

# COLUMBUS CONSOLIDATED GOVERNMENT

*Georgia's First Consolidated Government*

Post Office Box 1340

Columbus, Georgia 31902-1340

**B.H. "Skip" Henderson III**

*Mayor*



April 29, 2025

In RE: Fiscal Year 2026 Recommended Budget

Dear Citizens of Columbus, Georgia and Councilors:

## **I. Preamble**

Change is fundamental to forward progress. Yet, the duality between change and progress is often misunderstood. As public leaders, we must remain sensitive to the changing needs and demands of the constituents we serve while also leading with intention. Intentionality is vital because it transforms change into progress. One might also define true progress as demonstrating genuine commitment to improving the quality of life for everyone who chooses to either visit Columbus or call it home. While we've made good progress with fostering economic development and pushing critical infrastructure projects forward, there is more work to be done. Over the past few years, our focus has been on strengthening our reserves and improving our operations while maintaining our commitment to addressing the community's need for better services, our employees' expectations for quality pay, and inflationary pressures borne from economic conditions that are beyond our control.

The development of this FY2026 budget was not without its challenges. As the federal government strives for greater efficiency, we are hopeful that we will not experience a decrease in funding for programs that serve the most vulnerable in our community. Because it is unclear how reductions in the federal workforce or the imposition of global tariffs will impact our local economy, we will continue to closely monitor actions at the federal level so that we can pivot if necessary. Despite the challenges faced, we remain steadfast in our commitment to providing access to healthcare and other social determinants for those facing poverty, to initiating economic development conversations that lead to job creation and skilled workforce development, and to addressing public safety concerns by implementing new crime reduction strategies.

Likewise, it is important to continue the momentum that has energized us. The synergy we've fostered with our community investors, leaders and public partners demonstrates that momentum leads to progress, and we sincerely hope that the progressions made will place Columbus in a position to flourish for generations to come.

## **II. Introduction**

Today, we present to you the Fiscal Year (FY) 2026 Recommended Budget for review and examination. The Mayor's Recommended Budget message is provided pursuant to the Columbus Consolidated Government (CCG) Charter, including specifically §7-401, and Georgia statutory law, which provide that the elected Chief Executive of the local governing authority, here the mayor, is to engage in initial budgetary policy making.

This Recommended Budget is a balanced budget and includes an estimate of unencumbered fund balance; an estimate of cash revenues; anticipated expenditures by each department, office, board, commission, and agency; approved capital outlays; data justification for expenditures; and other such information that will be necessary for Council's budget deliberations.<sup>1</sup>

## **III. FY2026 Budget Assumptions**

The FY2026 Recommended Budget is balanced with \$391,913,080 in revenues and expenses. This amount is up 6.99% from our FY2025 Recommended Budget of \$366,319,162.

Our FY2026 revenues are comprised of \$207,895,047 in General Fund revenue, which includes \$49,000,000 in Local Option Sales Tax (LOST) funds, \$49,000,000 in Other Local Option Sales Tax (OLOST) funds, and \$116,372,285 in all other operating fund revenue. The property tax digest reflected an increase in FY2025, and we were anticipating another increase in the FY2026 property tax digest for real property. Although there is a reallocation of millage appropriations, the 1.44 reduction in the total millage rate approved by the Council for FY2024 remains unchanged for this FY2026 Recommended Budget.

We believe that this Recommended Budget is a solid spending plan for the upcoming fiscal year as it remains in line with our strategic plans, priorities, and initiatives. However, we will continue to monitor our budgetary performance and will provide updates and/or recommendations to Council if adjustments are required.

