

City of Roswell

Fiscal Year 2026 Proposed Budget



October 20th, 2025



Budget Process - Key Dates

- **Wednesday, October 1st, 8:30 AM**
 - ✓ Budget Workshop
- **Tuesday, October 14, 7:00 PM**
 - ✓ Budget Presentation
- **Monday, October 20, 6:00 PM**
 - First Budget Reading
- **Monday, October 27, 7:00 PM**
 - Second Budget Reading & Adoption



FY 2026 Budget Highlights



FY 2026 Budget

- Successfully Transitioned into Calendar-Aligned Fiscal Year
- Proposed Budget is Balanced
- No Reduction in Headcount



FY 2026 Budget Highlights

- The budget is balanced with revenues meeting planned expenditures.
- Alignment with City Goals.
- The Budget Process:
 - Data-driven
 - Collaborative
 - Clearly outlined goals
 - Completed along an informed and deliberate timeline





BEST IN CLASS SAFETY



SERVICE EXCELLENCE



ECONOMIC DEVELOPMENT



INFRASTRUCTURE INVESTMENT



STEWARDING WITH INTEGRITY



TOP PLACE TO WORK

FY 2026 Budget Highlights

	2025 Progress...	...2026 Priorities
Streamline Planning Process	<ul style="list-style-type: none"> ✓ Establish Strategic Framework ✓ Decompress Decision Making ✓ Improve Organizational Alignment 	<ul style="list-style-type: none"> ○ Build 3-5 Yr Strategic Road Map ○ Improve Boards & Commissions Alignment
Improve Project Management Discipline	<ul style="list-style-type: none"> ✓ Formalize PM Structure & Process ✓ Communications: Structure & Process 	<ul style="list-style-type: none"> ○ Improve Precision ○ Communications: Build Trust
Enhance Service Delivery	<ul style="list-style-type: none"> ✓ Initiate Monthly Business Reviews ✓ Formalize Performance Standards ✓ Establish Dept KPI's & Financial Fcsts 	<ul style="list-style-type: none"> ○ Streamline Community Development ○ Enhance Key Corridor Areas ○ Facilities Investments – Op & Cap Ex ○ Historic Assets Activation
Strengthen & Align Internal Support Services	<ul style="list-style-type: none"> ✓ Establish PPI Team ✓ Overhaul Human Resources Dept ✓ Fleet Strategy – Phase I 	<ul style="list-style-type: none"> ○ Finance Department Transformation ○ Fully Leverage Procurement ○ Strengthen Analytical & Decision Support Systems ○ Fleet Strategy – Phase II

