

Board of County Commissioners of Lincoln County
Agenda for June 27, 2019

- 9:00 Call to order and Pledge of Allegiance
- 9:30 Fred Lundy, Lincoln County Land Use Administrator, to discuss a land use matter
- 10:00 Corinne Lengel, Lincoln County Clerk and Recorder, to present a proposal for a County Finance Office
- 2:30 Attend the Colorado Department of Transportation 4-P Meeting at the Limon Community Building
1. Approve the minutes from the June 19, 2019 meeting
 2. Review the monthly management report from the First National Bank Omaha
 3. Review and act upon a Request for Extension of Time to File Audit with the Office of the State Auditor
 4. Old Business
 5. New Business
 6. Approve payroll and expense vouchers

The Board of Lincoln County Commissioners met at 9:00 a.m. on June 27, 2019. Those attending were Chairman Ed E. Schifferns, Commissioners Steve Burgess and Doug Stone, County Administrator Jacob Piper, and Clerk to the Board Corinne M. Lengel. Juliet Lundy with the Eastern Colorado Plainsman/Limon Leader attended until 11:00 a.m.

Chairman Schifferns called the meeting to order and asked John Mohan to lead the Pledge of Allegiance.

Mr. Mohan met briefly with the Board to discuss furnace and air conditioning units in the courthouse and sheriff's department dispatch center. The latter is one of the original units, but it has had several repairs over the past couple of years. Jason Smith with SS Heating & A/C, LLC gave him an estimate of \$6,896.18 to replace the 2-ton unit with a 3-ton unit, installing new line sets, and labor for changing out the furnace. The day before, the compressor went out on the air conditioner that runs the courthouse lobby and remainder of dispatch, but it can't be changed out because it has the old R-22 Freon in it, so they would have to replace the entire unit. Mr. Mohan said they would also have to replace the coil in the furnace and flush the lines, and although Mr. Smith didn't have a cost estimate on it yet, the guess would be another \$6,000. Mr. Piper interjected that there was around \$11,600 left in the Repairs and Maintenance line item of the Grounds and Buildings budget, which would cover part of it. There is plenty in other line items within the G & B budget to cover the remainder. Mr. Mohan added that something to keep in mind was that there are five other furnaces/air conditioners that haven't been replaced in over five years.

Mr. Burgess made a motion to allow SS Heating & A/C, LLC to repair or replace the furnace/air conditioner units at the courthouse and dispatch center. Mr. Stone seconded the motion, which carried unanimously.

Road Foreman Chris Monks stopped by with another letter from Wagner Equipment regarding the landfill trash compactor repairs and warranty. Wagner agreed to extend the warranty for another year until December 16, 2021.

The Board discussed having a load of rock delivered, which is \$45 per ton if it comes from southwest of Colorado Springs. Mr. Burgess told Mr. Monks to skip the smaller rock that he'd suggested they buy and order a load of the bigger rock. Mr. Stone asked Mr. Monks how the chipping project was going, and the group also discussed the chipping machine they purchased in 1985 and what it might cost to get a replacement.

Land Use Administrator Fred Lundy arrived for his 9:30 appointment while Mr. Monks informed the commissioners that they should consider adding something to the Road Use Agreement that would stop trucks from using non-designated haul routes. They received a check for \$4,000 from the last fines that they imposed, but Mr. Monks said he'd still caught several Xcel Energy trucks trying to find alternate routes from those designated in the Road Use Agreement. Mr. Lundy suggested doubling the fine again to see if it would get their attention. Mr. Piper asked if Undersheriff Nall talked to Mr. Monks, as he'd come to him saying that CSP Trooper

Bandy had questions about the Road Use Agreement and whether or not the county could legally impose those penalties.

Mr. Monks left, and Mr. Lundy told the commissioners that SB19-181 passed, which gives the county the option to be involved with the siting process on oil wells. Currently, the county signs the permit but has no other involvement, but Mr. Lundy explained that the county would have to send a letter for each occurrence now, regardless of the decision. He provided a draft letter for the Board's review, and they agreed it was acceptable.

Mr. Lundy also said that a landowner has 330 acres that he would like to divide. He wants to keep forty-three acres that his house sits on and deed the other 277 to his cousin. At some point, they would put the land back into one owner's name again. County zoning regulations don't allow for non-conforming lots, and a subdivision exemption only applies to tracts of thirty-five acres or less, so Mr. Lundy asked for guidance from the Board. He wondered if the commissioners could grant special permission or amend the zoning resolution for any reason, but Mr. Burgess suggested he contact the landowner and ask if he would agree to break off less than 35 acres and apply for a subdivision exemption.

Lastly, Mr. Lundy said there would be a Land Use Board meeting on July 11 where they would decide on the Viaero tower. An owner of a small plot in the "lower L" would like to buy a readymade cabin and put it on her property to use as a gathering place when she and friends come out to camp. It would only be once or twice a year, and all parties bring their RVs, so the building would not require water or sewer since those accommodations are available in their campers. Mr. Lundy went on to say that he would not issue a Certificate of Occupancy for the dwelling, so if they ever wanted to change the classification, they would have to bring it before the Land Use Board again. The property runs along what would be County Road 1 if it existed, and there is no other access to the land. Mr. Burgess felt it wouldn't be a problem as long as the county had legal recourse for it.

Mr. Stone asked Mr. Lundy if he would need a permit to put up a 22' x 24' metal round-top building on planks. Mr. Lundy told him he should get a permit so that the Assessor's office could pick it up for taxes, but the permit wouldn't cost anything because the building would be for agricultural use.

