

>> THE SECOND CASE ON OUR DOCKET, THE CASE OF ALACHUA COUNTY VERSUS SADIE DARNELL. THE COUNSEL FOR THE PETITIONER IS RECOGNIZED.

>> THANK YOU, YOUR HONOR. MAY IT PLEASE THE COURT, MY NAME IS JAMES PARKER-FLYNN AND I'M HERE ON BEHALF OF ALACHUA COUNTY.

I WOULD LIKE TO RESERVE FIVE MINUTES OF MY TIME.

THE ISSUE IN THIS CASE IS WHETHER COUNTY OFFICERS HAD THE IMPLIED STATUTORY AUTHORITY TO AMEND THEIR APPROVED BUDGETS EXTENDING THE EXPENDITURES AS FIXED APPROPRIATIONS.

AT THE OBJECT LEVEL, WITHOUT COUNTY APPROVAL.

THE PLAIN LANGUAGE OF THE CUMBERLAND BUDGING SCHEME MAKES CLEAR THE SHAFT DON'T HAVE SUCH IMPLIED AUTHORITY.

UNDER THAT COMPREHENSIVE SCHEME THE SHERIFF IS REQUIRED TO ITEMIZE HER BUDGET, THE OBJECT AND THE FUNCTION LEVEL.

ONCE THESE ITEMS HAVE BEEN PLACED INTO THE COUNTY BUDGET THEY SHALL BE SUBJECT TO THE SAME PROVISIONS OF LAW AS THE COUNTY ANNUAL BUDGET.

THOSE PROVISIONS OF LAWMAKER THE ITEMIZED EXPENDITURES THEREIN BECOME FIXED APPROPRIATIONS AND MAY NOT BE ALTERED, AMENDED OR EXCEEDED EXCEPT IN ACCORDANCE WITH THE AMENDMENT PROCESS PROVIDED IN SECTION 12906 SUB 02.

THE STATUTES MAKE CLEAR THE SHERIFF BUDGET MAY BE AMENDED IN ACCORDANCE WITH THE PROCESS SET FORTH IN SECTION 129.06.

NOTHING IN THE PLAIN LANGUAGE OF THE STATUTES AUTHORIZES THE SHERIFF TO MOVE MONIES AT THE OBJECT LEVEL AFTER THE BUDGET HAS BEEN FINALIZED AND APPROVED

BY THE COUNTY AND THE ITEMS ARE  
FIXED APPROPRIATIONS.

>> WHAT DO YOU THINK OF THE  
LAME-DUCK PROVISION?

>> THE LAME-DUCK PROVISION,  
129.0605 IS AN ADDITIONAL SET OF  
RESTRICTIONS ON OUTGOING  
CONSTITUTIONAL OFFICERS AND THAT  
IS WHAT THE PLAIN LANGUAGE SAYS.  
IT IS SET UP MORE STRINGENT  
RESTRICTIONS ON THE GROUP OF  
CONSTITUTIONAL OFFICERS WHOSE  
BUDGETS ARE APPROVED BY THE  
COUNTY AND SO WE SEE  
RESTRICTIONS THAT MAY NOT BE  
SUBJECT TO.

WHAT THE SHERIFF HAS FOCUSED ON  
IN SUGGESTING SHE HAS THE  
NECESSARY AUTHORITY TO MOVE  
MONIES LOOKS AT THE FACT THAT  
TRANSFERS BETWEEN ITEMIZED  
APPROPRIATIONS MUST BE APPROVED  
BY THE COUNTY.

THAT MORE RESTRICTIVE THAN THE  
PROCESS THAT WOULD BE UNDER  
129.6 WHERE THE COUNTY THAT  
WANTS TO CAN DESIGNATE A BUDGET  
OFFICER TO APPROVE ANY SUCH  
TRANSFERS AS LONG AS THEY DON'T  
ALTER THE TOTAL AMOUNT TO  
DEFUND.

UNDER THE LAME-DUCK PROVISION IT  
WOULD HAVE TO GO TO THE ENTIRE  
BOARD, NOT THE BUDGET OFFICER.  
ADDITIONALLY THIS IS A  
RESTRICTION ON ALL THE  
CONSTITUTIONAL OFFICERS EVEN  
THOSE WHOSE BUDGETS MAY NOT HAVE  
A SIMILAR PROVISION DIRECTING  
ITEMS OF THEIR BUDGET ARE  
SUBJECT TO THE SAME PROVISIONS  
OF LAW AS THE COUNTY BUDGET LIKE  
THE CLERK OF CIRCUIT COURT.  
THERE ARE CERTAIN RESTRICT ON  
HOW THE OUTGOING CONSTITUTIONAL  
OFFICERS EXTENDER APPROPRIATED  
MONEYS TO ASSURE THEY DON'T  
SPEND MORE THAN THEY WERE ABLE  
TO WITHOUT COUNTY APPROVAL.  
WHAT WE DON'T SEE IS INHERENT

GRANT OF AUTHORITY TO SITTING SHERIFF THAT WOULD UPEND THE BALANCED SCHEME THAT IS LAID OUT BY THE LEGISLATURE FOR THE BUDGETING PROCESS.

IS THIS COURT WILL KNOWS UNDER ARTICLE 2 SECTION 5, THE POWERS HAVE TO BE 6 TO BY LAW.

WE DON'T BELIEVE WE CAN FIND INHERENT AUTHORITY TO DO SO THAT WOULD EXPRESSLY UPEND THE ACCOUNT FEES EXPRESS AUTHORITY OVER THE OBJECT OF THE SHERIFF'S BUDGET.

WE CAN SEE THE OBJECT LEVEL OF THE BUDGET IS WHERE LEGISLATOR HAS DRAWN THE LINE THAT BALANCES THE AUTHORITY OF THE SHERIFF ON THE ONE HAND WITH ACCOUNTABILITY OF THE COUNTY AS THE CONSTITUTIONAL TAXING ENTITY ON THE OTHER HAND.