FY 2026 Budget Highlights

Public Safety Investments

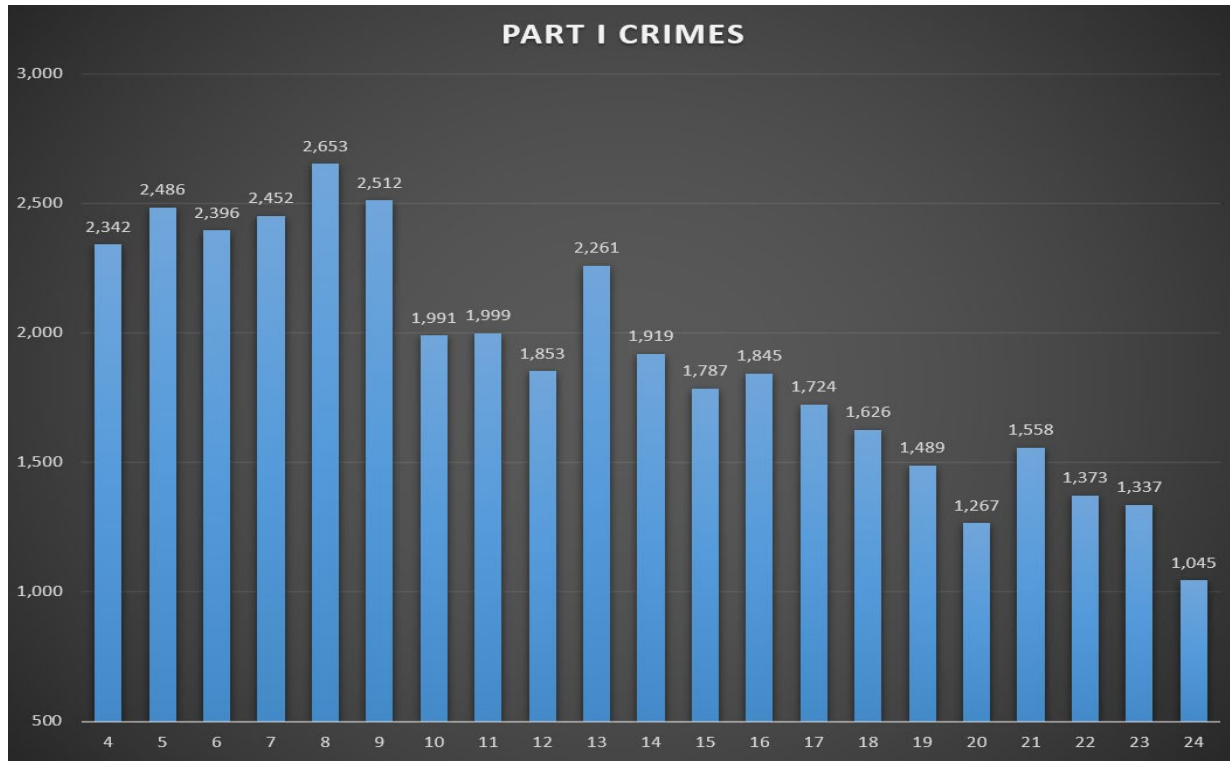
Police

- Highest Starting Pay
- Fully Staffed
- Well Funded
- Well Trained
- Well Equipped
- Well Led

Fire

- Strategic addition of personnel
- Continuing Roswell's dedication to a full-time Fire Department
- Year 4 of Firefighters (30 full-time)

