

# General Instructions for Filing a Sheriff's Budget Appeal

Instructions for Fiscal Year 2011-2012  
Budget Appeals

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## **COUNTY SHERIFF'S BUDGET APPEALS GENERAL INSTRUCTIONS**

### CONTENTS OF THIS PUBLICATION:

This publication contains the necessary instructions, exhibits and schedules for County Sheriffs to use when appealing budgets approved for Fiscal Year 2011 - 2012 by the Board of County Commissioners or the Budget Commissioners (hereafter referred to as the "County Commissioners").

### WHEN MAKING AN APPEAL:

When it is decided to file a County Sheriff's Budget Appeal, contact the Public Safety Unit at (850) 922-4020. An analyst will be assigned to handle your inquiries and submissions.

### APPEAL MADE TO:

Any sheriff filing an appeal should transmit his petition to:

Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
The Capitol, Suite 1702  
Tallahassee, Florida 32399-0001

### DOCUMENTS REQUIRED WHEN FILING AN APPEAL:

The following documents are required to be filed with the Executive Office of the Governor at the time the appeal is made. The appeal cannot be considered complete unless all documents have been presented as required by Section 30.49(4), Florida Statutes, and these instructions.

1. Petition.
2. Exhibit A, Exhibit B, and other supporting schedules outlined on Page 7 of the Table of Contents, that are applicable to the appeal.
3. Copy of sheriff's budget as presented to the County Commissioners, together with any subsequent written documentation.
4. Copy of sheriff's budget as approved by the County Commissioners, together with any subsequent written documentation.

COUNTY COMMISSIONERS' RESPONSE TO APPEAL:

The County Commissioners shall respond to the sheriff's appeal by filing a reply to the petition with the Executive Office of the Governor. In compliance with Section 30.49(4) of the Florida Statutes, this reply by the County Commissioners should include a listing (*by activity and expenditure category*) of the specific changes to the sheriff's budget request.

WHEN TO FILE:

The appeal must be made by the sheriff within thirty (30) days after receiving written notice of the approved budget from the County Commissioners.

The County Commissioners' reply to the appeal shall be made within five (5) days after receiving a copy of the sheriff's petition.

NUMBER OF COPIES TO BE SUBMITTED WITH APPEAL:

Submit the appeal, all supporting documents with the original, and sixteen (16) hard copies, plus 2 electronic copies.

IDENTIFICATION OF PAGES

Enter name of county and sheriff's office in upper left block of each form provided with the instructions.

PAGE NUMBERING

Pages will be numbered consecutively with Exhibit A as page number one. Each page will also show the total number of pages in the appeal in the space provided. The cover page and table of contents will not be numbered.

SUPPLEMENTAL INFORMATION:

Please use the form entitled "Narrative" for presentation of additional narrative or justification in support of any Exhibits or Schedules where the space provided on the Exhibits/Schedules is not sufficient for your presentation.

PRESENTATION OF JUSTIFICATION:

Your discussion and presentation of data must clearly indicate to reviewing authorities in the Executive Office of the Governor and the Administration Commission, the amounts requested under appeal that are vital to the orderly and effective execution of your constitutionally and statutorily assigned duties as sheriff. Be factual and present sufficient data to permit the reviewing authorities to make their judgments without further recourse to other documentation.

COLUMN HEADINGS

The following example gives a chronological frame of reference for each column heading.

<u>Budget Request for:</u>	<u>FY 2011-2012</u>
Actual Expenditures	2009-2010
Estimated Expenditures	2010-2011
Sheriff's Request	2011-2012

**Format of  
Letter of Transmittal**

***DATE***

Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
The Capitol, Suite 1702  
Tallahassee, Florida 32399-0001

Dear ***NAME***:

Pursuant to Section 30.49(4), Florida Statutes, there is attached hereto and submitted herewith, an appeal of the Budget for Fiscal Year 2011-2012 of the *(insert name of sheriff's budget including county)* as approved by the *(insert name of County Commission)*. The information contained herein is a true and accurate presentation of our proposed work program for Fiscal Year 2011-2012.