TRACING IT THROUGH THE ITEMS OF THE BUDGET.

>> THAT GIVES THE BOARD THE ABILITY TO REQUEST THE SUB OBJECT LEVEL OF FURTHER ITEMIZATION.

IF THAT HAPPENS IN THE ITEMIZATION HAPPENS IS YOUR ARGUMENT THAT THE LEGISLATURE MEANT FOR THE BOARD TO HAVE THAT DISCRETION AT THE SUB OBJECT LEVEL AND OF THE BOARD DECIDES NOT TO EXERCISE ITS AUTHORITY TO ITEMIZE UNDER THE SUB OBJECT LEVEL IT WOULDN'T HAVE THAT AUTHORITY?

>> WE DON'T READ IT THAT WAY. THE OBJECT IS WHERE THE LINE IS DRAWN AND IT IS CLEAR AT THE OBJECT LEVEL AND ABOVE THAT IS WHERE THE BOARD HAS THE AUTHORITY TO AMEND THE SHERIFF'S PROPOSED BUDGET, THE SHERIFF IS REQUIRED TO ITEMIZE THEIR BUDGET AT THE OBJECT AND FUNCTION LEVEL.

THE BOARD CAN REQUEST MORE INFORMATION ABOUT THE SUB OBJECT

BUT IS PROHIBITED FROM AMENDING THE SHERIFF'S PROPOSED BUDGET AT THE SUB OBJECT LEVEL.

WE SEE THE ITEMS OF THE SHERIFF THE BUDGET, THE REQUIRED ITEMS ARE THE OBJECT AND FUNCTIONS AND IN CONTRAST WITH THE SUB ITEMS UNDER SECTION 3049 SUB 4, THE BOARD EXPRESSLY AUTHORIZED TO REVIEW THOSE OBJECTS, REVIEW THOSE ITEMS AND AMEND THEM, MODIFY THEM, INCREASE THE MONTHLY DUES THEM AS THE BOARD DEEMED NECESSARY.

THE BOARD IS EMPOWERED TO REPLACE THOSE ITEMS IN THE COUNTY BUDGET IN SECTION 3049 SUBSECTION 6, THOSE ITEMS BECOME SUBJECT TO THE SAME PROVISIONS OF LAW AS THE COUNTY ANNUAL BUDGET IN SECTION 3049 SUB 8 AND IS ITEMIZED EXPENDITURES ARE FIXED APPROPRIATIONS UNDER 129.06 SUB ONE.

WE SEE THAT ITEM LEVEL WHERE THE LEGISLATURE SAID HERE'S WHERE THE BALANCE IS.

WHEN YOU THINK ABOUT THE WAY THE BUDGET IS APPROVED, IF THEY NEED TO ADJUST AS THEY SEE FIT, THEIR POWER IS THE TAXING ENTITY AND APPROPRIATING INTO THE.

ONCE THOSE MONIES WERE APPROPRIATED BY THE SHERIFF THE COUNTY CAN'T GO IN, WITHIN THOSE ITEMIZED APPROPRIATIONS MAKES PERFECT SENSE.

THE SHERIFF, IF WE LOOK AT THE PERSONAL SERVICES OBJECT OF LAW ENFORCEMENT FUNCTION.

SO LONG AS MANY AS SPENT ON PERSONNEL SERVICES WITHIN LAW ENFORCEMENT THE COUNTY HAD ITS ABILITY TO REVIEW IT, APPROVE IT FOR THE PUBLIC TO SEE IT IN TO SAY, SUB OBJECT LEVEL NO INTRUSION ON ACCOUNTABILITY.

ONCE THE COUNTY EXERCISED ITS AUTHORITY TO APPROVE THESE ITEMS, AFTER THE FACT, FROM ONE

TO THE OTHER.

NOW THE ACCOUNTABILITY OF THE COUNTY, IN THE OBJECT WERE THOSE HERE.

THIS SCHEME IS NOT ONLY BALANCED AND COMPREHENSIVE.

TO RECOUP THOSE ACCOUNTABILITY ON THE BACK END.

THE OBJECT LEVEL IS WHERE THE COUNTY'S AUTHORITY, WHERE THE SHERIFF HAS AUTHORITY.

THAT COINCIDES WITH OTHER PROVISIONS THAT SET THIS BALANCE.

IT IS ITEMIZED AT THE FUNCTION AND OBJECT LEVEL SHERIFF HAS TO CERTIFY THE REASONABLENESS FOR THE BOARD.

THESE ITEMIZED EXPENDITURES ARE REASONABLE AND NECESSARY.

THE BOARD AND THE PUBLIC HAVE A CHANCE TO REVIEW THE USE, THE BOARD EXERCISES ITS AUTHORITY TO AMEND THEM AS NECESSARY.

THE ENTIRE CERTIFICATION PROCESS, THE REVIEW PROCESS, BECOMES MEANINGLESS IF AFTER-THE-FACT THE SHERIFF CAN TRANSFER MONEY FROM ONE TO ANOTHER, THE BOARD NEVER GOT TO REVIEW, THE PUBLIC NEVER GOT TO SEE.

THE BALANCE SCHEME IS NEGATED BY THE SHERIFF ARGUMENT HERE.

AT THE OBJECT LEVEL, THERE IS NO RESTRICTION ON HER AUTHORITY TO TRANSFER MONEYS ONCE THEY HAD BEEN APPROPRIATED.

YOU CAN DO THAT WITHOUT ANY COUNTY PARTICIPATION WITHOUT PUBLIC OVERSIGHT.