Fortunately, we have experienced year over year increases in our sales tax revenue and we expect this trend to continue for the foreseeable future. Transient occupancy revenues continue to exceed pre-pandemic levels, which is an excellent indicator of post pandemic

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<sup>1</sup> This information was provided simultaneously herewith via a SharePoint website.

success for our tourism and hospitality industries. Other projected changes in General Fund revenues by category are laid out below:

<b>ANTICIPATED CHANGES IN FY2026 PROJECTED GENERAL FUND REVENUES</b>	
General Property/Title Ad Valorem Taxes	\$7,112,648
Franchise Taxes	\$2,110,000
Sales Taxes	\$1,700,000
Charges For Services	\$1,473,519
Insurance Premium Taxes	\$1,350,000
Fines and Forfeitures	\$900,000
Transfers-In Other Funds/Cost Allocation	\$700,000
Occupation Taxes	\$500,000
Interest Income	\$500,000
<b>TOTAL FY2026 REVENUE CHANGE</b>	<b>\$16,346,167</b>

Other assumptions that comprise this budget include:

- A 3% Cost of Living Adjustment (COLA) for all full-time employees, effective January 2026
- A 1.5% COLA for retirees, effective January 2026
- Budgeted healthcare cost of \$7,675/position
- Total millage rate remains unchanged, but includes a 1.00 mill reappropriation to support General Maintenance and Operations
- A 2.5% increase in the Property Tax Digest
- 99% ad valorem collection rate
- A \$100,000 subsidy to the Oxbow Creek Golf Course
- No subsidy to the Bull Creek Golf Course
- No subsidy to the Civic Center Fund
- No subsidy to the Integrated Waste Fund
- A Community Care Fund 1 mill rate reduction thus changing the rate from 2.09 mills to 1.09 mills to provide service payments for inmates and indigent residents through June 30, 2026. Prior year fund reserves will also be used to fund our newly established Community (Indigent) Care Program.
- Limited capital improvement or capital outlay allocations in certain funds
- Increase to discretionary agency appropriations i.e. \$420,859 to the Columbus Health Department for the Vector Control Program
- A General Fund Reserve of \$64.9 million (97.81 days)
- Value of one reserve day \$716,630
- Value of one mill (Operating) \$5,918,728
- Value of one mill (Bond) \$6,276,834
- An Economic Development millage of 0.50 mill (\$2,929,770), including:
  - 0.25 mill to the Development Authority
  - 0.25 mill to City Council to be distributed for previously approved economic development projects and/or set aside reserves

- A Risk Management vehicle allocation of \$2,403/vehicle
- A Worker's Compensation allocation of \$1,515/employee
- \$1 million allocated for Crime Prevention grants (same funding level as FY2025)

With this budget, we remain above our 60-day policy minimum in Reserve Funds:

<b>GENERAL FUND RESERVE DAYS</b>							
	FY20	FY21	FY22	FY23	FY24	FY25 (est.)	FY26 (est.)
<b>GENERAL OPERATING FUND</b>	59.20	68.50	86.54	81.81	71.66	51.58	47.78
<b>OLOST FUNDS</b>	43.47	50.24	45.79	50.20	42.06	45.93	42.55
<b>TOTAL GENERAL FUND RESERVE DAYS</b>	102.67	118.74	132.33	132.01	113.72	97.51	90.33
<b>VALUE OF 1 DAY</b>	\$507,344	\$520,497	\$539,300	\$570,310	\$600,509	\$663,884	\$716,630

## **IV. General Fiscal Policies and Recommended Changes**

### **A. Employee Raise and Comprehensive Pay Reform**

This Recommended Budget includes a 3% Cost of Living Adjustment (COLA) for all classified full-time employees effective January 2026. The budget also includes a 1% market adjustment to the General Government and Public Safety pay scale. The cost to implement these pay adjustments as of January 1, 2026, is \$3,078,680.

This is our third post implementation year for the Evergreen Pay Plan. The pay plan has helped us fill critical vacancies in our government and better align employee salaries with the current employment market. However, we recognize that ongoing comprehensive maintenance of the pay plan will be necessary to remain competitive with private sector employers and our governmental peers for all positions within the government. An annual comprehensive review also helps eliminate arbitrary tweaking of the plan that may lead to additional pay suppression issues because the bottom line is that our employees are our most valuable resource, and we know we cannot adequately provide essential city services without them.

