STATE OF FLORIDA
ADMINISTRATION COMMISSION

IN RE:

Appeal of:

Gregory Tony,
Sheriff of Broward County, Florida
_____/

REPLY BY BROWARD COUNTY

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REPLY BY BROWARD COUNTY

Broward County (the "County") files this Reply to the Petition of Sheriff Gregory Tony (the "Sheriff"). As shown herein, the Petition is legally, factually, and prudentially flawed. The County funded the Broward County Sheriff's Office ("BSO") for Fiscal Year 2026 ("FY26") at a fiscally responsible level.

Introduction and Background

The County prioritizes public safety over all other interests and functions of County government. The County recognizes that its most important public safety resource is the men and women who protect the public. Accordingly, the County has historically and consistently met or exceeded BSO's budgetary requests for law enforcement personnel, firefighters, corrections officers, and E911 operators.

The County is willing to fund BSO's actual needs to the best of its ability, taking into account, as it must, the burden on taxpayers and ensuring the County can continue to provide other vital services to its residents. BSO's proposed budgets for the past two years have made this increasingly difficult. Instead of seeking only the funding it truly needs—as opposed to the funding it simply wants—BSO has submitted artificially inflated budgets with the plan of negotiating

them down to realistic levels. BSO's proposed FY26 budget seeks a substantially greater percentage increase than any other County-funded agency or constitutional officer. And even though the County approved a greater budget increase for BSO than for any other County-funded agency or constitutional officer, for the Sheriff that is still not enough. This appeal is a request for even more. It should be denied for four main reasons.

First, BSO's appeal includes matters that, as a matter of law, cannot be appealed. Second, the County's funding of BSO is based on sound fiscal principles and does not impair BSO's ability to properly carry out its statutory duties. Third, BSO's alleged need for tens of millions of dollars in additional funding is based on mischaracterizations of a compensation report that, even if it were accurately described by BSO, does not support BSO's claims. And fourth, BSO has a history of asking for money for one purpose but using it for another, or not using it at all, which weighs against this request for another massive budget increase. Overall, the Petition is replete with inaccuracies and false or misleading statements. For these reasons, the County's decision to fund BSO at a 3.0795% increase was neither arbitrary nor capricious and should be upheld,

sparing the County's taxpayers from an additional and unnecessary financial burden.

Legal Standard

"The Board of County Commissioners has wide discretion in approving, modifying, or rejecting budget requests." *Pinellas Cnty. v. Nelson*, 362 So. 2d 279, 281 (Fla. 1978). BSO has the burden of showing that "the denial of a budget request by the Board was arbitrary and capricious, or would unreasonably impair the ability of the county officer to fulfill constitutional or statutory obligations." (*Id.*) "An 'arbitrary' decision is one not supported by facts or logic. A 'capricious' action is one taken irrationally, without thought or reason." *Bd. of Clinical Lab. Personnel v. Fla. Ass'n of Blood Banks*, 721 So. 2d 317, 318 (Fla. 1st DCA 1998). The County's response to BSO's budget request was neither.

Argument

I. THE PORTION OF THE COUNTY BUDGET ALLOCATED FOR VOLUNTARY SERVICES PERFORMED BY BSO IS OUTSIDE THE SCOPE OF THIS APPEAL.

BSO appeals a total of $73,714,903. (Pet. Exh. A.) Of that amount, $36,587,509[1] is for voluntary functions and not the limited statutory or constitutional functions that are appealable. As discussed below, BSO is legally permitted to appeal only the amount allocated to its statutory or constitutional obligations. This makes the actual amount in controversy under this appeal $37,127,394.

A. Scope of Review Under Section 30.49, Florida Statutes.

BSO's right to appeal the County's budgetary decision—and the Administration Commission's jurisdiction to consider it—stems solely from Section 30.49, Florida Statutes. The statute is specific and prescriptive. The first section states "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." § 30.49(1), Fla. Stat. The second

[1] $8,081,145 for Fire Rescue; $11,149,004 for E911; $8,122,255 for the Fort Lauderdale-Hollywood International Airport; and $9,235,105 for Port Everglades.

section requires that the proposed budget include "all proposed expenditures for operating and equipping the sheriff's office and jail," and "be categorized at the appropriate fund level in accordance with the following functional categories:"

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

§ 30.49(2)(a), Fla. Stat.

The statute expressly provides that the board "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." § 30.49(4), Fla. Stat. This statutory provision applies only to statutory and constitutional duties of BSO that pertain to general law enforcement, corrections, and court services. It does not include voluntary services—such as those provided pursuant to interlocal agreements—which may, at the County's discretion, be provided by entities, public or private, other than BSO.

BSO's appeal goes beyond this limited review and impermissibly attempts to leverage an appeal process established only for statutorily mandated duties (i.e., general law enforcement,

corrections, and court services) to obtain review of the services BSO voluntarily provides pursuant to various agreements. Under Florida law, the voluntary services are not subject to appeal. Therefore, the Commission lacks jurisdiction to consider this request.

B. Funding for BSO's Statutory Functions is Subject to Appeal; Funding for Voluntary Services is Not.

It is critical at the outset to distinguish between BSO's statutory functions covered by Section 30.49 and the nonstatutory services BSO provides to the County by agreement. Put simply, Fire Rescue, E911, and security services for Port Everglades (the "Port") and Fort Lauderdale-Hollywood International Airport (the "Airport") are not covered by the statute because they are not within the "powers, duties, and operations of the [Sheriff's] office."

Fire Rescue and E911 are part of *county governments'* statutory duties. *See* § 125.01(1)(d), Fla. Stat. (listing fire protection and prevention as a county government duty and power); §§ 365.171-177, Fla. Stat. (setting forth the regulatory scheme pertaining to E911). Similarly, the County (not BSO) is responsible for security at the Port. *See* § 311.122, Fla. Stat.; *see generally* Ch. 94-429, Laws of Fla. The County may provide Port security through sworn law enforcement or

through nonsworn security officers. *See* § 311.12(3), Fla. Stat. As the Airport's operator, the County, and not BSO, is responsible for security. *See* § 332.08, Fla. Stat.; 49 C.F.R. § 1542.215(a).

With respect to Fire Rescue, the Port, and the Airport, BSO voluntarily entered into contracts to provide these services. The relationship between the County and BSO is governed by those contracts and not Section 30.49. Consequently, they are not covered by the budgetary and appeal process of Section 30.49. BSO's recent contracts explicitly recognize this. (*See* Exh. E-5, Fire Rescue Agreement, § 10.11; Exh. E-1, Port Agreement, § 12.8.)[2]

C. BSO's Arguments that Funding for Voluntarily Performed Services is Subject to Appeal are Meritless.

BSO offers three arguments for why its claim for increased funding for voluntarily performed services (services that may be performed by another entity if the County believes changing providers would benefit the public) is subject to this appeal. None has

[2] With respect to E911 staffing, although BSO previously performed E911 operations pursuant to a contract, the contract lapsed due to an inability to reach agreement as to the terms for an extension. Despite that agreement no longer being in place, BSO continues to perform E911 services on behalf of the County, but it is outside of BSO's statutory responsibilities and the County may freely contract with another provider for these essential services.

merit. First, BSO contends the language of Section 30.49(2) is "expansive, encompassing *all* powers, duties, and operation . . . whether the sheriff's powers and duties are being performed by operation of law or by contract, since BSO is performing them for the County, and the funding for these services is being provided by the County." (Pet. 33-34). According to BSO, the functional categories set forth in the statute are not exclusive, and the only reason other services provided by the Sheriff to the County are not expressly included in the statutory language is because "Florida law has simply not caught up with the ever-expanding role of sheriffs." (Pet. 34.)

Section 30.49 is narrow, specific, and leaves no room for expansion. It says in no uncertain terms: "The expenditures *must* be categorized at the appropriate fund level *in accordance with the following functional categories* . . . ." The word "must" indicates a nondiscretionary, mandatory obligation, and the phrase "in accordance with the following categories" circumscribes the list to *only* the stated categories. The statute contains no words or phrases that would indicate a nonexhaustive list (e.g., "including" or "such as").

This closed list can only be expanded by the Legislature, not by BSO's wish to rewrite the statutory provision. *See Hayes v. State*, 750 So. 2d 1, 4 (Fla. 1999) ("We are not at liberty to add words to statutes that were not placed there by the Legislature."). Had the Legislature intended the statute to cover other functional categories like contractual duties and responsibilities, it would have said so. *See Moonlit Waters Apartments, Inc. v. Cauley*, 666 So. 2d 898, 900 (Fla. 1997) ("Under the principle of statutory construction, expressio unius est exclusio alterius, the mention of one thing implies the exclusion of another.").

BSO's construction of the statute would also lead to an absurd consequence, which must be avoided. *State v. Presidential Women's Ctr.*, 937 So. 2d 114, 119 (Fla. 2006) ("[S]tatutory provisions should not be construed in a manner that would lead to an absurd result."). A sheriff's budget "must include . . . *all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year*." § 30.49(4), Fla. Stat. (emphasis added). If BSO's budget for purposes of Section 30.49 included voluntary services, then the County "must include" the budgetary allocation for voluntary services in the budget for the following fiscal year. Thus,

the County could not legally strip those aspects from BSO's budget *even if* the County determined ending that arrangement and contracting with another provider would best serve the public. In other words, such a construction would mean BSO could force the County into perpetual contracts with BSO for services the County no longer desired BSO to provide, and BSO could therefore dictate what the County would have to pay for those services.

BSO's second argument is that the contractual provisions that prohibit BSO from appealing the funding of contractual services "are contrary to legislative intent, and are therefore against public policy and unenforceable." (Pet. 36.) This argument is merely an attempt by BSO to avoid terms of its own written agreement, and fails for the same reason noted above. The Legislature expresses its "intent" through statutes, and the Legislature has created no statutory process by which to appeal Fire Rescue, E911, or contract services for a port or airport. Nor has the Legislature provided for the appeal of funding for services provided by contract.

BSO's third argument is that an appeal of its contract services is necessary to ensure "state oversight of the county's public safety funding provided for in Chapter 30." (Pet. 36.) The problem with this

argument is that the Legislature has not established this oversight role. As noted above, the County is responsible for Fire Rescue, E911, and Airport and Port security, and none of the statutes granting that responsibility includes a right to appeal county funding for them. *See generally* Chapters 125 (governing county powers), 365 (governing E911 systems), 633 (governing fire prevention and control); § 311.12, Fla. Stat. (port security); Ch. 94-429, Laws of Fla. (port security); § 332.08, Fla. Stat. (airport security); 49 C.F.R. § 1542.215(a) (airport security). Had the Legislature intended to establish a right to appeal or challenge these expenditures by BSO or anyone else, it would have done so.

