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MAYOR
MIAMI-DADE COUNTY



ANTHONY RODRIGUEZ
CHAIRMAN
BOARD OF COUNTY COMMISSION

October 7, 2026

The Honorable Rosie Cordero-Stutz
Sheriff, Miami-Dade County
Miami-Dade Sheriff's Office
9105 NW 25th Street
Doral, Florida 33172

Re: Written Notice of Board Action on the Miami-Dade Sheriff's Office FY 2026-27 Budget

Dear Sheriff Cordero-Stutz:

Pursuant to section 30.49(4), Florida Statutes, this letter provides formal written notice of the action taken by the Miami-Dade County Board of County Commissioners (Board) regarding the Miami-Dade Sheriff's Office (MDSO) Certified Budget Request (Attachment A) for Fiscal Year 2026-27.¹

Overview

At its final budget hearing on September 17, 2026, the Board approved the FY 2026-27 budget with an unprecedented total appropriation of **\$1,234,439,000** for MDSO. This includes an amendment sponsored by Chairman Rodriguez and adopted by the Board that provided an additional \$11,376,000 for the Sheriff's General Law Enforcement Personnel Services. Most significantly, the adopted budget exceeds the Sheriff's Certified Budget Request of **\$1,048,109,115** by **\$186,329,885**. Miami-Dade County remains steadfast in its continuous support of MDSO and its commitment to funding public safety and law enforcement, as demonstrated by the Board's approval of the historic level of funding appropriated for MDSO.

This Board, the Mayor, and Miami-Dade taxpayers have invested over \$3.410 billion in MDSO since FY 2024-25 to keep our community safe. We have increased the MDSO budget by an average of \$97 million per year over the past three years. The adopted budget provides substantial funding and will enable the Sheriff's Office to perform its law enforcement and court services responsibilities. It includes sufficient funding for a proposed cost-of-living adjustment for all MDSO employees, as well as funding for the 200 additional positions requested by the Sheriff, specifically 80 sworn and 120 civilian positions. The adopted budget also includes sufficient funding for the 3.5 percent pay supplement for Florida Department of Law Enforcement (FDLE) certified personnel and supports approximately \$95 million for overtime and associated fringe benefits, the highest overtime appropriation in the organization's history. In addition to the funding appropriated directly to MDSO, approximately \$21.3 million in General Fund-supported debt service is included in Miami-Dade County's budget for investments that will further support the Sheriff's operations, including financing for vehicles, helicopters, radio systems, law enforcement records and fingerprint identification systems, equipment, and facility improvements.

Central to the Board's action, and consistent with Section 28-43.007 of the Florida Administrative Code, the County compared MDSO's \$1.234 billion budget with those of other County agencies and Constitutional Offices, as well as law enforcement agencies throughout Florida. An examination of staffing and law enforcement data from other large Florida counties, together with our review of data reflecting recent declines in County revenue, population growth and crime rates in Miami-Dade, further supports the conclusion that the adopted budget provides the resources necessary to maintain law enforcement services and fund the additional staffing requested by the Sheriff for FY 2026-27.

¹ Please note the financial analysis in this correspondence was provided by Miami-Dade County's Office of Management and Budget based on the budget approved by the Board for FY 2026-27.

Table 1 below compares MDSO's Approved Budget for FY 2026-27 with the approved budgets from FY 2024-25 and FY 2025-26, as well as the Sheriff's FY 2026-27 request. As stated above, the County approved an annual budget that included funding for MDSO that exceeds your Certified Budget Request of \$1,048,109,115 by \$186,329,885 (See **Grand Total, Table 1**). This amount is inclusive of the \$9,972,000 for the School Crossing Guard program and other General Law Enforcement activities funded by County departments through applicable contract and fee revenues. The remainder of this letter outlines the adjustments made to your budget request. The County's intent is and has always been to fully fund MDSO and to ensure funding is available for growth that is consistent with the public safety needs across the County.