### **B. Budget Neutral and Non-Budget Neutral Employee Positions**

Below is a chart of new or re-classified employee positions included in this Recommended Budget. These position descriptions were reviewed and evaluated by Human Resources and Evergreen Solutions, our classification and compensation consultant, and their recommendations are noted below.

Dept/Office	Fund	Request	Position Description	Amount	Budget Impact
<b>Clerk of Council</b>	General	Reclass	PT Deputy Clerk Pro-Tem G118 to FT Assistant Deputy Clerk of Council G119	\$28,898	Net Increase of \$28,898
<b>Finance</b>	General	New	Administrative Assistant - Finance G115	\$48,462	Net Increase of \$48,462
<b>Finance</b>	General	New	Assistant Finance Director G132	\$109,393	Net Increase of \$109,393
<b>Finance</b>	General	Career Ladder	Accounts Payable Technician I G115 to Accounts Payable Technician II G117	\$2,570	Net Increase of \$2,570
<b>Finance</b>	General	Career Ladder	2 Collection Technician I G115 to 2 Collection Technician II G117	\$6,982	Net Increase of \$6,982
<b>Finance</b>	General	Career Ladder	License & Tax Clerk I G115 to Senior License & Tax Clerk G118	\$3,022	Net Increase of \$3,022
<b>Finance</b>	General	Career Ladder	License & Tax Clerk II G117 to Senior License & Tax Clerk G118	\$3,314	Net Increase of \$3,314
<b>Finance</b>	General	Career Ladder	Buyer I G118 to Buyer II G120	\$4,303	Net Increase of \$4,303
<b>Inspections &amp; Codes</b>	General	Reclass	2 Code Enforcement Officer II G121 to 2 Code Enforcement Officer Supervisor G122	\$7,944	Net Increase of \$7,944
<b>Planning</b>	General	New	Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)	\$32,560	Net Increase of \$32,560
<b>Public Works</b>	General	Delete	25 Animal Control Division Positions: 1 Animal Control Manager, 1 Administrative Coordinator, 1 Volunteer Coordinator, 1 Special Enforcement Supervisor, 1 Animal Resource Center Supervisor, 3 Communication Officers, 1 Cruelty Investigator, 1 Maintenance Worker I,	(\$1,380,379)	Net Decrease of (\$1,380,379)

			1 Veterinarian, 14 Animal Control Officers		
<b>Public Works</b>	General	New	Facilities Maintenance Director G135 (For Creation of New Facilities Department)	\$153,571	Net Increase of \$153,571
<b>Public Works</b>	General	New	Assistant Facilities Maintenance Director G132 (For Creation of New Facilities Department)	\$116,636	Net Increase of \$116,636
<b>Parks &amp; Recreation</b>	General	New	2 PT Park Maintenance Worker I G114 (eff Jan 2026)	\$12,772	Net Increase of \$12,772
<b>Parks &amp; Recreation</b>	General	New	1 Pickleball Program Specialist III G118 (eff Jan 2026)	\$26,778	Net Increase of \$26,778
<b>Parks &amp; Recreation</b>	General	New	1 Pickleball Program Supervisor G120 (eff Jan 2026)	\$28,650	Net Increase of \$28,650
<b>Tax Assessor</b>	General	New	3 Appraisal Technician G115	\$136,624	Net Increase of \$136,624
<b>Tax Assessor</b>	General	Reclass	Chief Appraiser G134-15 to Chief Appraiser G134-25	\$8,562	Net Increase of \$8,562
<b>Tax Assessor</b>	General	New	5 Appraiser/Real Property G117	\$258,952	Net Increase of \$258,952
<b>Police</b>	General	Career Ladder	5 Crime Analyst I G120 to 4 Crime Analyst II, III or Sr	\$56,344	Net Increase of \$56,344
<b>Police</b>	General	Career Ladder	2 Forensic Analyst I G120 to 2 Forensic Analyst II, III or Sr	\$22,537	Net Increase of \$22,537
<b>Police</b>	General	Career Ladder	4 Crime Scene Investigator I G119 to 4 Crime Analyst II, III, or Sr	\$52,709	Net Increase of \$52,709
<b>Police</b>	General	Career Ladder	4 Real Time Crime Center Technician G118 to Real Time Crime Center Technician II or Sr	\$14,975	Net Increase of \$14,975
<b>Superior Court Judges</b>	General	Supplement Adjustment	Increase Annual Supplement for 7 Judicial Assistants from 11,000 to \$13,000	\$15,071	Net Increase of \$15,071
<b>Superior Court Judges</b>	General	Supplement Adjustment	Increase Annual Supplement for Court	\$5,383	Net Increase of \$5,383

