2012

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSO BUDGET
BUDGET										
5001	Operations Command	\$7,341,384	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,648)	\$7,308,736
5002	Administration Command	331,500				1,865	16,577			349,942
5003	Enforcement Operations Command	685,131								685,131
5004	Special Operations Command	1,520,288				58,874			49,542	1,628,704
5005	Custody Command				1,560,000		26,819		7,304,138	8,890,957
5010	Budget and Finance	56,962								56,962
5011	Business Services	289,288								289,288
5012	Budget Development	245,850								245,850
5013	Financial Reporting	202,974								202,974
5014	Financial Services	492,452					27,692			520,144
5015	Construction & Maintenance	280,899							63,729	344,628
5016	Fleet Management	376,090							269	376,359
5017	DOD Program	907								907
5018	Warehouse & Surplus Property	297,940								297,940
5019	Procurement	224,649								224,649
5020	MCSO Centralized Costs	530,355								530,355
5026	Personnel Services	761,839								761,839
5027	Legal & Medical Compliance	1,075,059							553	1,075,612
5028	Pre-employment Services	1,301,296							50,202	1,351,498
5029	Employee Leave Division	475,531								475,531
5030	Technology Bureau	221,891								221,891
5032	Business Systems Development	2,143,982							99,690	2,243,672
5033	Desktop & Client Support	1,480,908								1,480,908
5034	Mainframe Ops & Tech Support	2,453,950								2,453,950
5035	Telecommunications Technology	2,426,160					141,525			2,567,685
5040	Patrol Bureau	433,229				88,837				522,066
5041	District I	8,863,059							208	8,863,267
5042	District II	6,574,949								6,574,949
5043	District III	4,695,196								4,695,196
5044	District IV	4,109,948								4,109,948
5045	District VII	2,662,570								2,662,570

MARICOPA COUNTY SHERIFF'S OFFICE
 BUDGETED EXPENDITURES
 FOR THE YEAR ENDING JUNE 30, 2012

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSO BUDGET
5046	Lake Division	3,590,483				128,000				3,718,483
5047	Mountain Patrol Division	1,225,411								1,225,411
5048	Enforcement Support Division	4,478,385				1,619,787				6,098,172
5049	Stadium Patrol	0								0
5050	Patrol Resources Bureau	238,044	7,001							245,045
5051	Special Enforcement Division	503,496								503,496
5052	Court Security Division	2,172,936					8,065			2,181,001
5053	Custody Support Division		19,299			61,579	1,510,062		1,823,999	3,414,939
5054	Aviation Services	2,094,353								2,094,353
5055	SWAT	2,959,401							241	2,959,642
5060	Investigation Bureau	630,718				731,506				1,362,224
5061	Central Investigations Division	146,973								146,973
5062	Special Investigations Division	3,188,072		2,000,000		1,661,734				6,849,806
5063	General Investigations Division	5,413,426								5,413,426
5064	Scientific Analysis Unit	855,991								855,991
5065	Computer Crimes Division	166,026								166,026
5070	Support Services Bureau	140,835								140,835
5071	Property Division	963,536							560	964,096
5072	Records, ID & Warrants Division	1,776,602							1,742,800	3,519,402
5073	Training Division	2,120,302				3,376				2,123,678
5075	Custody Academy								1,475,682	1,475,682
5080	Criminal Intelligence Bureau	16,901				853,023				869,924
5081	Counter-Terrorism Division	872,995				13,500				886,495
5082	Communications Division	3,298,156							(23,955)	3,274,201
5083	Civil Process Division	4,235,236							0	4,235,236
5084	Jail Intelligence	174,045							2,438,122	2,612,167
5092	Organizational Development Division	3,853							1,836	5,689
5093	Occupational Safety Division	477,966							842	478,808
5105	Extradition								853,751	853,751
5110	Custody - Region 1								350,227	350,227
5111	Central Intake								9,656,879	9,656,879
5113	Transportation								14,486,563	14,486,563
5114	4th Avenue Jail								21,228,456	21,228,456
5120	Custody - Region 2								243,529	243,529

MARICOPA COUNTY SHERIFF'S OFFICE
 BUDGETED EXPENDITURES
 FOR THE YEAR ENDING JUNE 30, 2012

EXHIBIT C

ORG. NO.	TITLE	GENERAL FUND 100	DONATIONS FUND 203	RICO FUND 212	JAIL ENHANCE FUND 214	GRANTS FUND 251	INMATE SERVICES FUND 252	INMATE HEALTH FUND 254	DETENTION FUND 255	TOTAL MCSO BUDGET
5121	Estrella Jail								8,959,737	8,959,737
5122	Tents Jail								8,609,284	8,609,284
5123	Durango Jail								8,986,297	8,986,297
5124	Towers Jail								3,864,709	3,864,709
5130	Custody - Region 3								1,993,584	1,993,584
5131	Lower Buckeye Jail						130,655		28,308,040	28,438,695
5132	Ancillary Services						21,000		1,781,396	1,802,396
5133	Central Services - Laundry								2,221,632	2,221,632
5134	Central Services - Distribution						51,633		3,172,730	3,224,363
5135	Central Services - Food Services								13,446,411	13,446,411
5136	Inmate Canteen						4,289,896			4,289,896
5137	Inmate Welfare						6,575,844			6,575,844
5139	Inmate Health OTC							80,500		80,500
5141	Custodial Services	2,081,514								2,081,514
5143	Information Mgmt. System					137,228			4,808,451	4,945,679
5144	Inmate Classification								3,089,552	3,089,552
5930	Juvenile Education Program					350,535				350,535
5950	Donation Fund									0
	Total Budget	<u>96,381,892</u>	<u>26,300</u>	<u>2,000,000</u>	<u>1,560,000</u>	<u>5,709,844</u>	<u>12,799,768</u>	<u>80,500</u>	<u>151,057,038</u>	<u>269,615,342</u>
	Total Budget Used	<u>96,381,892</u>	<u>26,300</u>	<u>2,000,000</u>	<u>1,560,000</u>	<u>5,709,844</u>	<u>12,799,768</u>	<u>80,500</u>	<u>151,057,038</u>	<u>269,615,342</u>
	ADDITIONAL COSTS									
	County Central Services	7,628,832	6,344	24,584	13,284	216,858	930,642	232	10,631,257	19,452,033
	Major Maintenance								6,417,739	6,417,739
	Building Depreciation	864,120							7,121,582	7,985,702
	Total Additional Costs	<u>8,492,952</u>	<u>6,344</u>	<u>24,584</u>	<u>13,284</u>	<u>216,858</u>	<u>930,642</u>	<u>232</u>	<u>24,170,578</u>	<u>33,855,474</u>
	Grand Total	<u>\$104,874,844</u>	<u>\$32,644</u>	<u>\$2,024,584</u>	<u>\$1,573,284</u>	<u>\$5,926,702</u>	<u>\$13,730,410</u>	<u>\$80,732</u>	<u>\$175,227,616</u>	<u>\$303,470,816</u>

