

**BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY**

SARASOTA

COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$9,455,078	\$10,715,905	\$7,388,575	\$12,667,373	\$1,951,468	18.21%			
OPERATING EXPENSES (Sch. II)	\$921,879	\$2,195,089	\$1,094,093	\$2,302,654	\$107,565	4.90%			
OPERATING CAPITAL OUTLAY (Sch. III)						-----			
TOTAL EXPENDITURES	\$10,376,957	\$12,910,994	\$8,482,668	\$14,970,027	\$2,059,033	15.95%			
NUMBER OF POSITIONS		117		117					
							COL (5) - (3) COL (6) / (3)		

DETAIL OF SALARIES

**FY 2025-2026
SARASOTA**

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
1	Official	214,695									
2	Facilities Specialist	90,662									
3	Motor Vehicle Specialist	48,880			1,560						
4	Motor Vehicle Specialist	61,360			1,560						
5	Motor Vehicle Specialist	55,120			1,560						
6	CPA	179,192	D								
7	DTC - Operations	163,150	S								
8	Motor Vehicle Specialist	48,880			1,560						
9	Staff Accountant	67,600									
10	Motor Vehicle Specialist	55,120			1,560						
11	Motor Vehicle Specialist	48,880									
12	Motor Vehicle Specialist	55,666									
13	DTC - Customer Service	159,521	S								
14	Director - IT	130,000									
15	IT Help Desk	75,972									
16	Motor Vehicle Specialist	55,120			1,560						
17	Call Center Support	57,200									
18	Motor Vehicle Specialist	67,600									
19	Motor Vehicle Specialist	61,360									
20	Motor Vehicle Specialist	48,880			1,560						
21	Motor Vehicle Specialist	67,600									
22	Call Center Support	57,200									
23	Motor Vehicle Specialist	48,880			1,560						
24	Motor Vehicle Specialist	67,600									
25	Property Tax Specialist	67,600	D								
26	Motor Vehicle Specialist	48,880			1,560						
27	Motor Vehicle Specialist	53,040			1,560						
28	Motor Vehicle Specialist	44,720									
29	Motor Vehicle Specialist	50,960			1,560						
30	Motor Vehicle Specialist	48,880			1,560						

DETAIL OF SALARIES

**FY 2025-2026
SARASOTA**

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	REQUESTED INCREASES			APPROVED INCREASES				
				Guideline	Other	Funding	Annual Rate 9/30/26	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
31	Motor Vehicle Specialist	53,040			1,560						
32	Motor Vehicle Specialist	67,600									
33	Motor Vehicle Specialist	67,600									
34	Motor Vehicle Specialist	67,600									
35	Motor Vehicle Specialist	48,880			1,560						
36	Call Center Support	57,200									
37	Manager	102,346	D								
38	Motor Vehicle Specialist	53,040			1,560						
39	Motor Vehicle Specialist	67,600									
40	Motor Vehicle Specialist	55,120			1,560						
41	Software Engineer / Design	101,833									
42	Motor Vehicle Specialist	50,700			1,560						
43	Motor Vehicle Specialist	48,880			1,560						
44	Motor Vehicle Specialist	67,600									
45	Property Tax Specialist	67,600									
46	Motor Vehicle Specialist	50,960			1,560						
47	Motor Vehicle Specialist	48,880			1,560						
48	Motor Vehicle Specialist	48,880			1,560						
49	Motor Vehicle Specialist	67,600									
50	Motor Vehicle Specialist	48,880			1,560						
51	Staff Accountant	67,600									
52	Motor Vehicle Specialist	67,600									
53	Motor Vehicle Specialist	48,880			1,560						
54	Manager Workforce Development	77,421									
55	Motor Vehicle Specialist	48,880			1,560						
56	Property Tax Specialist	67,600									
57	Motor Vehicle Specialist	55,120			1,560						
58	Motor Vehicle Specialist	53,040	D								
59	Manager	80,363									
60	Workforce Development Specialist	57,200			1,560						