			Administrator from 20,000 to \$25,000		
<b>District Attorney</b>	General	Reclass	14 Assistant District Attorney (update to career ladder)	\$132,125	Net Increase of \$132,125
<b>Juvenile Court</b>	General	Salary Adjustment	Increase Salary from \$104,000 to \$130,000 for Judge Dodgen for FT Judgeship (5 days per week)	\$30,199	Net Increase of \$30,199
<b>Jury Manager</b>	General	Reclass	Jury Manager G120 to Jury Manager G125	\$10,273	Net Increase of \$10,273
<b>Superior Court Clerk – BOE</b>	General	Supplement Adjustment	Increase rate for Board Members from \$50 to \$75/day	\$51,559	Net Increase of \$51,559
<b>Municipal Court Judge</b>	General	New	4 PT Municipal Court Judges	\$77,508	Net Increase of \$77,508
<b>Municipal Court Clerk</b>	General	New	Accounting Technician G115	\$48,462	Net Increase of \$48,462
<b>Probate Court</b>	General	Reclass	Chief Deputy Clerk G123 to Chief Deputy Clerk G124	\$3,624	Net Increase of \$3,624
<b>Probate Court</b>	General	Reclass	Chief Clerk G125 to Chief Clerk G126	\$4,235	Net Increase of \$4,235
<b>Sheriff</b>	General	Reclass	Administrative Coordinator G118-15 to Administrative Coordinator G118-28	\$7,283 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Sheriff Cadet G113 to Communications Technician G115	\$2,342 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Reclass	Licensed Clinical Social Worker/Counselor G124 to Administrative Operations Manager G122	(\$9,625) Reduction	Budget Neutral
<b>Sheriff</b>	General	New	Forensic Analyst G120	\$57,299 Offset by Reduction	Budget Neutral
<b>Sheriff</b>	General	Delete	Deputy Sheriff PS1	(\$69,875) Reduction	Budget Neutral
<b>Tax Commissioner</b>	General	New	Technology Support Analyst G123-3	\$66,275	Net Increase of \$66,275
<b>Recorder's Court</b>	General	Salary Adjustment	Increase Chief Recorder's Court Judge Salary From \$132,600 to \$139,600	\$8,131	Net Increase of \$8,131