BSO's arguments boil down to a request for this Administration Commission to ignore the statute that governs this appeal. Although the Legislature has provided the Administration Commission with the power to modify a county's budget, the Administration Commission remains a "creature of statute" that "can only do what it is authorized to do by the Legislature." *Ocampo v. Dep't of Health*, 806 So. 2d 633, 634 (Fla. 1st DCA 2002); *see also State Dep't of Env't Reg. v. Puckett Oil Co., Inc.*, 577 So. 2d 988, 991 (Fla. 1st DCA 1991) ("It is well recognized that the powers of administrative agencies are measured

and limited by the statutes or acts in which such powers are expressly granted or implicitly conferred."). When interpreting the limits of agency authority, "if reasonable doubt exists as to the 'lawful existence of a particular power that is being exercised, the further exercise of the power should be arrested." *Fla. Elections Comm'n v. Davis*, 44 So. 3d 1211, 1216 (Fla. 1st DCA 2010) (quoting *Radio Tel. Commc'ns Inc. v. S.E. Tel. Co.*, 170 So. 2d 577, 582 (Fla. 1964)).

In summary, Fire Rescue, E911, and Port and Airport security are County functions that BSO performs as a service, at and to the extent of the County's request, and are beyond BSO's statutory and constitutional duties. If the Sheriff believes he cannot perform these voluntary services within the funding provided, he should first seek more money from the County to provide the services (which he has previously done and has achieved success). If that request is not granted, his remedy is to potentially file a lawsuit for breach of contract or, if that fails, terminate or not renew the interlocal agreements which would simply hand performance of those operations back to the County.[3] In any event, the Legislature did not

[3] BSO complains that its right to terminate its contracts is "illusory" because of the harm to public safety. (Pet. 27.) Not so. The interlocal

create a right to appeal to the Administration Commission regarding these voluntarily performed services.

II. THE COUNTY PRIORITIZES PUBLIC SAFETY ABOVE ALL OTHER COMPONENTS OF ITS BUDGET.

BSO accuses the County of giving public safety mere "lip service." (Pet. 22, 25.) That is pure rhetoric on BSO's part. The facts show that the County acts in good faith to ensure that BSO has sufficient funds to perform its statutory duties. And even though Fire Rescue, E911, and Port and Airport services are outside the scope of this appeal, the County will present data and analysis on these

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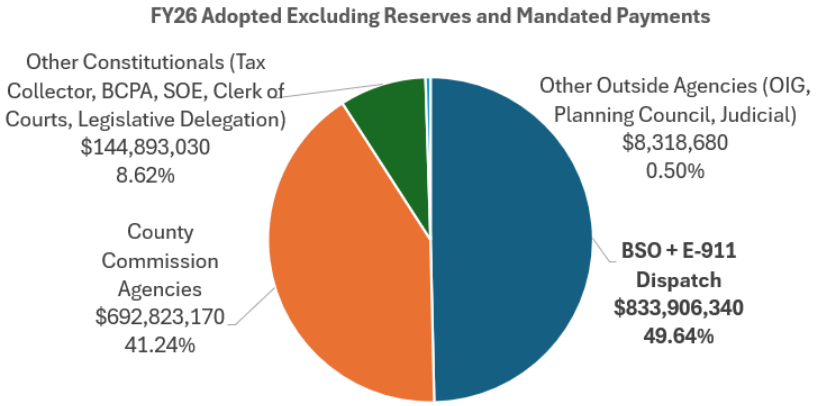
agreements' notice of termination sets the *minimum* time before termination. (*See, e.g.,* Exh. E-1, Port Agreement, § 12.3 ("at least ninety (90) days' prior written notice").) It is entirely within BSO's ability to give notice of termination one or more years out, thereby giving the parties sufficient time to wind down the contracts and enable the orderly transfer of the applicable functions. BSO previously agreed to rely on these contractual remedies rather than inventing new ones that defy the express contract BSO agreed to (*e.g.*, *id.* at § 12.8 ("Sheriff's total compensation contained in the Board-approved budget for each Fiscal Year during the Term is not subject to the appeal provisions contained in Section 30.49, Florida Statutes.")).

Additionally, just a few months ago, BSO indicated its intent to terminate a contract for police and fire services with the City of Deerfield Beach because the City did not agree to waive a contractual provision capping personnel cost increases to 5%. (*See* Exh. L-3, 6/23/25 BSO Letter to Deerfield Beach.) Thus, BSO is both able and willing to terminate its service agreements.

services both to refute BSO's misstatements and as further evidence of the County's ongoing commitment to public safety.

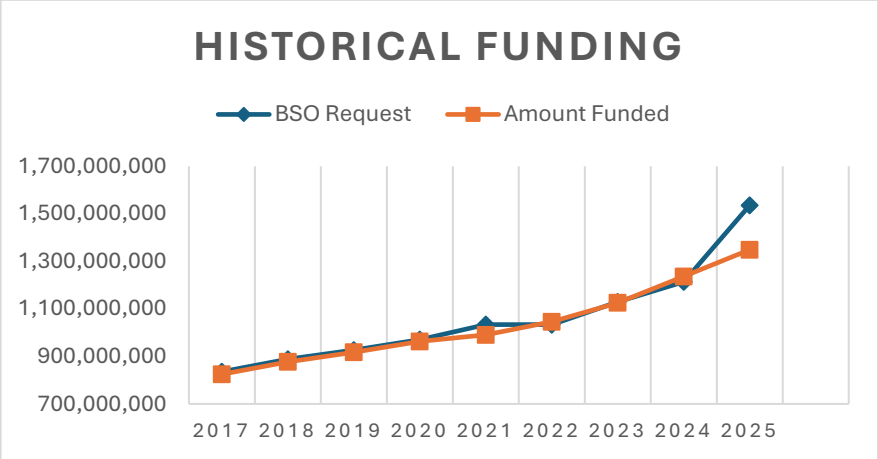
A. BSO Receives More County Funds than Any Other County-Funded Agency or Constitutional Officer.

Public safety is the foremost priority of Broward County. As evidenced by the graphic below, BSO receives more funding than any other County agency or constitutional officer. Inclusive of the voluntarily performed public safety services, and excluding reserves and mandated payments that the general fund must support each year (such as tax increment financing obligations to community redevelopment agencies pursuant to Section 163.387, Florida Statutes, and other mandated payments such as the County's Medicaid cost-share obligation and juvenile detention cost-share payments), BSO accounts for nearly half (49.64%) of the County's annual general budget. (*See* Exh. A-1, FY26 Adopted Operating Budget at 9.)



B. The County's Approval of Budgets for BSO Demonstrates the County's Commitment to Funding Public Safety.

The following chart shows that the County has historically fully funded, nearly fully funded, or even funded in excess of BSO's proposed budgets:



(*See* Exhs. B-2–B-10, FY17–FY25 BSO Proposed Budgets; Exhs. A-2–A-10, FY17–FY25 Adopted Operating Budgets.)

The sole outlier since 2017 was FY25 when BSO proposed a more than $266 million increase in general revenue noncontract services (a 39.13% increase) and an additional $11,713,202 increase in E911 services (an 18.87% increase), for a total proposed increase of more than $278 million (a 37.44% increase) over FY24. (Exh. B-2, FY25 BSO Proposed Budget at 14.) Although the Sheriff originally certified his FY25 budget request as being "necessary for the proper and efficient operation" of BSO, the Sheriff subsequently admitted that "I don't anticipate that we're going to get all this done at the

stroke of the pen this budget cycle." (Exh. H-4, 6/18/24 Budget Workshop at 6.) He then reiterated that he was not expecting everything to be funded that fiscal year. (*Id.* at 15 ("So a lot of this stuff that came out early and there was a lot of alarm from some members in this Commission about are we expecting everything right now, no.")) In other words, the FY25 budget was a strategic "multi-year plan" that BSO hoped would be funded over multiple budget cycles.

During the back-and-forth negotiation precipitated by BSO's excessive FY25 proposed budget, the County agreed to fulfill BSO's priorities and fund a $55,846,800 (7.51%) budget increase requested in the recommended budget—$49,277,850 (7.23%) for general revenue noncontract services and $6,568,950 (10.58%) for E911 services. (*See* Exh. D-5, FY25 Recommended Operating Budget at 2-1.) The Sheriff then stated, repeatedly, that an *additional* $70 million was needed "just to keep the lights on. That's the reality." (Exh. H-3, 9/5/24 Budget Hearing at 40, 46, 55; *see also* 57 ("And I'm telling you right now what that number is. I don't have any wiggle room to reduce it."))

Yet the Sheriff ultimately agreed to a total final increase of $59,485,620 (8.73%) for general revenue noncontract services—significantly less than his "keep the lights on" budget request—and the County funded an increase of $6,568,950 (10.58%) for E911 services, for a total increase of $66,054,570 (8.88%). (*See* Exh. A-2, FY25 Adopted Operating Budget at 2-1.)

The County is unaware of any indication that BSO was unable to provide necessary public safety services due to a lack of funding during FY25, which demonstrates that BSO's original funding proposal *vastly* exceeded (by over $200 million) what the Sheriff originally certified was "reasonable and necessary" to the operations of his office.[4]

[4] This point is also made by BSO's Year-End Reconciliation, which shows that BSO had $81 million in surplus budget at the end of FY25 and, after withholding for reserves and other transfers, returned $56.1 million to the County less than 30 days before filing this appeal. (Exh. J-1, FY25 BSO Year-End Reconciliation.) Thus, in addition to the more than $200 million BSO had requested that the County did not fund, it turned out that BSO did not use more than $56 million of the $66 million increase the County did fund in response to BSO's FY25 budget request.

C. The County Has Always Prioritized Public Safety.

The County has historically and repeatedly prioritized public safety expenses, even funding in excess of BSO's proposed budget when warranted.

