

General Instructions for Filing a Sheriff's Budget Appeal

Instructions for Fiscal Year 2017-2018

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SHERIFF'S BUDGET APPEALS GENERAL INSTRUCTIONS

This publication contains the instructions and exhibits that must be used when County Sheriff's appeal their budgets approved by the Board of County Commissioners (hereafter referred to as the "County").

Filing a Sheriff's Budget Appeal / County Reply

When a Sheriff decides to file a Budget Appeal, he or she must submit 10 hard copies and one electronic copy of the petition, exhibits, and any other supporting documentation to the Administration Commission. The County must submit 10 hard copies and one electronic copy of their reply and any other supporting documentation to the Executive Office of the Governor. The Sheriff and the County must submit these documents to:

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
The Capitol, Suite 1702
Tallahassee, Florida 32399-0001

The Sheriff should also notify the Office of Policy and Budget's Public Safety Unit at 850-717-9512.

Documents Required when Filing a Sheriff's Budget Appeal

The following documents are required to be submitted at the time the appeal is made:

1. Petition;
2. Exhibits A through H, that are applicable to the appeal;
3. The Sheriff's requested budget as presented to the County; and
4. The Sheriff's budget as approved by the County.

The appeal is not considered complete unless all documents have been presented as required by s. 30.49, F.S., and these instructions.

Sheriff's Petition

The Sheriff's petition must set forth the budget requested by the Sheriff, the budget approved by the County, and the amount appealed. The Sheriff must also articulate in the petition the legal grounds for the appeal. These include whether:

- The County's approved budget did not comply with the provisions of s. 30.49, F.S. (e.g.,

the County amended, modified, increased, or reduced an expenditure at the sub-object code level);

- The County's action was arbitrary and capricious (an action is arbitrary only if it is not supported by fact or logic, whereas an action is capricious if it is taken without thought or reason); and
- The County's action unreasonably impaired the ability of the Sheriff to fulfill his or her Constitutional or statutory obligations.

If the Sheriff asserts any of the above, the Sheriff must present sufficient factual information supporting such assertion.

County's Reply

The County's reply must set forth the budget requested by the Sheriff and the budget approved by the County, and must list (by functional category and object code) the specific changes the County made to the Sheriff's requested budget. The reply must also fully address the legal grounds for the appeal cited by the Sheriff.

When the Petition and Reply Must Be Filed

The Sheriff must file an appeal by petition to the Administration Commission within 30 days after receiving notice that the County has amended, modified, increased, or reduced the Sheriff's proposed budget. A copy of the petition must be served upon the County by delivering the petition to the chair or president thereof or to the clerk of the circuit court.

The County has five days following delivery of the copy of the petition to file a reply with the Executive Office of the Governor. The County must deliver a copy of the reply to the Sheriff.

Exhibits

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

LETTER OF TRANSMITTAL - FORMAT

(Insert date)

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
The Capitol, Suite 1702
Tallahassee, Florida 32399-0001

Dear Ms. Kelly:

Pursuant to Section 30.49, F.S., attached hereto and submitted herewith is an appeal of the **XXXX** County Sheriff's Budget for Fiscal Year 2017-2018 as approved by the **XXXX** County Board of County Commissioners. The information contained herein is true and accurate.

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

Sincerely,

(Signature of the appealing Sheriff or his/her attorney)
(Printed name of the appealing Sheriff or his/her attorney)

Attachment

PETITION – FORMAT

**BEFORE THE ADMINISTRATION COMMISSION
STATE OF FLORIDA**

IN RE:

Appeal of:

Sheriff of **XXXX** County, Florida

P E T I T I O N

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

COMES NOW _____, Sheriff of **XXXX** County, Florida (through his undersigned attorney) and by this Petition files **his/her** Appeal to the Administration Commission pursuant to the provisions of s. 30.49, F.S., from the action and decision of the **XXXX** County Board of County Commissioners, of the proposed budget as submitted by the Petitioner for the operation of the **XXXX** County Sheriff's Office for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018, 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 grounds for this appeal, Petitioner shows the following:

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

Respectfully submitted,

Sheriff of **XXXX** County, Florida

PETITION CERTIFICATE OF SERVICE - FORMAT

CERTIFICATE OF SERVICE

I hereby certify that a copy of this Petition was delivered to **(Name, Chairman/President of the Board of County Commissioners)** or **(Name, Clerk of the Circuit Court)** of _____ County, Florida, this _____ day of _____, 2017, by (hand/mail).