<b>Recorder's Court</b>	General	Salary Adjustment	Increase 2 Recorder's Court Pro Tem Judge Salary From \$122,400 to \$128,580	\$14,356	Net Increase of \$14,356
<b>Recorder's Court</b>	General	Reclass	Chief Clerk Recorder's Court G126-23 to Chief Clerk Recorder's Court G126-27	\$4,344	Net Increase of \$4,344
<b>Recorder's Court</b>	General	Reclass	Assistant Chief Deputy Clerk G122-4 to Assistant Chief Deputy Clerk G122-12	\$4,524	Net Increase of \$4,524
<b>Recorder's Court</b>	General	Salary Adjustment	Increase PT Pro-Tem Judges Pay Rate from \$150 to \$225/Session	\$4,118	Net Increase of \$4,118
<b>Recorder's Court</b>	General	New	2 Deputy Clerks G115	\$96,924	Net Increase of 96,924
<b>Engineering</b>	Paving	New	Project Analyst G123 (Position Split 50/50 in Fund 0101 & 0203)	\$32,560	Net Increase of \$32,560
<b>Engineering</b>	Paving	Reclass	Survey Supervisor G121 to Operations Manager Inspector G124	\$4,390	Net Increase of \$4,390
<b>Public Works</b>	Paving	New	Heavy Equipment Operator G122	\$62,385	Net Increase of \$62,385
<b>Public Works</b>	Paving	New	2 Equipment Operator III G121	\$119,560	Net Increase of \$119,560
<b>Public Works</b>	Paving	New	2 Equipment Operator II G120	\$114,598	Net Increase of \$114,598
<b>Public Works</b>	Paving	New	2 Maintenance Worker I G114	\$94,548	Net Increase of \$94,548
<b>Public Works</b>	Paving	New	Equipment Operator II G120	\$57,299	Net Increase of \$57,299
<b>Public Works</b>	Paving	New	Waste Equipment Operator G121	\$59,780	Net Increase of \$59,780
<b>Non-Departmental</b>	Community Care	New	Community Care Program Administrator G128	\$85,276	Net Increase of \$85,276
<b>Fire/EMS</b>	Community Care	New	Administrative Coordinator G117	\$51,790	Net Increase of \$51,790
<b>Fire/EMS</b>	Community Care	New	Data Analyst G128	\$85,276	Net Increase of \$85,276
<b>Fire/EMS</b>	Community Care	New	2 Fire Medic F2	\$139,750	Net Increase of \$139,750
<b>Fire/EMS</b>	Community Care	New	Police Officer PD0	\$69,875	Net Increase of \$69,875

