

**MINUTES
OF THE
LA PAZ COUNTY BOARD OF SUPERVISORS
Wednesday, May 20, 2015, 2:30 p.m.
Special Meeting**

Chairman Irwin called the May 20, 2015, special meeting of the La Paz County Board of Supervisors to order at 2:34 p.m. Elected Officials and Department Heads present were: Chairman Irwin, Supervisor Wilson, Supervisor Clapperton, County Administrator/Clerk of the Board Field; and Executive Assistant Reeves.

Approve FY 2015/2016 Schedule for Reimbursement of La Paz County Services to La Paz County Special Districts pursuant to A.R.S. §§11-251.06 & 48-819, effective July 1, 2015 – Board of Supervisors

County Administrator Field stated that the study received relating to the Full Cost Allocation Plan was just recently received; therefore, this item also appearing on Monday's May 18, 2015, regular meeting agenda was continued for this special meeting to allow time to review it.

He stated this study was the basis of support for the Schedule of Reimbursement for services to the special districts, which had been a matter of controversy in the past; however, those issues have been largely resolved. He added Fire Districts were eventually excluded for services provided to the County.

He reviewed the 127 page study at great length and detail, noting the costs for County services as compared to the previous year. He noted that the proposed figure is a reduction from the previous year, at \$3.38 per parcel for "central services" at actual costs provided by the County to the districts, as well as between the Departments in the County. He added that this report provided the County with a "clear cut" management view of the different departments and the cost to run the individual departments.

County Administrator Field discussed the various schedules and noted pages of the Full Cost Allocation Plan which indicates the charges that are allocated to a particular County department supported by other County departments, as an example as to the kind of information that is provided by the Full Cost Allocation Plan.

He stated the departments that are examined to determine what "central services" are allocated from the Departments/Offices of the Assessor, County Attorney, Board of Supervisors, Regional Dispatch, Community Development, Recorder, Treasurer, Information Technology (IT), Miscellaneous (insurance; workers compensation), Finance, and Facilities Maintenance. He explained actual and indirect costs in these departments in detail.

He explained at length how the methodology of the Full Cost Allocation Plan figures the costs based upon the total number of parcels in a taxing district.

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He further explained “special costs” that could be additionally incurred and charged by the County for services provided, such as for the costs to establish a special district.

He stated that grants are not allowable to use to recapture expenditures by the County for services associated by a grant project.

He noted that figures for taxing district support showed an overall figure of \$6.25 per parcel; however, dispatch emergency services was taken out, for the reduced figure.

County Administrator Field explained that these costs have been mistaken as “double taxation”; however, that was inaccurate. He stated that these costs are not taxes, but costs seeking reimbursement.

SUPERVISOR WILSON MOVED to approve FY 2015/2016 Schedule for Reimbursement of La Paz County Services to La Paz County Special Districts pursuant to A.R.S. §§11-251.06 & 48-819, effective July 1, 2015. Motion seconded by Supervisor Clapperton, passed unanimously.

Call to the Public

Wayne Posey, manager of the Buckskin Sanitary District, stated that he felt that those residing in special districts were penalized by the reimbursement charges collected by the County, although it is a “minimal dollar amount”. He explained why he felt it was a “double taxation”; and objected to the exemptions given certain entities, such as school districts, and fire departments.

Adjournment

Chairman Irwin adjourned the meeting at 3:05 p.m.

APPROVAL:

/s/
Holly Irwin, Chairman

ATTEST:

/s/
Dan Field, Clerk of the Board