

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY

COLUMBIA
COUNTY

8/15/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$1,909,138	\$2,008,070	\$961,047	\$1,952,075	(\$55,995)	-2.79%	\$1,970,132	(\$37,938)	-1.89%
OPERATING EXPENSES (Sch. II)	\$307,935	\$346,240	\$155,845	\$384,768	\$38,528	11.13%	\$385,218	\$38,978	11.26%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$8,500		\$8,500	\$0	0.00%	\$8,500	\$0	0.00%
TOTAL AMOUNT	\$2,217,073	\$2,362,810	\$1,116,892	\$2,345,343	(\$17,467)	-0.74%	\$2,363,850	\$1,040	0.04%
NUMBER OF POSITIONS		20		20	0	0.00%	20	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2025-2026
COLUMBIA

SCHEDULE I

REQUESTED INCREASES

APPROVED INCREASES

[illegible]

COLUMBIA							
DETAIL OF PERSONNEL SERVICES							
SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	139,553	143,924	71,962	143,924	0	0.00%	143,924
12 EMPLOYEES (REGULAR)	1,126,289	1,160,081	580,040	1,096,221	(63,860)	-5.50%	1,118,778
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME		0			0	----	0
15 SPECIAL PAY	64,609	61,820	14,000	71,676	9,856	15.94%	61,064
21 FICA							
2152 REGULAR	95,764	101,898	47,914	96,937	(4,961)	-4.87%	101,268
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	81,890	84,455	42,227	84,455	0	0.00%	78,539
2252 EMPLOYEE	101,983	110,940	53,783	105,096	(5,844)	-5.27%	109,827
2253 SMS/SES	105,355	107,370	53,685	107,898	528	0.49%	110,595
2254 DROP	12,958	13,334	6,667	13,896	562	4.21%	14,165
23 LIFE & HEALTH INSURANCE	180,737	224,248	90,769	231,972	7,724	3.44%	231,972
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.		0			0	----	0
TOTAL PERSONNEL SERVICES	\$1,909,138	\$2,008,070	\$961,047	\$1,952,075	(\$55,995)	-2.79%	\$1,970,132
	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 EXPENSES

COLUMBIA

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	84,179	89,000	42,700	98,000	9,000	10.11%	98,000
3152 APPRAISAL		0			0	-----	0
3153 MAPPING	8,335	10,564	8,335	10,564	0	0.00%	10,564
3154 LEGAL	1,897	6,000		6,000	0	0.00%	6,000
3159 OTHER	340	0	150	150	150	-----	150
32 ACCOUNTING & AUDITING	2,415	2,500	2,059	2,500	0	0.00%	2,500
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	95,045	92,272	49,143	113,450	21,178	22.95%	113,450
40 TRAVEL	16,906	24,176	6,365	26,040	1,864	7.71%	26,040
41 COMMUNICATIONS	19,958	21,350	9,935	21,700	350	1.64%	21,700
42 TRANSPORTATION							
4251 POSTAGE	10,932	17,045	15,562	18,070	1,025	6.01%	18,070
4252 FREIGHT		0			0	-----	0
43 UTILITIES		0			0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	7,784	8,320	4,390	8,320	0	0.00%	8,320
4452 VEHICLES		0			0	-----	0
4453 OFFICE SPACE		0			0	-----	0
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY	100	100	100	100	0	0.00%	100

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT		0			0	----	0
4652 VEHICLES	6,721	15,000	2,858	15,000	0	0.00%	15,000
4653 OFFICE SPACE	2,606	2,700	1,333	2,760	60	2.22%	2,760
4654 E.D.P.	8,661	8,661		13,963	5,302	61.22%	13,963
47 PRINTING & BINDING	1,812	5,000	190	5,000	0	0.00%	5,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	3,122	2,500	1,248	3,000	500	20.00%	3,000
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	5,365	8,600	1,433	8,600	0	0.00%	8,600
52 OPERATING SUPPLIES	21,245	13,845	1,337	13,056	(789)	-5.70%	13,056
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	1,013	950		1,000	50	5.26%	1,000
5453 EDUCATION	3,470	11,657	2,885	11,495	(162)	-1.39%	11,945
5454 DUES/MEMBERSHIPS	6,029	6,000	5,822	6,000	0	0.00%	6,000
TOTAL OPERATING EXPENSES	\$307,935	\$346,240	\$155,845	\$384,768	\$38,528	11.13%	\$385,218

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

COLUMBIA

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
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
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)

COLUMBIA								SCHEDULE IV	
DETAIL OF NON-OPERATING									
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26		
					AMOUNT	%			
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)		
NON-OPERATING:									
91 E.D.P. CONTRACT RESERVE		3,000		3,000	0	0.00%	3,000		
92 OTHER CONTRACT RESERVE		0			0	----	0		
93 SPECIAL CONTINGENCY		0		5,500	5,500	----	0		
94 EMERGENCY CONTINGENCY		5,500			(5,500)	-100.00%	5,500		
TOTAL NON-OPERATING				\$8,500		\$8,500	\$0	0.00%	\$8,500
Post this total to			Post this total to		Col. (5) - (3)	Col. (6) / (3)			
Col. (3) Ex. A			Col. (5) Ex. A						