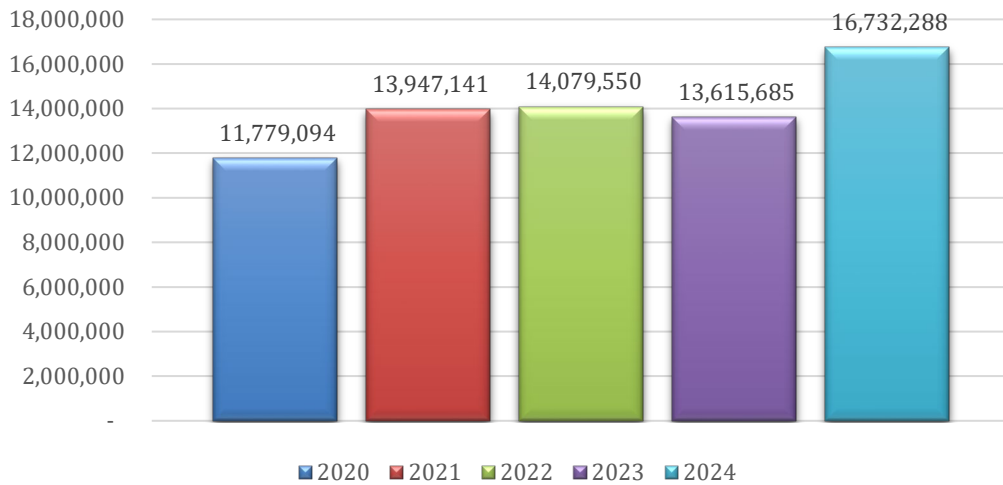


<b>Public Works</b>	Integrated Waste	New	5 Waste Collection Worker G112	\$225,005	Net Increase of \$225,005
<b>Public Works</b>	Integrated Waste	New	Waste Collection Route Supervisor G124	\$68,568	Net Increase of \$68,568
<b>Metra</b>	Transportation	New	Senior Fleet Maintenance Technician G124	\$67,825	Net Increase of \$67,825
<b>Trade Center Director</b>	Trade Center	Reclass	Finance Manager G122 to Financial Operations Administrator G125	\$8,055 Offset by Reduction	Budget Neutral
<b>Trade Center Sales</b>	Trade Center	Reclass	2 Conference Facilitator G120 to 2 Event Services Manager G125	\$26,433 Offset by Reduction	Budget Neutral
<b>Trade Center Sales</b>	Trade Center	Reclass	2 Conference Facilitator II G121 to 2 Event Services Manager G125	\$17,103 Offset by Reduction	Budget Neutral
<b>Trade Center Director</b>	Trade Center	Delete	Administrative Support Specialist G113	(\$45,716) Reduction	Budget Neutral
<b>Bull Creek Operations</b>	Bull Creek	Reclass	Assistant Golf Professional I to Assistant Golf Professional II	\$5,721	Net Increase of \$5,721
<b>Godwin Creek Operations</b>	Bull Creek	Reclass	Assistant Golf Pro I to Assistant Golf Pro II	\$4,447	Net Increase of \$4,447
<b>Godwin Creek Operations</b>	Bull Creek	Reclass	Assistant Golf Professional I to Assistant Golf Professional II	\$5,721	Net Increase Of \$5,721
<b>Ice Rink Events</b>	Civic Center	Reclass	Administrative Assistant G115 to Ice Rink Coordinator G115 (Title Change Only)	\$-	Budget Neutral
<b>Risk Management</b>	Risk Management	Salary Adjustment	Increase Pay Rate for 4 On Call Risk Investigators from \$300 to \$400	\$5,167	Net Increase of \$5,167

### C. Stabilizing Our Healthcare Costs

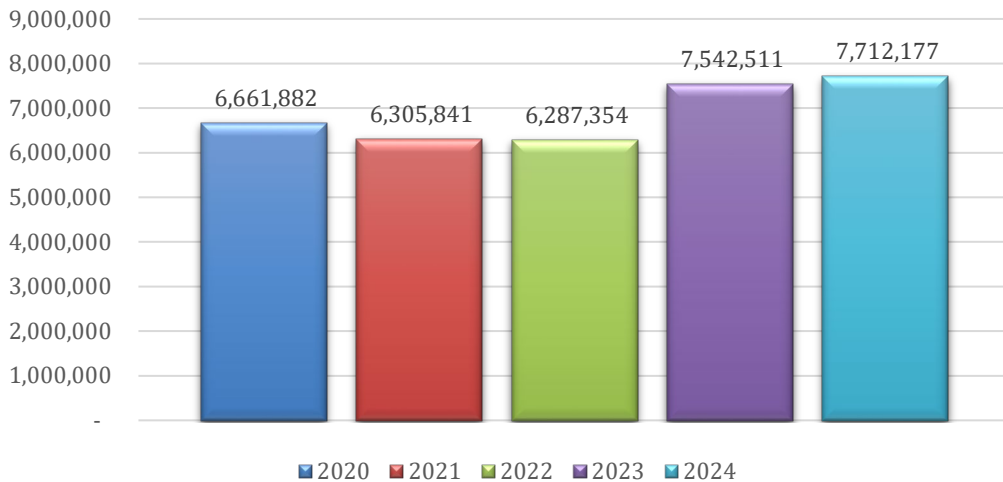
CCG medical claims have fluctuated over the last three years with a -3.41% decrease from 2022 to 2023 and an 18.63% increase from 2023 to 2024 as is shown below:

