



**Florida Department of Revenue**  
*Property Tax Oversight*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

February 20, 2026

Honorable Mike Moran  
Sarasota County Tax Collector  
mike@sarasotataxcollector.gov

Dear Mr. Moran:

Under the statutory parameters outlined in section 195.087, Florida Statutes, the Department of Revenue (Department) has completed its inadequacy and excessiveness review of your office's budget amendment request for Fiscal Year 2025/26 and finds it is adequate to carry on the work of the tax collector.

Attached is the approved budget amendment #1 for the Sarasota County Tax Collector's Fiscal Year 2025/26 budget. The Department will send a copy of this approval to your Board of County Commissioners.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell  
Revenue Program Administrator I  
Property Tax Oversight

Enclosure  
cc: Board of County Commissioners

**TAX COLLECTOR  
BUDGET AMENDMENT/TRANSFER**

County Sarasota Request Number 1  
 Official Mike Moran B/A X B/T \_\_\_\_\_  
 Budget Year Ending September 30, 2026 Date 2/19/2026

			REQUEST	(DOR Use Only) APPROVAL
			Positions _____	Positions <u>12</u>
			Rate _____	Rate <u>\$632,320</u>
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
Employees (Regular)	12	Adding 9 Customer Service Rep. positions to fully staff all 4 locations due to a continued increase in DL renewals and population growth with funding of \$28,513 per position totaling \$256,620. Adding 1 Tax Processing Specialist to assist with TDT collection oversight and enforcement, totaling \$29,727. Adding 2 IT Specialists to support system upgrades and new tax software totaling \$84,933.	368,853.00	\$368,853
Special Pay	15	Deferred compensation contribution of \$21,000 for the 12 new positions. The average employer contribution per employee per year is \$3,000.	21,000.00	\$141,828
Special Pay	15	Increase special pay for Hot Spot Retention Bonus previously approved in the budget for the 12 new employees for March through September (3 hot spot bonus days x \$125 x 12 new employees)	4,500.00	
FICA - Regular	2152	\$371,280 increase for 12 Employees (Regular) and \$4,500 increase in 15 Special Pay at 7.65% FICA.	28,562.00	\$35,416
Retirement - Employee	2252	\$368,853 increase for 12 Employees (Regular) at 14.03% Retirement	51,750.00	\$51,750
Life & Health Insurance	23	See attached calculation based on FY26 County rates.	136,705.00	\$136,705

Special Pay	15	Increase the original deferred compensation budget due to increased projections through the rest of the fiscal year. The original 2025-2026 budget was based on a new policy that went into effect on 1/1/26, requiring the employee to contribute if they wanted an employer match. With the new policy, we under projected the employees contribution. As a result, we need to increase the employer contribution budget by \$26,728.	26,728.00	
Special Pay	15	Customer Service Survey Incentive Program retention bonus. The previous retention bonus approved for the FY26 budget was served as a bridge to help ease the transition during the compensation changes of non-compliant previous practices, minimizing the risk of valued team members leaving after years of loyal service. Our new policy (attached) outlines this new retention program that will be ongoing.	89,600.00	
FICA - Regular	2152	7.65% for retention bonus	6,854.00	
Professional Services - Legal	3154	Attorney fees to review contracts and other legal advice.	100,000.00	\$100,000
Professional Services - Other	3159	Government Relations - legislative monitoring	150,000.00	\$516,861
Professional Services - Other	3159	Payroll/HR/benefits vendor services (bring in-house)	50,000.00	
Professional Services - Other	3159	Increase due to contracting Brinks armored car services to our North Port location (previously not being serviced which creates safety concerns)	12,500.00	
Professional Services - Other	3159	IT consultant (operational audit)	50,000.00	
Professional Services - Other	3159	Property, Liability, Workers' Comp, Other Insurance	113,793.00	
Professional Services - Other	3159	FDLE fees for fingerprinting	3,200.00	
Professional Services - Other	3159	Thrive - managed cyber security services	70,000.00	
Professional Services - Other	3159	Additional costs for increased services for Lockbox	50,000.00	
Professional Services - Other	3159	Outsourcing courier services	9,568.00	
Professional Services - Other	3159	License agreement for website ADA compliance	7,800.00	
Office Expense	51	Headsets for call centers	8,250.00	\$52,449

Office Expense	51	Uniforms for staff	12,500.00	
Office Expense	51	New ergonomic office chairs for Terrace, Mid and North Port locations	20,000.00	
Office Expense	51	Office supplies for 12 new staff	11,699.00	
Education	5453	Staff training of the "5 Voices of Communication" is being provided by Building Dynamics at a cost of \$7,000	7,000.00	\$7,000
EDP Equipment	6451	Cash machines @ \$62,500 a piece for 4 locations to create cashiering efficiencies and reduce the possibility of cash mismanagement. Enhance internal audit controls.	216,776.00	\$324,856
EDP Equipment	6451	CCTV cameras at Vencie	40,500.00	
EDP Equipment	6451	Fingerprint machine	10,000.00	
EDP Equipment	6451	Switches to replace end of life equipment (3 locations)	17,000.00	
EDP Equipment	6451	Fit PC replacement to run queuing system monitors	5,000.00	
Buildings	62	Renovations 1st, 2nd and 3rd floor (Downtown) for Administrative staff	100,000.00	\$157,275
Buildings	62	Canopy at Mid location to provide shade for drivers' test	57,275.00	
EDP Equipment	6451	Laptop replacements (round 2 for remaining staff)	35,580.00	
<b>TOTAL</b>			<b>\$1,892,993</b>	<b>\$1,892,993</b>

  
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 OFFICIAL

  
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 DEPARTMENT OF REVENUE

2/20/2026  
 \_\_\_\_\_  
 DATE

(Approval Pursuant to Section 195.087(2)F.S.)

Excess Fees Use Only	
Original Excess Fees Estimate	18,673,892.00
Current Excess Fees Estimate	18,673,892.00
Amount of this Amendment	\$1,892,993
Remaining Excess Fees	18,773,202.58