*(Include any other pertinent statements you desire to present in your transmitting letter)*

Sincerely,

*(Signature of Appealing Sheriff or his Attorney)*

Attachment

**BEFORE THE ADMINISTRATION COMMISSION  
STATE OF FLORIDA**

IN RE:

Appeal of:  
\_\_\_\_\_, Sheriff of  
\_\_\_\_\_ County, Florida

**P E T I T I O N**

TO: Administration Commission, State of Florida c/o  
Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
The Capitol, Suite 1702  
Tallahassee, Florida 32399-0001

COMES NOW \_\_\_\_\_, Sheriff of  
\_\_\_\_\_ County, Florida (through his undersigned attorney) and by this  
Petition files his Appeal to the Administration Commission pursuant to the provisions of Section  
30.49 (4), Florida Statutes, from the action and decision of the Board of County Commissioners  
of \_\_\_\_\_ County, Florida, of the proposed budget as submitted by the Petitioner  
for the operation of the Sheriff's office of \_\_\_\_\_ County, Florida, for the Fiscal Year  
beginning October 1, 2010 and ending September 30, 2011, and in support of such petition  
attaches hereto copies of the budget proposed by the Petitioner, the budget as approved by the  
respondent Board of County Commissioners and other documents prepared in the form and  
manner prescribed by the Executive Office of the Governor of the State of Florida and approved  
by the Administration Commission, all of which are incorporated herein by this reference. In  
further support of this petition and as the reasons or grounds of this appeal, Petitioner shows the  
following:

(Insert here all pertinent facts, in numbered paragraphs if necessary according to length.  
The Petition must contain the reasons or grounds for the appeal)

Respectfully submitted,  
\_\_\_\_\_, Sheriff of  
\_\_\_\_\_ County, Florida

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of this Petition was delivered to (Name, Chairman of the Board of County Commissioners) or (Name, Clerk of the Circuit Court) of \_\_\_\_\_ County, Florida, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by (hand) (mail).

\_\_\_\_\_

\_\_\_\_\_ County  
Sheriff's Office

**FORMAT OF TABLE OF CONTENTS**

**TABLE OF CONTENTS**

<u>Exhibit or Schedule</u>		<u>Page Number</u>
Petition	Petition . . . . .	_____
Exhibit A	Summary of Expenditures by Expenditure Category . . . . .	_____
Exhibit B	Summary of Budget by Activity . . . . .	_____
Schedule I	Detail of Current Positions . . . . .	_____
Schedule II	Detail of New Positions Requested . . . . .	_____
Schedule III	Detail of Personal Services . . . . .	_____
Schedule IV	Detail of Operating Expenses . . . . .	_____
Schedule V	Detail of Capital Outlay . . . . .	_____
Attachment 1	Sheriff's Budget as submitted to Board of County Commissioners . . . . .	_____
Attachment 2	Sheriff's Budget as approved by the Board of County Commissioners . . . . .	_____

**INSTRUCTIONS FOR PREPARATION OF EXHIBIT A  
SUMMARY OF EXPENDITURES BY EXPENDITURE CATEGORY**

PURPOSE:

Exhibit A will be used to summarize and present the budget by expenditure category. This Exhibit reflects expenditure categories itemized in accordance with the uniform chart of accounts as prescribed by the Department of Financial Services.

PROCEDURE:

1. Total All Expenditure Categories, by column, must be the same as the Total All Activities, Exhibit B, by column. In addition, the totals by expenditure category, by column, must be the same as the totals shown on the applicable supporting schedules, I through V.

Column (1) - Column (1) has been pre-printed to reflect those expenditure categories used in sheriff's budgets. Report dollar amounts only in those Expenditure Categories applicable to your department. Do not change the categories as pre-printed on Exhibit A.

Column (2) - Enter the actual expenditures for 2009-2010 by expenditure category and Total All Expenditure Categories. Total should agree with the total for Column (2), Exhibit B.

Column (3) - Enter your estimated expenditures for 2010-2011 by expenditure category and Total All Expenditure Categories. Total should agree with the total for Column (3), Exhibit B.

Column (4) - Enter your request for 2011-2012 by expenditure category and Total All Expenditure Categories. Total should agree with the total for Column (4), Exhibit B.

