



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 24, 2025

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

Dear Mr. Cowan:

The Property Tax Oversight program received notification from the Office of Economic and Demographic Research (EDR) of the Finalized Salaries of County Constitutional Officers for Fiscal Year 2025-26. The salary report is available online at the link below.

<https://edr.state.fl.us/content/local-government/reports/index.cfm#elected-salaries>

The attached budget amendment reflects the changes necessary to adjust for the final salary, FICA, and retirement benefits. If you have any questions concerning this amendment, please feel free to contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

[illegible]

DATE _____

(Approval Pursuant to Section 195.087(1)F.S.)

MARION COUNTY PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2025-2026									
APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA # 1- DOR 9/24/25	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	55								55
ANNUAL SALARY RATE	3,629,733	5,708							3,635,441
PERSONNEL SERVICES:									
11 OFFICIAL	185,447	5,708							191,155
12 EMPLOYEES (REGULAR)	3,486,406								3,486,406
13 EMPLOYEES (TEMPORARY)	0								0
14 OVERTIME	1,000								1,000
15 SPECIAL PAY	60,231								60,231
21 FICA									
2152 FICA - REGULAR	280,317	83							280,400
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	101,198	3,115							104,313
2252 RETIREMENT - EMPLOYEE	246,123								246,123
2253 SMS/SES	273,438								273,438
2254 DROP	193,451								193,451
23 LIFE & HEALTH INSURANCE	740,953								740,953
24 WORKER'S COMPENSATION	4,406								4,406
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$5,572,970	\$8,906	\$0	\$0	\$0	\$0	\$0	\$0	\$5,581,876
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	18,780								18,780
3152 APPRAISAL SERVICES	177,925								177,925
3153 MAPPING SERVICES	4,248								4,248
3154 LEGAL SERVICES	59,240								59,240
3159 OTHER PROFESS. SERVICES	200								200

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA # 1- DOR 9/24/25	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	0								0
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	222,104								222,104
94 EMERGENCY CONTINGENCY	8,000								8,000
TOTAL NON-OPERATING	\$230,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230,104
TOTAL AMOUNT	\$6,950,940	\$8,906	\$0	\$0	\$0	\$0	\$0	\$0	\$6,959,846