DETAIL OF SALARIES

**FY 2025-2026
SARASOTA**

SCHEDULE I

DOR USE ONLY

Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	REQUESTED INCREASES			APPROVED INCREASES				
				Guideline	Other	Funding	Annual Rate 9/30/26	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
61	Motor Vehicle Specialist	48,880			1,560						
62	Property Tax Specialist	48,880			1,560						
63	Motor Vehicle Specialist	57,200									
64	Motor Vehicle Specialist	67,600									
65	Motor Vehicle Specialist	67,600	D								
66	Systems Administrator	100,264									
67	Senior Tax Manager	91,882									
68	Motor Vehicle Specialist	55,120			1,560						
69	Manager	96,408									
70	Motor Vehicle Specialist	67,600									
71	Motor Vehicle Specialist	53,040			1,560						
72	Director - Processing	102,622									
73	Property Tax Specialist	67,600	D								
74	Call Center Support	57,200									
75	Motor Vehicle Specialist	59,280			1,560						
76	Manager	100,264									
77	Motor Vehicle Specialist	50,960			1,560						
78	Motor Vehicle Specialist	48,880			1,560						
79	Manager	90,638									
80	Motor Vehicle Specialist	67,600									
81	Motor Vehicle Specialist	50,960			1,560						
82	Property Tax Specialist	67,600									
83	Motor Vehicle Specialist	48,880			1,560						
84	Manager	100,264	V								
85	Motor Vehicle Specialist	50,960			1,560						
86	Workforce Development S	67,600									
87	Team Lead - Operations S	72,494									
88	Motor Vehicle Specialist	50,960			1,560						
89	Motor Vehicle Specialist	55,120			1,560						
90	Motor Vehicle Specialist	53,040			1,560						

DETAIL OF SALARIES

FY 2025-2026
SARASOTA

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/25	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/26	Guideline	Other	Funding	Annual Rate 9/30/26
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	\$214,695				\$214,695	\$214,695				
116	Current Positions	\$7,645,660		\$305,826	\$95,160	\$8,046,646	\$8,046,646				
	New Positions										
117	TOTAL	\$7,860,355		\$305,826	\$95,160	\$8,261,341	\$8,261,341				

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

SARASOTA

OBJECT CODE	ACTUAL EXPENDITURES	APPROVED BUDGET	ACTUAL EXPENDITURES	REQUEST	INCREASE/(DECREASE)		AMOUNT APPROVED
	2023-24	2024-25	6/30/25	2025-26	AMOUNT	%	2025-26
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	188,190	214,695	156,675	214,695			
12 EMPLOYEES (REGULAR)	6,392,513	7,118,803	4,935,455	8,046,646	927,843	13.03%	
13 EMPLOYEES (TEMPORARY)	63,277	11,200	10,130	11,200			
14 OVERTIME	40,590		37,187	50,000	50,000	-----	
15 SPECIAL PAY	358,828	302,617	235,416	528,750	226,133	74.73%	
21 FICA							
2152 REGULAR	504,977	576,180	388,629	671,542	95,362	16.55%	
2153 OTHER						-----	
22 RETIREMENT							
2251 OFFICIAL	23,777	27,138	65,445	117,159	90,021	331.72%	
2252 EMPLOYEE	720,190	811,535	570,643	951,558	140,023	17.25%	
2253 SMS/SES	137,431	165,358	94,187	234,495	69,137	41.81%	
2254 DROP	142,049	144,899	113,242	123,064	(21,835)	-15.07%	
23 LIFE & HEALTH INSURANCE	874,040	1,333,480	780,267	1,708,264	374,784	28.11%	
24 WORKER'S COMPENSATION	8,589	10,000		10,000			
25 UNEMPLOYMENT COMP.	627		1,299			-----	
TOTAL PERSONNEL SERVICES	\$9,455,078	\$10,715,905	\$7,388,575	\$12,667,373	\$1,951,468	18.21%	

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

SCHEDULE II

SARASOTA

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	114,751	118,000	109,894	131,500	13,500	11.44%	
3154 LEGAL	32,670	10,000	3,868	10,000			
3159 OTHER	96,107	407,381	279,743	324,024	(83,357)	-20.46%	
32 ACCOUNTING & AUDITING						----	
33 COURT REPORTER						----	
34 OTHER CONTRACTUAL						----	
40 TRAVEL	7,243	22,900	5,731	49,756	26,856	117.28%	
41 COMMUNICATIONS	15,137	13,800	11,386	17,700	3,900	28.26%	
42 TRANSPORTATION							
4251 POSTAGE	351,184	362,500	337,265	429,850	67,350	18.58%	
4252 FREIGHT	1,335	1,500	1,125	1,500			
43 UTILITIES						----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT						----	
4452 VEHICLES						----	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY	229	4,000	732	8,000	4,000	100.00%	