Table 1 - Miami-Dade Sheriff's Office Budget for Fiscal Year 2026-2027							
	Approved Budget FY 2024-25	Approved Budget FY 2025-26	Sheriff's Request FY 2026-27	Sheriff- Acknowledged FRS Adjustments to Sheriff's Request FY 2026-27	County Adjustments FY 2026-27	County Commission Approved FY 2026-27	Approved Over/Under Requested FY 2026-27
Grand Total	\$ 1,064,570,000	\$ 1,163,561,000	\$ 1,048,109,115	\$ (1,918,040)	\$ 188,247,925	\$ 1,234,439,000	\$ 186,329,885
General Law Enforcement							
Personnel Services ^(a)	\$ 702,344,000	\$ 785,390,000	\$ 839,374,575	\$ (1,782,000)	\$ (30,435,075)	\$ 807,157,500	\$ (32,217,075)
Operating Expenses ^(b)	\$ 124,672,000	\$ 134,838,000	\$ 155,983,500	\$ -	\$ (13,789,000)	\$ 142,194,500	\$ (13,789,000)
Capital Outlay	\$ 6,056,000	\$ 9,200,000	\$ 9,168,000	\$ -	\$ -	\$ 9,168,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Law Enforcement Total	\$ 833,072,000	\$ 929,428,000	\$ 1,004,526,075	\$ (1,782,000)	\$ (44,224,075)	\$ 958,520,000	\$ (46,006,075)
Court Services							
Personnel Services ^(c)	\$ -	\$ -	\$ 32,855,040	\$ (136,040)	\$ -	\$ 32,719,000	\$ (136,040)
Operating Expenses	\$ -	\$ -	\$ 756,000	\$ -	\$ -	\$ 756,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court Services Total	\$ -	\$ -	\$ 33,611,040	\$ (136,040)	\$ -	\$ 33,475,000	\$ (136,040)
Total of all Object Codes	\$ 833,072,000	\$ 929,428,000	\$ 1,038,137,115	\$ (1,918,040)	\$ (44,224,075)	\$ 991,995,000	\$ (46,142,115)
General Law Enforcement - Other Funds in County Commission Approved							
Personnel Services	\$ 133,152,000	\$ 159,357,000	\$ -	\$ -	\$ 168,088,000	\$ 168,088,000	\$ 168,088,000
Operating Expenses	\$ 21,397,000	\$ 18,700,000	\$ -	\$ -	\$ 21,156,000	\$ 21,156,000	\$ 21,156,000
Capital Outlay	\$ 6,145,000	\$ 5,756,000	\$ -	\$ -	\$ 7,917,000	\$ 7,917,000	\$ 7,917,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and Aids	\$ 18,604,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ 15,682,000	\$ 10,907,000	\$ -	\$ -	\$ -	\$ -	\$ -
General Law Enforcement - Other Funds in County Commission Approved Total	\$ 194,980,000	\$ 194,720,000	\$ -	\$ -	\$ 197,161,000	\$ 197,161,000	\$ 197,161,000
School Crossing Guard Program							
UMSA Subsidy	\$ 7,500,000	\$ 8,025,000	\$ 8,373,000	\$ -	\$ -	\$ 8,373,000	\$ -
Parking Violations Surcharge	\$ 1,320,000	\$ 1,392,000	\$ 1,599,000	\$ -	\$ -	\$ 1,599,000	\$ -
School Crossing Guard Total	\$ 8,820,000	\$ 9,417,000	\$ 9,972,000	\$ -	\$ -	\$ 9,972,000	\$ -
Reserves							
Reserves Total	\$ 27,698,000	\$ 29,996,000	\$ -	\$ -	\$ 35,311,000	\$ 35,311,000	\$ 35,311,000
Narrative: Adjustments (a) Personnel Services: - \$1.782 million reduction to reflect the State-adopted Florida Retirement System (FRS) contribution rates adopted by the Legislature in May 2026. - Separately, a net reduction of \$30,435,075, consisting of the following adjustments: \$8 million reduction in Overtime appropriation for the G20 Summit. The County intends to pursue federal funding for eligible costs. \$33.811 million reduction through adjustments to attrition and associated fringe benefit line items, reflecting MDSO's vacancy and separation experience, historical hiring patterns, and anticipated recruiting, training, and onboarding timelines. \$11.376 million increase for the Sheriff's Countywide services above the Proposed Budget, pursuant to the Board's motion at the September 17, 2026, budget hearing. The additional funding is supported by excess funds the Tax Collector committed to return to the County. (b) Operating Expenses: \$13.789 million reduction reflects MDSO's actual expenditures during the preceding five fiscal years and the County's forecast of FY 2025-26 expenditures. (c) Personnel Services: \$136,000 reduction to reflect the State-adopted Florida Retirement System (FRS) contribution rates adopted by the Legislature in May 2026.							