Column (5) - Enter the amounts approved for 2011-2012 by the County Commissioners by expenditure category and Total All Expenditure Categories. Total should agree with the total for Column (5), Exhibit B.

Column (6) - Enter the difference between what was requested for 2011-2012 and what was approved by the County Commissioners for that fiscal year by expenditure category and Total All Expenditure Categories. If (Column (5) is greater than Column (4), the difference will be an increase. If Column (5) is less than Column (4), the difference will be a decrease. Enclose decrease number in parentheses.

Column (7) - Enter the amounts appealed to the Administration Commission by expenditure category and Total All Expenditure Categories. Only those amounts entered in Column (6) may be appealed.

Column (8) -  
&  
Column (9) -  
Make no entries in these columns.

Narrative: 1. Explain the basis and justification of amounts requested for those categories being appealed. Do not present explanations of calculations here. Calculations should be included with the applicable detail schedule.

For example:

a. Price increases:

If your request is based on price increases, explain the significant elements affected and the percent or other basis of increase used and how determined.

b. Workload increases:

If your request is based on workload increases, identify the amounts by specific workloads reflected on Exhibit B. If this includes new positions identify total cost by each position showing salary and employee benefits, expenses, equipment, and other. Explain the basis or standard used in determining the requirement for the new position.

c. Operational changes:

If your request is to implement operational changes, identify each change required, total cost to implement the change and an explanation of the necessity for the change.

2. If the appeal is for additional amounts for investigation, present as much information as possible without compromising either the scope or nature of the investigation.
3. If the appeal is for additional amounts for contingencies, explain the basis of your computation and your judgment of the inadequacy of the amount approved for the next fiscal year in terms of actual experience for the prior fiscal year and your expected experience for the current fiscal year.

**INSTRUCTIONS FOR PREPARATION OF EXHIBIT B  
SUMMARY OF BUDGET BY ACTIVITY**

PURPOSE:

Exhibit B will be used to summarize the budget by activity inherent in the sheriff's office.

GENERAL:

In order to provide an accurate understanding of the sheriff's request for each activity, specific explanations are required. When justifying your request, the explanation should include the use of need classifications (shown below) and expenditure categories.

Department Need Classifications:

1. To continue the same level of activity.
  2. To meet increased workload.
  3. To improve activities.
  4. To add new activities.
- 
1. To continue the same level of activity - Continuation of services, functions or activities now being provided without change in either the scope of the function, the standard, or the quality of the services, functions or activities.
  2. To meet increased workload - Continuation of services, functions or activities to a larger group of recipients without change in either the standard, or the quality of the services, functions or activities.
  3. To improve activities - Implementation of changes in current operations that are intended to render more efficient, economical and/or beneficial functions.
  4. To add new activities - Proposed activities which are not currently being provided and which are not part of any function now in existence.

PROCEDURE:

1. Insert name of county in upper left block.
2. Insert page number in upper right block.
3. The Total All Activities Amounts must agree, by column, with the Total All Expenditure Categories, Exhibit A.

Column (1) - Column (1) has been pre-printed to reflect major activities recognized as

being inherent in most sheriffs' offices. Make entries in Columns (2) through (7) only for those activities conducted by your particular department. If it is not possible for you to identify your expenditures by activity because your accounting records may not provide the information, and you cannot prorate the total cost of operating your department to the various activities, make your entries against the Total All Activities line. You may add any additional activities which are significant in scope and volume to your particular operation.

- Column (2) - Enter the actual expenditures for 2009-2010 by activity and Total All Expenditure Categories. Total should agree with the total for actual expenditures as submitted to the County Commissioners in your budget request (Attachment 1).
- Column (3) - Enter your estimated expenditures for 2010-2011 by activity and Total All Activities. Total should agree with the total for estimated expenditures as submitted to the County Commissioners in your budget request (Attachment 1).
- Column (4) - Enter your budget request for 2011-2012 by activity and Total All Activities. Total should agree with the total for your request as submitted to the County Commissioners in your budget request (Attachment 1).
- Column (5) - Enter the approved budget for 2011-2012 by activity Total All Activities provided by the Board of County Commissioners. Total should agree with the total approved for the next fiscal year by the County Commissioners (Attachment 2).
- Column (6) - Enter the difference between what was requested by the Sheriff for 2011-2012 and what was approved by the County Commissioners for that fiscal year. [Column (5) minus (4)]. If Column (5) is greater than Column (4), the difference will be an increase. If Column (5) is less than Column (4), the difference will be a decrease. Enclose decrease number in (parentheses).
- Column (7) - Enter the amounts appealed to the Administration Commission by activity and Total All Activities. The total for Column (7) may not exceed the total for Column (6).
- Column (8)  
&  
Column (9) - Make no entries in these columns.