AS I STATED IN SEVERAL PLACES, THE BRIEF IGNORES THE PLAIN LANGUAGE OF THE SCHEME IN SEVERAL WAYS, IT WOULD REQUIRE THE COURT TO REWRITE THESE PROVISIONS TO SAY THINGS THEY DON'T SAY.

THE SHERIFF ARGUED IN HER BRIEF THAT THE PROVISION THAT SAYS THE

ITEMS IN THE SHERIFF BUDGET SHALL BE SUBJECT TO THE SAME PROVISIONS OF WHY AS THE COUNTY BUDGET THE SHERIFF HAS ARGUED THAT THE RESTRICTION ON THE COUNTY ONLY.

THEREFORE THE COUNTY CAN'T AMEND THOSE ITEMS AFTER THE BUDGET WAS IMPROVED WITHOUT GOING THROUGH THE AMENDMENT PROCESS.

THE SHERIFF CAN.

PROBLEMATICALLY THAT IS NOT WHAT THAT STATUTE SAYS.

IT SIMPLY SAYS THE ITEMS SHALL BE SUBJECT TO THE SAME PROVISIONS OF LAW AS THE COUNTY ANNUAL BUDGET.

THAT IS A RESTRICTION NOT ON THE COUNTY, NOT ON THE SHERIFF BUT ON THE ITEMS OF THAT BUDGET BECAUSE THOSE ARE THE ONES THAT HAVE BEEN REVIEWED, MODIFIED AS NECESSARY, APPROVED AND BECOME FIXED APPROPRIATIONS THAT CANNOT BE MODIFIED WITHOUT FURTHER COUNTY APPROVAL.

ONCE AGAIN WE SEE THE BALANCING OF ACCOUNTABILITY OF THE COUNTY WITH THE AUTHORITY OF THE SHERIFF.

THE LEGISLATURE DID KNOW HOW TO LIMIT THE COUNTY WHEN IT CAME TO THE SHERIFF BUDGET SO AS I MENTIONED THE COUNTY EXPRESSLY PROHIBITED FROM AMENDING OR MODIFYING THE SHERIFF'S PROPOSED BUDGET AT THE SUB OBJECT LEVEL OR LOWER, CAN'T DO THAT.

LIKEWISE, ONCE THE BUDGET HAS BEEN FINALIZED AND APPROVED THE COUNTY CANNOT AMEND THE BUDGET ON ITS OWN.

THE SHERIFF HAS TO REQUEST THAT AMENDMENT.

THE STATUTES ARE CLEAR THE AMENDMENT HAS TO GO THROUGH THE STATUTORY AMENDMENT PROCESS UNDER SECTION 129 SUBSECTION 2. THE SHERIFF HAS LOOKED AT THE STATUTES AND SAID DESPITE THIS

EXPRESS AUTHORITY'S THE COUNTY.  
AND THE SHERIFF IS CLAIMING  
THIS POWER ARISES.

JUST TO REITERATE UNDER THE  
CONSTITUTION THE POWER SHALL BE  
FIXED BY LAW.

WE NEED TO SEE IT SOMEWHERE.  
THE SECTION THE SHERIFF LOOKS AT  
SECTION 3053 OF THE FLORIDA  
STATUTE AND CLAIMS THIS SECTION  
ENCOMPASSES ALL THE POTENTIAL  
EXPENDITURES THE SHERIFF COULD  
MAKE TO FULFILL HER DUTIES AND  
THEREFORE GRANT THE NECESSARY  
AUTHORITY TO TRANSFER  
APPROPRIATED MONEYS AT ANY LEVEL  
OR CORRECTLY ALLOCATE THEM AS  
SHE CLAIMS IN HER BRIEF WITHOUT  
REGARD TO THE AMENDMENT PROCESS  
BUT AT THE RISK OF BEATING A  
DEAD HORSE THAT IS NOT WHAT THE  
PLAIN LANGUAGE OF THE STATUTE  
SAYS.

THE STATUTE SAYS NOTHING ABOUT  
THE BUDGETARY PROCESS, DOESN'T  
USE THE WORD BUDGET, AMEND,  
ALTER, APPROPRIATE, EXPENDITURE.  
IT IS SILENT AFTER THAT PROCESS.  
WHAT HAPPENS AFTER THAT PROPOSED  
BUDGET HAS BEEN REVIEWED,  
MODIFIED, APPROVED AND FINALIZED  
BY THE COUNTY AND DOESN'T COVER  
EVERY EXPENDITURE.

IT DOESN'T INCLUDE ALL THE  
EXPENDITURES REQUIRED TO ITEMIZE  
AT THE OBJECT LEVEL AND TALK  
ABOUT A NARROW SET OF THINGS,  
HIRING AND FIRING, AND SUPPLY  
EQUIPMENT.

IT SAYS NOTHING ABOUT THE  
SERVICING OF DEBT, AND OBJECT  
THAT MUST BE ITEMIZED UNDER THE  
SHERIFF THE BUDGET.

IT IS A NARROW RESERVATION OF  
POWER OVER CERTAIN STAFFING AND  
PURCHASING DECISIONS AND THAT  
WORKED PERFECTLY IN LINE WITH  
THE LINE DRAWN AT THE OBJECT  
LEVEL OF THE BUDGET DISCUSSED  
WHERE THE BALANCE GOES BACK AND

FORTH.

UNDER THE PERSONNEL SERVICES,  
THE PURCHASE OF SUPPLIES  
EQUIPPED ARE SUB OBJECT WITHIN  
OPERATING EXPENSES AND CAPITAL  
OUTLAY DEPENDING ON THE COST.  
THAT IS WHERE THE SHERIFF HAS  
ECONOMY.

ONCE THE COUNTY SET THE BUDGET  
IN ITEMIZED MONEY SPECIFICALLY  
FOR THOSE ITEMS, CANNOT COME IN  
AND DICTATE TO THE SHERIFF YOU  
HAVE TO HIRE THIS MANY DEPUTY  
USE.