XXXX County Sheriff

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Exhibit D	Detail of Current Positions	_____
Exhibit E	Detail of New Positions Requested	_____
Exhibit F	Detail of Operating Expenses	_____
Exhibit G	Detail of Capital Outlay	_____
Exhibit H	Detail of Debt Service/Grants & Aids/ Other Uses	_____
Sheriff's Requested Budget	Sheriff's Budget as submitted to Board of County Commissioners	_____
Sheriff's Approved Budget	Sheriff's Budget as approved by the Board of County Commissioners	_____

**INSTRUCTIONS FOR PREPARING EXHIBIT A
SUMMARY OF BUDGET BY FUNCTIONAL CATEGORY**

Exhibit A is used to present Functional Category budget information.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the page number in the upper right block.
3. Column (1) reflects the Functional Categories identified in s. 30.49, F.S. Do not change the Functional Categories. You need only enter information in Columns (2) through (7) for those Functional Categories relevant to your Sheriff's Office (e.g., if your office does not operate the county jail, you may not have information to enter for the "Corrections" Functional Category). If it is not possible for you to identify your budget using Functional Categories, enter information in the "Total" line.
4. In Column (2), enter your approved budget for 2015-2016 by Functional Category and ensure the total amount is correct.
5. In Column (3), enter your approved budget for 2016-2017 by Functional Category and ensure the total amount is correct.
6. In Column (4), enter your budget request as submitted to the County for 2017-2018 by Functional Category and ensure the total amount is correct.
7. In Column (5), enter your budget approved by the County for 2017-2018 by Functional Category and ensure the total amount is correct.
8. In Column (6), enter the difference between what you requested for 2017-2018 and what was approved by the County for 2017-2018 (Column 5 minus Column 4) and ensure the total amount is correct. Any decreases should be displayed in parentheses.
9. In Column (7), enter the amount appealed to the Administration Commission by Functional Category and ensure the total amount is correct. The total for Column (7) may not exceed the total for Column (6).
10. Make no entries in Columns (8) and (9).
11. In the "Narrative" section, please include any additional Functional Category information you believe is relevant to the appeal.

**INSTRUCTIONS FOR PREPARING EXHIBIT B
SUMMARY OF EXPENDITURES BY OBJECT CODE**

Exhibit B is used to present Object Code budget information.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the page number in the upper right block.
3. Column (1) reflects each Functional Category's Object Codes as identified in the uniform accounting system prescribed by the Florida Department of Financial Services. Do not change the Object Codes. You need only enter Object Code information in Columns (2) through (7) for those Functional Categories relevant to your Sheriff's Office (e.g., if your office does not operate the county jail, you may not have Object Code information to enter for the "Corrections" Functional Category). If it is not possible for you to identify your budget using Object Codes, enter your Functional Category total in the "Total" line.
4. In Column (2), enter your approved budget for 2015-2016 by Object Code and ensure the total amounts are correct. The "Total of all Object Codes" in Column (2) should be the same as the "Total" in Column (2) of Exhibit A.
5. In Column (3), enter your approved budget for 2016-2017 by Object Code and ensure the total amounts are correct. The "Total of all Object Codes" in Column (3) should be the same as the "Total" in Column (3) of Exhibit A.
6. In Column (4), enter your budget request as submitted to the County for 2017-2018 by Object Code and ensure the total amounts are correct. The "Total of all Object Codes" in Column (4) should be the same as the "Total" in Column (4) of Exhibit A.
7. In Column (5), enter your budget approved by the County for 2017-2018 by Object Code and ensure the total amounts are correct. The "Total of all Object Codes" in Column (5) should be the same as the "Total" in Column (5) of Exhibit A.
8. In Column (6), enter the difference between what you requested for 2017-2018 and what was approved by the County for 2017-2018 (Column 5 minus Column 4) and ensure the total amounts are correct. Any decreases should be displayed in parentheses. The "Total of all Object Codes" in Column (6) should be the same as the "Total" in Column (6) of Exhibit A.
9. In Column (7), enter the amount appealed to the Administration Commission by Object Code and ensure the total amounts are correct. The "Total of all Object Codes" in

Column (7) should be the same as the “Total” in Column (7) of Exhibit A. Also note that the totals for Column (7) may not exceed the totals for Column (6).

10. Make no entries in Columns (8) and (9).

11. In the “Narrative” section, please include Object Code information you believe is relevant to the appeal. You do not need to address Object Codes that are not relevant to the appeal. For each Object Code that is relevant to the appeal, please identify the amount appealed, how you would have spent those funds, and the impact to your office due to the request not being funded.