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
COSTS					
Budgeted Costs					
5001	Operations Command				
	PATR	\$9,706	\$0	\$9,706	100% to Enforcement
	All other codes	7,331,678		7,331,678	Total MCSO FTEs
	Total	<u>7,341,384</u>	<u>0</u>	<u>7,341,384</u>	
5002	Administration Command				
	ODIR	215,042		215,042	Total MCSO FTEs
	FSAC/PROC	116,458		116,458	Total MCSO budget
	Total	<u>331,500</u>	<u>0</u>	<u>331,500</u>	
5003	Enforcement Operations Command				
	ODIR	279,940		279,940	Total Enforcement Operations Command FTEs
	PATR/CVPR	405,191		405,191	100% to Enforcement
	Total	<u>685,131</u>	<u>0</u>	<u>685,131</u>	
5004	Special Operations Command				
	PROF Activity	1,469,677		1,469,677	Total MCSO FTEs
	All Other Activities	50,611		50,611	Total Special Operations Command FTEs
	Total	<u>1,520,288</u>	<u>0</u>	<u>1,520,288</u>	
5010	Budget and Finance				
	ODIR	54,827		54,827	Total Budget and HR Bureau FTEs
	FSAC	2,135		2,135	Total MCSO budget
	Total	<u>56,962</u>	<u>0</u>	<u>56,962</u>	
5011	Business Services	289,288		289,288	Total MCSO budget
5012	Budget Development	245,850		245,850	Total MCSO budget
5013	Financial Reporting	202,974		202,974	Total MCSO budget
5014	Financial Services	492,452		492,452	Total MCSO budget
5015	Construction & Maintenance	280,899		280,899	Direct to Fund 255
5016	Fleet Management	376,090		376,090	Number of vehicles per org
5017	DOD Program	907	907		
5018	Warehouse & Surplus Property	297,940		297,940	Number of transactions
5019	Procurement	224,649		224,649	Purchase Order payments

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
5020	MCSO Centralized Costs				
	ENFO	1,369		1,369	100% to Enforcement
	FMGT	191		191	Number of vehicles per org
	FSAC	718		718	Total MCSO budget
	INTL	1,318		1,318	100% to Enforcement
	INVT	1,619		1,619	100% to Enforcement
	MCSI	718		718	Number of IT devices supported
	ODIR	30,434		30,434	Total MCSO FTEs
	PATR	485,555		485,555	100% to Enforcement
	PROC	1,223		1,223	Number of invoices paid
	PROF	5,711		5,711	Total MCSO FTEs
	TRAG	1,499		1,499	Total MCSO FTEs
	Total	530,355	0	530,355	
5026	Personnel Services	761,839		761,839	Total MCSO FTEs
5027	Legal & Medical Compliance	1,075,059		1,075,059	Total MCSO FTEs
5028	Pre-employment Services	1,301,296		1,301,296	Number of hires, promotions and demotions
5029	Employee Leave Division	475,531		475,531	Total MCSO FTEs
5030	Technology Bureau	221,891		221,891	Total Technology Bureau FTEs
5032	Business Applications Services				
	Repairs and Maintenance	540,318		540,318	Percentage of usage
	All other expenditures	1,603,664		1,603,664	Number of applications supported
	Total	2,143,982	0	2,143,982	
5033	Desktop & Client Support	1,480,908		1,480,908	Number of devices supported
5034	Mainframe Ops & Tech Support	2,453,950		2,453,950	Number of assigned FTEs
5035	Telecommunications Technology	2,426,160		2,426,160	Total MCSO FTEs
5040	Patrol Bureau and District Det	433,229	433,229		
5041	District I	8,863,059	8,863,059		
5042	District II	6,574,949	6,574,949		
5043	District III	4,695,196	4,695,196		
5044	District IV	4,109,948	4,109,948		
5045	District VII	2,662,570	2,662,570		
5046	Lake Division	3,590,483	3,590,483		

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
5047	Trails Division	1,225,411	1,225,411		
5048	Enforcement Support Division	4,478,385	4,478,385		
5049	Stadium Patrol	0	0		
5050	Patrol Resources Bureau	238,044	238,044		
5051	Special Enforcement Division	503,496	503,496		
5052	Court Security Division	2,172,936	2,172,936		
5054	Aviation Services	2,094,353	2,094,353		
5055	SWAT	2,959,401	2,959,401		
5060	Investigation Bureau	630,718		630,718	Total Investigation Bureau FTEs
5061	Central Investigations Division	146,973	146,973		
5062	Special Investigations Division	3,188,072	3,188,072		
5063	General Investigations Division	5,413,426		5,413,426	Number of assigned FTEs
5064	Scientific Analysis Unit	855,991	855,991		
5065	Computer Crimes Division	166,026	166,026		
5070	Support Services Bureau				
	ODIR/TRAG	138,131		138,131	Total Support Services Bureau FTEs
	ENFO/INTL	2,704		2,704	100% to Enforcement
	Total	<u>140,835</u>	<u>0</u>	<u>140,835</u>	
5071	Property Division	963,536		963,536	Number of items processed
5072	Records, Warrants & ID Division	1,776,602		1,776,602	Number of reports initiated (including page 2's)
5073	Training Division	2,120,302		2,120,302	Total MCSO FTEs
5080	Criminal Intelligence Bureau	16,901		16,901	Total Criminal Intelligence Bureau FTEs
5081	Counter-Terrorism Division	872,995	872,995		
5082	Communications Division	3,298,156		3,298,156	Number of computer aided dispatches
5083	Civil Process Division	4,235,236	4,235,236		
5084	Jail Intelligence	174,045		174,045	Direct to Fund 255
5092	Organizational Development Division	3,853		3,853	Total MCSO FTEs
5093	Occupational Safety Division	477,966		477,966	Total MCSO FTEs
5141	Custodial Services	<u>2,081,514</u>		<u>2,081,514</u>	Hours worked per Fund 100 org
	Total Budgeted Costs	<u>96,381,892</u>	<u>54,067,660</u>	<u>42,314,232</u>	