YOU HAVE TO PAY DEPUTY USE THIS  
MUCH AND SET ASIDE THIS MUCH FOR  
FUTURE DEPUTIES, THE BOARD DOES  
NOT HAVE THAT POWER.

WHAT IS EXPRESSLY AUTHORIZED, AT  
THE LEVEL, NOTHING IN SECTION  
3053 CHANGES THAT.

>> IS THERE A DIFFERENCE IN YOUR  
READING BETWEEN THE WORD BUDGET  
AND THE WORD APPROPRIATION IN  
THE STATUTE AND WHAT IS THE  
DIFFERENCE?

>> THE APPROPRIATIONS ARE THE  
MONEYS GIVEN TO THE ENTITY IN  
THIS CASE, MONEYS THAT WOULD  
CARRY OUT THE PURPOSES OF THE  
BUDGET AND THERE ARE OBJECTS AND  
FUNCTIONS, THE MONEY IS  
APPROPRIATED FOR THOSE OBJECTS  
AND FUNCTIONS.

>> WHEN WE SEE THE WORD  
APPROPRIATION WE SHOULD  
UNDERSTAND THE MONEY THAT IS  
OUTBOUND.

THAT IS THE REQUEST.

>> THE BUDGET IS THE OVERALL  
SHELTER WHICH THE SHERIFF MADE  
PROPOSED EXPENDITURES, THAT  
REGULATE PROPOSED EXPENDITURES.

>> WE SEE THE WORD  
APPROPRIATION, WE UNDERSTAND ITS  
FIXITY BECAUSE THAT IS MONEY  
THAT IS LEFT.

>> FIXED APPROPRIATIONS, IT  
NEGATES THAT, FIXED  
APPROPRIATIONS ARE NO LONGER

FIXED APPROPRIATIONS.

LET'S TALK ABOUT THE LAME-DUCK PROVISION.

THE SHERIFF LOOKED AT THE CASE, WE HAVE MADE IT CLEAR IN OUR BRIEF WHY THE CASE DOES NOT APPLY.

THE SHERIFF CONCEDES IN HER ANSWER BRIEF THAT THE ISSUE WE HAD TODAY WASN'T IN FRONT OF THAT COURT.

THE ISSUE WAS WHETHER THE COUNTY AFTER SHERIFF'S BUDGET HAD BEEN MODIFIED AND APPROVED BY THE COUNTY AND AFTER IT HAD BEEN MODIFIED AND APPROVED BY THE ADMINISTRATION COMMISSION, IF THE COUNTY COULD WITHHOLD MONEY WAS ALLOCATED TO APPROPRIATE, IT DID NOT LIKE THE WAY TO SHERIFF INTENDED USE THOSE FUNDS IN ITEMIZATION, SHE DID NOT HAVE THE A 40, HE DID NOT BELIEVE HE HAD THE AUTHORITY TO TRANSFER FUNDS IN ITEMIZATION'S, THAT WAS AN ISSUE BEFORE THE COURT.

WE DON'T THINK THE COURT DECIDED TO RULE ON A MUCH BROADER ISSUE THAN THE ONE BEFORE IT.

WE DON'T SEE ANYTHING IN THE LANGUAGE THAT MEANT TO REWRITE THE STATUTES.

DISCUSSING THE SHERIFF AUTHORITY WITHIN THE ITEMIZATION THIS.

NO ONE DISPUTES THE SHERIFF'S AUTHORITY WITHIN THE OBJECTS OF HER BUDGET, ONLY AT THE OBJECT LEVEL AND ABOVE WHERE THAT IS THE CASE.

TO SUM UP THE LEGISLATURE HAS PROVIDED A BALANCE OF COMPREHENSIVE TRANSPARENT SCHEME WHERE THE SHERIFF HAS TO CERTIFY PROPOSED BUDGET WHERE THE COUNTY CAN MODIFY, AMEND AND FINALIZE THE BUDGET AS IT DEEMS NECESSARY.

THOSE ITEMS GO TO THE COUNTY BUDGET WHERE THE BECOME FIXED APPROPRIATIONS THAT MAY NOT BE

AMENDED, WE SIMPLY HAVEN'T SEEN ANY REASON TO SUGGEST WHY THE LEGISLATURE WOULD AFTER PRESCRIBING THE COMPREHENSIVE SCHEME APPENDED THROUGH INHERENT GRANTS OF POWER NOWHERE IN THE STATUTE.

>> WE ARE INTO REBUTTAL TIME BY A MINUTE.

YOU MAY KEEP GOING.

>> I WILL RESERVE THE REST OF MY TIME FOR REBUTTAL.

>> COUNSEL FOR THE RESPONDENT.

>> GOOD MORNING.

MY NAME IS BILLY JIM SHEPPARD AND I REPRESENT SADIE DARNELL. THE POSITION OF SEEKING APPROVAL TO TRANSFER FUNDS WITH AN OBJECT CODES IS NOT SUPPORTED BY THE CONSTITUTION, THE STATUTES, THIS COURT'S PRECEDENT OR PUBLIC POLICY AND THE FIRST DCA SHOULD BE UPHELD.

IT IS AN ELECTED CONSTITUTIONAL OFFICE, SHERIFFS ARE NOT COUNTY DEPARTMENT HEADS, NOT ACCOUNTABLE TO THE BOARD AND OPERATION OF THEIR OFFICES OR IN PERFORMANCE OF STATUTORY DUTIES. IT IS PRESERVED BY STATUTE. SHERIFFS HAVE THEIR OWN BANK ACCOUNTS, PURCHASING PROCEDURES, FINANCIAL POLICIES, MAINTAIN ACCOUNT BOOKS AND DOCUMENT EXPENDITURES IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND UNIFORM ACCOUNT AS REQUIRED BY LAW ALL SEPARATE AND APART FROM THE COUNTY. CHAPS EXPENDITURES --

>> YOU DO CONCEDE THAT THE OBJECT LEVEL, STILL CONSISTENT WITH SECTION 30, 494.

