



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 30, 2026

Honorable Doris Maloy
Leon County Tax Collector
maloyd@leoncountyfl.gov

Dear Ms. Maloy:

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

DR-584, R. 12/14 Rule 12D-16.002, F.A.C. Provisional 9/30/2026 EXHIBIT A									
LEON COUNTY									
BUDGET REQUEST FOR TAX COLLECTORS SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY									
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25 (2)	APPROVED BUDGET 2025-26 (3)	ACTUAL EXPENDITURES 6/30/26 (4)	REQUEST 2026-27 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$7,637,958	\$8,379,793	\$5,728,180	\$8,626,592	\$246,799	2.95%	\$8,626,592	\$246,799	2.95%
OPERATING EXPENSES (Sch. II)	\$1,694,022	\$2,410,856	\$1,295,505	\$2,760,012	\$349,156	14.48%	\$2,760,012	\$349,156	14.48%
OPERATING CAPITAL OUTLAY (Sch. III)	\$381,635	\$21,557	\$21,557	\$0	(\$21,557)	-100.00%	\$0	(\$21,557)	-100.00%
TOTAL EXPENDITURES	\$9,713,615	\$10,812,206	\$7,045,242	\$11,386,604	\$574,398	5.31%	\$11,386,604	\$574,398	5.31%
NUMBER OF POSITIONS		89		89	0	0.00%	89	0	0.00%
					COL (5) - (3)		COL (6) / (3)		

FY 2026-27
LEON

[illegible]

LEON										DETAIL OF PERSONNEL SERVICES			SCHEDULE 1A	
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	204,324	210,152	157,614	210,152	0	0.00%	210,152							
12 EMPLOYEES (REGULAR)	4,539,465	5,213,240	3,477,424	5,093,310	(119,930)	-2.30%	5,093,310							
13 EMPLOYEES (TEMPORARY)	129,151	115,464	86,028	163,200	47,736	41.34%	163,200							
14 OVERTIME	0	0			0	-----	0							
15 SPECIAL PAY	226,041	216,058	55,853	202,434	(13,624)	-6.31%	202,434							
21 FICA														
2152 REGULAR	379,373	387,763	279,854	416,130	28,367	7.32%	416,130							
2153 OTHER	0	0			0	-----	0							
22 RETIREMENT														
2251 OFFICIAL	25,832	26,584	19,938	25,765	(819)	-3.08%	25,765							
2252 EMPLOYEE	513,152	531,654	401,236	579,165	47,511	8.94%	579,165							
2253 SMS/SES	145,550	124,572	93,127	127,579	3,007	2.41%	127,579							
2254 DROP	80,387	93,884	78,347	97,784	3,900	4.15%	97,784							
23 LIFE & HEALTH INSURANCE	1,368,952	1,431,354	1,049,691	1,682,005	250,651	17.51%	1,682,005							
24 WORKER'S COMPENSATION	28,576	29,068	29,068	29,068	0	0.00%	29,068							
25 UNEMPLOYMENT COMP.	(2,845)	0			0	-----	0							
TOTAL PERSONNEL SERVICES	\$7,637,958	\$8,379,793	\$5,728,180	\$8,626,592	\$246,799	2.95%	\$8,626,592							

Post this total to	Post this total to	Post this total to	Col. (6) / (3)
Col.(2) Ex. A	Col. (3) Ex. A	Col. (4) Ex. A	Col. (5) Ex. A

LEON										SCHEDULE II	
DETAIL OF OPERATING EXPENSES											
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27				
(1)	(2)	(3)	(4)	(5)	AMOUNT (6)	% (6a)	(7)				
OPERATING EXPENSES:											
31 PROFESSIONAL SERVICES											
3151 E.D.P.	0	0			0	-----	0				
3154 LEGAL	25,763	24,200	17,837	29,200	5,000	20.66%	29,200				
3159 OTHER		0			0	-----	0				
32 ACCOUNTING & AUDITING											
33 COURT REPORTER		0			0	-----	0				
34 OTHER CONTRACTUAL	132,821	996,059	208,167	797,388	(198,671)	-19.95%	797,388				
40 TRAVEL	16,667	34,656	9,528	34,166	(490)	-1.41%	34,166				
41 COMMUNICATIONS	27,190	38,943	3,040	30,443	(8,500)	-21.83%	30,443				
42 TRANSPORTATION											
4251 POSTAGE	205,611	127,662	158,050	242,158	114,496	89.69%	242,158				
4252 FREIGHT	0	0			0	-----	0				
43 UTILITIES	46,442	39,912	31,048	43,904	3,992	10.00%	43,904				
44 RENTALS & LEASES											
4451 OFFICE EQUIPMENT	10,889	13,812	8,431	11,789	(2,023)	-14.65%	11,789				
4452 VEHICLES	0	0			0	-----	0				
4453 OFFICE SPACE	633,946	668,415	490,551	668,415	0	0.00%	668,415				
4454 E.D.P.	0	0		30,000	30,000	-----	30,000				
45 INSURANCE & SURETY	5,013	2,279	4,252	2,279	0	0.00%	2,279				

DETAIL OF OPERATING EXPENSES (CONT.)							SCHEDULE II	
OBJECT CODE	ACTUAL EXPENDITURES 2024-25 (2)	APPROVED BUDGET 2025-26 (3)	ACTUAL EXPENDITURES 6/30/26 (4)	REQUEST 2026-27 (5)	INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	
					AMOUNT	%		
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	
46 REPAIR & MAINTENANCE								
4651 OFFICE EQUIPMENT	5,299	23,338	5,513	22,130	(1,208)	-5.18%	22,130	
4652 VEHICLES	1,204	6,400	1,635	6,400	0	0.00%	6,400	
4653 OFFICE SPACE	8,030	5,113	3,792		(5,113)	-100.00%	0	
4654 E.D.P.	373,220	267,527	221,521	593,068	325,541	121.69%	593,068	
47 PRINTING & BINDING	70,543	55,698	53,238	77,096	21,398	38.42%	77,096	
48 PROMOTIONAL	16,813	1,677	1,638	9,995	8,318	496.00%	9,995	
49 OTHER CURRENT CHARGES								
4951 LEGAL ADVERTISEMENTS	19,699	24,000	22,205	26,200	2,200	9.17%	26,200	
4959 OTHER	619	600	426	600	0	0.00%	600	
51 OFFICE SUPPLIES	63,969	51,862	37,296	85,140	33,278	64.17%	85,140	
52 OPERATING SUPPLIES	2,867	6,200	2,748		(6,200)	-100.00%	0	
54 BOOKS & PUBLICATIONS								
5451 BOOKS	1,950	0		1,890	1,890	-----	1,890	
5452 SUBSCRIPTIONS	0	0			0	-----	0	
5453 EDUCATION	13,552	11,598	5,517	35,321	23,723	204.54%	35,321	
5454 DUES/MEMBERSHIPS	11,915	10,905	9,072	12,430	1,525	13.98%	12,430	
TOTAL OPERATING EXPENSES	\$1,694,022	\$2,410,856	\$1,295,505	\$2,760,012	\$349,156	14.48%	\$2,760,012	

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)