**MARICOPA COUNTY SHERIFF'S OFFICE
GENERAL FUND (FUND 100)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT D

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO ENFORCE	ALLOCATED COSTS	ALLOCATION BASE
Additional Costs					
	County Central Services				
	County Counsel	125,265		125,265	Total Fund 100 FTEs
	MS Entr Agreement	139,216		139,216	Total Fund 100 FTEs
	Facilities Management	3,325,134		3,325,134	Total Fund 100 FTEs
	General Government	2,210,276		2,210,276	Total Fund 100 budget
	Board of Supervisors	111,408		111,408	Total Fund 100 FTEs
	Clerk of the Board	58,848		58,848	Total Fund 100 FTEs
	Star Call Center	7,119		7,119	Total Fund 100 FTEs
	Finance Department	201,815		201,815	Total Fund 100 budget
	County Administrative Office	153,460		153,460	Total Fund 100 FTEs
	Internal Audit	102,765		102,765	Total Fund 100 budget
	Human Resources	230,543		230,543	Total Fund 100 FTEs
	Chief Information Officer	672,730		672,730	Total Fund 100 FTEs
	Treasurer	18,781		18,781	Total Fund 100 budget
	Management and Budget	187,494		187,494	Total Fund 100 budget
	Materials Management	83,978		83,978	Total Fund 100 budget
	Total	<u>7,628,832</u>	<u>0</u>	<u>7,628,832</u>	
	Building Depreciation	864,120	864,120	0	
	Total Additional Costs	<u>8,492,952</u>	<u>864,120</u>	<u>7,628,832</u>	
	Total Costs	<u>\$104,874,844</u>	<u>\$54,931,780</u>	<u>\$49,943,064</u>	
ALLOCATIONS TO					
	General Fund 100 - Enforcement	\$79,776,256	\$54,931,780	\$24,844,476	
	Donations Fund 203	197		197	
	RICO Fund 212	17,023		17,023	
	Jail Enhancement Fund 214	11,709		11,709	
	Grants Fund 251	280,423		280,423	
	Inmate Services Fund 252	619,786		619,786	
	Inmate Health Fund 254	603		603	
	Detention Fund 255	24,168,847		24,168,847	
	Total Allocations	<u>\$104,874,844</u>	<u>\$54,931,780</u>	<u>\$49,943,064</u>	

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
COSTS						
Budgeted Costs						
5001	Operations Command	(\$32,648)	\$0	\$0	(\$32,648)	Number of MCSO Fund 255 FTEs
5004	Special Operations Command	49,542	49,542			
5005	Custody Command					
	ENFO	158			158	100% to Fund 255 - Custody
	EXTR	823,733			823,733	100% to Fund 255 - Extradition
	HRAC	4,928			4,928	Total Custody Command FTEs
	INTL	1,000			1,000	100% to Fund 255 - Custody
	INTR	9,331			9,331	100% to Fund 255 - Custody
	ISFC	4,866,713			4,866,713	Total Custody Command FTEs
	MEAL	7,000			7,000	100% to Fund 255 - Custody
	ODIR	571,743			571,743	Total Custody Command FTEs
	PRDM	1,019,532			1,019,532	100% to Fund 255 - Custody
	Total	<u>7,304,138</u>	<u>0</u>	<u>0</u>	<u>7,304,138</u>	
5015	Construction and Maintenance	63,729	63,729			
5016	Fleet Management	269			269	Number of vehicles
5027	Legal and Medical Compliance	553			553	Number of MCSO Fund 255 FTEs
5028	Pre-employment Services	50,202			50,202	Number of hires, promotions & demotions
5032	Business Applications Services	99,690			99,690	Number of MCSO Fund 255 FTEs
5041	District I	208	208			
5053	Custody Support Programs	1,823,999	1,823,999			
5055	SWAT	241	241			
5071	Property	560	560			
5072	Records & ID Division Warrants	1,742,800		1,742,800		
5075	Custody Academy	1,475,682			1,475,682	Total Custody Command FTEs
5082	Communications	(23,955)			(23,955)	Number of MCSO Fund 255 FTEs
5084	Jail Intelligence	2,438,122	2,438,122			
5092	Organizational Development Division	1,836			1,836	Total Custody Command FTEs
5093	Occupational Safety	842			842	Number of MCSO Fund 255 FTEs
5105	Extradition	853,751			853,751	100% to Extradition
5110	Custody - Region 1	350,227			350,227	Total Custody Region 1 FTEs

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
5111	Central Intake	9,656,879		9,656,879		
5113	Transportation	14,486,563	14,486,563			
5114	4th Avenue Jail	21,228,456	21,228,456			
5120	Custody - Region 2	243,529			243,529	Total Custody Region 2 FTEs
5121	Estrella Jail	8,959,737	8,959,737			
5122	Tents Jail	8,609,284	8,609,284			
5123	Durango Jail	8,986,297	8,986,297			
5124	Towers Jail	3,864,709	3,864,709			
5130	Custody - Region 3	1,993,584			1,993,584	Total Custody Region 3 FTEs
5131	Lower Buckeye Jail	28,308,040			28,308,040	Cost of assigned staff
5132	Ancillary Services	1,781,396	1,781,396			
5133	Central Services - Laundry	2,221,632	2,221,632			
5134	Central Services - Distribution	3,172,730	3,172,730			
5135	Central Services - Food Services	13,446,411	13,446,411			
5143	Information Mgmt. System	4,808,451			4,808,451	Number of MCSO Fund 255 FTEs
5144	Inmate Classification	3,089,552		3,089,552		
	Total Budgeted Costs	151,057,038	91,133,616	14,489,231	45,434,191	
	Additional Costs					
	Allocation from General Fund					
	Operations Command	5,267,844			5,267,844	Total MCSO Fund 255 FTEs
	Administration Command	839,870			839,870	Total MCSO Fund 255 FTEs
	Enforcement Ops	4,499			4,499	Total MCSO Fund 255 FTEs
	Special Operations Command	1,138,337			1,138,337	Total MCSO Fund 255 FTEs
	Budget & Finance	1,482			1,482	Total MCSO Fund 255 FTEs
	Business Services	194,015			194,015	Total MCSO Fund 255 budget
	Budget Development	174,562			174,562	Total MCSO Fund 255 budget
	Financial Reporting	143,170			143,170	Total MCSO Fund 255 budget
	Financial Services	356,489			356,489	Total MCSO Fund 255 budget
	Construction & Maintenance	338,085			338,085	100% to Fund 255 - Custody
	Fleet Management	81,763			81,763	Number of vehicles
	Warehouse & Surplus Property	159,392			159,392	100% to Fund 255 - Custody
	Procurement	170,389			170,389	Total MCSO Fund 255 budget