Mr. Lundy left, and Mr. Stone made a motion to approve the minutes from the meeting held on June 19, 2019, as submitted. Mr. Burgess seconded the motion, which carried unanimously.

The Board reviewed the Monthly Management Report from the First National Bank of Omaha, and then Deputy Treasurer LaRay Patton arrived for the 10:00 a.m. discussion regarding creating a finance department for the county.

Mrs. Lengel said she'd thought about it for quite some time, even before County Auditor Ronny Farmer mentioned it a couple of years ago. She'd come to the conclusion that the county should create a finance department and that the Clerk's office should no longer be responsible

for the liability of managing the county's financial accounts. Payroll, accounts payable, GL, monthly and quarterly tax reporting, 1099s, W2s, Affordable Care Act forms, monthly claims to the newspaper, EE04 reports, and general bookkeeping should be the responsibility of a finance director or bookkeeper, not the County Clerk.

Mrs. Lengel provided three documents to the Board: a comment from the auditor regarding the limited bookkeeping knowledge in the Clerk's office; a spreadsheet of clerks' offices statewide that are responsible for performing accounting duties; and an email from Ronny Farmer explaining why it would be a good idea for the county to create a finance or bookkeeping department. Mrs. Lengel said that Mr. Farmer's comment on the first document was correct as no one in her office had an accounting degree, even though one employee is currently working on it. Unlike election, motor vehicle, recording, and driver's license where state agencies require certification, she and her staff have never received training or attended meetings or seminars regarding accounting or bookkeeping duties and the liabilities related to them.

Of the forty-six responses Mrs. Lengel received from county clerks statewide, only four counties require that the bookkeeping responsibilities are carried out by the County Clerk's office. Two other counties perform some of the duties but not all of them.

The third document, Mr. Farmer's email regarding establishing a department within the county, discussed the fact that the accounting function is currently split between three different employees where it should be the responsibility of one person. He added that it is difficult for staff to know what authority and accountability they have in relation to the books, and a finance department would consolidate several functions into the hands of one person, which would also free up those three people to concentrate on clerk's office responsibilities. Mr. Farmer mentioned the DRIVES motor vehicle system as an example. Lastly, Mr. Farmer felt that the commissioners should back a bookkeeper or finance director, and that person should have the authority to make decisions or corrections to the financial statements if department heads or elected officials charged something to the wrong account.

Mrs. Lengel stated again that it was difficult for her to admit that it was time those responsibilities shifted when she'd always felt like she could "do it all," but she'd realized that "what has always been" wasn't necessarily the best for the future of Lincoln County.

Mr. Burgess asked if there would be enough work for her current employees in her office if three of them gave up some of their job duties. Mrs. Lengel responded that there would; the driver examiners she'd supervised over the years had asked for help, but she'd never been able to spare anyone long enough for them to obtain the certification and training required for the position. At least one of her current staff members expressed interest in learning driver's license, which would benefit not only county residents but people statewide as well. Being able to keep the office open in the driver examiner's absence would be extremely valuable. She would also like staff to cross-train on recording and liquor licensing as well as learn some of her election job duties.

The group discussed office availability, and Mrs. Patton said there would possibly be room in the Treasurer's office. Mr. Burgess asked if the empty desk in the Administrator's office would be an option, which it could be. Mr. Piper felt the person could stay in the Clerk's office, but Mrs. Lengel disagreed, stating that it wouldn't be fair for the finance director/bookkeeper to endure disruptions from her staff and other employees, members of the public, and the distractions of working in an open environment. She added that she'd considered the commissioners' meeting room but then realized that she would have no place for election judges, training, or equipment if they moved the person into that room. Mrs. Lengel said she'd certainly allow the bookkeeper to continue to use the vault in her office if they needed secure storage for anything.

Mr. Burgess asked if Mrs. Lengel could create a job description, and Mrs. Patton suggested they go and look at offices in a couple of counties that have a finance or bookkeeping department. After some discussion, the commissioners agreed to contact Kit Carson, Yuma, and Washington counties and travel to those places on July 9, if possible. Mr. Piper agreed to go with them, but Mrs. Lengel said she would be at an election meeting that week and thanked the Board for listening.

Before leaving, Mrs. Patton said she wanted to be clear that the creation of a finance department wouldn't affect anything in the Treasurer's office other than the fact that she would work with one other person instead of three or four. Mrs. Lengel told her that was correct; the receivables that Mrs. Patton handles would still be a function of the Treasurer's office.

Mr. Stone made a motion to approve a Request for Extension of Time to File Audit with the Office of the State Auditor. Mr. Burgess seconded the motion, which carried unanimously.

Mr. Schifferns called for old business, and Mr. Burgess commented on the Ranch Rodeo the previous weekend. There was a brief discussion on the cost of the roll-off dumpster provided by Rob's Septic Service and the possibility of changing the format of the Fair book, and then Mr. Schifferns asked about the cabinets in the Clerk's office. Mrs. Lengel said John Mohan and David Dobbs installed them over the weekend and that Mr. Dobbs did an excellent job.

As for new business, Mr. Piper said he'd received retirement reports for all of the county employees, but he hadn't had time to copy everything yet. He added that the actuarial study should be complete in a couple of weeks, and they should hopefully be able to discuss the county's retirement plan in more detail at the mid-July meeting.

The Board approved the June 2019 payroll and several expense vouchers, and then Mr. Schifferns adjourned the meeting at 12:05 p.m. so that the commissioners could attend the Colorado Department of Transportation 4-P meeting at the Limon Community Building.

Corinne M. Lengel, Clerk to the Board

Ed E. Schifferns, Chairman