>> IT DOES GIVE THE BOARD THE AUTHORITY TO TAKE THE SHERIFF'S PROPOSED BUDGET, AND ALTER INCREASE OR DECREASE AND THE PROPOSED BUDGET, THEY FINALIZE AND APPROVE THE SHERIFF'S BUDGET.

>> IN THE BIG PICTURE SENSE, TO BOTHER HAVING THIS PROCESS, OR APPROPRIATIONS FOR THESE THINGS BUT THE SHERIFF CAN MOVE THINGS AROUND WITH THE AMOUNT OF DISCRETION YOU ARE ARGUING FOR.

>> THE SHERIFF IS THE CHIEF LAW ENFORCEMENT OFFICER OF THE COUNTY SERVING HUNDREDS OF THOUSANDS OF CITIZENS IN THE UNINCORPORATED AREA AND MUNICIPALITIES WITHOUT POLICE DEPARTMENTS.

FIRST RESPONDERS, UNLIKE OTHER AREAS OF THE GOVERNMENT, SHERIFFS NEEDS, CAN CHANGE IN AN INSTANT.

>> THE NEEDS OF OTHER PARTS OF GOVERNMENT CAN'T CHANGE, VERY FALLACIOUS.

THE JUDICIAL BRANCH, CHANGING NEEDS ALL THE TIME.

WITH UNEXPECTED CIRCUMSTANCES.

THE EXIGENCIES FACED BY LAW ENFORCEMENT.

SUCH EXIGENCIES ARE NOT LIMITED TO LAW ENFORCEMENT AMONG ALL EXECUTIVE FUNCTIONS OR OTHER FUNCTIONS.

>> SHERIFFS ARE INDEPENDENT FROM THEIR COUNTY AND INDEPENDENCE PRESERVED WHEN THE LEGISLATURE CHANGED FROM THE OFFICERS TO BUDGET OFFICERS AND FROM THE ARGUMENT THAT TRANSPARENCY IS LOST, SHERIFFS RECORDS ARE PUBLIC RECORD, FINANCIAL STATEMENTS AUDITED EVERY YEAR BY EXTERNAL AUDITOR DURING THE BUDGET PREPARATION PROCESS, THE COUNTY IS FREE TO REQUEST INFORMATION FROM THE SHERIFF CONCERNING PROPOSED EXPENDITURES OR EXPENDITURES FROM PREVIOUS YEARS.

>> COULD THE SHERIFF OFFICE SUBMIT A BUDGET LAWFULLY THAT HAD A TOTAL WITHOUT ANY CLASSIFICATION?

>> 30.492 REQUIRES THE SHERIFF

TO BREAK OUT HER PROPOSED EXPENDITURES BY FUND, FUNCTION AND OBJECT CODE.

>> COULD THE COUNTY, IF IT WANTED, APPROVE SUCH A SUBMISSION THAT WAS IN TOTALLY WITHOUT BREAKING IT DOWN? DO THEY HAVE THE AUTHORITY TO DO THAT?

>> IT DOES REQUIRE IF THE COUNTY WILL NOT FUND, IF THEY REDUCE OR INCREASE OR CHANGE PROPOSED EXPENDITURES THEY HAVE TO NOTIFY WHAT THEY HAVE CHANGED.

>> YOUR ARGUMENT THAT THE SHERIFF, EFFECTIVELY WHAT THEY HAVE DONE TO TREAT IT AS A TOTAL ONLY APPROVAL, TO THE SHERIFF'S DISCRETION WHAT HE WANTS TO SPEND IT ON.

>> WHEN APPROPRIATED FROM THE COUNTY TO THE SHERIFF THAT IS HOW IT IS APPROPRIATED.

ONCE THE COUNTY APPROVES THE BUDGET IT TAKES THE SHERIFF'S BUDGET AND INCLUDES IT IN THE COUNTY'S GENERAL FUND.

REMEMBER THE COUNTY HAS NUMEROUS FUNDS, THE OVERALL COUNTY BUDGET IS MADE OF SEVERAL BUDGETS, ONE FOR EACH OF THESE FUNDS.

WHEN THE COUNTY INCLUDES THE SHERIFF'S BUDGET OUT OF THE GENERAL FUND IT IS SHOWN AS AN EXPENDITURE FROM THE COUNTY FUND IS SO IN 129.0 ONE WHICH SETS UP A BUDGET FOR THE FINANCES OF THE BOARD OF COUNTY COMMISSIONERS, NOT SHERIFFS, WHEN YOU LOOK AT THE COUNTY'S BUDGET YOU DON'T SEE A LINE ITEM THAT SAYS THESE ARE THE MONEYS THE GO TO THE SHERIFF'S OFFICE.

WHAT YOU DO SEE IS UNDER FUNCTION 58, A TRANSFER NOT JUST TO THE SHERIFF BUT ALL THE CONSTITUTIONAL OFFICERS THE COUNTY IS FUNDING.

THE SHERIFF DOES GET THOSE MONEYS AS A LUMP SUM.

>> YOU ARE SAYING APPROPRIATION AT THE COUNTY LEVEL IS SO THE SHERIFF DEPARTMENT LUMP SUM TOTAL NOT BROKEN DOWN BY THE OBJECT CODE.

>> THAT IS CORRECT.

YOU CAN SEE THAT AND THERE IS AN EXHIBIT AT THE TRIAL LEVEL, IT SHOULD BE ON PAGE 409, THE RECORD ON APPEAL.

