



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 15, 2025

Honorable Jimmy Cowan  
Marion County Property Appraiser  
jcowan@pa.marion.fl.us

Dear Mr. Cowan:

Under section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has reviewed your budget request for your office's operations for October 1, 2025, through September 30, 2026. The Department will send copies of this letter and your tentative budget to your board of county commissioners.

The budget contains the Department's tentative amendments and changes. The salary this budget reflects for the official is based on the salary for 2024-2025. The Office of Economic and Demographic Research will provide the final salary computations for 2025-2026, and the Department will make the necessary adjustments when this information becomes available.

Section 195.087, F.S., requires the property appraiser and county commission to submit additional information or testimony before the budget becomes final on August 15, 2025. The Department will make final amendments or changes to your budget and will notify both you and your board of county commissioners then. Please submit all additional information by August 8.

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

Sincerely,

Holly Russell  
Budget Manager  
Property Tax Oversight

Enclosure  
cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS**  
**SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY**

**MARION**  
**COUNTY**

7/15/2025  
**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	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)	\$5,118,522	\$5,490,579	\$2,570,524	\$5,592,502	\$101,923	1.86%	\$5,572,970	\$82,391	1.50%
OPERATING EXPENSES (Sch. II)	\$1,094,401	\$1,097,178	\$533,019	\$1,147,866	\$50,688	4.62%	\$1,147,866	\$50,688	4.62%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$8,000		\$230,700	\$222,700	2783.75%	\$230,104	\$222,104	2776.30%
TOTAL AMOUNT	\$6,212,923	\$6,595,757	\$3,103,543	\$6,971,068	\$375,311	5.69%	\$6,950,940	\$355,183	5.39%
NUMBER OF POSITIONS		55		55	0	0.00%	55	0	0.00%
COL (5) - (3)							COL (6) / (3)		

**FY 2025-2026**  
**MARION**

## DOR USE ONLY

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MARION							
DETAIL OF PERSONNEL SERVICES							
SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	179,301	185,447	92,724	185,447	0	0.00%	185,447
12 EMPLOYEES (REGULAR)	3,311,341	3,444,286	1,628,248	3,486,406	42,120	1.22%	3,486,406
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME		1,000		1,000	0	0.00%	1,000
15 SPECIAL PAY	32,348	64,368	55,318	60,231	(4,137)	-6.43%	60,231
21 FICA							
2152 REGULAR	254,167	276,630	127,579	280,317	3,687	1.33%	280,317
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	105,214	108,820	54,410	108,820	0	0.00%	101,198
2252 EMPLOYEE	223,515	240,465	113,914	246,105	5,640	2.35%	246,123
2253 SMS/SES	266,895	274,729	124,727	285,366	10,637	3.87%	273,438
2254 DROP	137,754	172,977	79,626	193,451	20,474	11.84%	193,451
23 LIFE & HEALTH INSURANCE	603,278	718,596	292,362	740,953	22,357	3.11%	740,953
24 WORKER'S COMPENSATION	2,784	3,261	1,616	4,406	1,145	35.11%	4,406
25 UNEMPLOYMENT COMP.	1,925	0			0	-----	0
TOTAL PERSONNEL SERVICES	\$5,118,522	\$5,490,579	\$2,570,524	\$5,592,502	\$101,923	1.86%	\$5,572,970
	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)	

<div> <div>MARION</div> <div>DETAIL OF OPERATING EXPENSES</div> <div>SCHEDULE II</div> </div>							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	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.	9,796	15,852	10,920	18,780	2,928	18.47%	18,780
3152 APPRAISAL		169,452	92,156	177,925	8,473	5.00%	177,925
3153 MAPPING	25,818	38,540	34,821	4,248	(34,292)	-88.98%	4,248
3154 LEGAL	28,507	59,240	24,013	59,240	0	0.00%	59,240
3159 OTHER	110	200	70	200	0	0.00%	200
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	135,483	104,258	38,809	72,528	(31,730)	-30.43%	72,528
40 TRAVEL	16,490	41,089	14,568	41,089	0	0.00%	41,089
41 COMMUNICATIONS	26,272	28,600	13,002	28,600	0	0.00%	28,600
42 TRANSPORTATION							
4251 POSTAGE	73,552	121,375	71,655	135,721	14,346	11.82%	135,721
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	15,937	15,366	7,838	15,366	0	0.00%	15,366
4452 VEHICLES	55,296	55,296	27,648	55,296	0	0.00%	55,296
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	27,752	30,950	15,794	32,465	1,515	4.89%	32,465