More information is better. For example, if your appeal seeks additional FTE/salary due to an increased workload for "Corrections," you may want to identify the total cost by each position showing salary and employee benefits, expenses, equipment, etc. You may also want to provide information indicating how workload has changed. For example:

	Fiscal Year 2016-2017	Fiscal Year 2017-2018	Net Change
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			

Within each Functional Category / Object Code, there may be amounts which are more critical than others. If so, such amounts should be prioritized.

If the appeal is for additional amounts for an investigation, present as much information as possible without compromising the scope or nature of the investigation.

**INSTRUCTIONS FOR PREPARING EXHIBIT C
DETAIL OF PERSONNEL SERVICES**

Exhibit C is used to present detailed information about the Personnel Services Object Code within each Functional Category. You only need to complete Exhibit C if your appeal involves an amount within a Personnel Services Object Code.

If your appeal does involve an amount within a Personnel Services Object Code, you need to complete an Exhibit C for each Functional Category in which this is the case. For example, if your appeal involves an amount within a Personnel Services Object Code within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit C’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. Column (1) reflects the Sub-Object Codes for the Personnel Services Object Code as identified in the uniform accounting system prescribed by the Florida Department of Financial Services. Do not change the Sub-Object Codes. If it is not possible for you to identify your budget using Sub-Object Codes, enter your Object Code total in the “Total Personnel Services Budget” line.
5. In Column (2), enter your budget request as submitted to the County for 2017-2018 by Sub-Object Code and ensure the total amount is correct.

**INSTRUCTIONS FOR PREPARING EXHIBIT D
DETAIL OF CURRENT POSITIONS**

Exhibit D is used to present detailed information about current positions. You only need to complete Exhibit D if your appeal involves salary for current positions.

If your appeal does involve salary for current positions, you need to complete an Exhibit D for each Functional Category in which this is the case. For example, if your appeal involves salary for current positions within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit D’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. In Columns (1) and (2), enter the number and title of each current position. Use a separate line for each title of each currently authorized position. For example:

(1)	(2)
NUMBER OF POSITIONS	Position Title
4	Sheriff's Office - Administrative
1	Sheriff
1	Under Sheriff
15	Deputy Sheriffs

5. In Column (3), enter the FTE (Full Time Equivalent) for the number of positions shown in Column (1). If you are budgeting any part-time positions, indicate the percentage of full-time represented by such part-time positions. For example, 10 full-time deputy sheriffs and one half-time deputy sheriff should be shown as 10.5 FTEs.
6. In Column (4), enter the date the position was established by month and year. If the position was established before October 1, 2017, leave this space blank. Show each position established on or after October 1, 2017, on a separate line.
7. In Column (5), enter the estimated amount to be paid for salary only (including incentive pay) in 2017-2018 by position.

8. In Column (6), enter the annual rate of pay for salary only (including incentive pay) on September 30, 2017 by position. This is the current salary rate plus any merit pay increases contemplated to become effective on or before September 30, 2017.
9. In Column (7), enter the salary rate (merit) increases requested for each position for FY 2017-2018. Do not include the September 30, 2017 rate as shown in Column (6).
10. In Column (8), enter the requested rate of salary on September 30, 2018 by position. This is Column (6) plus Column (7).
11. In Column (9), enter the amount requested for salaries for 2017-2018 by position. Unless all merit increases are to become effective on October 1, 2017, this amount will always be less than Column (8).

INSTRUCTION FOR PREPARING EXHIBIT E DETAIL OF NEW POSITIONS REQUESTED

Exhibit E is used to present detailed information for all new positions requested. You only need to complete Exhibit E if your appeal involves salary for new positions.

If your appeal does involve salary for new positions, you need to complete an Exhibit E for each Functional Category in which this is the case. For example, if your appeal involves salary for new positions within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit D’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. In Columns (1) and (2), enter the number and title of each new position requested. Use a separate line for each title of each new position.
5. In Column (3), enter the FTE for the number of positions shown in Column (1). If you are budgeting any part-time positions, indicate the percentage of full-time represented by such part-time positions. For example, 10 full-time deputy sheriffs and one half-time deputy sheriff should be shown as 10.5 FTEs.
6. In Column (4), enter the number of months the person in the new position will be employed during 2017-2018. The assumption is that October 1, 2017 is the starting date, but this may not be the case if you are phasing in positions throughout the year.
7. In Column (5), enter the annual rate of pay for salary only (including incentive pay) on the effective date of the positions.
8. In Column (6), enter the salary rate (merit) increases requested by position.
9. In Column (7), enter the requested rate of salary on September 30, 2018 by position. This is Column (5) plus Column (6).
10. In Column (8), enter the amount requested for salaries for 2017-2018 by position. Unless all merit increases are to become effective on October 1, 2017, this amount will always be less than Column (7).

