

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

Holly Kurell

Property Tax Oversight

Enclosure

cc: Board of County Commissioners

PROPERTY APPRAISER BUDGET AMENDMENT/TRANSFER

County	Marion	Reque	st Num	ber 1-DOR	- DOR
Official	Honorable Jimmy Cowan	B/A	X	В/Т	Т
Budget Ye	ear Ending September 30,	2026 Date		9/24/2025	1/2025

			REQUEST	(DOR Use Only) APPROVAL
			Positions	Positions
				Rate \$5,708
CATEGORY/LINE ITEM DESCRIPTION	LINE ITEM	JUSTIFICATION	AMOUNT	AMOUNT
	CODE		+ OR (-)	+ OR (-)
Personnel Services - Official	11	Elected Official's FY 2025-26 Salary		\$5,708
		Calculations		
Personnel Services - FICA (Regular)	2152	Elected Official's FY 2025-26 Salary		\$83
		Calculations		
Personnel Services - Retirement (Official)	2251	Elected Official's FY 2025-26 Salary		\$3,115
		Calculations		
		TOTAL	\$0	\$8,906

	they Rissell	9/24/25
OFFICIAL	DEPARTMENT OF REVENUE	DATE

PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2025-2026

MARION COUNTY

APPROPRIATION CATEGORY/	ORIGINAL	BA # 1- DOR	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	CURRENT
OBJECT CODE	BUDGET	9/24/25	DATE	DATE	DATE	DATE	DATE	DATE	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/	ORIGINAL	BA # 1- DOR	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	CURRENT
OBJECT CODE	BUDGET	9/24/25	DATE	DATE	DATE	DATE	DATE	DATE	BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	72,528								72,528
40 TRAVEL & PER DIEM	41,089								41,089
41 COMMUNICATIONS	28,600								28,600
42 TRANSPORTATION									
4251 POSTAGE	135,721								135,721
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	15,366								15,366
4452 VEHICLES	55,296								55,296
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	32,465								32,465
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	10,000								10,000
4652 VEHICLES	16,482								16,482
4653 OFFICE SPACE	0								0
4654 EDP	133,290								133,290
47 PRINTING & BINDING	43,089								43,089
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	100								100
4952 AERIAL PHOTOS	130,000								130,000
4959 OTHER	15,500								15,500
51 OFFICE SUPPLIES	46,000								46,000
52 OPERATING SUPPLIES	58,361								58,361
54 BOOKS/PUBLICATIONS									
5451 BOOKS	280								280
5452 SUBSCRIPTIONS	9,363								9,363
5453 EDUCATION	21,095								21,095
5454 DUES/MEMBERSHIP	22,848								22,848
TOTAL OPERATING EXPENSES	\$1,147,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,147,866

APPROPRIATION CATEGORY/	ORIGINAL	BA # 1- DOR	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	BA/BT#	CURRENT
OBJECT CODE	BUDGET	9/24/25	DATE	DATE	DATE	DATE	DATE	DATE	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