



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 30, 2026

Honorable Sam Steele
Monroe County Tax Collector
ssteele@monroetaxcollector.com

Dear Mr. Steele:

In accordance with section 195.087, Florida Statutes, the Department of Revenue (Department) has reviewed your budget request for your office's operation for October 1, 2026, through September 30, 2027. The Department has made necessary changes to the Fiscal Year 2026-27 budget based on the review of additional information or testimony that you may have presented.

Your final approved budget for the Fiscal Year 2026-27 is attached. If you have questions, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

MONROE
COUNTY

9/30/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$5,090,115	\$6,049,687	\$3,626,828	\$6,155,527	\$105,840	1.75%	\$6,155,527	\$105,840	1.75%
OPERATING EXPENSES (Sch. II)	\$1,402,680	\$3,370,597	\$2,515,530	\$1,599,885	(\$1,770,712)	-52.53%	\$1,599,885	(\$1,770,712)	-52.53%
OPERATING CAPITAL OUTLAY (Sch. III)	\$244,846	\$0	\$0	\$0	\$0	----	\$0	\$0	----
TOTAL EXPENDITURES	\$6,737,641	\$9,420,284	\$6,142,358	\$7,755,412	(\$1,664,872)	-17.67%	\$7,755,412	(\$1,664,872)	-17.67%
NUMBER OF POSITIONS		61		61	0	0.00%	61	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-27
MONROE

SCHEDULE I

DOR USE ONLY

[illegible]

MONROE DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	175,701	180,538	124,988	180,538	0	0.00%	180,538
12 EMPLOYEES (REGULAR)	3,787,150	4,344,725	2,690,238	4,462,033	117,308	2.70%	4,462,033
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME	5,857	20,000	2,330	10,000	(10,000)	-50.00%	10,000
15 SPECIAL PAY		223,200		236,200	13,000	5.82%	236,200
21 FICA							
2152 REGULAR	291,962	362,982	207,757	373,226	10,244	2.82%	373,226
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	101,157	98,520	71,995	99,296	776	0.79%	99,296
2252 EMPLOYEE	362,659	455,701	276,879	452,012	(3,689)	-0.81%	452,012
2253 SMS/SES	322,282	317,869	199,109	238,042	(79,827)	-25.11%	238,042
2254 DROP	43,347	46,152	53,532	104,180	58,028	125.73%	104,180
23 LIFE & HEALTH INSURANCE		0			0	----	0
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.		0			0	----	0
TOTAL PERSONNEL SERVICES	\$5,090,115	\$6,049,687	\$3,626,828	\$6,155,527	\$105,840	1.75%	\$6,155,527
	Post this total to Col.(2) Ex. A	Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	

DETAIL OF OPERATING EXPENSES

MONROE

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	545,276	603,152	516,403	642,782	39,630	6.57%	642,782
3154 LEGAL	1,213	12,000	8,081	12,000	0	0.00%	12,000
3159 OTHER	12,000	12,000		12,000	0	0.00%	12,000
32 ACCOUNTING & AUDITING	45,895	39,000	51,325	40,000	1,000	2.56%	40,000
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	248,514	304,477	177,527	274,658	(29,819)	-9.79%	274,658
40 TRAVEL	20,396	59,726	4,186	41,568	(18,158)	-30.40%	41,568
41 COMMUNICATIONS	79,339	78,210	59,116	74,465	(3,745)	-4.79%	74,465
42 TRANSPORTATION							
4251 POSTAGE	42,436	107,427	33,978	79,917	(27,510)	-25.61%	79,917
4252 FREIGHT	742	800	956	800	0	0.00%	800
43 UTILITIES	27,200	30,743	18,722	14,221	(16,522)	-53.74%	14,221
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	27,674	156,803	20,262	162,721	5,918	3.77%	162,721
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE	203,555	365,564	162,518	122,570	(242,994)	-66.47%	122,570
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	404	385	252	378	(7)	-1.82%	378

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	360	1,000		1,000	0	0.00%	1,000
4652 VEHICLES	20,631	3,000	972	3,000	0	0.00%	3,000
4653 OFFICE SPACE	7,374	1,450,560	1,386,985	5,000	(1,445,560)	-99.66%	5,000
4654 E.D.P.	5,451	5,921	2,490	6,171	250	4.22%	6,171
47 PRINTING & BINDING	1,067	13,500	5,689	13,500	0	0.00%	13,500
48 PROMOTIONAL		0			0	----	0
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	13,626	20,000	11,342	13,000	(7,000)	-35.00%	13,000
4959 OTHER	105	1,000	36	1,000	0	0.00%	1,000
51 OFFICE SUPPLIES	37,090	25,000	19,596	25,000	0	0.00%	25,000
52 OPERATING SUPPLIES	28,212	30,250	7,101	20,000	(10,250)	-33.88%	20,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	8,028	6,000	3,546	6,000	0	0.00%	6,000
5452 SUBSCRIPTIONS	200	221		221	0	0.00%	221
5453 EDUCATION	16,472	34,298	16,407	18,453	(15,845)	-46.20%	18,453
5454 DUES/MEMBERSHIPS	9,420	9,560	8,040	9,460	(100)	-1.05%	9,460
TOTAL OPERATING EXPENSES	\$1,402,680	\$3,370,597	\$2,515,530	\$1,599,885	(\$1,770,712)	-52.53%	\$1,599,885

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

MONROE

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS		0			0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES	244,846	0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$244,846	\$0	\$0	\$0	\$0	----	\$0

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)