

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM REQUEST FORM

Department: BCC Administration

Meeting Date: 10/1/2026

BUDGET AMENDMENT

1. Nature and purpose of agenda item:

BA 27-01 Property Appraiser BA #1 - COLA Increase

2. Recommended Motion/Action:

Approve BA 27-01

3. Fiscal impact on current budget:

This item is not budgeted. The proposed budget amendment to fund this request is provided below. The budget amendment number is 27-01 using fund(s) 001-GENERAL FUND.

Budget Amendment Detail

From	To	Amount
001-8400-584.90-98 RESERVES/CASH BALANCE FORWARD	001-8100-581.91-13 INTERFUND TRANSFERS OUT/PROPERTY APPRAISER	\$44,652.00



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 23, 2026

Honorable Jeff Hampton
Columbia County Property Appraiser
jeff@ccpafl.com

Dear Mr. Hampton:

Under the statutory parameters outlined in section 195.087, Florida Statutes, the Department of Revenue (Department) has completed its inadequacy and excessiveness review of your office's budget amendment request for Fiscal Year 2026/27 and finds that amendments and changes are necessary for approval.

Attached is the approved budget amendment #1 for the Columbia County Property Appraiser's Fiscal Year 2026/27 budget which contains the Department's amendments. The Department will send a copy of this approval to your Board of County Commissioners.

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

Sincerely,

Holly Russell
Revenue Program Administrator I
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

PROPERTY APPRAISER

BUDGET AMENDMENT/TRANSFER

County	Columbia	Request Number	1
Official	Jeff Hampton	B/A	X
Budget Year Ending September 30,	2027	Date	9/18/2026

REQUEST	APPROVAL (DOR Use Only)
---------	----------------------------

Positions	Rate
Positions	Rate

AMOUNT	+ OR (-)	AMOUNT	+ OR (-)
--------	----------	--------	----------

EMPLOYEES (REGULAR)	12	3% INCREASE BCC COST OF LIVING	\$35,540
---------------------	----	--------------------------------	----------

ADJUSTMENT	
------------	--

FICA	2152	\$35540X7.65%=2718.81	\$2,719
------	------	-----------------------	---------

RETIREMENT EMPLOYEE	2252	26289.42X13.59%=3572.73	\$3,573
---------------------	------	-------------------------	---------

RETIREMENT SMS	2253	7380.77X32.6%=2406.13	\$2,406
----------------	------	-----------------------	---------

RETIREMENT DROP	2254	1869.81X22.12%=413.60	\$414
-----------------	------	-----------------------	-------

TOTAL		\$44,652	\$44,652
-------	--	----------	----------

DEPARTMENT OF REVENUE	DATE
-----------------------	------

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

COLUMBIA COUNTY PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2026-2027									
APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/23/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	21								21
ANNUAL SALARY RATE	1,347,715	35,540							1,383,255
PERSONNEL SERVICES:									
11 OFFICIAL	147,970								147,970
12 EMPLOYEES (REGULAR)	1,184,675	35,540							1,220,215
13 EMPLOYEES (TEMPORARY)	0								0
14 OVERTIME	0								0
15 SPECIAL PAY	48,218								48,218
21 FICA									
2152 FICA - REGULAR	105,637	2,719							108,356
2153 FICA - OTHER	0								0
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	81,384								81,384
2252 RETIREMENT - EMPLOYEE	123,659	3,573							127,232
2253 SMS/SES	84,318	2,406							86,724
2254 DROP	14,230	414							14,644
23 LIFE & HEALTH INSURANCE	276,100								276,100
24 WORKER'S COMPENSATION	0								0
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$2,066,191	\$44,652	\$0	\$0	\$0	\$0	\$0	\$0	\$2,110,843
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	103,500								103,500
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	10,564								10,564
3154 LEGAL SERVICES	6,000								6,000
3159 OTHER PROFESS. SERVICES	150								150

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/23/26	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	4,000								4,000
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	101,667								101,667
40 TRAVEL & PER DIEM	24,904								24,904
41 COMMUNICATIONS	21,700								21,700
42 TRANSPORTATION									
4251 POSTAGE	21,104								21,104
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	8,320								8,320
4452 VEHICLES	0								0
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	100								100
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	0								0
4652 VEHICLES	15,000								15,000
4653 OFFICE SPACE	2,760								2,760
4654 EDP	14,140								14,140
47 PRINTING & BINDING	5,000								5,000
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	3,000								3,000
4952 AERIAL PHOTOS	0								0
4959 OTHER	0								0
51 OFFICE SUPPLIES	8,600								8,600
52 OPERATING SUPPLIES	12,630								12,630
54 BOOKS/PUBLICATIONS									
5451 BOOKS	0								0
5452 SUBSCRIPTIONS	1,700								1,700
5453 EDUCATION	15,815								15,815
5454 DUES/MEMBERSHIP	6,000								6,000
TOTAL OPERATING EXPENSES	\$386,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$386,654

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 9/23/26	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	3,000								3,000
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	0								0
94 EMERGENCY CONTINGENCY	5,500								5,500
TOTAL NON-OPERATING	\$8,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,500
TOTAL AMOUNT	\$2,461,345	\$44,652	\$0	\$0	\$0	\$0	\$0	\$0	\$2,505,997