Internal Cost Saving Measures

The residents of Miami-Dade County depend on our Mayor, County Commission and our newly minted Constitutional Officers to work together to advance a fiscally responsible budget that meets the multiple needs of our community, most importantly the need to keep us all safe. The FY 2026-27 County budget was developed with safety as a top priority, as the County's operating revenues decreased to 4.6 percent growth following consecutive years of higher growth. In developing Miami-Dade County's FY 2026-27 budget, the County directed its own departments to identify reductions, find cost savings, streamline operations, and limit growth in expenditures, and we will continue these belt-tightening initiatives into the foreseeable future. County departments absorbed the costs of required changes in Florida Retirement System (FRS) contribution rates, costs increases in healthcare, other benefits, and goods and services, and the cost-of-living adjustments included in previously negotiated collective bargaining agreements in order to ensure resources were available to fund priorities. These shared cost pressures reinforce the importance of developing a budget that includes realistic expenditure projections that reflect demonstrated operating requirements and the efficient use of available resources. It is important to note that Miami-Dade County eliminated over 400 General Fund positions elsewhere in County government in the adopted FY 2026-27 budget and did not include a cost-of-living adjustment for employees under the Mayor's purview—in part to provision the funding necessary to meet the MDSO budget request.

Summary of Budget Adjustments

In your May 1, 2026, budget certification letter, included as **Attachment A**, MDSO requested \$1,048,109,115 for the "Sheriff's Proposed Budget Total", inclusive of the funding for the School Crossing Guard program. As referenced above and in Table 1, the Board's adopted budget of **\$1,234,439,000** for MDSO exceeded that request by an additional **\$186,329,885**. The funding approved by the Board took into account the necessary adjustments for the Florida Retirement System (FRS) rates adopted by the Florida Legislature. This adjustment was agreed to by you in your letter; thus, it is not treated as a reduction in your requested funding as noted below.

The Board approved adjustments to expenditures based on the historical spending trends associated with hiring, separations, and annual operating expenses. The adjustment to your funding request for Personnel Services reflects the County's careful consideration of MDSO's existing vacancies and the time required to recruit, process, train, and onboard employees. Based on historical expenditure rates, the amount of funding appropriated is more than sufficient to meet MDSO's current personnel and operating needs.

The adjustments made by the County to your request are enumerated in Table 1 above and are further summarized here, including other funding appropriated by the Board from sources which were not disclosed in your May 1 budget certification letter.

- **Sheriff-Acknowledged FRS Adjustments:** A reduction of \$1,918,040, consisting of \$1,782,000 in General Law Enforcement Personnel Services and \$136,040 in Court Services Personnel Services, to reflect final State-adopted FRS contribution rates acknowledged by the Sheriff in her budget letter.
- **Other General Law Enforcement Personnel Services Adjustments:** The Board approved net adjustments to attrition and overtime totaling \$30,435,075, inclusive of the additional \$11,376,000 amendment approved at the September 17, 2026, Final Budget Hearing.
- **General Law Enforcement Operating Expenses:** Adjustments of \$13,789,000, reflecting actual MDSO expenditures during the preceding five fiscal years and the County's forecast of FY 2025–26 expenditures.
- **Other Categories Not in Sheriff's Certified Budget Request:** Increases in the amount of \$197,161,000 were approved for the Sheriff's Budget in the "Other Funds" categories for Personnel Services, Operating Expenses, Capital Outlay, and Other Uses, and \$35,311,000 in Reserves in accordance with Florida Statutes, 30.51.
- **Adjustments Related to Attrition Rates:** MDSO's budget submission for FY 2026-27 included a three percent attrition assumption. The budget approved by the Board assumes a six percent attrition rate, which provides additional flexibility for hiring when compared to MDSO's FY 2025-26 actual attrition rate of approximately seven percent. The adopted attrition rate recognizes anticipated staffing improvements while accounting for demonstrated and historical personnel trends in MDSO.

MDSO reported approximately 300 existing vacant positions as of June 2026. At the approved level of funding for FY 2026-27, the six percent attrition rate assumed by the County provides more than sufficient funding to fill the 300

existing vacancies and recruit and fill the 200 added positions approved in the adopted budget. Given the number of employee separations within MDSO averages approximately 20 employees per month, the higher attrition rate is a financially sound and responsible approach to ensuring that funding is available to continue your desired growth over the course of the fiscal year. In addition to adjusting the attrition rate based on historical recruitment and retention trends, the County made additional adjustments to fringe benefit line items, resulting in a total Personnel Services adjustment of \$33,811,075.

Increased Overtime Funding

The adopted budget provides funding for approximately \$95 million of overtime and associated fringe benefits, maintaining MDSO's requested recurring overtime funding, as we understand this is necessary expense given the time it takes to recruit, train, and deploy new personnel. This is the highest overtime appropriation in the organization's history and represents an increase of 15 percent, or \$12 million, over the comparable FY 2025–26 appropriation. You expressed concern that a 15 percent increase was not sufficient to cover special events, such as the upcoming G20 Summit. The County recognizes this as a special event and will maintain adequate reserves to cover costs incurred by MDSO, as well as other County agencies that may incur additional costs that are not reimbursed by the state or federal government. Similar to other special events, the County will work with MDSO and its partners to both secure additional funding and/or cover expenses with reserve funds if necessary.