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	7,302	8,950	9,083	11,200	2,250	25.14%	
4652 VEHICLES	2,486	4,000	2,643	4,000			
4653 OFFICE SPACE	27,756	186,499	34,344	30,000	(156,499)	-83.91%	
4654 E.D.P.	165,092	915,304	174,803	1,130,944	215,640	23.56%	
47 PRINTING & BINDING	18,076	26,765	20,098	24,500	(2,265)	-8.46%	
48 PROMOTIONAL			1,221	2,000	2,000	-----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	604	600	606	600			
4959 OTHER						-----	
51 OFFICE SUPPLIES	60,245	77,955	81,354	75,000	(2,955)	-3.79%	
52 OPERATING SUPPLIES						-----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS						-----	
5452 SUBSCRIPTIONS	1,193	1,200	1,076	1,400	200	16.67%	
5453 EDUCATION	11,031	25,600	10,566	40,691	15,091	58.95%	
5454 DUES/MEMBERSHIPS	9,438	8,135	8,555	9,989	1,854	22.79%	
TOTAL OPERATING EXPENSES	\$921,879	\$2,195,089	\$1,094,093	\$2,302,654	\$107,565	4.90%	

Post this total to
Col. (2) Ex. A

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

SARASOTA

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
61 LAND						----	
62 BUILDINGS						----	
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS (SOFTWARE)						----	
TOTAL CAPITAL OUTLAY							

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Col. (3) Ex. A

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Col. (4) Ex. A

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Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

**STATEMENT OF COMMISSIONS AND EXPENDITURES
FY 2025-2026**

SARASOTA

EXHIBIT B

DESCRIPTION	ACTUAL 10/01/23 - 09/30/24	ACTUAL 10/01/24 - 06/30/25	ESTIMATED 07/01/25- 09/30/25	TOTAL 2024 - 2025	ESTIMATED 2025 - 2026
(1)	(2)	(3)	(3a)	(3b)	(4)
Commissions:					
State					
Motor Vehicles (including vessels)	2,223,308	1,741,166	530,060	2,271,226	2,274,909
Hunting and Fishing	3,274	1,666	756	2,422	2,400
Sales Tax	1,560	1,170	390	1,560	1,560
County (including ad valorem districts)	22,474,010	23,944,128	31,929	23,976,057	25,100,000
Non-ad valorem districts	2,154,507	2,366,997		2,366,997	2,640,000
Other - List:					
Delinquent Property Tax Fees	1,338,214	1,252,593	24,035	1,276,628	1,600,000
Tourist Development Tax Fees	209,844	157,500	60,500	218,000	225,000
Law Library Fees	351	85	265	350	350
Business Tax Fees	38,446				
Driver's License Fees	984,430	785,469	250,125	1,035,594	1,050,000
Concealed Weapon Applications	23,508	15,618	5,254	20,872	19,700
Other Fees					
Interest	1,045,379	579,438	250,000	829,438	710,000
Miscellaneous	19,195	28,845	1,509	30,354	20,000
Total Commissions	\$30,516,026	\$30,874,675	\$1,154,823	\$32,029,498	\$33,643,919
Less Total Expenditures/Budget	\$10,376,957	\$12,910,994		\$12,910,994	\$14,970,027
Balance	\$20,139,069	\$17,963,681	\$1,154,823	\$19,118,504	\$18,673,892

Col. (3) + (3A)