>> WHAT IS THE PURPOSE OF THE SUBMISSION BROKEN DOWN BY OBJECT REQUIRED BY THE STATUTE?

>> FOR THE PURPOSE OF THE PUBLIC, THE SHERIFF HAS TO CERTIFY THE NEED FOR EACH OF THESE.

IT IS BY MAY 1ST FROM THE FOLLOWING FISCAL YEAR, AND SOME OF THOSE NEEDS ARE KNOWN. AND THE DELIBERATION, DEVELOPING THAT BUDGET.

THAT DOES NOT CERTIFY THE NEED FOR EACH OF THOSE THINGS.

IT CHANGES THE ONLY CONTENT, IF THE SHERIFF NEEDS TO REEVALUATE, OR REORGANIZE THE SPENDING SHE DOES HAVE THAT AUTHORITY, THE OBJECT CODES TO MEET THOSE CHANGING CIRCUMSTANCES.

STATES, THE COUNTY CAN TELL THE SHERIFF SHE CANNOT DO THAT.

THERE IS NO STATUTE THAT REQUIRES THE SHERIFF TO SEEK APPROVAL PRIOR TO MONEYS.

NOTHING EXPRESSLY ACCEPTS THE SHARE FROM THE COUNTY'S BUDGET AMENDMENT PROCESS BUT THAT IS MISPLACED.

NOTHING IN 34.9 REQUIRES THE SHERIFF TO SEEK APPROVAL FROM THE COUNTY AFTER THE BUDGET HAS BEEN APPROVED AND SHE NEEDS TO TRANSFER FUNDS.

NOTHING DIRECTLY REQUIRES THE SHERIFF TO FOLLOW THE BUDGET AMENDMENT PROCESS SET OUT IN CHAPTER 129, 129 ESTABLISHES A BUDGET SYSTEM THAT GOVERNS THE FINANCES OF THE BOARDS OF COUNTY

COMMISSIONERS, NOT SHERIFFS.  
ONLY THING IN CHAPTER 129 THAT  
REQUIRES THE SHERIFF TO SEEK  
APPROVAL WHEN SHE NEEDS TO MOVE  
FUNDS IS AS YOU CALLED IT THE  
LAME-DUCK PROVISION, WITH THE  
CONSTITUTIONAL OFFICER WHOSE  
BUDGET IS APPROVED BY THE BOARD  
OF COUNTY COMMISSIONERS, HAS NOT  
BEEN REELECTED, THOSE ARE THE  
ONLY CIRCUMSTANCES AND THE ONLY  
LIMITATIONS AND THAT IS WHEN THE  
SHERIFF IF THEY WANT TO MAKE  
AMENDMENTS, OR SPEND MORE THAN  
ONE TWELFTH OF THE TOTAL  
ALLOTTED BUDGET THEY NEED TO  
SEEK APPROVAL FROM THE BOARD.  
THE CURRENT COUNTY ARGUED THAT  
IS ADDITIONAL LIMITATION ON THE  
SHERIFF.

THAT ARGUMENT DOESN'T MAKE SENSE  
BECAUSE IF THE SHERIFF WAS  
ALWAYS REQUIRED TO SEEK APPROVAL  
TO MAKE TRANSFERS, WHY WOULD  
THAT PARTICULAR PIECE OF  
LEGISLATION BE NECESSARY AT ALL?

>> THE QUESTION IS THE LAME-DUCK  
PROVISION ADDED AFTER THE  
BUDGETARY STEAM WAS IN PLACE.

>> IT WAS ADDED IN 1988.

>> ARE WE TO UNDERSTAND IN THAT  
ADDITION, THE LEGISLATURE MEANT  
TO REPEAL WHAT CAME BEFORE.

>> NOT AT ALL.

THE FIRST PART OF CHAPTER 8885  
WAS TO CHANGE THE TIME THESE  
CONSTITUTIONAL OFFICERS TOOK  
OFFICE.

ORIGINALLY THEY TOOK OFFICE IN  
NOVEMBER, THE FIRST PART OF  
8885, NOW CONSTITUTIONAL  
OFFICERS, YOU WILL TAKE YOUR  
OFFICE DOWN SECOND TUESDAY THE  
FIRST TUESDAY AFTER THE FIRST  
MONDAY IN JANUARY.

THESE OUTGOING OFFICERS HAVE A  
NEXT OR 2 OR 3 MONTHS WHERE THEY  
COULD IF THEY SO CHOSE COULD  
RECOVER LITTLE HAVE A WITH THE  
BUDGET AND LEAVE THE INCOMING

SHERIFF WITH LESS MONEYS THAN  
THE RESTRICTION NOT BEEN PUT IN  
PLACE.

AND HANDS THEY BELONG NEATLY TO  
THE SHERIFF.

THE SHERIFF OUR FIRST RESPONDERS  
AND SHERIFF HAVE NUMEROUS  
STATUTORY DUTIES AND  
RESPONSIBILITIES, TO TRAFFIC  
ENFORCEMENT, SHERIFFS EVEN HAVE  
THE RESPONSIBILITY, THAT GETS  
ADDED TO EVERY YEAR.

COUNTY JAILS, OPERATED BY THE  
SHERIFFS BY COURT SECURITY, - IT  
SEEMS BEYOND DISPUTE THAT THE  
SHERIFF DOES MANY THINGS, BUT WE  
ARE TALKING ABOUT THE LEVEL OF  
ACCOUNTABILITY THE SHERIFF  
DEPARTMENT NEEDS TO HAVE UNDER  
THE STATUTE FOR BUDGET AND  
APPROVAL BY THE COUNTY AND WHAT  
PROCESS IT MUST FOLLOW.

I DON'T UNDERSTAND THE ARGUMENTS  
THAT HELP YOUR ARGUMENT IN THIS  
CASE.