Police

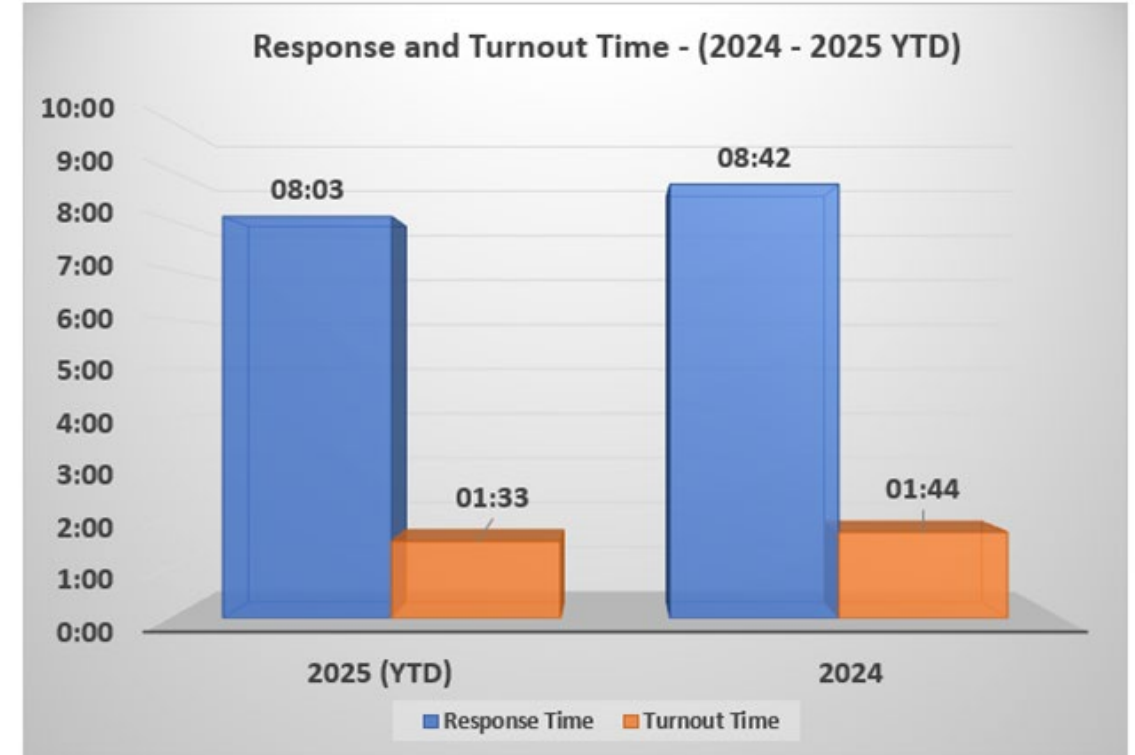


Part I Crime Rate from 2004 to 2024

- **Lowest in 20 Years**



Fire



Fire Response and Turnout Time

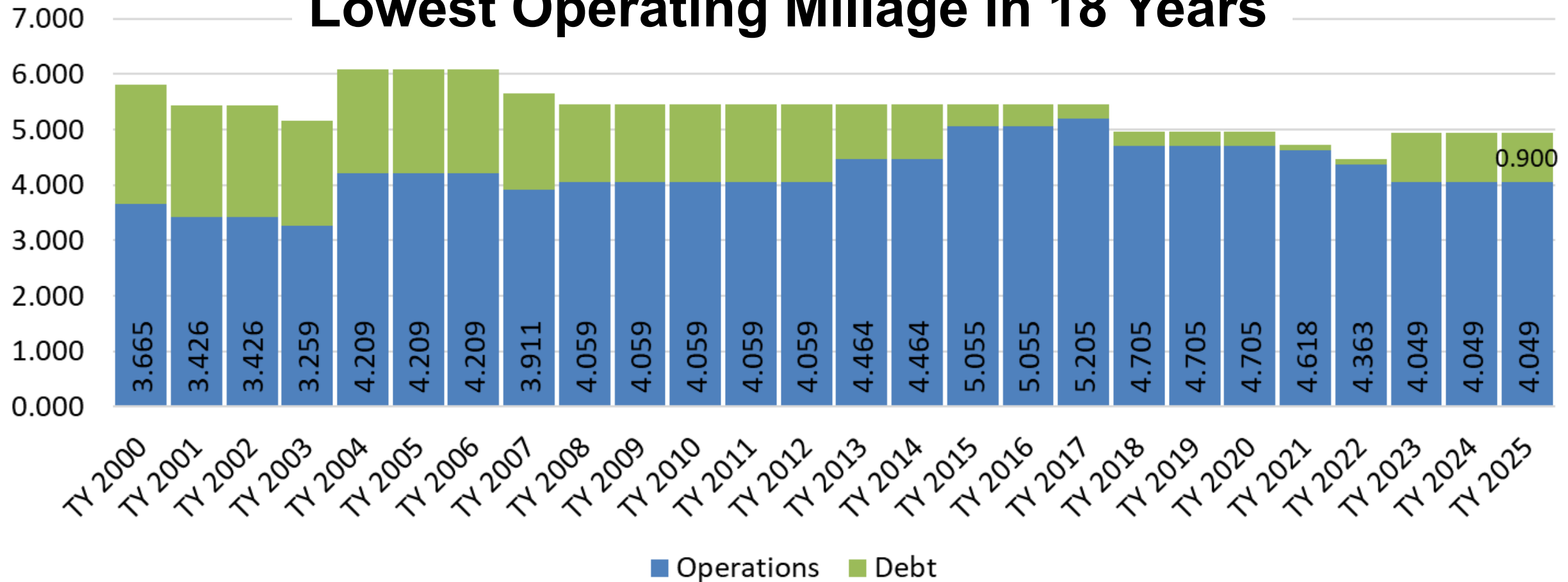
- **Lower response time by 39 seconds in one year**



Roswell's Millage Rate History

For Operations and Debt Millage Combined

Lowest Operating Millage in 18 Years



TY = Tax Year

FY 2026 Budget Highlights

- Maintains the Mayor and Council's Economic Development Strategy
- Streamlines Services for Roswell Residents and Businesses
 - Combining Financial Services and Resident and Business Services into One Synergistic Experience
- Finance Department Transformative Initiatives
 - Business and Performance Analysis
 - Develop Internal Budget & Fiscal Reporting
 - Departmental Shaping of Budgets
 - Greater Reliance on KPIs and Data to Inform Decisions