In its FY22 budget request, BSO requested $2 million less than in its FY21 budget request for Regional Law Enforcement, Detention and Community Programs, and Regional Fire Rescue. (*Compare* Exh. B-6, FY21 BSO Proposed Budget at 14, *with* Exh. B-5, FY22 BSO Proposed Budget at 14.) However, the County determined that BSO had not requested sufficient funds for vehicle replacement and insurance. The County identified the gap to BSO, but BSO declined to amend its FY22 budget request. Nonetheless, to ensure that sufficient funds were provided for necessary vehicle replacements and the payment of property insurance premiums, the County provided BSO with $6.3 million ***more*** than BSO had requested. (Exh. B-5, FY22 BSO Proposed Budget at 14; Exh. A-5, FY22 Adopted Operating Budget at 2-1.)

Also during FY22, due to E911 call-taking performance issues, the County urged BSO to request, and then allocated to BSO, an additional $4,033,156 specifically for E911 pay increases, and

continued that additional recurring personnel funding with $11,466,290 for the next fiscal year (discussed more fully on pages 61 – 63). (Exh. I-3, 5/24/22 Meeting, Item 57; Exh. A-4, FY23 Adopted Operating Budget at 2-31.)

During the FY24 budget process, the County discovered that BSO's budget proposal did not properly account for increases in Florida Retirement System rates that would result in $2.9 million in additional costs to BSO. The County raised the issue with BSO, but BSO declined to amend its budget proposal. The County nonetheless approved an additional $2.9 million to ensure full funding of the FRS expenses. (Exh. B-3, FY24 BSO Proposed Budget at 14; Exh. A-3, FY24 Adopted Operating Budget at 2-1.) During that same fiscal year, the County further amended BSO's recommended budget to add an additional $14,971,150 for a replacement helicopter following the tragic crash of a BSO Fire Rescue helicopter in August 2023.[5] (Exh. C-3, FY24 Adopted Capital Budget at 2-6.)

[5] BSO's account of this accident, which attempts to cast blame on the County, is a prime example of BSO attempting to mislead in furtherance of its appeal, as further addressed on pages 59 – 61 of this Reply.

During the FY25 budget process, the County and BSO agreed upon a $24 million funding increase for detention deputies, sergeants, and lieutenants that would be phased in over three years. (Exh. A-2, FY25 Adopted Operating Budget at 2-19.) The first $8 million increase was funded in the FY25 budget (*id.*), and the second $8 million increase was included in the FY26 budget (Exh. A-1, FY26 Adopted Operating Budget at 2-20). The County has already begun budget planning for the third and final increase of $8 million for the FY27 budget.

The County's prioritization of public safety investments continues in its capital improvement program. The County is currently constructing, designing, and budgeting more than $623 million for the following public safety facilities:

- **More than $322 million for the Forensic Science Center**. This improvement includes the BSO Crime Lab and facilities for the Office of the Medical Examiner and Trauma Services, which facilitates countywide trauma medical care and patient transport in addition to technical medical support for law enforcement. The County acquired the real property, demolished the pre-existing structures, and is currently procuring the contractors for construction. The facility is estimated to be completed in 2031. (Exh. C-3, FY24 Adopted Capital Budget at 2-42; Exh. I-1, 5/2/23 Agenda, Item 54 ($18.5 million land acquisition).)

- **Approximately $301 million for the Emergency Operations and Communications Center (EOCC)**. The EOCC will include an emergency operations center, a consolidated public safety answering point ("PSAP"), the 311 Call Center, and a secure parking garage. The FY26 budget included $252.5 million toward this generational public safety investment, which is a top priority for both BSO and the County. (Exh. C-1, FY26 Adopted Capital Budget at 2-33.)

- **New North PSAP**. This capital improvement, also specifically requested (in applicable part) by BSO, is expected to achieve substantial completion in August 2026 and go live in March 2027. The total cost of the whole project, which includes space for the Property Appraiser and the Value Adjustment Board, will exceed $71 million. (*See* Exh. A-5, FY22 Adopted Operating Budget at 4-13; Exh. C-3, FY24 Adopted Capital Budget at 2-50, 2-57, 2-58.)

III. THE COUNTY'S FY26 INCREASE TO BSO'S BUDGET WAS BASED ON SOUND FISCAL PRINCIPLES.

The County is responsible for a multibillion-dollar budget that must meet the needs of its residents, be balanced, and comply with state law. Because the County views public safety as its most important obligation, nearly half of the County's budget is allocated to BSO for public safety (including voluntary contractual services). The rest of the general fund budget must fund the County's other needs, including recurring expenses for emergency management, the medical examiner, trauma services, and animal care. Additional recurring expenses include quality of life services such as mosquito

control, parks, and libraries, while also accounting for social services for the most vulnerable and emergencies like hurricanes and ensuring the County is financially prepared for potential economic downturns.

BSO's Petition implicitly argues that consideration of fiscal reality is unimportant or even irrelevant. It argues that nothing in Chapter 30 states that it must "conform to the County's budget limitation requests when submitting the proposed budget" because otherwise the County "would have complete authority over a sheriff's budget, without consideration of public safety needs." (Pet. 15.)

The reality is that the County *does* set BSO's budget.[6] *See Alachua Cnty. v. Watson*, 333 So. 3d 162, 167 (Fla. 2022) ("[C]hapter 30 does not give the sheriffs exclusive authority over budgetary matters, for sheriffs are subject to the provisions of chapter 129."). As shown below, the County made sound, prudent decisions concerning the FY26 budget, including the decision to provide BSO with the largest increase among County agencies and constitutional

[6] The Legislature knows how to write alternative funding procedures. For example, the Department of Revenue sets the property appraiser's budget, which is subject to a broad appeal. *See* § 195.087, Fla. Stat.

officers and the largest operating appropriation to a single agency in Broward County history.

A. County Allocation of the FY26 Budget.

The County's approval of the FY26 budget was the product of painstaking review and hard decisions over a period of nine months, starting in late 2024. Through February 2025, the County estimated the core budget for County agencies (including revenues, utilities, health insurance, contractual increases, etc.).

As a result of this process, in March 2025, the County Administrator issued a countywide call to all County agencies to prepare potential 5% budget reductions for FY26. It further communicated to all constitutional officers—including BSO—that the County faced a challenging budget environment and asked them to be mindful of that fact when presenting their proposed budgets. (*See generally* Exh. L-1, Letters to Constitutional Officers (citing the budgetary challenges that "will require everyone . . . to identify the most pressing priorities in order to balance the FY26 budget").) While BSO argues this letter sought to "pressure a sheriff to reduce its budget request before it has even been submitted" (Pet. 15), the outreach was a plea for responsible budget proposals to proactively

and cooperatively plan for the very real funding challenges for FY26. These funding challenges included $78 million in anticipated increased costs and $15 million in decreased revenue resulting from the newly created independent office of Broward County Tax Collector, a lower estimated increase in property tax growth, and an anticipated reduction of $17 million in revenue from the half-cent sales tax proceeds. (*See* Exh. D-2, 3/21/25 OMB Board Retreat Presentation.)

In contrast to the requested budget submissions by every other constitutional officer (who joined in the countywide effort for cooperative, responsible budget management), BSO sought a $79 million (9.8%) increase for general fund services and E911, and additional substantial increases for contracted services at the Port and Airport.[7] (Exh. D-4, 6/3/24 FY26 BSO Budget Presentation at 2.)

[7] In its FY26 Proposed Budget, BSO shows "Regional Communications (Dispatch)" in the "Other Funds" section for FY25 Adopted Budget, but in the "General Fund" section for the FY26 Proposed Budget. BSO's inconsistent classification of the same services causes the percentage change in the General Fund from FY25 Adopted to FY26 Proposed to appear as 19.97%. Had Regional Communications (Dispatch) been consistently included in the

BSO's requested 9.8% general fund increase consisted primarily of salary increases ($60.5 million). (Exh. B-1, FY26 BSO Proposed Budget at 13.) The requested funding increase for detention personnel was $26.2 million (*id.* at 13), which exceeded by $18.2 million the amount negotiated (and agreed to by BSO) for the second year of a three-year phase in of increased salaries.[8] BSO also requested a $12.5 million increase for E911 services, including to support 27 additional positions (Exh. B-1, FY26 BSO Proposed Budget at 186, 188), despite the fact that the number of 911 calls did not materially increase (*infra* at 43) and BSO has repeatedly reported itself "fully staffed" for E911 with all vacancies filled. (Pet. 5, 23.) The

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General Fund section, the percentage change would correctly show as 9.8%. (*See* Exh. B-1, BSO FY26 Proposed Budget at 15.)

[8] The BSO FY26 Proposed Budget understates this requested increase by ignoring the impact of BSO's unilateral decision to stop providing services to the Florida Department of Juvenile Justice at the Broward County Juvenile Assessment Center (JAC). BSO's reduction in services should have resulted in a reduction in requested funding of approximately $4.1 million (i.e., the cost of the 22 detention deputies no longer providing services at the JAC). However, BSO transferred the 22 detention deputies from the JAC to the DOD and still requested $26.2 million in additional funding for DOD personnel—far above the agreed three-year phase-in of an additional $8 million annually for increased salaries. (*See* Exh. B-1, FY26 BSO Proposed Budget at 239.)

County—as is its duty—reviewed the funding request and addressed unwarranted increases.

After seven months of budget analysis that resulted in the County reducing its portion of general fund operating expenditures by $20 million and eliminating 72 County general fund positions (Exh. D-3, FY26 Adopted Budget-in-Brief at 2), the County Administrator recommended, and the County adopted, a $24.2 million increase for BSO general fund services—a $22.8 million increase to BSO regional services (3.0795%) and a $1.4 million increase for dispatch services (1.9999%)—$55 million less than the amounts requested by BSO.[9] (Exh. A-1, FY26 Adopted Operating Budget at 2-1; Exh. B-1, FY26 BSO Proposed Budget at 86.)

The County arrived at these numbers by considering BSO's priorities and constructing BSO's FY26 budget from the ground up.

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[9] As discussed in Section I above, only $37,127,394 of that $55 million is appealable, because the $55 million includes $8,081,145 for Fire Rescue and $11,149,004 for E911, which are voluntary services and not statutory duties of the Sheriff. In addition to this $55 million amount from the general fund, BSO also appeals $8,122,255 in funding for Airport services and $9,235,105 in funding for Port services, which are also voluntary contracted services not subject to appeal. (*Id.*); *supra* at 4-13; *infra* at 44-51 (Airport and Port).

