



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

April 28, 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 that amendments and changes are necessary for approval.

Attached is the approved budget amendment #3 for the Sarasota County Tax Collector's Fiscal Year 2025/26 budget which contains the Department's amendments. 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 3
 Official Mike Moran B/A X B/T _____
 Budget Year Ending September 30, 2026 Date 4/23/2026

	REQUEST	<small>(DOR Use Only)</small> APPROVAL
	Positions <u>1</u>	Positions <u>1</u>
	Rate _____	Rate <u>\$8,823</u>

CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM CODE	JUSTIFICATION	AMOUNT + OR (-)	AMOUNT + OR (-)
Personel Services: Employees Regular	12	We are requesting the addition of a permanent part-time position to assist with mail opening and sorting in support of in-house processing. This request has a \$0 net budget impact, as the cost of the new position will be fully offset by a reduction in hours for one of our Accountants, who will move from 40 to 29 hours per week.	3,675.84	\$3,676
Special Pay	15	We are requesting the addition of a permanent part-time position to assist with mail opening and sorting in support of in-house processing. This request has a \$0 net budget impact, as the cost of the new position will be fully offset by a reduction in hours for one of our Accountants, who will move from 40 to 29 hours per week.	447.92	\$448
FICA - Regular	2152	We are requesting the addition of a permanent part-time position to assist with mail opening and sorting in support of in-house processing. This request has a \$0 net budget impact, as the cost of the new position will be fully offset by a reduction in hours for one of our Accountants, who will move from 40 to 29 hours per week.	593.00	\$593
Retirement - Employee	2252	We are requesting the addition of a permanent part-time position to assist with mail opening and sorting in support of in-house processing. This request has a \$0 net budget impact, as the cost of the new position will be fully offset by a reduction in hours for one of our Accountants, who will move from 40 to 29 hours per week.	1,024.71	\$1,025
Life & Health Insurance	23	We are requesting the addition of a permanent part-time position to assist with mail opening and sorting in support of in-house processing. This request has a \$0 net budget impact, as the cost of the new position will be fully offset by a reduction in hours for one of our Accountants, who will move from 40 to 29 hours per week.	(6,083.56)	(\$6,084)
Professional Services - Other	3159	<p>We recently increased our budget to accommodate higher costs associated with lockbox services; however, following a significant rate increase (nearly triple the prior cost) we determined that the most financially prudent decision is to bring mail and payment processing back in-house.</p> <p>This transition requires the refurbishment of our existing OPEX machine, which is currently obsolete. As a result, the previously budgeted funds for outsourced lockbox services are being redirected toward the cost of refurbishing this equipment.</p> <p>In the next fiscal year, we anticipate requesting a new OPEX (2nd) machine and plan to expand processing services to other municipalities in order to help offset operational costs.</p>	(85,388.00)	(\$85,388)

		<p>We recently increased our budget in 3159 to accommodate higher costs associated with lockbox services; however, following a significant rate increase (nearly triple the prior cost) we determined that the most financially prudent decision is to bring mail and payment processing back in-house.</p> <p>This transition requires the refurbishment of our existing OPEX machine, which is currently obsolete. As a result, the previously budgeted funds for outsourced lockbox services are being redirected toward the cost of refurbishing this equipment.</p> <p>In the next fiscal year, we anticipate requesting a new (2nd) OPEX machine and plan to expand processing services to other municipalities in order to help offset operational costs.</p>		
EDP Equipment	6451		85,730.00	\$85,730
		TOTAL	(\$0)	\$0


 OFFICIAL


 DEPARTMENT OF REVENUE

4/28/2026
 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	18,108,966.00
Amount of this Amendment	-
Remaining Excess Fees	18,108,966.00

**TAX COLLECTOR'S
BUDGET
FISCAL YEAR 2025-26**

SARASOTA COUNTY

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA # 1 2/20/26	BA # 2 3/5/26	BA # 3 4/28/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	117	12		1					130
ANNUAL SALARY RATE	8,265,862	632,320		8,823					8,907,005
PERSONNEL SERVICES:									
11 OFFICIAL	219,216								219,216
12 EMPLOYEES (REGULAR)	8,046,646	368,853		3,676					8,419,175
13 EMPLOYEES (TEMPORARY)	11,200								11,200
14 OVERTIME	50,000								50,000
15 SPECIAL PAY	528,750	141,828		448					671,026
21 FICA									
2152 FICA - REGULAR	671,637	35,416		593					707,646
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	119,626								119,626
2252 RETIREMENT - EMPLOYEE	951,558	51,750		1,025					1,004,333
2253 RETIREMENT - SMS/SES	234,495								234,495
2254 RETIREMENT - DROP	123,064								123,064
23 LIFE & HEALTH INSURANCE	1,708,264	136,705		(6,084)					1,838,885
24 WORKER'S COMPENSATION	10,000								10,000
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$12,674,456	\$734,552	\$0	(\$342)	\$0	\$0	\$0	\$0	\$13,408,666
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	131,500								131,500
3154 LEGAL SERVICES	10,000	100,000							110,000
3159 OTHER PROFESS. SERVICES	324,024	516,861		(85,388)					755,497

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA # 1 2/20/26	BA # 2 3/5/26	BA # 3 4/28/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	0								0
40 TRAVEL & PER DIEM	49,756								49,756
41 COMMUNICATIONS	17,700								17,700
42 TRANSPORTATION									
4251 POSTAGE	429,850								429,850
4252 FREIGHT	1,500								1,500
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	0								0
4452 VEHICLES	0								0
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	8,000								8,000
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	11,200								11,200
4652 VEHICLES	4,000								4,000
4653 OFFICE SPACE	30,000								30,000
4654 EDP	1,130,944		664,237						1,795,181
47 PRINTING & BINDING	24,500								24,500
48 PROMOTIONAL	2,000								2,000
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	600								600
4959 OTHER	0								0
51 OFFICE SUPPLIES	75,000	52,449							127,449
52 OPERATING SUPPLIES	0								0
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								0
5452 SUBSCRIPTIONS	1,400								1,400
5453 EDUCATION	40,691	7,000							47,691
5454 DUES/MEMBERSHIPS	9,989								9,989
TOTAL OPERATING EXPENSES	\$2,302,654	\$676,310	\$664,237	(\$85,388)	\$0	\$0	\$0	\$0	\$3,557,813

