



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 30, 2026

Honorable Stan Nichols
Santa Rosa County Tax Collector
snichols@srctc.com

Dear Mr. Nichols:

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

SANTA ROSA
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)	\$5,130,296	\$5,403,559	\$4,004,133	\$5,459,239	\$55,680	1.03%	\$5,476,589	\$73,030	1.35%
OPERATING EXPENSES (Sch. II)	\$1,052,973	\$1,101,035	\$912,717	\$1,189,829	\$88,794	8.06%	\$1,172,477	\$71,442	6.49%
OPERATING CAPITAL OUTLAY (Sch. III)	\$93,141	\$0	\$0	\$0	\$0	----	\$0	\$0	----
TOTAL EXPENDITURES	\$6,276,410	\$6,504,594	\$4,916,850	\$6,649,068	\$144,474	2.22%	\$6,649,066	\$144,472	2.22%
NUMBER OF POSITIONS		55		55	0	0.00%	55	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
SANTA ROSA				DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
SANTA ROSA				DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
SANTA ROSA				DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
SANTA ROSA				DOR USE ONLY	

[illegible]

DETAIL OF PERSONNEL SERVICES							
SANTA ROSA				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	195,751	201,755	149,191	201,755	0	0.00%	201,755
12 EMPLOYEES (REGULAR)	2,917,256	3,094,962	2,305,784	3,118,047	23,085	0.75%	3,118,047
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	-----	0
14 OVERTIME	2,459	3,203	3,252	0	(3,203)	-100.00%	0
15 SPECIAL PAY	150,096	189,791	91,897	164,116	(25,675)	-13.53%	181,468
21 FICA							
2152 REGULAR	237,683	266,554	185,271	265,450	(1,104)	-0.41%	265,450
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	112,185	110,097	80,105	110,965	868	0.79%	110,965
2252 EMPLOYEE	403,837	434,376	314,422	412,199	(22,177)	-5.11%	412,198
2253 SMS/SES	0	0	0	0	0	-----	0
2254 DROP	22,397	33,715	17,171	44,122	10,407	30.87%	44,121
23 LIFE & HEALTH INSURANCE	1,081,911	1,063,176	857,040	1,137,269	74,093	6.97%	1,137,269
24 WORKER'S COMPENSATION	5,092	4,930	0	4,316	(614)	-12.45%	4,316
25 UNEMPLOYMENT COMP.	1,629	1,000	0	1,000	0	0.00%	1,000
TOTAL PERSONNEL SERVICES	\$5,130,296	\$5,403,559	\$4,004,133	\$5,459,239	\$55,680	1.03%	\$5,476,589
	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

SANTA ROSA

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.	408,327	440,010	411,010	472,016	32,006	7.27%	472,016
3154 LEGAL	17,996	31,905	31,904	30,000	(1,905)	-5.97%	30,000
3159 OTHER	0	0	0	0	0	-----	0
32 ACCOUNTING & AUDITING	17,500	17,500	17,500	17,500	0	0.00%	17,500
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	6,884	7,628	6,235	6,394	(1,234)	-16.18%	6,394
40 TRAVEL	9,034	16,118	4,615	13,078	(3,040)	-18.86%	13,078
41 COMMUNICATIONS	58,058	57,901	43,369	55,142	(2,759)	-4.77%	55,142
42 TRANSPORTATION							
4251 POSTAGE	165,985	181,283	149,001	190,854	9,571	5.28%	190,854
4252 FREIGHT	2,060	1,608	145	608	(1,000)	-62.19%	608
43 UTILITIES	7,284	7,476	4,807	7,476	0	0.00%	7,476
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	5,820	5,820	4,365	5,820	0	0.00%	5,820
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	31,440	35,850	31,403	44,836	8,986	25.07%	44,836
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	15,526	15,296	7,762	16,790	1,494	9.77%	16,790

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	18,325	18,623	16,224	18,623	0	0.00%	18,623
4652 VEHICLES	571	3,000	468	3,000	0	0.00%	3,000
4653 OFFICE SPACE	12,601	5,100	4,546	6,820	1,720	33.73%	6,820
4654 E.D.P.	116,717	116,669	79,903	147,203	30,534	26.17%	147,203
47 PRINTING & BINDING	50,997	51,083	43,568	52,965	1,882	3.68%	52,965
48 PROMOTIONAL	0	0	0	0	0	----	0
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	0	0	0	0	0	----	0
4959 OTHER	7,634	11,949	8,937	20,061	8,112	67.89%	2,709
51 OFFICE SUPPLIES	80,325	46,999	20,202	52,530	5,531	11.77%	52,530
52 OPERATING SUPPLIES	1,945	1,980	1,733	1,980	0	0.00%	1,980
54 BOOKS & PUBLICATIONS							
5451 BOOKS	2,075	2,350	2,350	2,350	0	0.00%	2,350
5452 SUBSCRIPTIONS	409	480	225	480	0	0.00%	480
5453 EDUCATION	8,655	17,812	15,850	17,013	(799)	-4.49%	17,013
5454 DUES/MEMBERSHIPS	6,805	6,595	6,595	6,290	(305)	-4.62%	6,290
TOTAL OPERATING EXPENSES	\$1,052,973	\$1,101,035	\$912,717	\$1,189,829	\$88,794	8.06%	\$1,172,477

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

SANTA ROSA

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	0	0	----	0
62 BUILDINGS	0	0	0	0	0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	----	0
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	48,999	0	0	0	0	----	0
6454 VEHICLES	44,142	0	0	0	0	----	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0		0
TOTAL OPERATING CAPITAL OUTLAY	\$93,141	\$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)