FY 2026 Budget Highlights

Capital Investment of \$21.5 Million

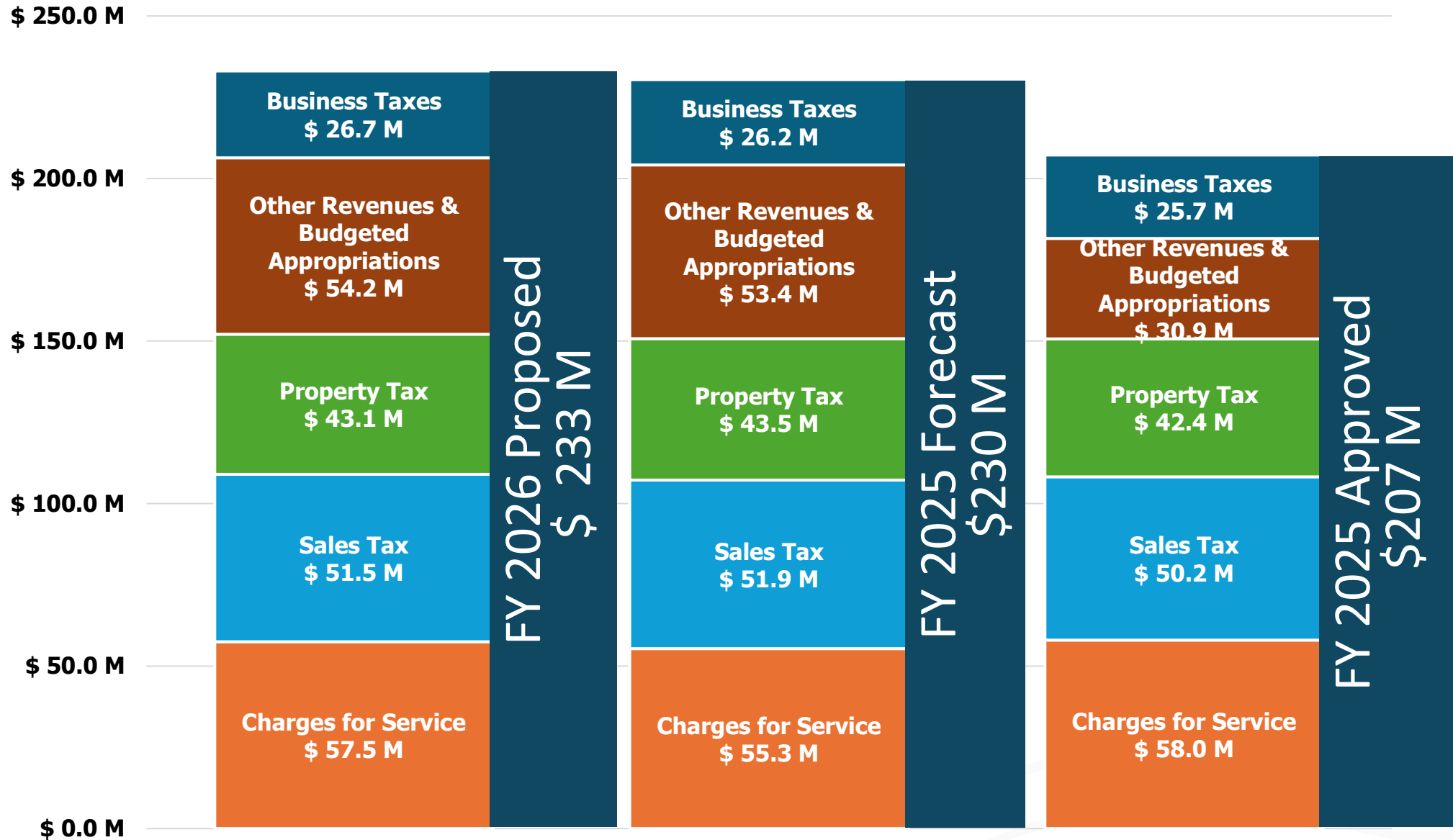
Highlights of capital investment include:

- Road Resurfacing \$4,000,000
 - City funding of \$3,114,000
 - LMIG of \$886,000
- Traffic Calming \$400,000
- City Hall Roof Replacement \$7,000,000
- Green Street Mobility Project \$3,000,000
- SharpShooters Range Revitalization & Construction \$1,508,691
- Deck Construction Administration Services and Contingency \$1,200,000
- Tourism Development and Historic Activation \$979,000
- Other Capital Improvements \$4,295,705