First, the County funded all operating costs, which included most fixed costs such as utilities and maintenance. Second, the County funded the personnel costs necessary for BSO to continue normal operations. Third, consistent with its agreement with BSO from FY25, the County funded the second $8 million increase as part of the agreed-upon three-year detention salaries increase. Because the Sheriff made it his priority, the County also prioritized funding additional pay increases to the extent available within budgetary constraints. Finally, the County funded BSO's operating capital needs.

B. BSO's Proposed Budget Was Excessive.

The Sheriff certified that his budget was "necessary for the proper and efficient operation" of his office. Notwithstanding that certification, BSO admits it was willing to reduce its "responsible budget" for "necessary funding" (Pet. 23) by $15,279,799 as a "compromise." (Pet. 11.) The Petition also implies BSO would have been receptive to a counteroffer from the County. (Pet. 11.) These facts show BSO's budget request is not a good faith estimation of need but rather a negotiating tactic. Continuing that approach, BSO now appeals the full amount of the $73,714,903 notwithstanding its

admission that it would have accepted millions less only a few months earlier.

BSO asserts most of its proposed budget is being directed to salary increases. (Pet. 38.) No one disputes that the hard-working people vital to the safety of the County are deserving of fair compensation that recognizes their critical role. But BSO does not need the requested increases to provide fair compensation to its employees and, as shown below, has had sufficient funding for personnel but has diverted funds to other priorities.

C. BSO's History of Repeatedly Diverting Money from Personnel Costs Contradicts the Basis of Its Appeal.

BSO's own spending practices contradict BSO's sudden "need" to significantly increase its budget for personnel costs in one or two years, rather than spreading them out over multiple years.

As shown below, BSO has, year after year, diverted funds from its personnel budget to pay for one-time capital expenditures and other expenses. This diversion of funds is apparent from BSO's end-of-year budget reconciliation reports that show BSO has consistently reduced the funds budgeted for its own personnel when compared to the County adopted budget. (*See* Exhs. J-1–J-3, FY25, FY24, FY23

BSO Year-End Reconciliations.)[10] In FY23, across general fund services, BSO reduced its personnel services budget by over $5 million. (Exh. J-3, FY23 BSO Year-End Reconciliation.)[11] In FY25, that reduction was much greater: $19.7 million. (*See* Exh. J-1, FY25 BSO Year-End Reconciliation.)

In other words, BSO received significant increases to its personnel budgets in FY25, and then revised its own budget to reduce the personnel budget for Administrative and Professional, Regional Law Enforcement, Detention Services, and Community Programs by approximately $19.7 million combined.[12] (*See* Exh. J-1,

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[10] In 2022, the Legislature gave sheriffs the authority to make object level transfers, *i.e.*, to amend their own budgets. *See* Ch. 2022-23, § 1, Laws of Fla.

[11] FY23 BSO Year-End Reconciliation shows a lower reduction across these general fund services. However, this number understates the total reallocation of personnel dollars because the Board adjusted BSO's budget midyear to provide additional funds to BSO. (*See* Exh. D-7, FY23 Second Supplemental Budget Amendment - General Fund at 3-4.) When those additional funds are accounted for, the total reallocation is over $5 million.

[12] The FY25 BSO Year-End Reconciliation shows a lower reduction, approximately $14.9 million, from the County's adopted budget across these areas. This number understates the total reallocation of personnel dollars because as with the FY23 budget referenced in the prior footnote, the County adjusted BSO's budget midyear during FY25 to provide additional funds for detention services including to

FY25 BSO Year-End Reconciliation.) Even after reducing its own personnel budget, BSO still *underspent* its allocation for personnel in Regional Law Enforcement by more than $6 million. (*Id.*)

BSO appears to have shifted these personnel and operating funds to one-time capital expenditures, because those budget lines show significant increases compared to the County's adopted budget, including an additional $12.4 million in building improvements, $8.9 million for computer software, and $7.5 million in vehicle replacements. (*See* Exh. J-1, FY25 Year-End Reconciliation.) BSO then sought, as it has done in most prior years, to roll over these capital funds into the next fiscal year—capital funds that were apparently not needed in FY25 and existed only because BSO shifted money from its personnel and operating budgets midyear.

These year-over-year discrepancies establish a pattern: BSO budgets aggressively for personnel and operating expenses, underspends those lines, and then diverts the savings into one-time capital projects. For the last several years BSO has had money to

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address any required fire watch services. (*See* Exh. D-6, FY25 Second Supplemental Budget Amendment - General Fund at 1.) When those additional funds are accounted for, the total reallocation is $19.7 million.

further increase salaries: it just has not used money that was made available for that purpose.

D. The Arguments Raised in BSO's Brief are Contrary to Both the Facts and Sound Fiscal Principles.

As shown below, BSO's arguments for why the County's responsible fiscal decisions are arbitrary and capricious are inconsistent with both the facts and sound fiscal policy.

1. The Evergreen Report Does Not Support BSO's Budget Request.

BSO's Petition principally relies upon the Compensation and Classification Study by Evergreen Solutions, LLC (the "Evergreen report") to justify its proposed 9.8% increase to its budget. BSO's reliance is misplaced.

BSO misstates the Evergreen report by asserting that "[t]he study found that BSO salaries, as a whole, were on average at least 19% below market average." (Pet. 5-6 (citing Exh. F-1, Evergreen, Section 4.2.)) That conclusion is not supported by an objective examination of the report.

First, the Evergreen report analyzed minimum, midpoint, and maximum pay *ranges*, not actual *salaries*. (Exh. F-1, Evergreen at 4-1.) By Evergreen's own admission, the pay ranges are comparisons

only and are not a reliable measure of how BSO employees are actually paid. (*Id.* at 4-11.) As a result, much of the report data, including the data most heavily relied on by BSO, is irrelevant, because BSO pays more than 59% of its employees in the top quartile (25%) of the applicable pay range. (*Id.* at 3-8.) For example, it reports that the minimum salary ranges for law enforcement Sergeants (Pay Plan/Grade 60/191) are 42.1% below market (*id.* at 4-6); but no law enforcement Sergeants are paid in the lowest quartile of their salary range (*id.* at Exhibit 3D), so the data is irrelevant for purposes of this appeal (and should have been irrelevant for purposes of BSO's budget submittal).

Moreover, in reaching the 19% figure, the report consolidates fundamentally different classifications by equating administrative assistants, couriers, community affairs specialists, accountants, and deputies. For example, the report concedes that 28.6% of Detention Deputy Sheriffs (Pay Plan/Grade 80/14) are paid at the very top of the pay scale (*id.* at 3-5), which Evergreen concludes is only 7.7% below the maximum salary for the supposed market competitors (e.g., Chicago, New York City, Houston, etc.) (*id.* at 4-4). And the maximum salary for law enforcement Lieutenants—95% of whom

BSO pays at the top quartile of the pay scale (*id.* at 3-9, Pay Plan/Grade 50/22)—is actually 2.4% higher than their supposed market comparators. (*Id.* at 4-4, Line 141.) Moreover, because the report is unweighted, the "19% below market average" appears to be calculated by weighing equally the six Crime Scene Technician II employees (*id.* at 3-3, Pay Scale/Grade 90/15) that are purportedly 32.3% below market, the 1,177 Deputy Sheriff Department of Law Enforcement employees who are purportedly 7.2% below the maximum salary (*id.* at 4-4, Pay Plan/Grade 60/15), and the 829 Deputy Sheriff Detention employees purportedly 7.7% below maximum salary before their salaries were increased in FY25 as part of a three-year phase-in to raise detention deputy salaries. These deficiencies in the report undercut the assertion that "BSO salaries as a whole" are 19% below market.

Further, the Evergreen report is premised upon BSO's stated desire to "compete with other market leaders" as a "preeminent public safety organization within the United States." (*Id.* at 4-1.) However, the report contains no indication that Evergreen's "market leaders" were chosen by objective factors such as size, statutory

mission, labor market, revenue base, or demographics. They appear to have been chosen simply because they are high-paying.

Evergreen uses cost-of-living indices in an attempt to normalize those high-cost (and in some cases, higher-crime) jurisdictions like Cook County and Washington, D.C. (*id.* at 4-2, 4-3), but never supports the basic premise of whether these "peers" are appropriate comparators based on the objective factors noted above (or any other objective factors). This methodology bakes BSO's aspirational "desired market position" ("preeminence" is certainly not among the statutory factors the County was required to honor when analyzing BSO's budget request) into the report and calls into question the objectivity and reliability of its "below market" conclusions.

Certain categories of the Evergreen report should be disregarded in their entirety. First, the report is based upon a snapshot of salaries as of December 2023, which was before the mutually agreed upon three-year phase-in beginning in FY25 for increases to detention salaries. (*Id.* at 3-1); *see supra* at 20. As a result, the data on the detention positions—which totaled more than 981 positions, or 18.9% of all BSO employees (*id.* at 3-7, Pay

Scale/Grades 70/20, 80/14 and 80/18)—is inaccurate and should be disregarded because it distorts the results.

The Evergreen report also curiously concludes that the maximum pay range for regional communication operators is 16.8% below market (*id.* at 4-4, Line 116, Pay Scale/Grades 90/13A), despite the fact that in May 2022, the County fully funded BSO's requested pay increases for regional communication operators. (S*ee* Exh. I-3, 5/24/22 Board meeting, Item 57.) As such, the Evergreen report is inconsistent with BSO's own wage needs analysis.

Notably, BSO's data indicates it kept salary ranges stagnant for 2023 (i.e., no year-to-year increase between 2022 and 2023), so the December 2023 snapshot of BSO salary data is necessarily devoid of at least that year's normal range increase (*see* Exhs. G-1–G-3, 2024, 2023, and 2022 BSO Pay Grade Listing). Thus, BSO itself appears to have deprioritized salary range maintenance for what it now characterizes as its "most critical resource" (Pet. 9), skewing the

report results and further undermining BSO's effort to blame the County for BSO's allegedly low salary ranges.[13]

The County never needed to formally respond to the Evergreen "study" because, by its own terms, it "should not be considered a definitive assessment of actual employee salaries being similarly above or below the market." (Evergreen, 4-11) Moreover, the report never analyzed actual salaries; considered probationary positions and couriers on par with sworn law enforcement; only considered 95 of BSO's 150 different positions—so 63% of BSO positions (Exh. F-1, Evergreen at 4-3)—due to its own acknowledged lack of adequate comparators; failed to consider supplemental pay, benefits (other than to acknowledge that BSO employees thought their benefits were "wonderful") (*id.* at 2-2), or overtime (other than to acknowledge the "predominant theme" of "abuse of overtime" (*id.* at 2-1)); and assumes a false premise of "BSO's desired market position" as superior to supposed "market peers" such as Chicago, New York, and Houston (*id.* at 4-3).