**JUSTIFICATION SHEET
FY 2025-2026**

SARASOTA

OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
12	Employees (Regular)	1A	\$927,843	Includes full-year funding for 14 positions added during FY25. Includes a 4% overall increase under the BCC guideline along with a Step Increase for newer employees. . See Salary justification memo.
14	Overtime	1A	\$50,000	Budgeting for expected overtime. Incurred \$46,473 in FY23, \$40,590 in FY24, and \$37,187 through 6/30/25 in FY25. See Overtime justification memo.
15	Special Pay	1A	\$226,133	Plan changed to reduce the amount management and exempt employees receive and increase the amount non-exempt employees receive. All employees are eligible from date of hire. Also includes full-year funding for positions added during FY25. See attached Special Pay justification memo.
2152	FICA	1A	\$95,362	See attached calculation of salaries at 6.2% subject to \$176,100 cap, plus total salaries at 1.45%.
2251	Retirement - Official	1A	\$90,021	See attached calculation of retirement for the elected official class salary at 54.57%.
2252	Retirement - Regular	1A	\$140,023	See attached calculation of retirement for regular class salaries at 14.03%.
2253	Retirement - SMS/SES	1A	\$69,137	See attached calculation of retirement for Senior Management class salaries at 33.24%.
2254	Retirement - DROP	1A	(\$21,835)	See attached calculation of DROP class salaries at 22.02%.
23	Life & Health	1A	\$374,784	See attached calculation based on the included County guidelines.
3151	Professional Services - EDP	II	\$13,500	Increase in preparing and mailing tax bills and registration renewals due to population increase, along with continued growth in the number of echeck payments made online.
3159	Professional Services - Other	II	(\$83,357)	Decrease from organizational assessment completed in FY25 at a cost of \$162,587, along with increases for \$25,000 for social media consulting, \$7,794 for Westlaw research resource, and \$11,980 in the security guard contract at our Mid County location.
40	Travel	II	\$26,856	Increase in staff attending CFCA along with staff attending TaxSys user group meeting.
41	Communications	II	\$3,900	Increase in number of management team receiving mobile phone stipend.

4251	Postage	II	\$67,350	See attached postage justification schedule. The increase is primarily due to postage rates going up along with an increase in volume from population growth.
45	Insurance & Surety	II	\$4,000	Increase to add robbery and theft bond.
4651	Repair and Maintenance - Office Equipment	II	\$2,250	Increase in inserter annual maintenance agreement.
4653	Repair and Maintenance - Building	II	(\$156,499)	Decrease primarily from \$77,000 furniture for Venice office, \$29,971 for other Venice remodel expenses, and \$55,654 for canopy to cover vehicle inspection area that were purchased in FY25.
4654	Repair & Maint. - EDP	II	\$215,640	Increase primarily from \$168,750 for Grant Street TaxSys maintenance agreement cost from 7/1/26 through 9/30/26, \$30,000 for an IT security audit and disaster recovery plan, and \$15,000 for cloud-based data backup for disaster recovery.
47	Printing and Binding	II	(\$2,265)	Decrease primarily from \$2,500 for having to provide new business cards for all employees in FY25.
48	Promotional	II	\$2,000	Increase in employment ads due to high staff turnover.
51	Office Expense	II	(\$2,955)	Decrease from Venice remodel expenses purchased in FY25.
5452	Subscriptions	II	\$200	Increase in local publications costs.
5453	Education	II	\$15,091	Increase in staff attending CFCA along with staff attending TaxSys user group meeting.
5454	Dues/Memberships	II	\$1,854	Increase from membership dues for HR Director, DTC - Compliance and General Counsel and DTC - Financial Management.
GRAND TOTAL			\$2,059,033	

**TRAVEL WORKSHEET
FY 2025-2026**

SARASOTA

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES

FIELD TRAVEL:

Number of Field Employees	Mileage Reimbursement Rate	Total miles per employee	Total Field Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flat Rate Reimb.

ADMINISTRATIVE TRAVEL:

Number of Administrative Employees	Mileage Reimbursement Rate	Total miles per employee	Total Administrative Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flat Rate Reimb.

TOTAL LOCAL TRAVEL

SCHOOL, CONFERENCE OR OTHER TRAVEL

SCHOOLS:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
CFCA	Various	24		\$500	\$21,000	\$8,280	\$29,780
CFC	Various	1		\$150	\$800	\$200	\$1,150
TOTAL							\$30,930

CONFERENCES:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
FTCA	Various	8	4	\$1,600	\$6,400	\$800	\$8,800
TAXSYS	Various	6	3	\$1,200	\$3,600	\$1,500	\$6,300
FGFOA	Various	2	5	\$400	\$2,000	\$326	\$2,726
FL Bar	Various	1	3	\$200	\$600	\$200	\$1,000
TOTAL							\$18,826

OTHER:

Type of Travel	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL						

TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL

\$49,756

TOTAL TRAVEL REQUEST

\$49,756

**POSTAGE WORKSHEET
FY 2025-2026**

SARASOTA

Type of Mail	Number of Items	Postage Rate	Total
MASS MAILINGS:			
TAXES:			
Tax Notices - Real Property	26,000	0.74	\$19,240
Tax Notices - Personal Property			
Reminder Notices - Real Property	12,000	0.74	\$8,880
Reminder Notices - Personal Property	1,400	0.74	\$1,036
Informational Notice to Mortgagor			
TAGS AND REGISTRATIONS:			
Motor Vehicles	265,000	0.61	\$161,650
Boats	Included in Vehicles		
OTHER: (Specify Type)			
TOTAL MASS MAILINGS			\$190,806
GENERAL CORRESPONDENCE			
County Mailroom and Fed Ex- includes correspondence, mailing renewed DMV registration decals and plates to customers, daily mailing to DMV of titles and other information for each agency, certified mail, overnight mail, and all other mail processed by the BCC County Mailroom.			\$239,044
TOTAL GENERAL CORRESPONDENCE			\$239,044
TOTAL POSTAGE REQUEST			\$429,850