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
	MCSO Centralized Costs	27,423			27,423	Total MCSO Fund 255 FTEs
	Personnel Services	628,888			628,888	Total MCSO Fund 255 FTEs
	Legal & Medical Compliance	864,541			864,541	Total MCSO Fund 255 FTEs
	Pre-employment Services	1,277,281			1,277,281	Total MCSO Fund 255 FTEs
	Employee Leave Division	385,620			385,620	Total MCSO Fund 255 FTEs
	Business Systems Development	900,993			900,993	100% to Fund 255 - Custody
	Desktop & Client Support	697,347			697,347	Total MCSO Fund 255 FTEs
	Mainframe Ops & Tech Support	2,461,487			2,461,487	Total MCSO Fund 255 FTEs
	Telecommunications Technology	1,798,085			1,798,085	Total MCSO Fund 255 FTEs
	Investigations Bureau	73,694			73,694	Total MCSO Fund 255 FTEs
	General Investigations Division	1,000,914			1,000,914	100% to Fund 255 - Custody
	Support Services Bureau	19,776			19,776	100% to Fund 255 - Custody
	Property Division	46,523			46,523	100% to Fund 255 - Custody
	Records ID Warrants	392,977			392,977	Total MCSO Fund 255 budget
	Training Division	1,633,261			1,633,261	Total MCSO Fund 255 FTEs
	Custodial Services	2,456,779			2,456,779	Square footage of space served
	Communications Division	67,029			67,029	100% to Fund 255 - Custody
	Jail Intelligence	181,085			181,085	100% to Fund 255 - Custody
	Organizational Dev	3,632			3,632	Total MCSO Fund 255 FTEs
	Occupational Safety Division	381,615			381,615	Total MCSO Fund 255 FTEs
	Total	24,168,847	0	0	24,168,847	
	County Central Services					
	County Counsel	351,604			351,604	Total MCSO Fund 255 FTEs
	MS Entr Agreement	390,567			390,567	Total MCSO Fund 255 FTEs
	Facilities Management	5,414,897			5,414,897	Square footage of space served
	General Government	160,127			160,127	Total MCSO Fund 255 budget
	Board of Supervisors	318,391			318,391	Total MCSO Fund 255 FTEs
	Clerk of the Board	168,190			168,190	Total MCSO Fund 255 FTEs
	Star Call Center	19,978			19,978	Total MCSO Fund 255 FTEs
	Finance Department	148,133			148,133	Total MCSO Fund 255 budget
	County Administrative Office	438,575			438,575	Total MCSO Fund 255 FTEs
	Internal Audit	293,697			293,697	Total MCSO Fund 255 budget
	Human Resources	647,115			647,115	Total MCSO Fund 255 FTEs

**MARICOPA COUNTY SHERIFF'S OFFICE
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT E

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	ALLOCATED COSTS	ALLOCATION BASE
	Chief Information Officer	1,671,487			1,671,487	Total MCSO Fund 255 FTEs
	Treasurer	8,859			8,859	Total MCSO Fund 255 budget
	Management and Budget	535,846			535,846	Total MCSO Fund 255 budget
	Materials Management	63,791			63,791	Total MCSO Fund 255 budget
	Total	<u>10,631,257</u>	<u>0</u>	<u>0</u>	<u>10,631,257</u>	
	Major Maintenance	6,417,739	6,417,739			
	Building Depreciation	7,121,582	6,754,981	366,601		
	Total Additional Costs	<u>48,339,425</u>	<u>13,172,720</u>	<u>366,601</u>	<u>34,800,104</u>	
	Total Costs	<u>\$199,396,463</u>	<u>\$104,306,336</u>	<u>\$14,855,832</u>	<u>\$80,234,295</u>	
	ALLOCATIONS TO					
	Fund 255 - Custody	\$178,274,594	\$104,306,336	\$0	\$73,968,258	
	Fund 255 - Intake	18,896,508		14,855,832	4,040,676	
	Fund 255 - Extradition	1,849,166			1,849,166	
	Grants Fund 251	94,867			94,867	
	Inmate Services Fund 252	281,328			281,328	
	Total Allocations	<u>\$199,396,463</u>	<u>\$104,306,336</u>	<u>\$14,855,832</u>	<u>\$80,234,295</u>	

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
BUDGETED EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT F

ORG. NO.	TITLE	GENERAL FUND 100	DETENTION FUND 255	GRANT FUND 292	TOTAL MCCHS BUDGET
BUDGET					
2601	Administration	\$0	\$4,567,342	\$0	\$4,567,342
2603	Medical Records		885,421		885,421
2604	Return to Competency	3,065,305			3,065,305
2605	Pharmacy Services		413,484		413,484
2610	Program Mgmt Patient Care Services		1,367,819		1,367,819
2611	Durango Health Care Admin.		192,187		192,187
2612	Durango Out Patient Care Services		4,087,046		4,087,046
2621	Estrella Health Care Admin.		206,783		206,783
2622	Estrella Out Patient Care Services		4,116,183		4,116,183
2623	Estrella Dental Care Services				0
2625	Estrella Supp Out Patient Care Svcs		1,065,925		1,065,925
2631	Towers Health Care Admin.				0
2632	Towers Out Patient Care Services		989,869		989,869
2661	LBJ Health Care Admin.		526,972		526,972
2662	LBJ Out Patient Care Services		6,243,276		6,243,276
2663	LBJ Mental Health Housing		6,127,827		6,127,827
2664	LBJ Infirmary Patient Care Services		2,155,802		2,155,802
2665	LBJ Dental Care Services		184,514		184,514
2666	LBJ Radiology Services		116,976		116,976
2671	4th Avenue Health Care Admin		231,280		231,280
2672	4th Avenue Out Patient Care Services		6,141,744		6,141,744
2673	4th Avenue Dental Care Services		211,800		211,800
2674	4th Avenue Intake Services		5,973,244	50,000	6,023,244
2675	4th Avenue Radiology Services		96,399		96,399
2681	Quality Mmgmt & Clinical Education		1,178,979		1,178,979
2682	Utilization Review Services		7,176,036		7,176,036
	Total Budget	<u>3,065,305</u>	<u>54,256,908</u>	<u>50,000</u>	<u>57,372,213</u>
ADDITIONAL COSTS					
	County Central Services	181,649	1,330,072	534	1,512,255
	Building Depreciation				0
	Total Additional Costs	<u>181,649</u>	<u>1,330,072</u>	<u>534</u>	<u>1,512,255</u>
	Grand Total	<u><u>\$3,246,954</u></u>	<u><u>\$55,586,980</u></u>	<u><u>\$50,534</u></u>	<u><u>\$58,884,468</u></u>