[13] As discussed above at pages 28 – 31, this BSO deprioritization of salaries is part of a pattern of BSO moving funds out of salaries and into capital projects.

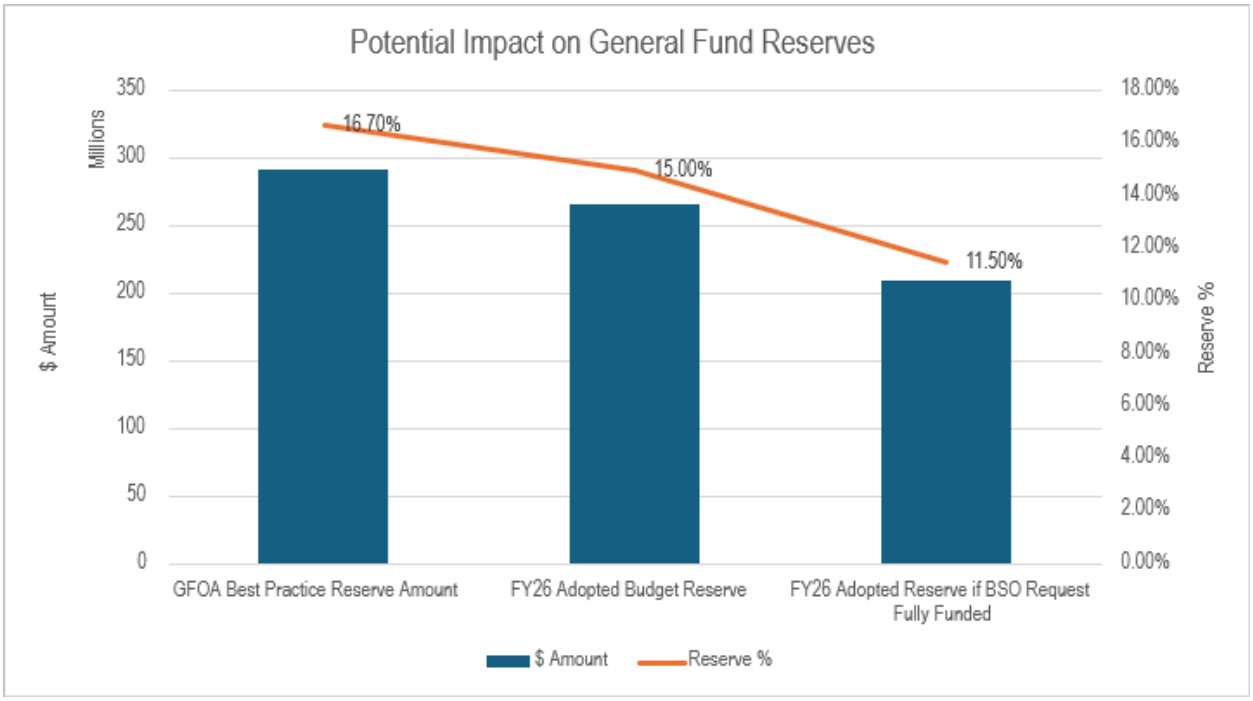
2. Sufficiently Funding and Preserving Reserves Is Sound Fiscal Policy And Enhances Public Safety

BSO denigrates the County's "desire to bolster reserves"—impliedly at the expense of public safety. (Pet. 32.) This argument by BSO barely merits consideration.

The standard for fiscally responsible government, as established by the Government Finance Officers Association ("GFOA"), is a minimum reserve of at least two months' regular general fund operating revenues or regular general fund operating expenditures, which is approximately 16.7%.[14] Broward's FY26 General Fund reserves are 15%. (Exh. A-1, FY26 Adopted Operating Budget at 9.)

If the Administration Commission were to accept BSO's invitation to compel the County to fund BSO beyond what appears to be its immediate needs, County reserves could be decimated.

[14] https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund.



(Exh. A-1, FY26 Adopted Operating Budget at 9.)

Two important points are necessary to put this graph (above) in context. The first is that BSO's budget increase is the first of two budget increases it intends to propose. (Pet. 8, 22.) The significant drop in reserves seen above would only escalate next year if BSO's appeal is successful this year and BSO seeks to obtain its next round of extraordinary budget increases. The second point is that BSO's budget is primarily *recurring* expenditures, meaning that year after year the County's reserves will continue to deplete, which would be an incredibly imprudent and fiscally irresponsible outcome.

The compounding reserve depletion could prove disastrous, and the County is obligated to guard against that potential outcome. The GFOA advises that, in setting the amount of reserves, "governments that may be vulnerable to natural disasters" may need an even higher level of reserves. *See supra* n.15. Given the County's geographic vulnerability to hurricanes, the GFOA guidance would justify reserves even higher than 16.7%. As Governor DeSantis stated in his FY26 *Focus on Fiscal Responsibility*, the state's FY26 budget "continues to prioritize healthy reserves that ensure Florida can effectively respond to storm and unforeseen disasters . . . .".[15]

Broward County is merely one hurricane away from a potential natural disaster. Moreover, the County has historically funded BSO's unexpected or undisclosed expenses from reserves, such as the unanticipated $4 million increase for E911 salaries approved in May 2022 (Exh. I-2, 9/8/22 Board meeting, Item 28) and the $15 million for the new helicopter in September 2023 (Exh. C-3, FY24 Adopted Capital Budget at 2-6). Additionally, if the market sees a sustained downturn, such as the 2008 Great Recession, or something else

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15 https://flgov.com/eog/sites/default/files/shared/2025/02/FY%202025-26%20Governor%20Budget%20Highlights.pdf

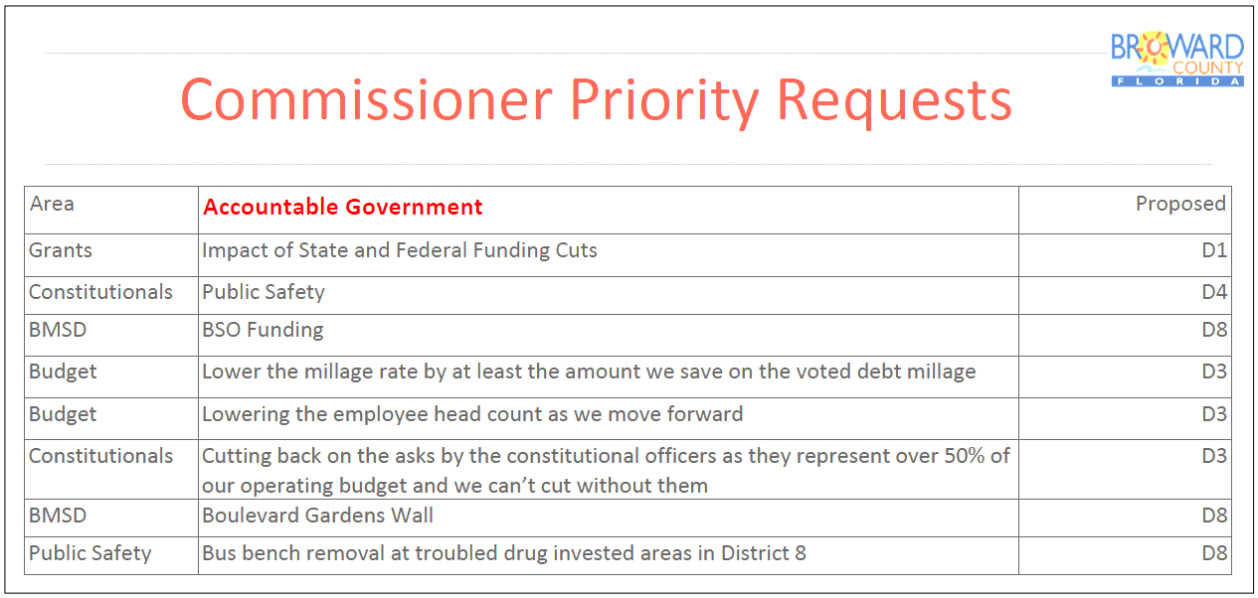
causes a material, adverse impact to local government revenues, these reserves will be necessary to continue to fund law enforcement, other public safety functions, and other essential services while the County navigates the economic storm. If the County were to be ordered to fully fund the Sheriff's request, the County expects that its general fund reserve percentage would initially drop to 11.50%, with further substantial drops thereafter, leaving the entire County—including BSO—at risk of being unable to pay for legitimate, unexpected needs in the event of a crisis or natural disaster. Being ordered to even significantly fund BSO's request would put the County on that same dangerous path (although it would logically take a little longer for existing reserves to fully deplete).

3. The County Did Not Prioritize Other Interests Over Public Safety.

The Petition asserts the County's FY26 budget prioritized Commissioner-approved, non-public safety projects. This is simply untrue.

The Commissioners, speaking on behalf of their constituents, identified numerous County priorities that explicitly or implicitly

involve public safety. The first slide of the applicable public budget presentation demonstrates this:



Commissioner Priority Requests

Area	Accountable Government	Proposed
Grants	Impact of State and Federal Funding Cuts	D1
Constitutionals	Public Safety	D4
BMSD	BSO Funding	D8
Budget	Lower the millage rate by at least the amount we save on the voted debt millage	D3
Budget	Lowering the employee head count as we move forward	D3
Constitutionals	Cutting back on the asks by the constitutional officers as they represent over 50% of our operating budget and we can't cut without them	D3
BMSD	Boulevard Gardens Wall	D8
Public Safety	Bus bench removal at troubled drug invested areas in District 8	D8

(Exh. D-1, 6/17/25 Budget Workshop Presentation at 14.)

The Petition misleadingly fails to put into context many County priorities articulated by the Commissioners. Each fiscal year, the overwhelming majority of the general fund is already committed to recurring public-safety operations, multi-year County priorities, statutory mandates, employee compensation, and other previously funded obligations. These base-budget items consume nearly all available resources before any new funding requests are considered. As a result, when Commissioners articulate their perspectives on budgetary priorities, those priorities overwhelmingly restate

programs that are already funded, required, or continued from prior years.