EDUCATION WORKSHEET

FY 2025-2026

SARASOTA

SCHOOLS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
College/University		\$6,000		Various	\$6,000
TOTAL					\$6,000

WORKSHOPS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
5 Voices	Online	\$1,920		1	\$1,920
Chambers	Sarasota Co.	\$1,540		1	\$1,540
SHRM HR Dir.	Sarasota Co.	\$645		1	\$645
SHRM GC	Sarasota Co.	\$220		1	\$220
TOTAL				4	\$4,325

CONFERENCES AND SEMINARS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
FCTA - Fall	Various	\$800		7	\$5,600
FCTA - Spring	Various	\$550		1	\$550
FGFOA	Various	\$800		2	\$1,600
CPA Seminars	Various	\$600		2	\$1,200
Florida Bar	Various	\$2,000		1	\$2,000
TOTAL				13	\$10,950

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
DOR CFCA	Various	\$342		48	\$16,416
DOR CFC	Various	\$550		1	\$550
TaxSys	Various	\$350		7	\$2,450
TOTAL				56	\$19,416

OTHER EDUCATIONAL EXPENSES (SPECIFY)	TOTAL
TOTAL EDUCATION EXPENSES	\$40,691

2025-26 Tax Collector

SARASOTA

FTE By Activity		Estimated FTE	Estimated Annual Transactions
	Property Tax	16.00	
	DMV	35.00	
	Game & Fish	0.50	
	Sales Tax	NA	
	Drivers License	51.00	
	Tourist Development	1.50	
	Administrative	13.00	
	Total	117.00	

List Miscellaneous activities below:

SUMMARY OF REDUCTIONS REQUEST

TAX COLLECTOR
SARASOTA

APPROPRIATION CATEGORY	APPROVED BUDGET 2024-25	BUDGET REQUEST 2025-26	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
			AMOUNT	%	AMOUNT	%
PERSONNEL SERVICES (Sch. 1-1A)	10,715,905	12,667,373	None Requested			
OPERATING EXPENSES (Sch. II)	2,195,089	2,302,654	None Requested			
OPERATING CAPITAL OUTLAY (Sch. III)			None Requested			
TOTAL EXPENDITURES	\$12,910,994	\$14,970,027	None Requested			
NUMBER OF POSITIONS	117	117	None Requested			

** Please use the Reductions Justification tab to clarify any deviation in the reductions requested by the county and the reductions reflected in the budget request.*

**SUMMARY OF REDUCTIONS REQUEST
JUSTIFICATION SHEET
FY 2025-2026**

SARASOTA

APPROPRIATION CATEGORY	AMOUNT OF VARIANCE	JUSTIFICATION
	None Requested	
GRAND TOTAL	\$0	

BUDGET REQUEST FOR TAX COLLECTORS

I, Mike Moran, the Tax Collector of Sarasota County, Florida, certify the proposed budget for the period of October 1, 2025, through September 30, 2026, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).



Tax Collector Signature



Date



Mike Moran
TAX COLLECTOR
Sarasota County, Florida

Memo

To: Holly Russell
From: Joe Garofalo, Accounting Director
Date: July 24, 2025
Re: Justification for Budget Request – Employee Wages - Regular

In FY 2026, we are budgeting a total increase of \$927,843, which consists of the following:

- \$305,826 for a 4.00% overall increase under the Board of County Commissioners' guideline as indicated in the email below:

From: Kimberli Radtke <kradtke@scgov.net>
Sent: Sunday, June 29, 2025 7:37 PM
To: Joe Garofalo
Subject: FY26 Compensation Budget Information

Good evening,

Per our discussion, the BCC has budgeted 4% of salaries for FY26, and it will be implemented via a performance based/merit rating system.