>> AS I SAID IN THE BEGINNING  
PART OF THE ARGUMENT WAS THE  
COUNTY'S ARGUMENT IS NOT  
SUPPORTED BY PUBLIC POLICY AND  
AS FAR AS PUBLIC POLICY GOES,  
THE SEPARATE DUTIES AND  
RESPONSIBILITIES, APART FROM THE  
COUNTY, THE COUNTY IS NOT ABLE  
TO ACCEPT THE SEPARATION IN  
DUTIES AND RESPONSIBILITIES SO  
WHILE COUNTIES DO HAVE THE POWER  
TO LEVY TAXES AND THE  
RESPONSIBILITY OF TAKING THE  
SHERIFF'S PROPOSED EXPENDITURES  
AND WEIGHING THOSE PROPOSED  
EXPENDITURES AGAINST THE OTHER  
AREAS THEY ARE RESPONSIBLE FOR  
FUNDING AND FINALIZE AND APPROVE  
A BUDGET FOR THE SHERIFF NOTHING  
GIVES THE MANY ROLE IN THE  
FUTURE MANAGEMENT OR OVERSIGHT  
OF THE SHERIFF'S BUDGET.

THE LEGISLATIVE INTENT AND  
STATUTES, SCENARIOS THAT DON'T  
HAVE ANY EVIDENTIARY BASIS,

TRANSPARENCY IS LOST IN THE PUBLIC DOESN'T HAVE ANY ABILITY TO WEIGH IN TO TRANSFER FUNDS. THE PUBLIC DOESN'T HAVE ANY ABILITY AT ALL TO WEIGH IN ON THE DAY-TO-DAY SPENDING OF ANY GOVERNMENTAL ENTITY.

AS FAR AS TRANSPARENCY IS LOST THE SHERIFF IS DOING THE SAME THING, ESTABLISH THE SAME PROCESS FOR INTERNAL TRANSFER, THE COUNTY ESTABLISHED FOR THEIR TRANSFERS.

THE COUNTY HAS AUTHORIZED THEIR COUNTY MANAGER FOR A PROCESS WHERE THE COUNTY MANAGER CAN IMPROVE TRANSFERS OF 50,000 AND DOESN'T HAVE TO NOTIFY THE BOARD.

THE SHERIFF AGAIN COMPLETE ANNUAL FINANCIAL STATEMENTS, COMPLETES BUDGET TO ACTUAL COMPARISON REPORT, SHE HAS NOT SPENT THE MONEY IS ORIGINALLY PROPOSED, THE COUNTY CAN SEE HOW THOSE MONEYS WERE SPEND, THE PUBLIC IS THE ONE WHO ELECT THE SHERIFF, HAS THE CHIEF LAW ENFORCEMENT OFFICER.

IF THEY DON'T APPROVE, HOW SHE OPERATES HER OFFICE, THEY HAVE THE RIGHT TO MAKE THEIR DISPLEASURE KNOWN AT THE BALLOT BOX.

>> THAT ARGUMENT PROVES A BIT MUCH, THAT ARGUMENT WOULD ESSENTIALLY OBLITERATE SECTION 129, WOULDN'T IT?

YOU ARE SAYING THE COUNTY SHOULD JUST IGNORE THIS CAREFULLY LAID OUT STATUTORY PROCESS AND IF THE PEOPLE ARE UNHAPPY, CAN YOU DRAW A LINE SOMEWHERE?

>> YES, 129, THE AMENDMENT PROCESS SET UP IN PLACE IS FOR THE COUNTY'S BUDGET.

IT DOESN'T ADDRESS THE SHERIFF'S BUDGET.

NOTHING IN CHAPTER 30 REQUIRES THE SHERIFF TO COMPLY WITH THE

129, NOTHING IN 129 SAYS  
SHERIFFS, IF YOU WANT TO AMEND  
THE BUDGET YOU HAVE TO UTILIZE  
THE PROCESS ALSO.  
THE COUNTY INSISTS THE STATUTE  
EXPRESSLY REQUIRE THE SHERIFF TO  
ADHERE TO THE COUNTY PROCESS.  
THE STATUTES SIMPLY DON'T SAY  
THAT.

30.498 REFERS TO ITEMS PLACED IN  
THE BOARD, THE BUDGET OF THE  
BOARD OF COUNTY COMMISSIONERS.  
THAT MONEY IS PLACED IN THE  
COUNTY'S GENERAL FUND BUDGET AND  
THE MONEYS OUT OF THE SHERIFF  
BECOME AN EXPENDITURE OF THE  
COUNTY SO THE LIMITING LANGUAGE  
IN 129.0 ONE REFERS TO THE  
COUNTY EXPENDITURES.

THE AMOUNT APPROPRIATED TO THE  
SHERIFF CAN'T BE CHANGED.  
UNLESS THE SHERIFF REQUESTS THAT  
AND IF THE SHERIFF REQUESTED IN  
THE COUNTY AGREES TO INCREASE  
THAT AMOUNT THEY HAVE TO FOLLOW  
THE BUDGET AMENDMENT PROCESS.  
AGAIN, THE FIRST DCA WAS CORRECT  
IN FINDING THERE IS NO STATUTE  
THAT REQUIRES THE SHERIFF TO  
SEEK APPROVAL FOR TRANSFERS, TO  
UPHOLD THE FIRST DCA.

>> REBUTTAL ARGUMENT.

>> THANK YOU.

I WANT TO ADDRESS SOME BRIEF  
POINTS.

YOU ASKED ABOUT THE ABILITY OF  
THE SHERIFF TO MOVE THINGS  
AROUND.