# DETAIL OF OPERATING EXPENSES

## SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	69,912	9,000	1,082	10,000	1,000	11.11%	10,000
4652 VEHICLES	3,237	8,235	1,086	16,482	8,247	100.15%	16,482
4653 OFFICE SPACE		0			0	-----	0
4654 E.D.P.	293,690	102,090	90,703	133,290	31,200	30.56%	133,290
47 PRINTING & BINDING	33,491	43,089	26,966	43,089	0	0.00%	43,089
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	25	100	27	100	0	0.00%	100
4952 AERIAL PHOTOS	94,443	95,000		130,000	35,000	36.84%	130,000
4959 OTHER	13,747	15,500	2,048	15,500	0	0.00%	15,500
51 OFFICE SUPPLIES	104,827	40,000	18,104	46,000	6,000	15.00%	46,000
52 OPERATING SUPPLIES	21,876	52,581	8,333	58,361	5,780	10.99%	58,361
54 BOOKS & PUBLICATIONS							
5451 BOOKS		280		280	0	0.00%	280
5452 SUBSCRIPTIONS	4,860	8,877	2,553	9,363	486	5.47%	9,363
5453 EDUCATION	20,344	20,010	11,990	21,095	1,085	5.42%	21,095
5454 DUES/MEMBERSHIPS	18,936	22,198	18,833	22,848	650	2.93%	22,848
TOTAL OPERATING EXPENSES	\$1,094,401	\$1,097,178	\$533,019	\$1,147,866	\$50,688	4.62%	\$1,147,866

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)

# **DETAIL OF OPERATING CAPITAL OUTLAY**

**MARION**

**SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	----	\$0

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)

# DETAIL OF NON-OPERATING

MARION

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	----	0
92 OTHER CONTRACT RESERVE		0			0	----	0
93 SPECIAL CONTINGENCY		0		222,700	222,700	----	222,104
94 EMERGENCY CONTINGENCY		8,000		8,000	0	0.00%	8,000
TOTAL NON-OPERATING		\$8,000		\$230,700	\$222,700	2783.75%	\$230,104

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

Post this total to  
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)



MARION COUNTY PROPERTY APPRAISER'S Approved Proposed Budget 2025-26_7-15-2025			6,950,940
TAXING AUTHORITY	% OF TOTAL BUDGET	BUDGET SHARE	
GENERAL FUND	74.5415%	5,181,332.21	
RAINBOW LAKES ESTATES	0.0521%	3,619.81	
RAINBOW LAKES ESTATES MSTU FUND	0.0354%	2,461.71	
MARION OAKS	0.3238%	22,507.64	
MSTU FOR LAW ENFORCEMENT	18.0754%	1,256,411.50	
EMERGENCY MEDICAL SERVICES	5.5363%	384,828.28	
SILVER SPRINGS SHORES SPECIAL TAXING DISTRICT	0.2313%	16,078.73	
HILLS OF OCALA	0.0111%	769.42	
SWFWMD - DISTRICT LEVY	0.5249%	36,487.58	
SJRWMD - DISTRICT LEVY	0.6682%	46,443.12	
TOTAL	100.000%	6,950,940.00	
TAXING AUTHORITY	% OF TOTAL 2024 Levy	2024 TAXES LEVIED	
GENERAL FUND	74.5415%	391,380,163.31	
RAINBOW LAKES ESTATES	0.0521%	273,428.20	
RAINBOW LAKES ESTATES MSTU FUND	0.0354%	185,949.20	
MARION OAKS	0.3238%	1,700,150.66	
MSTU FOR LAW ENFORCEMENT	18.0754%	94,905,039.58	
EMERGENCY MEDICAL SERVICES	5.5363%	29,068,615.45	
SILVER SPRINGS SHORES SPECIAL TAXING DISTRICT	0.2313%	1,214,532.30	
HILLS OF OCALA	0.0111%	58,119.17	
		518,785,997.87	
SWFWMD - DISTRICT LEVY	0.5249%	2,756,147.20	
SJRWMD - DISTRICT LEVY	0.6682%	3,508,154.66	
		6,264,301.86	
TOTAL	100.000%	525,050,299.73	