Narrative: Do not address those activities which do not have amounts under appeal. Activities

having amounts under appeal should be explained by need classifications. Within each need classification there may be amounts which are more critical than others. Therefore, amounts under appeal should be prioritized to provide the analyst with a better understanding of the request.

Examples:

- Corrections
- Continue Same Level of Activity
- Merit Increases
- Cost of Living Increases
- Price Level Increases
- To Meet Increased Workload  
(List in priority order)
- To Improve Activities  
(List in priority order)

If your appeal speaks to increased workload for "Corrections", indicate the estimated changes in any significant workload factor such as:

	<u>Fiscal Year</u> 2010-2011	<u>Fiscal Year</u> 2011-2012	<u>Net Change</u>
Size of facility			
Ratio of custodial staff to number of inmate days			
Average duration of confinement			
Total cost per inmate day			
Food cost per inmate day			

As another example, in the activity of "Law Enforcement", you may wish to indicate changes in:

	<u>Fiscal Year</u> <u>2010-2011</u>	<u>Fiscal Year</u> <u>2011-2012</u>	<u>Net Change</u>
Total number of complaints received			
Total number of complaints investigated			
Average number of complaints investigated per deputy			
Average response time			
Average time required to complete initial investigation			
Area under patrol surveillance			
Intensity of patrol, i.e. ratio of patrol vehicles per square mile of area			
Crime rate per 100,000 population			

**INSTRUCTIONS FOR PREPARATION OF SCHEDULE I  
DETAIL OF CURRENT POSITIONS**

PURPOSE:

Schedule I will be used to display and present selected detail for current positions. Schedule I is required only if the appeal includes amounts for salary for current positions.

PROCEDURE:

1. Insert name of county in upper left block.
2. Insert a page number in upper right block.
3. Use a separate line for each separate title of position currently authorized.
4. Arrange Positions by Activities in order shown in Column (1), Exhibit B.  
Example:

Column (1)	Column (2)
NUMBER OF POSITIONS	ACTIVITY
3	Position Title
1	Sheriff's Office - Administrative
5	Sheriff
2	Chief Deputy
2	Etc.
2	Etc.
2	Law Enforcement
10	Deputy Sheriff
	Etc.
	Corrections
	Etc.

Column (1) - Enter the number of positions by title.

Column (2) - Enter each activity and list each (all) position(s) by title.

Column (3) - Enter the F.T.E. (Full Time Equivalent) for the number of positions shown in Column (1) by title. Thus, if you are budgeting any part-time positions indicate the percentage of full-time represented by such part-time positions. Example: Ten full-time deputy sheriffs and one half-time deputy sheriff will be shown as 10.5 F.T.E.'s.

- Column (4) - Enter the date the position was established. If the position was established before October 1, 2009, leave this space blank. If the position was established on or after October 1, 2009 enter month and year. Example: A position established in May 2010 would be entered as 5-10. Show each position established on or after October 1, 2009 on a separate line.
- Column (5) - Enter the estimated amount to be paid for Salary only (includes incentive pay) in 2010-2011 by position(s).
- Column (6) - Enter the annual rate of pay for Salary only (includes incentive pay) on September 30, 2009 by position(s). This is the current salary rate plus any merit pay increases contemplated to become effective on or before September 30, 2009.
- Column (7) - Enter the salary rate (merit) increases requested for each position(s) for 2011-2012. (Do not include the September 30, 2009 rate as shown in Column (6).)
- Column (8) - Enter the requested rate of salary on September 30, 2010 by position(s). This is Column (6) plus Column (7).
- Column (9) - Enter the amount requested for salaries for 2011-2012 by position(s). Unless all merit increases are to become effective on October 1, 2010, this amount will always be less than Column (8).