Historical Investment and Allocation of General Fund Resources

The Board's funding decisions must take into account the universe of needs including those of MDSO and the other essential services supported by the Countywide and Unincorporated Municipal Service Area (UMSA) General Funds. The adopted budget is historic in its commitment to public safety, specifically law enforcement. Responsible stewardship of taxpayer dollars requires appropriations grounded in demonstrated operating requirements, realistic staffing projections, and efficient use of each and every taxpayer dollar. The adopted MDSO budget applies those principles while preserving funding for the full authorized staffing complement and all requested additional positions.

In addition to the funding appropriated directly to MDSO, the County's FY 2026-27 budget includes approximately \$21.3 million on the County's side of the ledger in General Fund-supported debt service for investments supporting the Sheriff's operations, including financing for vehicles, helicopters, radio systems, law enforcement records and fingerprint identification systems, equipment, and facility improvements. This additional funding clearly demonstrates the County's commitment to supporting the infrastructure and equipment needed for MDSO to operate efficiently. The County's total financial support of over \$1.2 billion for the Sheriff's personnel and operations extends beyond the amount requested by your office in your May 2, 2026, funding request.

For FY 2026-27 the Board has allocated approximately 74 percent or \$557,771,000 of the \$752,189,000 UMSA General Fund budget to MDSO and approximately 15 percent of the \$2,910,035,000 Countywide General Fund budget or \$431,761,000 is allocated to MDSO. Table 2 below illustrates the historical funding growth and the share of Countywide and UMSA General Fund resources allocated to MDSO from FY2022-23 through the present.

Table 2 – General Fund Support - \$ millions

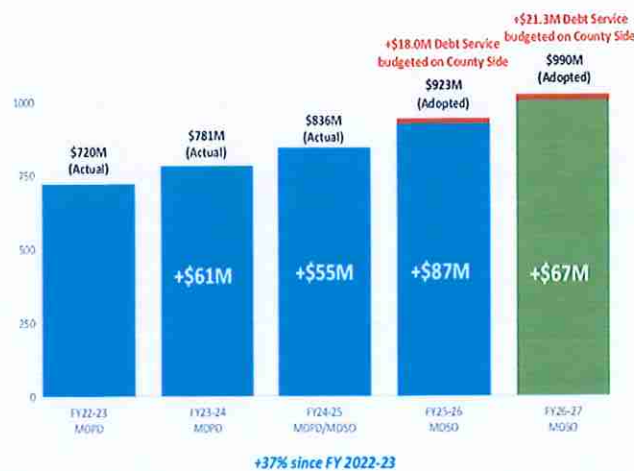
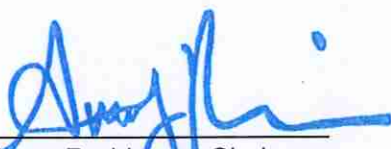


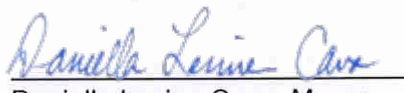
Table 2 Financial Data from Miami-Dade County adopted and proposed budget FY 23-27.

In conclusion, the County's FY 2026-27 adopted budget provides MDSO with the resources necessary to fulfill its law enforcement responsibilities, expand staffing by all 200 positions requested, maintain historically high overtime funding, and provide the compensation enhancements that you have proposed. It does so while deliberately and efficiently allocating every taxpayer dollar wisely and making the necessary adjustments to accommodate MDSO's funding needs. The County submits this budget notification after careful consideration and much deliberation by the Board of County Commissioners to enhance the Mayor's proposal by \$11 million resulting in a total funding package of historical proportions.

If you have specific questions about the numbers reported, please do not hesitate to contact one of us or your budget liaisons in the Office of Management and Budget (OMB). We would appreciate your acknowledgement of receipt of this notice and the respective Attachments.

Sincerely,



Anthony Rodriguez, Chairman
Board of County Commissioners

Daniella Levine Cava, Mayor
Miami-Dade County

cc: Members, Board of County Commissioners
Geri Bonzon-Keenan, County Attorney
Basia Pruna, Clerk of the Board
Ray Baker, Director, Office of Management and Budget
Yinka Majekodunmi, Commission Auditor

Attachments: Attachments A and B (Adopted Budget Schedule)