INSTRUCTIONS FOR PREPARING EXHIBIT F DETAIL OF OPERATING EXPENSES

Exhibit F is used to present detailed information about the Operating Expenses Object Code within each Functional Category. You only need to complete Exhibit F if your appeal involves an amount within an Operating Expenses Object Code.

If your appeal does involve an amount within an Operating Expenses Object Code, you need to complete an Exhibit F for each Functional Category in which this is the case. For example, if your appeal involves an amount within an Operating Expenses Object Code within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit F’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. Column (1) reflects the Sub-Object Codes for the Operating Expenses Object Code as identified in the uniform accounting system prescribed by the Florida Department of Financial Services. Do not change the Sub-Object Codes. If it is not possible for you to identify your budget using Sub-Object Codes, enter your Object Code total in the “Total Operating Expenses Budget” line.
5. In Column (2), enter your budget request as submitted to the County for 2017-2018 by Sub-Object Code and ensure the total amount is correct.

INSTRUCTIONS FOR PREPARING EXHIBIT G DETAIL OF CAPITAL OUTLAY

Exhibit G is used to present detailed information about the Capital Outlay Object Code within each Functional Category. You only need to complete Exhibit G if your appeal involves an amount within a Capital Outlay Object Code.

If your appeal does involve an amount within a Capital Outlay Object Code, you need to complete an Exhibit G for each Functional Category in which this is the case. For example, if your appeal involves an amount within a Capital Outlay Object Code within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit G’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. Column (1) reflects the Sub-Object Codes for the Capital Outlay Object Code as identified in the uniform accounting system prescribed by the Florida Department of Financial Services. Do not change the Sub-Object Codes. If it is not possible for you to identify your budget using Sub-Object Codes, enter your Object Code total in the “Total Capital Outlay Budget” line.
5. In Column (2), enter your budget request as submitted to the County for 2017-2018 by Sub-Object Code and ensure the total amount is correct.
6. In Column (3), you only need to enter information if the Sub-Object Code is relevant to the appeal (e.g., if your appeal only involves funding for “machinery and equipment,” you only need to fill out this line). When listing items, include information such as:
 - Your current inventory, the useful life of equipment, the basis for estimating replacement cycle, the condition of equipment to be replaced, and the cost of maintenance vs. replacement.
7. In Column (4), enter the amounts requested for 2017-2018 by each applicable item entered in Column (3).

**INSTRUCTIONS FOR PREPARING EXHIBIT H
DETAIL OF DEBT SERVICE / GRANTS & AIDS / OTHER USES**

Exhibit H is used to present detailed information about the Debt Service, Grants & Aids, and Other Uses Object Codes within each Functional Category. You only need to complete Exhibit H if your appeal involves an amount within a Debt Service, Grants & Aids, or Other Uses Object Code.

If your appeal does involve an amount within a Debt Service, Grants & Aids, or Other Uses Object Code, you need to complete an Exhibit H for each Functional Category in which this is the case. For example, if your appeal involves an amount within a Grants & Aids Object Code within the “General Law Enforcement” and “Corrections” Functional Categories, you will need to fill out two Exhibit H’s, and delineate in the upper right block which Functional Category the Exhibit relates to.

PROCEDURE:

1. Insert the name of the county in the upper left block.
2. Insert the applicable Functional Category in the upper right block.
3. Insert the page number in the upper right block.
4. Column (1) reflects the Sub-Object Codes for the Debt Service, Grants & Aids, and Other Uses Object Codes as identified in the uniform accounting system prescribed by the Florida Department of Financial Services. Do not change the Sub-Object Codes. If it is not possible for you to identify your budget using Sub-Object Codes, enter your Object Code total in the “Total” lines.
5. In Column (2), enter your budget request as submitted to the County for 2017-2018 by Sub-Object Code and ensure the total amount is correct.

Exhibit A

XXXX County Sheriff's Office	Budget for Fiscal Year 2017-2018 Appeal to the Administration Commission					Exhibit A Summary of Budget by Functional Category Page X of X Pages		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Approved Budget	Approved Budget	Sheriff's Request	County Commission Approved	Approved Over/Under	Appealed to Administration Commission	Office of Policy and Budget	Administration Commission
Functional Category	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	Requested	Amounts	Recommendation	Approved
General Law Enforcement								
Corrections								
Court Services								
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Narrative: