



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 15, 2026

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, 2026, through September 30, 2027. 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 2025-2026. The Office of Economic and Demographic Research will provide the final salary computations for 2026-2027, 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, 2026. 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 7.

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 2026-2027 BUDGET BY APPROPRIATION CATEGORY

MARION
COUNTY

7/15/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$5,459,280	\$5,803,980	\$2,801,130	\$5,746,854	(\$57,126)	-0.98%	\$5,746,854	(\$57,126)	-0.98%
OPERATING EXPENSES (Sch. II)	\$1,076,101	\$1,147,866	\$447,515	\$1,154,893	\$7,027	0.61%	\$1,154,893	\$7,027	0.61%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$8,000		\$143,543	\$135,543	1694.29%	\$143,543	\$135,543	1694.29%
TOTAL AMOUNT	\$6,535,381	\$6,959,846	\$3,248,645	\$7,045,290	\$85,444	1.23%	\$7,045,290	\$85,444	1.23%
NUMBER OF POSITIONS		55		55	0	0.00%	55	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-2027
MARION

SCHEDULE I

REQUESTED INCREASES

APPROVED INCREASES

[illegible]

MARION DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	185,447	191,155	95,577	191,155	0	0.00%	191,155
12 EMPLOYEES (REGULAR)	3,438,797	3,658,620	1,803,444	3,616,500	(42,120)	-1.15%	3,616,500
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	-----	0
14 OVERTIME	0	1,000	0	1,000	0	0.00%	1,000
15 SPECIAL PAY	214,259	60,231	60,165	72,849	12,618	20.95%	72,849
21 FICA							
2152 REGULAR	277,973	293,575	139,971	290,794	(2,781)	-0.95%	290,794
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	106,768	104,313	27,282	42,283	(62,030)	-59.47%	42,283
2252 EMPLOYEE	235,616	258,133	130,715	272,570	14,437	5.59%	272,570
2253 SMS/SES	251,112	287,110	133,520	242,654	(44,456)	-15.48%	242,654
2254 DROP	162,041	203,123	101,728	180,449	(22,674)	-11.16%	180,449
23 LIFE & HEALTH INSURANCE	584,036	742,107	306,421	832,031	89,924	12.12%	832,031
24 WORKER'S COMPENSATION	3,231	4,613	2,307	4,569	(44)	-0.95%	4,569
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0
TOTAL PERSONNEL SERVICES	\$5,459,280	\$5,803,980	\$2,801,130	\$5,746,854	(\$57,126)	-0.98%	\$5,746,854
	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)	

MARION DETAIL OF OPERATING EXPENSES SCHEDULE II							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	11,991	18,780	6,154	23,448	4,668	24.86%	23,448
3152 APPRAISAL	175,034	177,925	85,226	184,501	6,576	3.70%	184,501
3153 MAPPING	35,244	4,248	0	3,508	(740)	-17.42%	3,508
3154 LEGAL	44,326	59,240	18,020	58,440	(800)	-1.35%	58,440
3159 OTHER	128	200	0	200	0	0.00%	200
32 ACCOUNTING & AUDITING	0	0	0	0	0	----	0
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	101,742	72,528	37,734	71,048	(1,480)	-2.04%	71,048
40 TRAVEL	19,125	41,089	9,178	31,824	(9,265)	-22.55%	31,824
41 COMMUNICATIONS	26,701	28,600	15,080	25,900	(2,700)	-9.44%	25,900
42 TRANSPORTATION							
4251 POSTAGE	83,899	135,721	71,461	142,443	6,722	4.95%	142,443
4252 FREIGHT	0	0	0	0	0	----	0
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	15,374	15,366	7,536	15,366	0	0.00%	15,366
4452 VEHICLES	55,296	55,296	32,690	119,455	64,159	116.03%	119,455
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	0	0	0	0	0	----	0
45 INSURANCE & SURETY	31,056	32,465	16,120	39,891	7,426	22.87%	39,891

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	6,795	10,000	1,865	10,000	0	0.00%	10,000
4652 VEHICLES	7,058	16,482	4,179	7,794	(8,688)	-52.71%	7,794
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	207,417	133,290	44,978	106,744	(26,546)	-19.92%	106,744
47 PRINTING & BINDING	31,523	43,089	4,238	35,068	(8,021)	-18.61%	35,068
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	27	100	88	100	0	0.00%	100
4952 AERIAL PHOTOS	94,443	130,000	0	130,000	0	0.00%	130,000
4959 OTHER	21,000	15,500	2,533	7,500	(8,000)	-51.61%	7,500
51 OFFICE SUPPLIES	38,327	46,000	48,023	46,000	0	0.00%	46,000
52 OPERATING SUPPLIES	23,057	58,361	21,932	55,969	(2,392)	-4.10%	55,969
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	280	0	200	(80)	-28.57%	200
5452 SUBSCRIPTIONS	4,598	9,363	3,046	6,345	(3,018)	-32.23%	6,345
5453 EDUCATION	21,079	21,095	6,956	20,135	(960)	-4.55%	20,135
5454 DUES/MEMBERSHIPS	20,861	22,848	10,478	13,014	(9,834)	-43.04%	13,014
TOTAL OPERATING EXPENSES	\$1,076,101	\$1,147,866	\$447,515	\$1,154,893	\$7,027	0.61%	\$1,154,893

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 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	----	0
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	----	0
6454 VEHICLES	0	0	0	0	0	----	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	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 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		138,543	138,543	----	138,543
94 EMERGENCY CONTINGENCY		8,000		5,000	(3,000)	-37.50%	5,000
TOTAL NON-OPERATING		\$8,000			\$143,543	\$135,543	1694.29%
Post this total to				Post this total to	Col. (5) - (3)	Col. (6) / (3)	
Col. (3) Ex. A				Col. (5) Ex. A			