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT G

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	DIRECT TO OUTSIDE SERVICES	ALLOCATED COSTS	ALLOCATION BASE
BUDGET							
2601	Administration						
	BDGT	\$108,665	\$0	\$0	\$0	\$108,665	Total CHS budget
	BUAS	729,996				729,996	Total CHS FTEs
	DESK	266,840				266,840	Total CHS FTEs
	CLSP	268,899				268,899	Total CHS FTEs
	FSAC	412,415				412,415	Total CHS budget
	GGOV	1,547				1,547	Total CHS budget
	HRAC	378,465				378,465	Total CHS FTEs
	OPTE	12,380				12,380	Total CHS FTEs
	ISFC	1,512,220				1,512,220	Total CHS FTEs
	ODIR	819,530				819,530	Total CHS FTEs
	PROC	56,384				56,384	Total CHS budget
	PBHS	1				1	Total CHS FTEs
	Total	<u>4,567,342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,567,342</u>	
2603	Medical Records	885,421	885,421			0	
2605	Pharmacy Services	413,484	413,484			0	
2610	Program Mgmt Patient Care Services	1,367,819	1,367,819			0	
2611	Durango Health Care Admin.	192,187	192,187			0	
2612	Durango Out Patient Care Services	4,087,046	4,087,046			0	
2621	Estrella Health Care Admin.	206,783	206,783			0	
2622	Estrella Out Patient Care Services	4,116,183	4,116,183			0	
2625	Estrella Supp Out Patient Care Svcs	1,065,925	1,065,925			0	
2632	Towers Out Patient Care Services	989,869	989,869			0	
2661	LBJ Health Care Admin.	526,972	526,972			0	
2662	LBJ Out Patient Care Services	6,243,276	6,243,276			0	
2663	LBJ Mental Health Housing	6,127,827	6,127,827			0	
2664	LBJ Infirmary Patient Care Services	2,155,802	2,155,802			0	
2665	LBJ Dental Care Services	184,514	184,514			0	
2666	LBJ Radiology Services	116,976	116,976			0	
2671	4th Avenue Health Care Admin	231,280	231,280			0	

**MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
DETENTION FUND (FUND 255)
CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
FOR THE YEAR ENDING JUNE 30, 2012**

EXHIBIT G

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	DIRECT TO OUTSIDE SERVICES	ALLOCATED COSTS	ALLOCATION BASE
2672	4th Avenue Out Patient Care Services	6,141,744	6,141,744			0	
2673	4th Avenue Dental Care Services	211,800	211,800			0	
2674	4th Avenue Intake Services	5,973,244		5,973,244		0	
2675	4th Avenue Radiology Services	96,399	96,399			0	
2681	Quality Mgmt & Clinical Education	1,178,979	1,178,979			0	
2682	Utilization Review Services	7,176,036			7,176,036	0	
	Total Budget	<u>54,256,908</u>	<u>36,540,286</u>	<u>5,973,244</u>	<u>7,176,036</u>	<u>4,567,342</u>	
ADDITIONAL COSTS							
	County Central Services						
	County Counsel	18,581				18,581	Total CHS Fund 255 FTEs
	Facilities Management	275,113				275,113	Total CHS Fund 255 FTEs
	General Government	81,734				81,734	Total CHS Fund 255 FTEs
	Board of Supervisors	68,102				68,102	Total CHS Fund 255 FTEs
	Clerk of the Board	35,986				35,986	Total CHS Fund 255 FTEs
	Star Call Center	3,362				3,362	Total CHS Fund 255 FTEs
	Finance Department	86,568				86,568	Total CHS Fund 255 budget
	County Administrative Office	93,794				93,794	Total CHS Fund 255 FTEs
	Internal Audit	62,809				62,809	Total CHS Fund 255 budget
	Human Resources	108,855				108,855	Total CHS Fund 255 FTEs
	Chief Information Officer	316,394				316,394	Total CHS Fund 255 FTEs
	Treasurer	5,581				5,581	Total CHS Fund 255 budget
	Management and Budget	114,590				114,590	Total CHS Fund 255 budget
	Materials Management	58,603				58,603	Total CHS Fund 255 budget
	Total	<u>1,330,072</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,330,072</u>	
	Building Depreciation	<u>0</u>				<u>0</u>	
	Total Additional Costs	<u>1,330,072</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,330,072</u>	
	Grand Total	<u><u>\$55,586,980</u></u>	<u><u>\$36,540,286</u></u>	<u><u>\$5,973,244</u></u>	<u><u>\$7,176,036</u></u>	<u><u>\$5,897,414</u></u>	

MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
 DETENTION FUND (FUND 255)
 CLASSIFICATION OF COSTS AND IDENTIFICATION OF ALLOCATION BASES
 FOR THE YEAR ENDING JUNE 30, 2012

EXHIBIT G

ORG. NO.	TITLE	TOTAL BUDGET	DIRECT TO CUSTODY	DIRECT TO INTAKE	DIRECT TO OUTSIDE SERVICES	ALLOCATED COSTS	ALLOCATION BASE
ALLOCATIONS TO							
	Fund 255 - Custody	\$41,266,046	\$36,540,286			\$4,725,760	
	Fund 255 - Intake	6,785,161		5,973,244		811,917	
	Fund 255 - Outside Services	7,360,495			7,176,036	184,459	
	General Fund 100	174,725				174,725	
	Grant Fund 292	553				553	
	Total Allocations	<u>\$55,586,980</u>	<u>\$36,540,286</u>	<u>\$5,973,244</u>	<u>\$7,176,036</u>	<u>\$5,897,414</u>	

SECTION IV: COST ALLOCATION PLANS

Three CAPs have been developed to document the allocation of MCSO and MCCHS costs benefiting multiple funds, organization units, and activities of MCSO and MCCHS. Due to the size of the CAPs, only summary schedules from the three CAPs are provided in this section of the report. Complete copies of the CAPs have been provided to the County as separate documents.

The CAPs document the allocation of the costs of the organization units classified as allocated units on Exhibits D, E, and G provided in Section III of this report. The CAPs have been prepared in accordance with the methodology presented in Section II utilizing MGT's proprietary cost allocation software. The methodology is in accordance with generally accepted accounting and costing principles, allows for the allocation of the costs of each organization unit or unit activity utilizing an appropriate allocation base, and utilizes a double step-down process for the comprehensive allocation of costs. Each CAP includes summary and detail schedules that reconcile all costs allocated in the CAP to an exhibit provided in Section III of this report. Schedules are also included providing auditable detail on all costs and calculations included in each CAP.