## Columbus Consolidated Government Annual Medical Claims CY2020 - CY2024



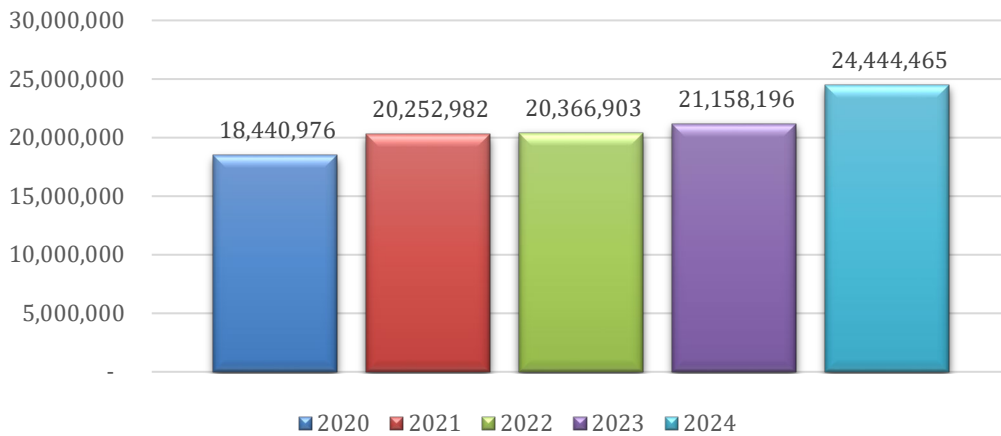
Prescription drug claims have also experienced some fluctuations. We experienced a 16.64% increase from 2022 to 2023 and a 2.20% increase from 2023 to 2024, as depicted below:

## Columbus Consolidated Government Annual Rx Claims CY2020 - CY2024



Until recent years, overall healthcare claims were on a declining trend. However, as shown in the chart below, costs have been on an upward trend for the past 5 years.

## Columbus Consolidated Government Annual Medical/Rx Claims CY2020 - CY2024



Although we have experienced increasing trends in healthcare costs, the continued success of our wellness program has allowed us to keep our costs lower than national healthcare trends. We also recommend resetting the minimum base for our healthcare cost contribution strategy to 75% contribution from CCG and 25% employee contribution. Over the years, we have gone to great lengths to limit the financial burden associated with the rising cost of healthcare for our employees. While changing the healthcare contribution levels will shift some of the burden of cost increases from employees, we can no longer avoid premium increases. For nine consecutive years, CCG employees experienced **no premium increases** if they participated in the wellness program. Keeping the premium costs the same for such a long period of time is an extraordinary feat that we are proud of. However, we could not continue down that path this year due to the financial constraints inflationary conditions have placed on our budget.

As in prior years, lack of participation in the optional wellness program still results in a 22% premium differential between wellness and non-wellness participants. However, we will provide gift cards to all employees that complete the biometric screening as an incentive to encourage continued participation. Improving the health and quality of life of our hardworking employees, while simultaneously lessening the burden of healthcare costs for them, is and always will be important to us.

### D. INTEGRATED WASTE FUND

The plight of CCG's Integrated Waste Program has been publicly discussed ad nauseum for approximately two decades. Funding levels for the program have never been enough to cover current and/or future costs. Seemingly, the General Fund has been used as a stop gap to help cover operational costs of, what should be, a self-sustaining program. Reserves that were

once available in the Integrated Waste Fund have been depleted largely due to the demand for privatization of services to address service level expectations regarding waste collection. Modest rate increases have been made over time; however, those increases were never enough to adequately operate our waste management program while also maintaining our landfills.

To that end, this Recommended Budget includes rate increases for our commercial fees as well as a \$3 per month rate adjustment to the residential fee. The residential adjustment will bring the monthly residential fee up to \$24. In addition to supporting our current operations, a portion of the proposed increases will be used to cover the cost of borrowing the funds needed for the Phase 5 cell expansion at our Pinegrove Landfill. This cell expansion is necessary to ensure we maintain adequate dumping space at the landfill without interruption. Since opening this section of the landfill is inevitable, it is beneficial to fund this expansion now rather than delaying construction to a time when costs will be undoubtedly higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The chart below denotes the proposed revenue enhancements for the Integrated Waste Fund as follows:

<b>Integrated Waste Fee Increases</b>		
<b>Fee Type</b>	<b>Old Fee Amount</b>	<b>New Fee Amount</b>
Residential Curbside Fee	\$21/month	\$24/month
Commercial Curbside Fee (on the right of way)	\$20/month	\$26/month
Commercial Curbside Fee (off the right of way)	\$26.67/month	\$32.67/month
Tree Fees (private property)	\$50/load, \$34/ton	\$50/load, \$76.50/ton
Putrescible Waste (Solid Waste)	\$42.50/ton	\$85/ton
Construction & Demolition Waste	\$42.50/ton	\$85/ton
Inert Waste (Green Waste)	\$34/ton	\$76.50/ton
Special Handling	\$60/ton	\$102.50/ton

While the fee adjustments included in this FY2026 Recommended Budget still fall short of what's needed to not only fund current operational costs, but future liabilities such as critical capital needs and landfill closure/post-closure care, it is our intention that the proposed increases will help to advance our Integrated Waste Management system towards self-sustainability for future generations.

## E. OLOST Distribution

The OLOST revenue budget is projected to be \$49 million in FY2026, with 70% dedicated to Public Safety (\$34.3 million) and 30% dedicated to infrastructure (\$14.7 million).

Out of the \$34.3 million dedicated to Public Safety, \$31.92 million is appropriated (already obligated) for prior, ongoing commitments related to personnel expenses, debt service, cost allocations, and public safety system enhancements and maintenance. The remaining \$2.38 million in OLOST funds are appropriated for additional capital outlay allocated among the Public Safety departments and offices.

The additional capital appropriations are allocated as follows:

OFFICE	DESCRIPTION	AMOUNT
Police Department	8 Pursuit Explorers w/ Build Out, GETAC Body Cameras Maintenance Package, Axon 7 Tasers Maintenance Package	\$1,096,274
Fire/EMS	25 Turnout Gear, 2 Station Alerting Systems	\$333,750
Sheriff's Office	EVOLV Weapons Detection System, Axon Taser System Maintenance Package, Axon Fleet Car System Maintenance Package, 2 Convection Ovens	\$485,652
Homeland Security	2 Autel EVO II Drones, 1 Golf Cart	\$23,000
MCP	1 Intercom System, Kitchen Equipment	\$445,858
	<b>TOTAL</b>	<b>\$2,384,534</b>

As an ongoing expense, our Court Management System requires a significant portion of our OLOST monies, which reduces the sums distributed to individual public safety departments/offices. Ongoing annual maintenance costs of approximately \$1.1 million dollars are included in this budget and will need to be covered for several years to come.

## V. Conclusion

This Mayor's FY2026 Recommended Budget message is presented together with the City Manager's budget letter and the FY2026 Recommended Budget Book. We should be encouraged by the progress the CCG has made over the past few difficult years and know the decisions we make this year will move us toward greater financial security and community prosperity. While we continue to face systemic limitations caused by our tax structure and state revenue policies, we shouldn't be afraid of or shy away from these challenges. Progressive thinking and ingenuity will need to be employed to determine how our community can continue to thrive in the face of limitations.

I want to thank our City Manager, Isaiah Hugley; our Deputy City Managers, Pam Hodge and Lisa Goodwin; our Finance Director, Angelica Alexander; our Department Heads; our elected partners; and CCG staff for their tremendous assistance in the effort of composing this fiscally responsible and community-centric Recommended Budget.

To our Council, I thank you in advance for all the hard work that is necessary to review, deliberate upon, and decide the FY2026 Recommended Budget.

This is the Columbus, Georgia Consolidated Government Fiscal Year 2026 Recommended Budget submitted for your examination and review.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B.H. Skip Henderson III". The signature is stylized with a large initial "B" and a long, sweeping underline.

B.H. "Skip" Henderson III  
Mayor  
Columbus, Georgia Consolidated Government