## INSTRUCTION FOR PREPARATION OF SCHEDULE II DETAIL OF NEW POSITIONS REQUESTED

### PURPOSE:

Schedule II will be used to display and present selected data for all new positions requested. Schedule II is required only if the appeal includes amounts for basic salary for new positions.

### PROCEDURE:

1. Enter the name of county in upper left block.
2. Enter the page number in upper right block.
3. Use a separate line for each new position requested.
4. Arrange positions by activity as explained in Schedule

Column (1) - Enter the position number. Normally, new positions requested are not pre-numbered. If this is the case in your office, number each position consecutively starting with number 1 as the first position on the schedule.

Column (2) - Enter the position titles.

Column (3) - Enter the number of F.T.E.'s. Example: Ten full-time deputy sheriffs and one half-time deputy sheriff will be shown as 10.5 F.T.E.'s.

Column (4) - Enter the number of months to be employed during 2011-2012.

Column (5) - Enter the Requested Annual Rate on the effective date of the positions(s). The schedule assumes October 1, 2010 as the starting date. However, this may not be the case if you are phasing in positions in accordance with growth throughout the year.

Column (6) - Enter any salary rate increase requested, by position(s).

Column (7) - Enter the requested rate of salary on September 30, 2010 by position(s). This is Column (5) plus Column (6).

Column (8) - Enter the amount for salaries for 2011-2012 by position(s).

**INSTRUCTIONS FOR PREPARATION OF SCHEDULE III  
DETAIL OF PERSONAL SERVICES**

PURPOSE:

Schedule III will be used to display and present the detail of salaries and employee benefits for all positions. Schedule III is required only if your appeal includes amounts for Personal Services.

PROCEDURE:

1. Enter the name of the county in upper left block.
2. Enter the page number in upper right block.

Column (1) - Column (1) has been pre-printed to provide the details of amounts requested for salaries and employee benefits. Current positions must be shown separately from new positions.

Column (2) - Enter the actual expenditures for 2009-2010 (for current positions only) by each element pre-printed in Column (1).

Column (3) - Enter the estimated expenditures for 2010-2011 (for current positions only) by each element pre-printed in Column (1).

Column (4) - Enter the amounts requested for 2011-2012 for each element pre-printed in Column (1).

Column (5) - Enter the amount approved for 2011-2012 by the County Commissioners, for each element pre-printed in Column (1).

Column (6) - Enter the differences between Column (4) and Column (5).

Column (7) - Enter the amounts appealed to the Administration Commission by each element pre-printed in Column (1).

Column (8) - Make no entries in columns 8 and 9.

Note:

If your expenditures include amounts for purposes not pre-printed in Column (1), enter the detail in Column (1) after the double underscore, following Total Personal Services, All Positions. Include the dollar detail in the applicable total for current positions or new positions, or both.

**INSTRUCTIONS FOR PREPARATION OF SCHEDULE IV  
DETAIL OF OPERATING EXPENSES**

PURPOSE:

Schedule IV will be used to display and present selected detail of expenses. Schedule IV is required only if the appeal includes amounts for expenses.

PROCEDURE:

1. Enter the name of the county in upper left block.
2. Enter the page number in upper right block.
3. Include any major or minor items of expense on Schedule IV for appealed amounts only. Expenses not being appealed should be listed by major item only.
4. For the specific major items which are being appealed, use minor items to justify requested amounts. If you can certify that accounting records are unavailable for minor items, then discussion at the major item level will be accepted.

Column (1) - Column (1) has been pre-printed to reflect major classifications of expense items. Use the classifications pre-printed in Column (1).

Column (2) - Enter the actual expenditures for 2009-2010 by each applicable classification of expenses pre-printed in Column (1).

Column (3) - Enter the estimated expenditures for 2010-2011 by each applicable classification of expenses pre-printed in Column (1).

Column (4) - Enter the amounts requested for 2011-2012 by each applicable classification of expenses pre-printed in Column (1).

Column (5) - Enter the amounts approved for 2011-2012 by the County Commissioners, for each applicable classification of expenses.

Column (6) - Enter the differences between Column (4) and Column (5).