ALLOCATION BASES

For each organization unit providing services benefiting multiple funds, organization units, and/or service category, unit activities have been analyzed to determine the services provided and the benefiting units and activities. Based on this analysis, an appropriate allocation base has been selected for use in allocating the costs of each unit or unit activity. In selecting an allocation base, the objective was to utilize a base that is available and reasonably results in the allocation of costs to benefiting funds, organizations units, and service categories in relation to benefit received or derived. For example, costs associated with budget and accounting activities have been allocated based on budgeted expenditures; costs associated with personnel activities have been allocated based on the number of FTE positions; costs associated with the coordination and maintenance of vehicles have been allocated based on the number of vehicle miles driven; and costs associated with facility usage have been allocated based on square footage of space utilized. A complete list and description of allocation bases utilized in each CAP is provided in each CAP document.

ALLOCATION PROCESS

The process utilized to allocate costs and develop CAPs was comprised of three steps. First, costs to be allocated were identified for each organization unit from Exhibits D, E or G and entered into MGT's proprietary cost allocation software. A separate section in the software was created for each organization unit. Within each organization unit section at least one cost allocation pool was established into which costs were entered. Where multiple activities were performed by a unit requiring different allocation bases, more than one cost pool was established within the section. Second, the allocation base data to be utilized to allocate costs assigned to each cost allocation pool of a section was entered into the software. Third, MGT's software performed the mathematical operations of allocating costs from each cost allocation pool to benefiting funds and service categories. The following overall summary schedules and section schedules were created by the software summarizing the costs allocated to each fund and service category, and reconciling all costs allocated in the CAP to Exhibits D, E or G:

- ❖ **Table of Contents.** In addition to assisting in the navigation and location of information in the CAP, the Table of Contents identifies each activity that was allocated and the allocation base that was used to allocate the costs.
- ❖ **Summary Schedule.** The Summary Schedule provides a summary of the costs allocated from each section in the CAP to each benefiting fund and service category. The sections from which costs were allocated are listed on the left side of the page, and the benefiting funds and service categories are listed across the top of the page with a total at the bottom of the page. The grand total at the bottom of the last column of the schedule labeled "Total" reconciles to the appropriate exhibit in Section III of this report.
- ❖ **Section Schedules.** Each section of the CAP includes the following schedules:
 - ◆ **Department Costs.** Provides the unit's total budgeted costs. If more than one cost allocation pool was established for the unit, the schedule provides the costs included in each cost allocation pool. Total schedule costs reconcile to the appropriate exhibit in Section III of this report.
 - ◆ **Incoming Costs.** Provides the costs that were allocated to the unit by other allocated units. For example, costs of County central services, Operations Command, Administration Command, and Personnel Services benefit the Financial Reporting Division; and therefore a portion of their costs were allocated to the Financial Reporting Division.
 - ◆ **Allocations.** A schedule is provided for each cost allocation pool of a section that documents the calculation of the percentage of the allocation base attributable to each benefiting fund, organization unit, and service category; the application of the percentage to the total costs assigned to the pool; and the amount allocated to each benefiting fund, organization unit, and service category.
 - ◆ **Allocation Summary.** Provides the total costs allocated from all cost pools of the section to each benefiting fund, organization unit, and service category. The total costs from each section's allocation summary are the costs carried forward to the CAP Summary Schedule.

PLAN SUMMARIES

Two MCSO CAPs and one MCCHS CAP were developed. For each CAP the Table of Contents and Summary Schedule are provided in this section of the report. Complete copies of the CAPs have been provided to the County as separate documents. The following CAPs were developed:

- ❖ **MCSO Fund 100 CAP.** The CAP provides the allocation of MCSO General Fund (Fund 100) costs identified on Exhibit D as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit D. Costs allocated to Fund 255 are also included on Exhibit E in the Additional Costs section under the heading Allocation from General Fund. Due to rounding in the cost allocation software, the total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit D. In order to reconcile Exhibit D to the other exhibits, the costs allocated to Fund 100 were adjusted.
- ❖ **MCSO Fund 255 CAP.** The CAP provides the allocation of MCSO Detention Fund (Fund 255) costs identified on Exhibit E as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit E. Due to rounding in the cost allocation software, the total costs on the Summary Schedule

differ slightly from the costs to be allocated on Exhibit E. In order to reconcile Exhibit E to the other exhibits, the costs allocated to Custody were adjusted.

- ❖ **MCCHS Fund 255 CAP.** The CAP provides the allocation of MCCHS Detention Fund (Fund 255) costs identified on Exhibit G as Allocated Costs. Total costs allocated on the Summary Schedule are the costs identified in the Assignment section of Exhibit G. Due to rounding in the cost allocation software, the total costs on the Summary Schedule differ slightly from the costs to be allocated on Exhibit G. In order to reconcile Exhibit G to the other exhibits, the costs allocated to Custody were adjusted.

The table of contents and summary schedules for the three CAPs are provided on the following pages.

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9 5013 FSAC	Total MCSO Budget	80
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5020 MCSO CENTRALIZED COST		121
15 DEPARTMENT COSTS		122
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15 5020 ENFORCE	100% to Enforcement	125
15 5020 FINANCE	Total MCSO Budget	126
15 5020 DEPT	Total MCSO FTEs	128
15 5020 FLEET	Number of vehicles per org	130
15 5020 TECH	Number of IT devices supported	131

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5026 PERSONNEL SERVICES		135
16 DEPARTMENT COSTS		136
16 INCOMING COSTS		137
16 5026 SERVICES	Total MCSO FTEs	140
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17 DEPARTMENT COSTS		144
17 INCOMING COSTS		145
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5028 PRE-EMPLOYMENT SERVICES		151
18 DEPARTMENT COSTS		152
18 INCOMING COSTS		153
18 5028 Services	# of hires, promotions & demotions	156
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5029 EMPLOYEE LEAVE		158
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19 5029 HRAC	Total MCSO FTEs	163
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20 INCOMING COSTS		168
20 5030 MCSI	Technology Bureau FTEs	171
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25 INCOMING COSTS		207
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29 DEPARTMENT COSTS		238
29 INCOMING COSTS		239
29 Records support	# of reports initiated including page 2's	243
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5073 TRAINING		245
30 DEPARTMENT COSTS		246
30 INCOMING COSTS		247
30 5073 TRAG	Total MCSO FTEs	250
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35 5092 ODIR	Total MCSO FTEs	285
35 ALLOCATION SUMMARY		286
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36 DEPARTMENT COSTS		288
36 INCOMING COSTS		289
36 5093 SERVICES	Total MCSO FTEs	293
36 ALLOCATION SUMMARY		295