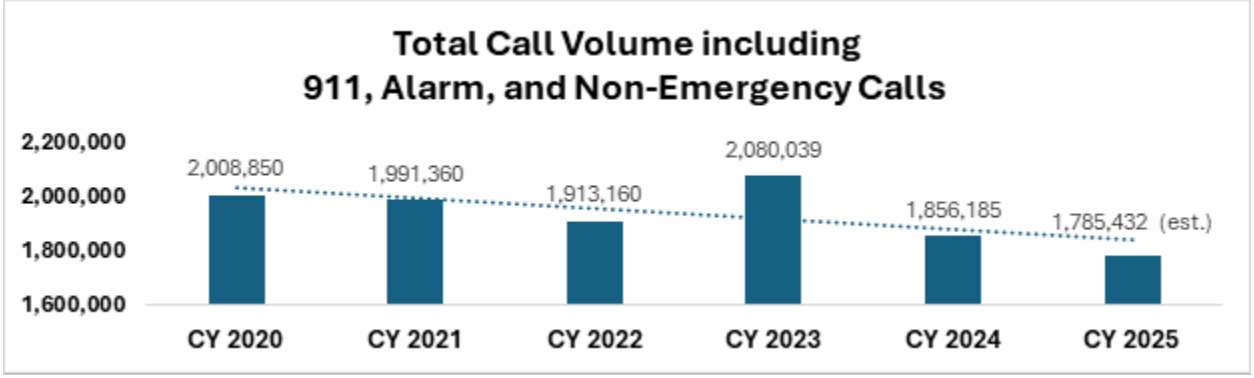
To implement the priorities under "Accountable Government," the County ***increased*** General Fund support for public safety by 3.0795%. (Exh. A-1, FY26 Adopted Operating Budget at 2-1.) That increase continued to prioritize core public safety functions.[16] In all other areas, there were no new FY26 General Fund discretionary dollars allocated to the County priorities. In the context of a multi-billion-dollar budget, the absence of additional discretionary spending directed to these priorities confirms that there was no pool of funds, let alone "millions," that could have been redirected to BSO. Against this backdrop, the Petition's theory that priorities stated by Commissioners took precedent over public safety collapses.

4. BSO's E911 Budget Sought 27 Additional Positions for a Facility It Agrees Is "Fully Staffed."

BSO admits that "the E911 system is fully staffed with improved operating efficiency," and that the increased funding by the County in 2022 for E911 positions "resulted in filling all vacancies and

[16] The increase also included funding for a new sergeant position in the Central Broward District (a public-safety priority). (*Id.* at 2-14.)

meeting all performance metrics." (Pet. 5, 23.)[17] Nonetheless, BSO requested 27 additional positions in its FY26 budget request (Exh. B-1, FY26 BSO Proposed Budget at 186; Pet. Attachment B.4 at 11), despite no expectation of an increase in call volume (Exh. B-1, FY26 BSO Proposed Budget at 187). In fact, call volume has been generally decreasing, and 2025 is estimated to be the lowest level since before 2020.[18]



Consequently, the County's decision to not add the twenty-seven additional positions to an already "fully staffed" system (Pet. 5) constitutes sound fiscal policy. As discussed below, pages 61 – 63,

[17] As discussed above, this issue is outside the scope of this appeal. Regardless, as shown herein, the County's approved E911 budget was grounded in a realistic assessment of public safety needs.

[18] https://www.broward.org/911/performance/.

the E911 system's "improved operating efficiency" resulted in material part from the County's intervention following a tragedy.

5. The Increase to the BSO Airport and Port Budget Was Reasonable and Based on the Needs of Those Facilities.

BSO's allegations pertaining to the County's supposed budget cuts to the Airport and the Port are inaccurate and omit critical details.

As previously discussed, services provided by BSO at the Airport and the Port are provided under contract, not statutory mandates, and therefore are not subject to appeal under Section 30.49, Florida Statutes. The County, through its Broward County Aviation Department and its Port Everglades Department, determines the appropriate level of law enforcement and Fire Rescue coverage based on operational needs and available enterprise revenues. BSO's role is to provide contracted services at funding levels approved by the Airport and the Port, not to unilaterally determine staffing levels as though it were statutorily or constitutionally required to perform these services. Although BSO is a valued partner in understanding threats, risks, and countermeasures, the final decision as to what

level of law enforcement and Fire Rescue services to fund at the Port and Airport rests exclusively with the County.

Additionally, BSO's assertion that the County reduced funding at both the Airport and the Port is wrong. BSO claims that the County reduced the Airport budget to BSO for police services by $5,796,620 and for fire services by $2,325,640. (Pet. 12.) BSO claims that the County reduced the Port's budget for police services by $4,094,430 and fire services by $5,140,680. (Pet. 12.) None of this is accurate.

The County *increased* BSO's budget for both law enforcement and Fire Rescue at both locations. The County increased, from FY25, the Airport's law enforcement budget from $34.77 million to $35.85 million and its Fire Rescue services budget from $19.04 million to $19.63 million. (Exh. A-1, FY26 Adopted Operating Budget at 5-2, 5-3.) Similarly, the County increased BSO's Port budgets for both law enforcement (from $23.6 million to $24.36 million) and Fire Rescue services (from $14.31 million to $14.65 million) compared to FY25. (*Id.* at 10-2, 10-3.) Thus, the alleged "reduction" merely reflects the difference between BSO's requested increase and the County-approved amounts, not an actual funding cut.

(a) The Airport Budget Increases

Since 2018, BSO's combined Airport law enforcement ("LEO") and Aircraft Rescue and Fire Fighting ("ARFF") budgets have increased by approximately 70% overall and 78% on a per-passenger basis, even as BSO's staffing levels and vacancy rates have remained static. (*See* Exh. E-7, Sample Control Position Reports.) BSO's services now account for over 17% of the Airport's total annual operating budget (Exh. E-12, FY26 Airport Budget Presentation at 12.)

BSO's assertion that the Airport Safety Officer ("ASO") staffing is "deficient" omits critical facts. BSO correctly notes that in 2008 there were 52 ASO positions at the Airport. However, in stating that the County has reduced positions "since that time" (Pet. 13), BSO omits the fact that ASO positions were reduced to the current 22 positions during the 2008 recession and were tied to industry-wide contractions in air travel and Airport revenues, and that these positions have been held constant at that level since at least 2017. (*See generally* Exh. E-13, GAO-09-393 (federal report on "*Airline Industry Contraction*"); Exh. E-2, Airport Consolidated Agreement at p.179.) More importantly, BSO has not filled the positions it already

has. Since 2018, BSO's LEO/ARFF vacancy rate has averaged approximately 9% and has reached as high as 12%. (Exh. E-7, Sample Position Control Reports.) Simply adding new positions, before filling open positions, will not impact operational readiness or safety.

BSO's funding requests also exceed reasonable industry benchmarks. BSO's per-passenger law enforcement cost at the Airport is substantially higher than its peers. (Exh. E-3, Audit of BSO for Law Enforcement Services at Airport at 17-19.) Orlando International (MCO) maintains a nearly identical LEO operating budget as the Airport but serves approximately 74% more passengers. (*See* Exh. E-6, 9/17/25 Greater Orlando Aviation Authority Presentation at 64, 70.)

Despite this, BSO submitted a FY26 request reflecting an additional 18.2% increase for the Airport (LEO and ARFF), including 25 new ASO positions, without providing any operational or workload justification despite an Airport request for backup data. (Exh. B-1, FY26 BSO Proposed Budget at 14-15, 143, 275; Exh. E-10, 5/1/25 BSO Letter to Airport.)

In addition, BSO's appeal appears to be premised on speculative future needs. The County agrees that certain future capital projects will almost certainly require additional public safety staffing, but only once they are completed. Additional staffing is currently unnecessary and unjustified. For example, Terminal 5 at the Airport is currently in the design phase and construction will likely not be completed until 2029 or 2030. Additional deputies are not currently needed to cover a terminal that won't open for four to five years, and BSO's argument to the contrary is simply illogical.

(b) The Port Budget Increases

For the Port, contrary to BSO's assertions that the County cut funding, the County increased funding for key reimbursable services by 10% for Harbor Patrol and Cruise Terminal Security, consistent with and exceeding the projected increases in cruise activity. Additionally, a budget amendment scheduled for the December 9, 2025, County Commission agenda would further increase the Port's BSO budgets by approximately $634,300 for Cruise Traffic details, which would result in a 15% increase in cumulative funding. (Exh. E-9, 9/2/25 Port email to Budget.)

The Sheriff's statement that all new staffing requests were eliminated (Pet. 12) is also incorrect. BSO requested seven new positions, six for law enforcement and one for Fire Rescue. (Exh. B-1, BSO FY26 Proposed Budget at 145-147, 293-295; Exh. E-8, 5/1/25 BSO DLE and FR Considerations Letters.) The County approved and fully funded the one Fire Rescue position (it had only been funded for a partial year) and deferred the six law enforcement positions pending operational decisions and data for the new Convention Center Omni Hotel (which is not yet open). (Exh. B-1, BSO FY26 Proposed Budget at 145-147, 293-295; Exh. A-1, FY26 Adopted Operating Budget at 10-2, 10-3.) As expressly provided in the Port's agreement with BSO, staffing levels are adjustable if needed, including by amendment if additional funding is required. (Exh. E-1, Port Agreement at § 7.2, Art. 12.)

BSO's argument that staffing has been reduced by six deputies since 2019 (Pet. 13) also omits critical context. Those temporary reductions were jointly agreed upon by BSO and the Port in FY21 during the pandemic shutdown when cruise activity ceased and several security and compliance functions were transferred to the Port. (Exh. L-4, 9/15/20 Memo. to the Commission.) Staffing levels

were reviewed by the County and BSO in connection with the April 2022 Port agreement (Exh. E-1), and most positions have been restored including four deputies reinstated in FY25. (Exh. E-11, 9/16/24 BSO letter to Port.) In any case, BSO overstates passenger growth at the Port. One example is, based on FY25 performance, the Port projects a 9.6% increase in cruise passengers for FY26, not 13% as stated by BSO. (*Compare* Pet. 13 *with* Exh. E-14, Port Projection Excerpts.)