Regards,

Kim Radtke
Director Office of Financial Management
(941)404-5133

- \$95,160 for a \$1,560 Step Increase for 61 DMV/DL, Operational Support, and Tax specialist employees with less than 10 years of experience. Our salaries are based on the market rate of pay, which is the rate that the local employment market would pay a fully proficient employee for a similar position. We consider an employee fully proficient after 10 years, which means that all employees performing at the same level of proficiency would be paid the same salary after 10 years. A Step Increase is in addition to a merit-based increase and allows an employee after 10 years of service to be paid the same amount as other fully proficient employees.
- \$526,857 for the full year funding of the 14 positions that were added in June 2025 on Amendment 2.

Exceptional Staff Exceptional Service



Mike Moran
TAX COLLECTOR
Sarasota County, Florida

Memo

To: Holly Russell
From: Joe Garofalo, Accounting Director
Date: July 24, 2025
Re: Justification for Budget Request – Employee Wages - Temporary

In FY 2026, we are budgeting \$11,200 for temporary employee assistance during our busiest months from November through March.

Temporary employee @ \$21.50 per hour for 520 hours	\$11,200
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Exceptional Staff Exceptional Service



Mike Moran
TAX COLLECTOR
Sarasota County, Florida

Memo

To: Holly Russell
From: Joe Garofalo, Accounting Director
Date: July 24, 2025
Re: Justification for Budget Request – Overtime

Overtime during FY23 was \$46,473, in FY24 it was \$40,590, and in FY25 we have incurred \$37,187 through 6/30/25. We are budgeting \$50,000 for FY26.

Exceptional Staff Exceptional Service

101 S. Washington Blvd. Sarasota, FL 34236 | 941.861.8300 | fax 941.861.8338
www.SarasotaTaxCollector.gov | Info@SarasotaTaxCollector.gov



Mike Moran
TAX COLLECTOR
Sarasota County, Florida

Memo

To: Holly Russell
From: Joe Garofalo, Accounting Director
Date: July 24, 2025
Re: Justification for Budget Request – Special Pay

In FY26, all employees will be eligible for an employer contribution to deferred compensation from their date of hire. All employees are now eligible for a maximum contribution of \$8,500. The contribution for non-exempt employees increased to the new maximum, while the contribution for management and exempt employees decreased to the new maximum. The FY26 increase also includes the 14 positions added during FY25 along.

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SPECIAL PAY
Detail of Deferred Compensation

FY2025-2026
SARASOTA

Pos. No.	Position Classification	Amount FY 2025-2026
(1)	(2)	(3)
1	Official	0
2	Facilities Specialist	4,250
3	Motor Vehicle Specialist	3,750
4	Motor Vehicle Specialist	3,750
5	Motor Vehicle Specialist	3,750
6	CPA	8,500
7	DTC - Operations	7,500
8	Motor Vehicle Specialist	3,750
9	Staff Accountant	3,750
10	Motor Vehicle Specialist	3,750
11	Motor Vehicle Specialist	3,750
12	Motor Vehicle Specialist	4,250
13	DTC - Customer Service	8,500
14	Director - IT	7,500
15	IT Help Desk	3,750
16	Motor Vehicle Specialist	4,250
17	Call Center Support	4,250
18	Motor Vehicle Specialist	4,250
19	Motor Vehicle Specialist	4,250
20	Motor Vehicle Specialist	3,750
21	Motor Vehicle Specialist	3,750
22	Call Center Support	3,750
23	Motor Vehicle Specialist	3,750
24	Motor Vehicle Specialist	3,750
25	Property Tax Specialist	4,250
26	Motor Vehicle Specialist	3,750
27	Motor Vehicle Specialist	3,750
28	Motor Vehicle Specialist	4,250
29	Motor Vehicle Specialist	3,750
30	Motor Vehicle Specialist	3,750
31	Motor Vehicle Specialist	4,250
32	Motor Vehicle Specialist	3,750
33	Motor Vehicle Specialist	4,250
34	Motor Vehicle Specialist	4,250
35	Motor Vehicle Specialist	3,750

