



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2024

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

Dear Mr. Cowan:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2024-25 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2024-25 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday  
Budget Manager  
Property Tax Oversight

Enclosure

cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
 SUMMARY OF THE 2024-2025 BUDGET BY APPROPRIATION CATEGORY**

8/15/2024

**EXHIBIT A**

**MARION  
 COUNTY**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$4,948,614	\$5,280,462	\$2,530,292	\$5,438,219	\$157,757	2.99%	\$5,438,219	\$157,757	2.99%
OPERATING EXPENSES (Sch. II)	\$873,888	\$1,067,254	\$584,010	\$1,097,178	\$29,924	2.80%	\$1,097,178	\$29,924	2.80%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$5,000		\$50,519	\$45,519	910.38%	\$50,519	\$45,519	910.38%
TOTAL AMOUNT	\$5,822,502	\$6,352,716	\$3,114,302	\$6,585,916	\$233,200	3.67%	\$6,585,916	\$233,200	3.67%
NUMBER OF POSITIONS		55		55	0	0.00%	55	0	0.00%
					COL (5) - (3)	COL (6) / (3)			



**DETAIL OF PERSONNEL SERVICES**

**MARION**

**SCHEDULE IA**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL	168,768	179,301	89,650	179,301	0	0.00%	179,301
12 EMPLOYEES (REGULAR)	3,272,809	3,311,814	1,618,885	3,411,168	99,354	3.00%	3,411,168
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME		1,000		1,000	0	0.00%	1,000
15 SPECIAL PAY	13,448	32,348	29,124	64,368	32,020	98.99%	64,368
<b>21 FICA</b>							
2152 REGULAR	250,185	265,886	124,735	274,007	8,121	3.05%	274,007
2153 OTHER		0			0	----	0
<b>22 RETIREMENT</b>							
2251 OFFICIAL	96,961	105,214	52,607	105,214	0	0.00%	105,214
2252 EMPLOYEE	206,329	247,852	109,222	238,153	(9,699)	-3.91%	238,153
2253 SMS/SES	259,312	300,172	139,459	272,087	(28,085)	-9.36%	272,087
2254 DROP	87,198	116,451	65,049	171,314	54,863	47.11%	171,314
23 LIFE & HEALTH INSURANCE	590,718	717,640	298,244	718,376	736	0.10%	718,376
24 WORKER'S COMPENSATION	2,886	2,784	1,392	3,231	447	16.06%	3,231
25 UNEMPLOYMENT COMP.		0	1,925		0	----	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$4,948,614</b>	<b>\$5,280,462</b>	<b>\$2,530,292</b>	<b>\$5,438,219</b>	<b>\$157,757</b>	<b>2.99%</b>	<b>\$5,438,219</b>

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Col. (5) - (3)

Col. (6) / (3)

**DETAIL OF OPERATING EXPENSES**

**MARION**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>OPERATING EXPENSES:</b>							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	9,208	15,520	4,830	15,852	332	2.14%	15,852
3152 APPRAISAL		0		169,452	169,452	----	169,452
3153 MAPPING		0		38,540	38,540	----	38,540
3154 LEGAL	23,288	36,000	20,977	59,240	23,240	64.56%	59,240
3159 OTHER	43	200	65	200	0	0.00%	200
<b>32 ACCOUNTING &amp; AUDITING</b>							
<b>33 COURT REPORTER</b>							
34 OTHER CONTRACTUAL	114,599	103,935	58,885	69,258	(34,677)	-33.36%	69,258
40 TRAVEL	23,247	36,710	9,460	41,089	4,379	11.93%	41,089
41 COMMUNICATIONS	26,103	27,900	12,968	28,600	700	2.51%	28,600
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	53,849	85,377	55,670	121,375	35,998	42.16%	121,375
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	9,159	14,491	8,703	15,366	875	6.04%	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	25,712	27,924	13,849	30,950	3,026	10.84%	30,950

**DETAIL OF OPERATING EXPENSES**

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	27,708	64,309	65,071	9,000	(55,309)	-86.01%	9,000
4652 VEHICLES	1,182	3,700	882	8,235	4,535	122.57%	8,235
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	218,443	213,918	133,400	102,090	(111,828)	-52.28%	102,090
47 PRINTING & BINDING	28,783	36,460	26,554	43,089	6,629	18.18%	43,089
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS	25	100	25	100	0	0.00%	100
4952 AERIAL PHOTOS	175,678	115,000		130,000	15,000	13.04%	130,000
4959 OTHER	4,688	24,700	11,141	15,500	(9,200)	-37.25%	15,500
51 OFFICE SUPPLIES	24,260	126,580	95,907	40,000	(86,580)	-68.40%	40,000
52 OPERATING SUPPLIES	18,766	26,782	7,876	52,581	25,799	96.33%	52,581
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS	132	280		280	0	0.00%	280
5452 SUBSCRIPTIONS	3,502	8,667	3,313	8,877	210	2.42%	8,877
5453 EDUCATION	12,114	22,090	8,269	20,010	(2,080)	-9.42%	20,010
5454 DUES/MEMBERSHIPS	18,103	21,315	18,517	22,198	883	4.14%	22,198
<b>TOTAL OPERATING EXPENSES</b>	<b>\$873,888</b>	<b>\$1,067,254</b>	<b>\$584,010</b>	<b>\$1,097,178</b>	<b>\$29,924</b>	<b>2.80%</b>	<b>\$1,097,178</b>

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Col. (6) / (3)

**DETAIL OF OPERATING CAPITAL OUTLAY**

MARION

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>OPERATING CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
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
<b>TOTAL OPERATING CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>----</b>	<b>\$0</b>

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Col. (6) / (3)

**DETAIL OF NON-OPERATING**

MARION

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					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		42,519	42,519	----	42,519
94 EMERGENCY CONTINGENCY		5,000		8,000	3,000	60.00%	8,000
<b>TOTAL NON-OPERATING</b>		<b>\$5,000</b>		<b>\$50,519</b>	<b>\$45,519</b>	<b>910.38%</b>	<b>\$50,519</b>

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