WHY BOTHER IF THE SHERIFF CAN  
JUST DO THAT, COUNSEL EXPLAINED  
THE SHERIFF NEEDS FLEXIBILITY  
BECAUSE THINGS MAY COME UP.  
TREMENDOUS FLEXIBILITY FOR THE  
SHERIFF IN A NUMBER OF WAYS AND  
I CAN GO THROUGH A COUPLE OF  
THEM REAL QUICK.

THERE IS THE AMENDMENT PROCESS  
OF 1002906 SUB 2 WHICH THE  
SHERIFF CAN COME AND SAY WE HAVE  
TO DO A TRANSFER AND AS THE

SHERIFF NOTED THE COUNTY HAS DESIGNATED A BUDGET OFFICER THAT CAN AUTHORIZE TRANSFERS OF 50,\$000.

THE SHERIFF MADE IT SOUND LIKE SOMETHING UNTOWARD THAT IS AUTHORIZED UNDER SECTION 126, SOMETHING THE BOARD CAN DO SO LONG AS THE TOTAL AMOUNT DOESN'T FREEZE.

GOING TO THE BUDGET OFFICER, TRANSFERS 50,\$000, THE AMOUNT OF FUND DOESN'T CHANGE, IT REQUIRES BEING ON THE MINUTES OF THE BOARD CONSENT AGENDA, MIGHT TAKE 3 WEEKS, IT IS EXPEDIENT ENOUGH, THAT IS THE PROCEDURE PUT IN PLACE BY THE LEGISLATURE.

THE SHERIFF HAS PLENTY OF ROOM, IF SHE HAS MONEY TO MOVE AROUND, THAT IS CERTAINLY HER RIGHT TO DO BECAUSE THE BOARD HAS ALREADY APPROVED THE MONEYS FOR THAT TOTAL OBJECTS AS LONG AS THEY ARE SPENT, THE BOARD HAS EXERCISED THAT AUTHORITY.

THERE'S A RESERVE FOR CONTINGENCIES AND UNDER SECTION 3049 SUB 7 THE BOARD IS REQUIRED TO APPROPRIATE RESERVE FOR CONTINGENCIES IF THE SHERIFF REQUESTS IT IN WRITING AND THE SHERIFF HAS EXPRESS AUTHORITY UNDER SECTION 3050 SUB 4 TO TRANSFER THAT RESERVE TO ANY ITEMIZED APPROPRIATIONS.

>> WHAT DO YOU THINK OF THE ARGUMENT THAT THE AMOUNT OF APPROPRIATED COMES TO HER IN TOTAL AND NOT BY OBJECT?

>> THAT IS ELEVATING FORM OVER FUNCTION, THE FINAL PUBLISHED BUDGET, THE COUNTY CAN SIMPLY ADD THE ITEMS AND FUNCTION LEVELS AND BECOME SUBJECT TO IT. IT DOESN'T MAKE SENSE.

>> WHAT IS THE LANGUAGE OF THE APPROVAL BY THE COUNTY?

>> HOW DOES IT APPROVE IT?

>> THE COUNTY FIRST REVIEWS,

MODIFIES AND AMEND THE ITEMS OF THE BUDGET.

THOSE ITEMS GOING TO THE COUNTY BUDGET AND THOSE ITEMS ARE SUBJECT TO THE SAME PROVISION, WHICH ONLY APPLIES THE COUNTY BUDGET, IT SAYS THE APPROVAL OF THE BUDGETS SO THOSE ITEMS EVEN IF WE WERE TALKING ABOUT THE COUNTY BUDGET, SUBJECT TO THE SAME PROVISIONS OF LAW AND THOSE ITEMIZED EXPENDITURES BECOME FIXED APPROPRIATIONS.

>> WHEN THE COUNTY APPROVES IT, DOES IT REFER TO IT AS A WHOLE INCLUDING THE OBJECT CLASSIFICATIONS OR JUST A TOTAL AMOUNT?

>> WHEN IT APPROVES IT, IT FUNCTIONS AT THE OBJECT LEVEL. OF THE COURT LOOKS AT PAGE 155-805 OF THE RECORD YOU CAN SEE THE APPROVED BUDGETS THE GO BACK TO THE SHERIFF THAT SHOWS HOW THE SHERIFF, HOW IT IS DIFFERENT FROM THE PROPOSED BUDGETS INTO THE SHERIFF. THE SHERIFF'S DROPS ADDITIONALLY FOR HER BUDGET ARE ITEMIZED AT THE FUNCTION AND OBJECT LEVEL. THE IDEA THAT CHAPTER 129 DOESN'T APPLY TO THE SHERIFF BUDGET AS WELL, IT REQUIRES THE SHERIFF TO SUBMIT THEIR PROPOSED BUDGET AND UNDER 129.61 THOSE BUDGETS BECOME APPROVED AND FIXED APPROPRIATIONS BECOME FIXED.

>> I WILL ASK THE SAME THING I ASKED YOUR OPPONENT.

COULD THE COUNTY APPROVE THE SHERIFF BUDGET IN TOTAL POINT?

>> KNOW.

SECTION 3049 SUB 4 THE COUNTY IS REQUIRED TO REVIEW THE BUDGET AT THE ITEM LEVEL, THE ITEMS OF THE BUDGET REQUIRED TO APPROVE AND REVIEW AND THE ITEMS THAT GET PLACED INTO THE COUNTY ANNUAL BUDGET.

THE SHERIFF COULD NOT SOMETHING  
COME WITH A LUMP SUM THE COUNTY  
COULD APPROVE AND FOR ALL THOSE  
REASONS WE ASK THIS COURT TO  
QUASH THE DECISION BELOW.

>> WE THANK BOTH OF YOU FOR YOUR  
ARGUMENTS IN THIS CASE, THE  
COURT WILL STAND IN RECESS FOR  
ABOUT TEN MINUTES BEFORE WE TAKE  
THE FINAL CASE ON TODAY'S  
DOCKET.