Finally, BSO's implication that the expansion of the Convention Center and opening of an Omni Hotel requires additional BSO staffing (Pet. 13-14) is premature and unfounded. Both the convention center and the hotel are outside the Port's controlled access area and will maintain private security services for daily operations and events; as a result, there is no contemplated need for additional BSO services. (*See* Exh. E-4, (Request for Proposals for convention center security services)) County staff are still evaluating future service needs, including a potential for a partnership with the City of Fort Lauderdale (the municipality in which these buildings are located) for law enforcement and Fire Rescue response. These considerations underscore that the County, not BSO, retains

discretion to determine appropriate service levels within the Port Jurisdictional Area (and within the adjacent convention-related facilities) based on operational and financial priorities.

In summary, the County's FY26 adjustments for both law enforcement and Fire Rescue services at the Port and Airport were data-driven, contractually governed, prudent, and within the County's exclusive authority to determine operational needs and budget priorities.

E. BSO's Comparison of Its Budget Increase to that of the Sheriffs of Miami-Dade and Palm Beach Counties Is Both Inaccurate and Irrelevant.

BSO compares Broward County to Palm Beach and Miami-Dade counties, arguing that both counties approved their respective sheriff's "full budget requests." (Pet. 30.) This seems to be yet another misstatement.

It appears that both Palm Beach and Miami-Dade counties significantly cut their respective sheriff's proposed budgets. Palm Beach County's final approved budget was $38,450,383 *less* than what its sheriff had initially proposed (Exh. K-1, FY26 Palm Beach County Adopted Line Item Approp Line for Public Hearing at 31; *see also* Exh. K-2, news article), and Miami-Dade County apparently

funded $12,848,000 *less* than what its sheriff had initially requested. (*See* Exh. M-1, FY26 Miami-Dade Sheriff's Office Budget Presentation at 5; *see also* Exhs. M-2 – M-3 (news articles).) When the unappealable matters (Fire Rescue, E911, contract services) are accounted for, the difference between BSO's request and what the County funded, $37,127,394, falls within the range of reductions approved by the neighboring counties.

Further, Broward County's unique characteristics prevent detailed budget comparisons to the other two counties. Less than one-tenth of one percent (.09%) of residents live in unincorporated Broward County (17,233 out of 1,981,888). (Exh. F-2, BEBR FL Estimates of Population 2024 at 6.) Geographically, less than .01% of the County's urban area (excluding the water conservation district) is unincorporated. (*Id.*) By comparison, 43.50% of Miami-Dade (*id.* at 12-13) and 43.48% of Palm Beach counties (*id.* at 14-15) are unincorporated by population. Additionally, BSO performs various contractual functions, such as Fire Rescue, that are not performed by the sheriffs of Miami-Dade and Palm Beach counties. Finally, as shown above, BSO tends to make extensive use of overtime and

movement of money out of personnel costs and into capital costs and other expenses, further frustrating any direct comparisons.

The County funds BSO based on demonstrated need and sound fiscal principles. BSO's arguments regarding Miami-Dade and Palm Beach counties, which for the above-stated reasons cannot be compared "apples-to-apples," cannot logically or responsibly dictate the needs of Broward County or how the County uses its taxpayers' dollars.

F. BSO's Misleading and Inaccurate Paraphrasing of Commissioner Comments Related to Its Budget.

BSO attempts to discredit the County's FY26 budgetary process with various paraphrased, truncated, and, in several instances, plainly inaccurate "quotations" of Broward County Commissioners and their staff. This effort fails.

First, the Petition suggests the Commission had initially generally embraced the BSO budget request. (Pet. 17–21.) For example, BSO asserts that Commissioners initially described the Sheriff's requested increase as "reasonable" and that the County and BSO were "close." (Pet. 10.) But context matters, and the context here

related to the unbelievable increase BSO had initially proposed the prior fiscal year.

Commissioners' use of the term "reasonable" was expressly relative to the FY25 budget proposal discussed on pages 15 – 17, which proposed a $266,724,881 budget increase: "Looking from 50,000 feet I was actually pleasantly surprised . . . . *I think this is a much more reasonable first step than what we've seen in some of the last few years.*" (M. Udine, Exh. H-2, 6/3/25 Budget Workshop at 42 (emphasis added).) Likewise, the petition identifies the same Commissioner as stating, "We're not that far off," implying alignment with BSO's FY26 request, when in fact the phrase was once again relative to the FY25's significantly higher over-ask by BSO: "I didn't think it was that outrageous . . . whereas last year . . . we were so far apart . . . we're not that far off on where we need to be to make this happen." (Pet. 10) (M. Udine, *id.* at 43-44)) BSO quotes another Commissioner as saying the FY26 budget was "not way off" (Pet. 18), when the statement was actually again relative: "You're not way off the target . . . Not like last year" (B. Furr, *id.* at 55). BSO attributes to the same Commissioner a statement that the County and BSO

were "not that far apart" (Pet. 18), when the Commissioner's caution was evident: "Not totally there. But not crazy far" (B. Furr, *id.* at 55).

Even beyond this, the transcripts from both the June 3 and June 17 workshops show that Commissioners consistently expressed that the requested increase was unaffordable, questioned the underlying assumptions and methodology in BSO's request, and emphasized that any increases for constitutional officers, including BSO, needed to be measured (*see, e.g.*, M. Udine, Exh. H-2, 6/3/25 Budget Workshop at 42, "I don't really want to see us go up with a 9% Regional Services increase."; L. Fisher, Exh. H-1, 6/17/25 Budget Workshop at 56, ". . . we want to make sure that we give them enough dollars to operate, but I don't know that a nine-point whatever percent is -- we can afford it. So it's called affordability . . . I just don't see it going by 9% by any way, shape, or form.").

BSO's mischaracterizations of Commissioners' comments that demonstrated the exercise of fiscal prudence and responsible government further undermine the Petition's credibility.

IV. EXAMPLES OF BSO'S FINANCIAL MISMANAGEMENT

In recent years, BSO has transferred money away from salaries to pay for preferred projects and other expenses and, especially if its

goal has been higher compensation, has otherwise mismanaged its own budget, at taxpayer expense.

A. The Training Center

BSO has shown a willingness to divert money intended for salaries for its public safety personnel to pay for its cost overruns on capital projects and other expenses. One of the more significant examples is moving millions of dollars budgeted for salaries to pay, in part, for a Training Center project inclusive of promotional branding. The County obtained the following information based on a 2024 audit by Bob Melton, the independent County Auditor.[19] (*See* Exh. F-3, County Auditor Report for Training Center.)

In 2018, BSO requested funds to build a new Public Safety Building Complex ("Training Center"). (*Id.* at 3.) The Training Center was to serve as both a training facility and a Wellness Center for BSO employees. (*Id.* at 8.) Because, under applicable law, the County owns and maintains all BSO facilities, BSO and the County entered into a

[19] BSO argues that the County is legally permitted to audit it under Section 125.01(1)(x), Florida Statutes. The authority conferred by that section is extremely limited. It only allows for a "performance audit" (*i.e.*, not a financial audit). Otherwise, the County's audit authority extends only to its contracts.

Memorandum of Understanding (the "MOU") to fund construction of the facility. (*Id.* at 46-57.) Per the MOU, the County agreed to budget $33.2 million for the project and BSO was "solely responsible for any costs relating to the Project that exceed the [allocated] funds." (*Id.* at 9.) BSO negotiated an agreement with a contractor, executed on February 18, 2021, for a contract price of $49,650,464, almost 50% above the cost to which it had committed. (*Id.* at 56.)

Through a series of BSO-initiated change orders, the project ended up costing $73.7 million, an overrun of approximately $18.2 million beyond the County's appropriation of $55.5 million.[20] (*Id.* at 8-9.) To cover this gap, BSO reallocated millions of dollars from other sources—including about $4.8 million from salaries for detention, regional Fire Rescue, investigations, and law enforcement. (*Id.* at 14.)

The cost overruns resulted from BSO initiating numerous change orders. Some of these decisions included cost overruns related to the Wellness Center, which added $7.5 million in project costs because the work was performed largely through change orders

[20] To try to keep up with BSO's ever-expanding costs, the County had to keep increasing the funding for this project. But as shown herein, even with the provision of substantially more dollars the County couldn't keep up with BSO's expenditures.

rather than through the originally negotiated contract. (*Id.* at 15.) Of that cost overrun, $7.2 million was completed without County approval, in direct violation of the parties' agreement. (*Id.* at 21.)

BSO also added $552,905 to the project cost for "branding" the building. This branding included a blown-up graphic of the Sheriff, motivational signs with the Sheriff's self-quotations, and logos with the Sheriff's name and degree. (*Id.* at 27.) Most of the corresponding change orders were "performed without County approval." (*Id.* at 29.) Of those "branding" change orders, $79,717 were due to inclusion of the Sheriff's name, a small but illustrative amount. (*Id.* at 31.)



All in all, the Sheriff's overspending for the project showed a lack of transparency, accuracy, and prudent fiscal prioritization.

B. Helicopter Funding

BSO asserts that when it asked for funding to replace aging helicopters, the County refused to fund any replacements until the tragic crash of August 28, 2023. (Pet. 23.) This is another grossly unfair and misleading statement.

BSO did not request funding to replace helicopters in its budgets for Fiscal Years 2020, 2021, 2022, or 2023. (Exhs. B-4–B-7, FY20–FY23 BSO Proposed Budgets.) BSO's only capital requests for the Aviation Unit were for office renovations and small pieces of equipment, all of which were fully funded by the County.[21] (*Id.*) At the June 8, 2023, Budget Workshop, BSO—for the first time—indicated the helicopters were "end-of-life." (Exh. D-8, BSO FY24 Proposed Budget, Slide 15.) Despite making this statement, BSO's proposed FY24 budget ***still did not request*** funds to replace or add helicopters.

[21] The County funded $95,440 in FY20; $23,000 in FY21; and $699,950 in FY24. (Exh. B-6, FY21 BSO Proposed Budget at 117, Exh. B-5, FY22 BSO Proposed Budget at 107, Exh. B-2, FY25 BSO Proposed Budget at 112; *see generally* Exh. A-6, FY21 Adopted Operating Budget, Exh. A-5, FY22 Adopted Operating Budget, Exh. A-2, FY25 Adopted Operating Budget.) No capital requests were made in FY22 or FY23.

On August 28, 2023, after the County published its FY24 Recommended Budget, the tragic crash occurred. Ten days later, the County amended its Recommended Budget to include $14.9 million for a replacement helicopter (Exh. C-3, FY24 Adopted Capital Budget at 2-24.)

