

A RESOLUTION CENSURING MONTEZUMA COUNTY SHERIFF STEVE NOWLIN FOR EXPENDING FUNDS BEYOND APPROPRIATION.

Whereas, the Board of County Commissioners has exclusive power to adopt the annual budget for the operation of county government, including all offices, departments, boards, commissions, and other spending agencies of the county government, and other agencies which are funded in whole or part by county appropriations, per statute.

Whereas, the Board of County Commissioners implemented financial policies which establish and direct the budget process and financial management of all spending agencies of Montezuma County. The Finance Department and Administration are responsible for carrying out the policy directives of the Board of County Commissioners and establishing the necessary procedures to do so.

Whereas, Colorado statute requires local governments to prepare and adopt an annual budget, and it also specifies the information that the budget is required to include (CRS 29-1-101 through 115). The Board of County Commissioners is responsible for the annual appropriation of the budget in accordance with these statutory requirements. The scope of these financial policies extends to all funds, elected offices, and departments for the County and to the related districts and authorities under the purview of the Board of County Commissioners including the Law Enforcement Authority. The County also is required to adhere to the Local Government Audit Law (CRS 29-1-601 *et seq*).

Whereas, during the 2024 fiscal budget, the Board of County Commissioners learned of financial mismanagement on the part of Montezuma County Sheriff Steve Nowlin related to unpaid invoices from 2023 which affected the object classification for 2024; the Board of County Commissioners also learned of Sheriff Steve Nowlin exceeding and overspending his appropriated permanent salary and fringe benefit budgets by \$336,000 even after having been informed throughout the year by Finance that Sheriff Steve Nowlin needed to limit his spending; this overage was due to Sheriff Nowlin providing individual employee raises of upwards of 24% whereas the Board of County Commissioners only authorized 5% for all County employees, in addition to other financial mismanagement which included multiple contracts that were discontinued and yet were being financially supported by County funds.

Whereas, the Board of County Commissioners are censuring Sheriff Steve Nowlin for exceeding his budget appropriations for 2024 in violation of Colorado Revised Statutes and in violation of Montezuma County Financial Policy:

- **29-1-110 Expenditures not to exceed appropriations**
 - (1) During the fiscal year, no officer, employee, or other spending agency shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this section shall be void, and no moneys belonging to a local government shall be paid on such contract.

- **30-25-103 No Liability against County beyond appropriation**
 - No contract shall be made by the board of county commissioners of any county, and no liability against the county shall be created by any officer of the county, whether the object of the expenditure has been ordered by the board of county commissioners or not, unless an appropriation shall have been previously made concerning such expense. Each member of the board of county commissioners and other officers of the county who undertake to create any liability against the county, except such as they are by statute required to do, shall be personally liable and, together with the sureties upon their official bonds, shall be held for such indebtedness.

- **Financial Policy 4.6 Level of Budgetary Control** - the measurement of budget performance and legal spending limits shall be established as follows:
 - 4.6.1 The Resolution to appropriate sums of money is the legal resolution that sets spending limits for all Montezuma County spending agencies by specific Object Classification. Once appropriations are approved by the BOCC, no spending agency may expend, or contract to expend, any funds in excess of the amount appropriated in the appropriation resolution without an amendment to the budget.

- **Financial Policy 4.10 Management of Annual Budget - Responsibility for Avoiding Deficit** - Each spending agency shall manage their operations to avoid:
 - An expenditure deficit, defined as spending more funds during the budget year than a total expenditure budget for that agency.

Whereas, censure of Sheriff Steve Nowlin by the Board of County Commissioners is a collective judgment of stern condemnation for the actions of Sheriff Nowlin that violate laws or policies; it is also a formal act of disapproval of Sheriff Nowlin's' unacceptable conduct; and

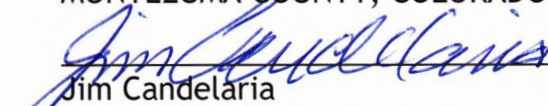
Now, therefore, be it resolved that the Board of County Commissioners does hereby censure and formally express its disapproval of Sheriff Steve Nowlin's financial mismanagement as described above.

Approved and adopted this 17 day of December, 2024.




County Clerk and Recorder
Montezuma County, Colorado

BOARD OF COUNTY COMMISSIONERS,
MONTEZUMA COUNTY, COLORADO



Jim Candelaria



Kent Lindsay



Gerald Koppenhafer