Column (7) - Enter the amounts appealed to the Administration Commission by each applicable classification of expenses pre-printed in Column (1).

Column (8)- Make no entries in columns 8 and 9.

Note:

If your expenditures include amounts for purposes significant to your operation which are not pre-printed in Column (1), enter the detail in Column (1) in the blank spaces immediately before Total All Operating Expenses.

**INSTRUCTIONS FOR PREPARATION OF SCHEDULE V  
DETAIL OF CAPITAL OUTLAY**

PURPOSE:

Schedule V will be used to display and present requests for capital outlay. Schedule V is required only for items of capital outlay under appeal.

PROCEDURE:

1. Enter name of county in upper left block.
2. Enter page number in upper right block.
3. Limit your discussion to items under appeal. The discussion should be complete including the following areas:
  1. Inventory levels
  2. Useful life of equipment
  3. Basis for estimating replacement cycle
  4. Condition of equipment to be replaced
  5. Cost of maintenance vs. replacement
  6. Obsolescence

Column (1) - List each item of equipment as follows:

<u>Item</u>	<u>Number</u>
Auto	
Replacements:	3
New:	
Accessories:	1
(Itemize)	
Jail	
Replacement:	
(Itemize)	
Radio	
Replacement:	
(Itemize)	
Other	
Replacement:	
(Itemize)	
New	
(Itemize)	

New Position:  
(Itemize by Positions)

Column (2) - Enter the actual expenditures for 2009-2010 by each applicable item of equipment entered in Column (1).

Column (3) - Enter the estimated expenditures for 2010-2011 by each applicable item of equipment entered in Column (1).

Column (4) - Enter the amounts requested for 2011-2012 by each applicable item of equipment entered in Column (1).

Column (5) - Enter the amounts approved for 2011-2012 by the County Commissioners by each applicable item of equipment entered in Column (1).

Column (6) - Enter the difference between Column (4) and Column (5).

Column (7) - Enter the amounts appealed to the Administration Commission by each applicable item of equipment entered in Column (1).

Column (8)  
&  
Column (9)      Make no entries in these columns.

# **ATTACHMENTS**

(Enter County Name) County Sheriff's Office	Budget for Fiscal Year (Enter Fiscal Years) Appeal to the Administration Commission					Exhibit A Summary of Expenditures Page of Pages		
(1) Expenditure Categories	(2) Actual Expenditures FY	(3) Estimated Expenditures FY	(4) Sheriff's Request FY	(5) County Commission Approved FY	(6) Approved Over/Under Requested	(7) Appealed to Administration Commission Amounts	(8) Office of Policy and Budget Recommendation	(9) Administration Commission Approved
Personal Services								
Operating Expenses								
Capital Outlay								
Debt Service								
Contingencies								
Total All Expenditure Categories	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Narrative:								

















Select Year:  

## The 2011 Florida Statutes

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[Title V](#)  
JUDICIAL BRANCH

[Chapter 30](#)  
SHERIFFS

[View Entire Chapter](#)

### 30.49 Budgets.—

(1) Pursuant to s. [129.03\(2\)](#), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.

(2)(a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

1. General law enforcement.
2. Corrections and detention alternative facilities.
3. Court services, excluding service of process.

(b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.

(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is

exempt from s. 119.07(1).

(4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.

(a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.

(b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor, and shall deliver a copy of such reply to the sheriff.

(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.

(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

(7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.

(8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.

(9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.

(10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.

(11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.

**History.**—s. 3, ch. 57-368; ss. 3, 4, ch. 59-216; ss. 12, 28, 35, ch. 69-106; s. 7, ch. 71-355; s. 7, ch. 73-349; s. 1, ch. 74-103; s. 17, ch. 77-104; s. 85, ch. 79-190; s. 28, ch. 81-259; s. 1, ch. 82-33; s. 12, ch. 82-154; s. 1, ch. 83-204; s. 35, ch. 84-254; s. 9, ch. 90-360; s. 188, ch. 95-147; s. 1, ch. 95-169; s. 12, ch. 96-406; s. 22, ch. 97-96; s. 2, ch. 2002-193; s. 91, ch. 2003-261; s. 2, ch. 2011-144.