You have posed the following question:

If the City Commissioners should determine that they will expend tax monies (or their personal funds collectively) to support an issue on the ballot. . . would they fall under the category of "Political Committee"?

A Political Committee is defined by Section 106.011(2) Florida Statutes, as being:

.... A combination of two or more individuals, or a person other than an individual (an individual or corporation, and association, firm, partnership, joint stock company, group, organization, or other combination of individuals for collective capacity) the primary or incidental purpose of which is to support or oppose any candidate, issue, or political party and which accepts contributions or makes expenditures during a calendar year in a aggregate amount in excess of $500.

A contribution is defined by Chapter 106.011(3), Florida Statutes, as being:

A gift, subscription, conveyance, deposit, payment, or distribution of money or anything of value, including contributions in kind having an attributable monetary value in any form, made for the purpose of influencing the results of an election.

Your questions, accordingly is answered in the affirmative.

If City Commissioners, or any other individuals, collectively expend the statutory sum "to support an issue on the ballot," they would be encompassed by the category of Political Committee. The source of the contribution — defined as "anything of value" — immaterial. That is, individuals acting in concert would qualify as a political committee, under these circumstances, whether they expend their own funds or monies contributed to them or general revenues of a corporation or municipality.

I trust that this opinion sufficiently addresses your inquiry.