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SUMMARY SCHEDULE

Department	FUND 100	FUND 203	FUND 212	FUND 214	FUND 251	FUND 252	FUND 254	FUND 255	OTHER	2nd Allocation Orphans
1 COUNTY CENTRAL SERVICES	\$4,378,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 5001 OPERATIONS COMMAND	1,352,544	0	0	0	62,330	184,840	0	5,267,844	0	0
3 5002 ADMINISTRATION COMMAND	241,179	46	3,490	2,722	16,783	42,557	140	839,870	0	0
4 5003 ENFORCEMENT OPERATIONS	686,632	0	0	0	8,998	0	0	4,499	0	0
5 5004 SPECIAL OPERATIONS COMM.	290,036	0	0	0	13,469	39,942	0	1,138,337	0	0
6 5010 BUDGET & FINANCE	531	0	20	15	56	126	1	1,482	0	0
7 5011 BUSINESS SERVICES	69,443	34	2,569	2,004	7,334	16,440	103	194,015	0	0
8 5012 BUDGET DEVELOPMENT & MA	62,481	30	2,311	1,803	6,598	14,791	93	174,562	0	0
9 5013 FINANCIAL REPORTING	51,245	25	1,896	1,479	5,412	12,131	76	143,170	0	0
10 5014 FINANCIAL SERVICES	127,598	62	4,720	3,682	13,475	30,207	190	356,489	0	0
11 5015 CONSTRUCTION & MAINTENAI	0	0	0	0	0	0	0	338,085	0	0
12 5016 FLEET MANAGEMENT	274,107	0	2,011	0	11,393	0	0	81,763	0	0
13 5018 WAREHOUSE & SURPLUS OPS	117,692	0	0	0	2,002	77,944	0	159,392	0	0
14 5019 PROCUREMENT	118,406	0	0	0	0	0	0	170,389	0	0
15 5020 MCSO CENTRALIZED COST	516,075	0	6	4	332	957	0	27,423	0	0
16 5026 PERSONNEL SERVICES	160,234	0	0	0	7,441	22,067	0	628,888	0	0
17 5027 LEGAL & MEDICAL COMPLIANC	220,276	0	0	0	10,229	30,335	0	864,541	0	0
18 5028 PRE-EMPLOYMENT SERVICES	40,873	0	0	0	0	0	0	1,277,281	0	0
19 5029 EMPLOYEE LEAVE	98,252	0	0	0	4,563	13,531	0	385,620	0	0
20 5030 TECHNOLOGY BUREAU	0	0	0	0	0	0	0	0	0	0
21 5032 BUSINESS APPLICATIONS SVC	672,495	0	0	0	0	0	0	900,993	0	0
22 5033 DESKTOP & CLIENT SUPPORT	1,146,006	0	0	0	0	0	0	697,347	0	0
23 5034 MAINFRAME OPS & TECH SUP	273,499	0	0	0	0	0	0	2,461,487	0	0
24 5035 TELECOMMUNICATIONS TECH	458,132	0	0	0	21,275	63,092	0	1,798,085	0	0
25 5060 INVESTIGATIONS BUREAU	394,997	0	0	0	64,850	0	0	73,694	0	0
26 5063 GENERAL INVESTIGATIONS	5,505,024	0	0	0	0	0	0	1,000,914	0	0
27 5070 SUPPORT SERVICES BUREAU	136,064	0	0	0	0	0	0	19,776	0	0
28 5071 PROPERTY	1,110,794	0	0	0	0	0	0	46,523	0	0
29 5072 RECORDS ID WARRANTS	1,847,539	0	0	0	0	0	0	392,977	0	0
30 5073 TRAINING	416,137	0	0	0	19,325	57,309	0	1,633,261	0	0
31 5080 CRIMINAL INTELLIGENCE BUR	0	0	0	0	0	0	0	0	0	0
32 5141 CUSTODIAL SERVICES	0	0	0	0	0	0	0	2,456,779	0	0
33 5082 COMMUNICATIONS	3,979,679	0	0	0	0	0	0	67,029	0	0
34 5084 JAIL INTELLIGENCE	0	0	0	0	0	0	0	181,085	0	0
35 5092 ORGANIZATIONAL DEVELOPM	925	0	0	0	43	127	0	3,632	0	0
36 5093 OCCUPATIONAL SAFETY	97,231	0	0	0	4,515	13,390	0	381,615	0	0
TOTAL CURRENT ALLOCATIONS	24,844,460	197	17,023	11,709	280,423	619,786	603	24,168,847	0	0

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SUMMARY SCHEDULE

Department	Total
1 COUNTY CENTRAL SERVICES	\$4,378,334
2 5001 OPERATIONS COMMAND	6,867,558
3 5002 ADMINISTRATION COMMAND	1,146,787
4 5003 ENFORCEMENT OPERATIONS	700,129
5 5004 SPECIAL OPERATIONS COMM.	1,481,784
6 5010 BUDGET & FINANCE	2,231
7 5011 BUSINESS SERVICES	291,942
8 5012 BUDGET DEVELOPMENT & MA	262,669
9 5013 FINANCIAL REPORTING	215,434
10 5014 FINANCIAL SERVICES	536,423
11 5015 CONSTRUCTION & MAINTENAI	338,085
12 5016 FLEET MANAGEMENT	369,274
13 5018 WAREHOUSE & SURPLUS OPS	357,030
14 5019 PROCUREMENT	288,795
15 5020 MCSO CENTRALIZED COST	544,797
16 5026 PERSONNEL SERVICES	818,630
17 5027 LEGAL & MEDICAL COMPLIANC	1,125,381
18 5028 PRE-EMPLOYMENT SERVICES	1,318,154
19 5029 EMPLOYEE LEAVE	501,966
20 5030 TECHNOLOGY BUREAU	0
21 5032 BUSINESS APPLICATIONS SVC	1,573,488
22 5033 DESKTOP & CLIENT SUPPORT	1,843,353
23 5034 MAINFRAME OPS & TECH SUP	2,734,986
24 5035 TELECOMMUNICATIONS TECH	2,340,584
25 5060 INVESTIGATIONS BUREAU	533,541
26 5063 GENERAL INVESTIGATIONS	6,505,938
27 5070 SUPPORT SERVICES BUREAU	155,840
28 5071 PROPERTY	1,157,317
29 5072 RECORDS ID WARRANTS	2,240,516
30 5073 TRAINING	2,126,032
31 5080 CRIMINAL INTELLIGENCE BUR	0
32 5141 CUSTODIAL SERVICES	2,456,779
33 5082 COMMUNICATIONS	4,046,708
34 5084 JAIL INTELLIGENCE	181,085
35 5092 ORGANIZATIONAL DEVELOPM	4,727
36 5093 OCCUPATIONAL SAFETY	496,751
TOTAL CURRENT ALLOCATIONS	49,943,048