Notably, despite funding for the helicopter replacement, BSO used the $14.9 million as a down payment on ***three helicopters*** without formally advising the County Commission. In early 2024, BSO requested an additional $34.6 million for helicopters (Exh. B-2, BSO FY25 Proposed Budget at 9), of which $24.4 million was to pay the balance of the three helicopters previously ordered by BSO. Despite BSO's decision to contract for $24.4 million worth of helicopters that were never requested, much less budgeted, the County once again prioritized BSO's claimed public safety needs and funded the $24.4 million. (Exh. C-2, FY25 Adopted Capital Budget at 2-24.)

As explained to the Board by County staff, the unanticipated expenditure for these helicopters as well as their absence from "the previous five BSO budget submissions[] raises critical concerns. It may have a significant impact on available resources for any other

budgetary requests from BSO, other constitutional officers, and the primary responsibilities of general county operations and services." (Exh. L-2, 2/27/24 Email to Board by M. Ruiz.)

C. E911

In 2022, a public safety crisis with tragic consequences resulted from staffing shortages in the E911 centers. On April 23, 2022, a local newspaper reported that a baby died because nobody answered the 911 call line for eight minutes. (Exh. N-1, Sun-Sentinel Article.) The newspaper stated, "[T]his public safety crisis is no secret to the Broward Sheriff's Office."

Three days later, the County Commission questioned BSO on that and similar incidents, including whether BSO was answering 911 calls within the required number of seconds. BSO responded, "[W]e do meet the national standards more times than not." (Exh. H-6, 4/26/22 Board Meeting at 74.) Not encouraged by that response, the Commission pushed harder: "[D]o you regard the call center as adequately staffed? I mean, do you have enough—are you budgeted for enough staff people?" (*Id.* at 77.) These are not statements of someone unconcerned with public safety. BSO responded that they

were in the process of putting together a plan to be a competitive employer so they didn't lose 911 operators. (*Id.* at 77-78.)

That was the first time the County had been informed that BSO was unable to retain 911 operators due to pay. (*Id. at* 79.) BSO explained their previous lack of any request for more pay by saying the problem "hadn't, you know, manifested itself to the point that it is now." (*Id.*) The County's answer was simple: "You know, if dollars help address this, then let's just appropriate the dollars and give the Sheriff the tools he needs." (*Id. at* 108.) The Board's message to BSO was clear: "public safety is number one." (*Id.* at 85.)

When BSO presented its budget request to the County six days later, it asked for no funds for additional 911 positions. (Exh. H-5, 5/10/22 Board Meeting at 145.) Then four days later, BSO supplemented its budget request to ask for 86 additional positions plus a $17 million PSAP building buildout. (*Id.* at 145; *see also* Exh. I-4, 5/10/22 Board meeting, Item 51.) BSO's request was for $11,152,287 annually for the 911 operator salary increases. (Exh. I-4, 5/10/22 Board Meeting, Item 51.) At the very next County Commission meeting, the County agreed to fund the increase for the remainder of the then-current fiscal year, which equated to

$4,033,156, specifically for 911 staffing salaries and recruitment efforts. (*See* Exh. I-3, 5/24/22 Board meeting, Item 57.) The Board approved the annualized amount ($11,466,290) as part of the FY23 Adopted Budget. (Exh. A-4, FY23 Adopted Operating Budget at 2-31.)

This 911 staffing crisis was resolved only at the County's initiation and urging, belying BSO's assertion that the County Commission pays mere "lip service" to the critical issue of public safety.

Conclusion

Public safety is the County's foremost priority, which is why the County dedicates hundreds of millions of dollars to it every year. Public safety professionals should be appropriately compensated for the invaluable work they perform. But the County is required to balance budgetary allocations for these professionals in a manner consistent with sound fiscal principles. These principles demand the County "tighten its belt" and "sharpen its pencils" during fiscally constrained years and maintain adequate reserves, including to meet the emergency public safety requirements of a natural disaster. Constitutional officers should, of course, do the same, given that they utilize the same general fund resources for funding provision of their

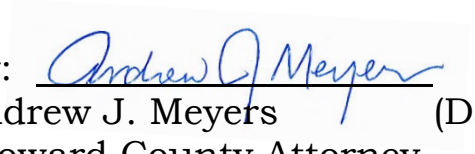
services. Demands for budget increases should be based on prudence, and the timing for such increases should be based on actual, demonstrated need rather than on posturing and gamesmanship in anticipation of an eventual brokered compromise.

Unfortunately, BSO's $73,714,903 request makes clear that BSO has, once again, taken the second approach. Most glaringly, roughly half of its request ($36,587,509) is not even subject to review by the Administration Commission because it relates to nonstatutory services not covered by the appeals process in Section 30.49, Florida Statutes. As for the remaining half ($37,127,394), BSO has offered no credible evidence to justify it. In terms of how BSO uses it, the Evergreen report does not support BSO's proposed salary increases. If BSO believed its salaries should be higher, BSO would have raised them using personnel funds already allocated; it didn't. Instead, BSO diverted millions of dollars allocated by the County for personnel costs to capital projects and other expenses.

History shows that the County prioritizes public safety and provides BSO with the funds it needs even when BSO has not requested them. Once again, the County's FY26 budget for BSO is

based on sound fiscal principles. BSO's budget request was not. For the reasons set forth above, BSO's Petition should be denied.

Respectfully submitted,

By: 
Andrew J. Meyers (Date)
Broward County Attorney
Florida Bar No. 709816
Counsel for Broward County, Florida

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via electronic mail on November 17, 2025, to the following recipients: Terrence Lynch, General Counsel, terrence_lynch@sheriff.org, Col. Nichole Anderson, Undersheriff, nichole_anderson@sheriff.org, and Col. Oscar Llerena, Chief Financial Officer, oscar_llerena@sheriff.org.

By 
Andrew J. Meyers (Date)
Broward County Attorney

Broward County Changes to the FY26 BSO Proposed Budget

AIRPORT (FLL) - LAW ENFORCEMENT			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	37,986,388	32,189,772	(5,796,616)
Operating Expenses	1,487,477	1,487,477	-
Capital Outlay	929,161	929,161	-
Transfer	1,238,610	1,238,610	-
TOTAL	**41,641,636**	**35,845,020**	**(5,796,616)**

AIRPORT (FLL) - FIRE RESCUE			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	18,253,937	15,928,298	(2,325,639)
Operating Expenses	1,413,940	1,413,940	-
Capital Outlay	1,956,715	1,956,715	-
Transfer	335,047	335,047	-
TOTAL	**21,959,639**	**19,634,000**	**(2,325,639)**

PORT - LAW ENFORCEMENT			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	25,767,239	21,672,814	(4,094,425)
Operating Expenses	1,189,547	1,189,547	-
Capital Outlay	833,547	833,547	-
TRANSFERS/RESERVES	660,592	660,592	-
TOTAL	**28,450,925**	**24,356,500**	**(4,094,425)**

	PORT - FIRE RESCUE		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	18,321,752	13,181,072	(5,140,680)
Operating Expenses	783,160	783,160	-
Capital Outlay	428,365	428,365	-
TRANSFERS/RESERVES	256,213	256,213	-
TOTAL	**19,789,490**	**14,648,810**	**(5,140,680)**

	BMSD - FIRE RESCUE		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	6,731,114	5,822,420	(908,694)
Operating Expenses	898,483	898,480	(3)
Capital Outlay	495,645	226,770	(268,875)
TRANSFERS/RESERVES**	-	814,100	
TOTAL	**8,125,242**	**7,761,770**	**(1,177,572)**

**BSO conducted an internal transfer of $814,100 to BMSD Fire Rescue.

	OTHER CONTRACTS - FIRE RESCUE		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	148,924,165	148,924,160	(5)
Operating Expenses	13,991,710	13,991,700	(10)
Capital Outlay	3,220,093	3,220,100	7
TRANSFERS/RESERVES	3,647,220	3,755,720	108,500
TOTAL	**169,783,188**	**169,891,680**	**108,492**

	OTHER CONTRACTS - LAW ENFORCEMENT		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	249,545,998	249,545,994	(4)
Operating Expenses	19,391,871	19,391,856	(15)
Capital Outlay	12,242,686	12,242,692	6
TRANSFERS/RESERVES	9,983,194	9,983,198	4
TOTAL	**291,163,749**	**291,163,740**	**(9)**

	REGIONAL- FIRE RESCUE - General Fund		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	39,697,829	34,720,180	(4,977,649)
Operating Expenses	7,461,522	7,461,520	(2)
Capital Outlay	5,260,328	3,334,400	(1,925,928)
TRANSFERS/RESERVES	1,657,029	1,657,030	1
TOTAL	**54,076,708**	**47,173,130**	**(6,903,578)**

CORRECTIONS - Detention and Community Programs General Fund			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	317,971,551	299,575,440	(18,396,111)
Operating Expenses	90,028,488	90,028,490	2
Capital Outlay	1,217,766	1,217,770	4
TRANSFERS/RESERVES		-	-
TOTAL	**409,217,805**	**390,821,700**	**(18,396,105)**

	DISPATCH - E911		
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	79,704,054	68,555,050	(11,149,004)
Operating Expenses	1,469,792	1,469,790	(2)
Capital Outlay	-		-
TOTAL	**81,173,846**	**70,024,840**	**(11,149,006)**

Administration, Community Services, Professional Standards - General Fund			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	94,831,719	88,919,940	(5,911,779)
Operating Expenses	44,550,658	44,550,660	2
Capital Outlay	8,426,705	8,426,710	5
TOTAL	**147,809,082**	**141,897,310**	**(5,911,772)**

Regional Law Enforcement and Bailiffs - General Fund			
	BSO PROPOSED	**COUNTY APPROVED**	**DIFFERENCE**
Personnel Services	170,686,456	157,866,930	(12,819,526)
Operating Expenses	25,147,424	25,147,430	6
Capital Outlay	375,000	375,000	-
Reserves	600,000	600,000	-
TOTAL	**196,808,880**	**183,989,360**	**(12,819,520)**

Difference between FY26 BSO Request and County Appropriation**	1,009,053,253	936,152,440	(73,714,913)
Total Other Contracts	460,946,937	461,055,420	
Grand Total	**1,470,000,190**	**1,397,207,860**	

Total Amount Appealed - 73,714,903*

*Broward County disputes that the entire amount is appealable.

**BSO conducted an internal transfer of $814,100 to BMSD Fire Rescue.