36	Call Center Support	4,250
37	Manager	8,500
38	Motor Vehicle Specialist	3,750
39	Motor Vehicle Specialist	4,250
40	Motor Vehicle Specialist	3,750
41	Software Engineer / Design Specialist	7,500
42	Motor Vehicle Specialist	3,750
43	Motor Vehicle Specialist	3,750
44	Motor Vehicle Specialist	4,250
45	Property Tax Specialist	3,750
46	Motor Vehicle Specialist	4,250
47	Motor Vehicle Specialist	3,750
48	Motor Vehicle Specialist	3,750
49	Motor Vehicle Specialist	4,250
50	Motor Vehicle Specialist	4,250
51	Staff Accountant	3,750
52	Motor Vehicle Specialist	3,750
53	Motor Vehicle Specialist	3,750
54	Manager Workforce Development	7,500
55	Motor Vehicle Specialist	3,750
56	Property Tax Specialist	3,750
57	Motor Vehicle Specialist	3,750
58	Motor Vehicle Specialist	4,250
59	Manager	7,500
60	Workforce Development Staff	3,750
61	Motor Vehicle Specialist	3,750
62	Property Tax Specialist	3,750
63	Motor Vehicle Specialist	4,250
64	Motor Vehicle Specialist	3,750
65	Motor Vehicle Specialist	4,250
66	Systems Administrator	7,500
67	Senior Tax Manager	8,500
68	Motor Vehicle Specialist	3,750
69	Manager	7,500
70	Motor Vehicle Specialist	3,750
71	Motor Vehicle Specialist	3,750
72	Director - Processing	8,500
73	Property Tax Specialist	4,250
74	Call Center Support	4,250
75	Motor Vehicle Specialist	3,750
76	Manager	8,500
77	Motor Vehicle Specialist	3,750
78	Motor Vehicle Specialist	3,750
79	Manager	8,500

80	Motor Vehicle Specialist	4,250
81	Motor Vehicle Specialist	4,250
82	Property Tax Specialist	4,250
83	Motor Vehicle Specialist	3,750
84	Manager	7,500
85	Motor Vehicle Specialist	4,250
86	Workforce Development Staff	3,750
87	Team Lead - Operations Support	7,500
88	Motor Vehicle Specialist	3,750
89	Motor Vehicle Specialist	3,750
90	Motor Vehicle Specialist	3,750
91	Motor Vehicle Specialist	4,250
92	Motor Vehicle Specialist	3,750
93	Motor Vehicle Specialist	3,750
94	Motor Vehicle Specialist	3,750
95	Motor Vehicle Specialist	3,750
96	Motor Vehicle Specialist	3,750
97	Motor Vehicle Specialist	3,750
98	Motor Vehicle Specialist	3,750
99	Motor Vehicle Specialist	4,250
100	Motor Vehicle Specialist	4,250
101	Operations Support	3,750
102	Motor Vehicle Specialist	4,250
103	Motor Vehicle Specialist	3,750
104	Motor Vehicle Specialist	3,750
105	Motor Vehicle Specialist	3,750
106	Motor Vehicle Specialist	3,750
107	Motor Vehicle Specialist	3,750
108	Motor Vehicle Specialist	3,750
109	Motor Vehicle Specialist	3,750
110	Motor Vehicle Specialist	3,750
111	Motor Vehicle Specialist	3,750
112	Motor Vehicle Specialist	3,750
113	Motor Vehicle Specialist	3,750
114	Director - HR	7,500
115	Operations Support	4,250
116	DTC - Financial Management	7,500
117	DTC - Compliance & General Counsel	7,500
	TOTAL	\$528,750

FICA Calculation FY 2026
Sarasota

Wages:

11 Official	214,695
12 Employees (Regular)	8,046,646
13 Employees (Temporary)	11,200
14 Overtime	50,000
15 Special Pay	<u>528,750</u>
Total wages	8,851,291

Social Security Tax:

Total wages	8,851,291
Wages in excess of \$176,100 maximum	<u>(90,037)</u>
Net wages subject to Social Security tax	8,761,254

Social Security tax 6.2% 543,198

Medicare Tax:

Total wages 8,851,291

Medicare tax 1.45% 128,344

Total FICA 671,542

Retirement Calculations for FY 2026
Sarasota

Wages subject to retirement:

11 Official	214,695
12 Employees (Regular)	<u>8,046,646</u>

Total wages subject to retirement 8,261,341

	<u>Retirement Wages</u>	<u>Retirement Rate</u>	<u>Retirement</u>
Elected Official Salary	214,695	54.57%	117,159
Regular Salaries	6,782,312	14.03%	951,558
SMS Salaries	705,460	33.24%	234,495
DROP Salaries	<u>558,874</u>	22.02%	123,064
Total wages subject to retirement	8,261,341		