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2 INCOMING COSTS		15
2 PERSON	Number of MCSO Fund 255 FTEs	16
2 FISCAL	Total MCSO Budget of Fund 255	17
2 CUSTODY	100 % to Custody	18
2 FLEET MANAGEMENT	Number of vehicles per org	19
2 MAINFRAME SUPPORT	Number of MCSO Fund 255 FTEs	20
2 CUSTODIAL MAINT	Square footage of assigned space	21
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3 DEPARTMENT COSTS		24
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5005 CUSTODY COMMAND		28
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4 5005 COMMAND	Number of Custody Command FTEs	31
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6 INCOMING COSTS		42
6 Legal & Medical	Number of MCSO Fund 255 FTEs	43
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5028 Pre-employment Services		45
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5032 Business Applications		50
8 DEPARTMENT COSTS		51
8 INCOMING COSTS		52
8 Business App	Number of MCSO Fund 255 FTEs	53
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5143 Information Mgmt Syst		55
9 DEPARTMENT COSTS		56
9 INCOMING COSTS		57
9 Info Mgmt	Number of MCSO Fund 255 FTEs	59
9 ALLOCATION SUMMARY		60
5075 CUSTODY ACADEMY		61
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10 INCOMING COSTS		63
10 5075 TRAG	Number of Custody Command FTEs	65
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5082 Communications		67
11 DEPARTMENT COSTS		68
11 INCOMING COSTS		69
11 Communications	Number of MCSO Fund 255 FTEs	70
11 ALLOCATION SUMMARY		71
5092 ORGANIZATION DEVELOPMENT		72
12 DEPARTMENT COSTS		73
12 INCOMING COSTS		74
12 5092 ODIR	Number of Custody Command FTEs	75
12 ALLOCATION SUMMARY		76
5093 Occupational Safety		77
13 DEPARTMENT COSTS		78
13 INCOMING COSTS		79
13 Occup Safety	Number of MCSO Fund 255 FTEs	80
13 ALLOCATION SUMMARY		81
5105 Extradition		82
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14 Extradition	Direct allocation to Extradition	86
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5110 CUSTODY - REGION 1		88
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15 INCOMING COSTS		90
15 5110 Region	Number of Custody Region 1 FTEs	92
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5120 CUSTODY - REGION 2		94
16 DEPARTMENT COSTS		95
16 INCOMING COSTS		96
16 5120 PRDM	Number of Custody Region 2 FTEs	98
16 ALLOCATION SUMMARY		99
5130 CUSTODY - REGION 3		100
17 DEPARTMENT COSTS		101
17 INCOMING COSTS		102
17 5130 PRDM	Number of Custody Region 3 FTEs	104
17 ALLOCATION SUMMARY		105
5131 LBJ		106
18 DEPARTMENT COSTS		107
18 INCOMING COSTS		108
18 LBJ Intake	Staff assigned to intake activities	111
18 LBJ Custody	Staff assigned to custody activities	112
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SUMMARY SCHEDULE

Department	CUSTODY	INTAKE	EXTRADITI ON	FUND 251	FUND 252	OTHER	2nd Allocation Orphans	Total
1 COUNTY CENTRAL SERVICES	\$8,495,532	\$637,356	\$0	\$0	\$0	\$0	\$0	\$9,132,888
2 FUND 100 ALLOCATIONS	17,018,726	1,758,504	0	0	0	0	0	18,777,230
3 5001 OPERATIONS COMMAND	(20,437)	(2,895)	0	0	0	0	0	(23,332)
4 5005 CUSTODY COMMAND	4,855,123	366,111	856,876	64,347	190,821	0	0	6,333,278
5 5016 Fleet Management	236	4	0	0	0	0	0	240
6 5027 Legal and Medical Compliance	353	50	0	0	0	0	0	403
7 5028 Pre-employment Services	34,842	6,471	0	0	0	0	0	41,313
8 5032 Business Applications	70,694	10,014	0	0	0	0	0	80,708
9 5143 Information Mgmt Syst	3,762,386	532,961	0	0	0	0	0	4,295,347
10 5075 CUSTODY ACADEMY	1,231,722	119,413	0	20,988	62,239	0	0	1,434,362
11 5082 Communications	(15,304)	(2,168)	0	0	0	0	0	(17,472)
12 5092 ORGANIZATION DEVELOPMEN	1,685	163	0	29	85	0	0	1,962
13 5093 Occupational Safety	960	136	0	0	0	0	0	1,096
14 5105 Extradition	0	0	992,290	0	0	0	0	992,290
15 5110 CUSTODY - REGION 1	355,625	73,122	0	0	0	0	0	428,747
16 5120 CUSTODY - REGION 2	88,152	0	0	9,503	28,183	0	0	125,838
17 5130 CUSTODY - REGION 3	2,498,420	0	0	0	0	0	0	2,498,420
18 5131 LBJ	35,589,545	541,434	0	0	0	0	0	36,130,979
TOTAL CURRENT ALLOCATIONS	73,968,260	4,040,676	1,849,166	94,867	281,328	0	0	80,234,297

MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
COST ALLOCATION PLAN

FY 2012
12/02/2011

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MARICOPA COUNTY CORRECTIONAL HEALTH SERVICES
COST ALLOCATION PLAN

FY 2012
12/02/2011

SUMMARY SCHEDULE

Department	CUSTODY	INTAKE	OUTSIDE SERVICES	FUND 100	FUND 292	OTHER	2nd Allocation Orphans	Total
1 COUNTY CENTRAL SERVICES	\$1,019,730	\$174,326	\$55,345	\$0	\$0	\$0	\$0	\$1,249,401
2 2601 ADMINISTRATION	3,706,034	637,591	129,114	174,725	553	0	0	4,648,017
TOTAL CURRENT ALLOCATIONS	4,725,764	811,917	184,459	174,725	553	0	0	5,897,418

THE END