Life & Health Insurance Calculations for FY 2026
Sarasota County

Health Insurance - per county guideline	Rate	# of Employees	Total Cost
Employee only - POS II	11,106	14	155,484
Employee & Children - POS II	20,703	4	82,812
Employee & Spouse - POS II	22,842	5	114,210
Full Family - POS II	25,981	5	129,905
Employee only - Health Fund	8,134	47	382,298
Employee & Children - Health Fund	15,038	14	210,532
Employee & Spouse - Health Fund	16,595	14	232,330
Full Family - Health Fund	18,879	14	264,306
Employee only - Value In-Network	7,943	0	0
Employee & Children - Value In-Network	11,859	0	0
Employee & Spouse - Value In-Network	12,872	0	0
Full Family - Value In-Network	14,358	0	0
Total Health Insurance		117	1,571,877

Dental Insurance	Rate	# of Employees	Total Cost
Employee Only	450	50	22,500
Employee + Children	1,016	21	21,336
Employee + Spouse	1,016	22	22,352
Full Family	1,205	24	28,920
Total Dental Insurance	450		95,108

Vision Insurance	Rate	# of Employees	Total Cost
Employee Only	73	50	3,650
Employee + Children	141	21	2,961
Employee + Spouse	144	22	3,168
Full Family	250	24	6,000
Total Vision Insurance			15,779

Long-term Disability - per county guideline 7,500

Life Insurance - per county guideline 18,000

Total Life & Health Insurance Calculation 1,708,264

SARASOTA COUNTY GOVERNMENT

Office of Financial Management

INTEROFFICE MEMORANDUM

TO: Sarasota County Elected and Appointed Officials
THROUGH: Jonathan R. Lewis, County Administrator
FROM: Kim Radtke, Director of Office of Financial Management
RE: FY2026 Budget Variables
DATE: March 5, 2025

This memorandum outlines the major budget assumptions, calculation rates, and variables for several elements critical to the formulation of Sarasota County Government's FY2026-FY2030 Financial Plan. The figures provided in this memorandum should be used for computing the specified components of the FY2026 Financial Plan.

MEDICAL INSURANCE

The chart below shows the FY2026 Employer costs by plan, which will increase from the FY2025 rates by 6%. Employer funding is based on the applicable percentage subsidies by dependent tier for covered positions only, or a \$650 charge for eligible positions where the employee has chosen to opt out of coverage and instead receive a \$25/pay period credit. Please note rates are subject to change upon further actuarial analysis and once finalized in May. As of January 2025, weight loss drugs are no longer covered for weight management, the PrudentRX specialty medication program was introduced, copay for non-emergent emergency room utilization was increased, brand medication cost-sharing increased when generics are available, and we launched the virtual physical therapy program through Hinge Health for musculoskeletal conditions. The introduction of these new plan design cost-mitigation strategies and future ones, in conjunction with our wellness offerings, will continue to be monitored, tracked, and explored for optimal plan performance and continued cost-attainment.

Table with 4 columns: Dependent Tier, POS II Health, Aetna Health Fund, Value In Network. Rows include Employee Only, Employee & Child(ren), Employee & Spouse, and Full Family.

Other Post Employee Benefit funding (OPEB) is not included in FY2026

OTHER BENEFITS

The chart below shows the FY2026 rates for other various benefit fees, these rates remain flat to FY2025, except for Benefits Administration fees which have a slight \$5 per FTE increase, offset by a \$5 per FTE decrease in Wellness fees.

	FY2025 Rate
Dental Insurance	\$450 per FTE
Benefits Admin Fees	\$540 per FTE
Wellness Benefits	\$215 per FTE
Workers' Comp Modification Factor - General	1.0
Workers' Comp Modification Factor - High Risk	1.5
Long-Term Disability	0.10% of Annual Salary
Life Insurance	0.28% of Annual Salary

EMPLOYER RETIREMENT CONTRIBUTION

The following employer adopted FY2025 contribution rates should be applied to employee salaries based on the appropriate position type classification. Proposed legislation could increase the retirement contribution rates and the new rates will be updated this summer to reflect the rates enacted by the State.

Position Classification	Employer Contribution Rate
Regular	13.63
Special Risk	32.79
Special Risk Admin Support	39.82
DROP	21.13
Sr. Management	34.52
County Elected Officer	58.68

INTERNAL AND CENTRAL SERVICE CHARGES

These charges are being recalculated and have a late-April tentative upload date.

If you have any questions or concerns, please contact Kim Radtke, Director of Office of Financial Management at (941) 404-5133.

DRAFT