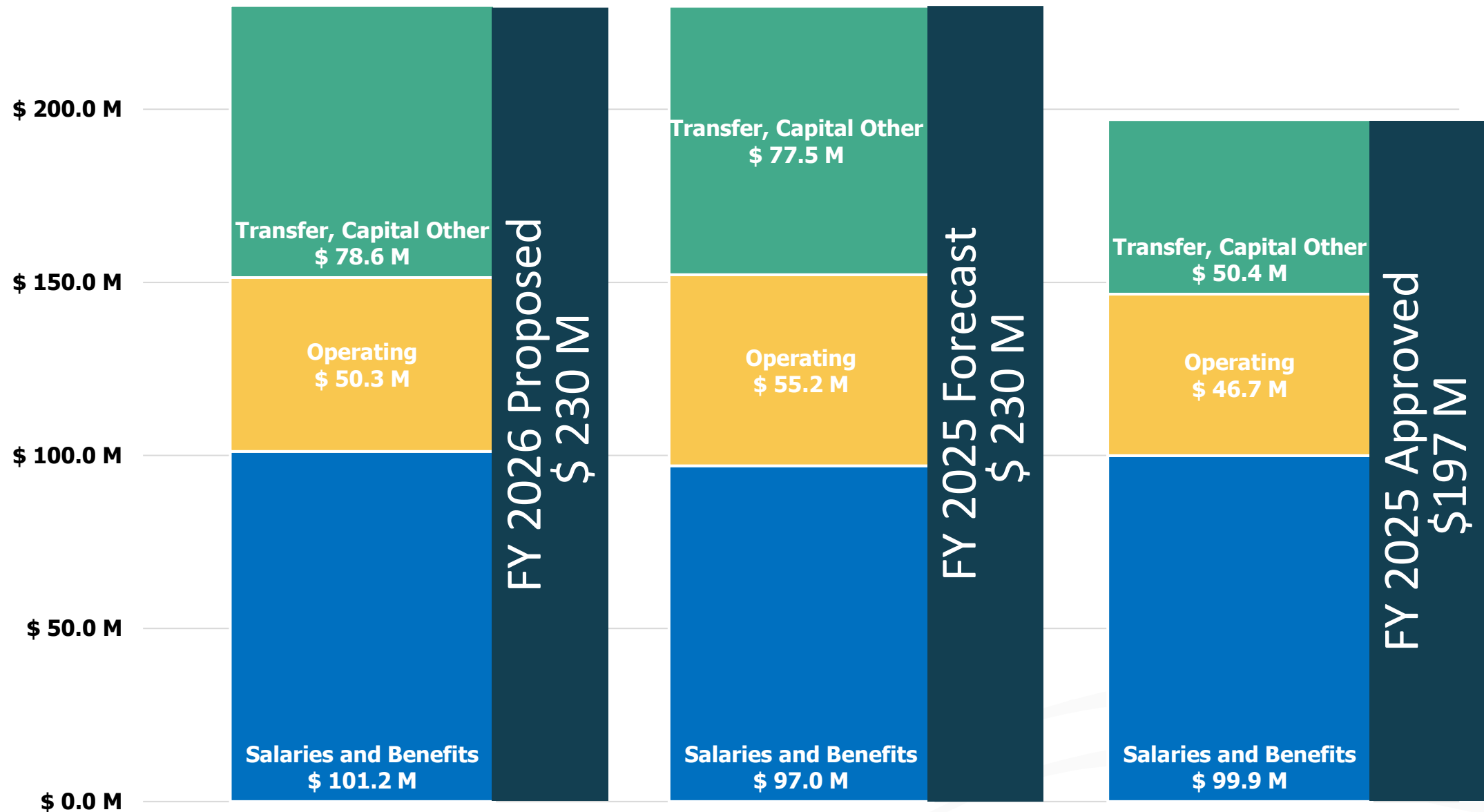
All Funds Summary

All Funds – Source of Funds



Amounts expressed in millions (M)

All Funds – Use of Funds



Amounts expressed in millions (M)

FY 2026 Budget Highlights

- Proposed Expense Budget (total all funds)
\$ 229,987,271

➤ General Fund	\$ 107.9 M
➤ TSPLOST Projects	\$ 23.2 M
➤ Solid Waste Fund	\$ 15.2 M
➤ Group Health Insurance Fund	\$ 11.9 M
➤ Public Facility Authority Fund	\$ 12.1 M
➤ Participant Recreation Fund	\$ 9.8 M
➤ Capital Projects	\$ 9.5 M
➤ Information Technology Internal	\$ 8.1 M
➤ 15 Other Funds	\$ 32.3 M

Amounts shown in millions (M)



FY 2026 Proposed Capital

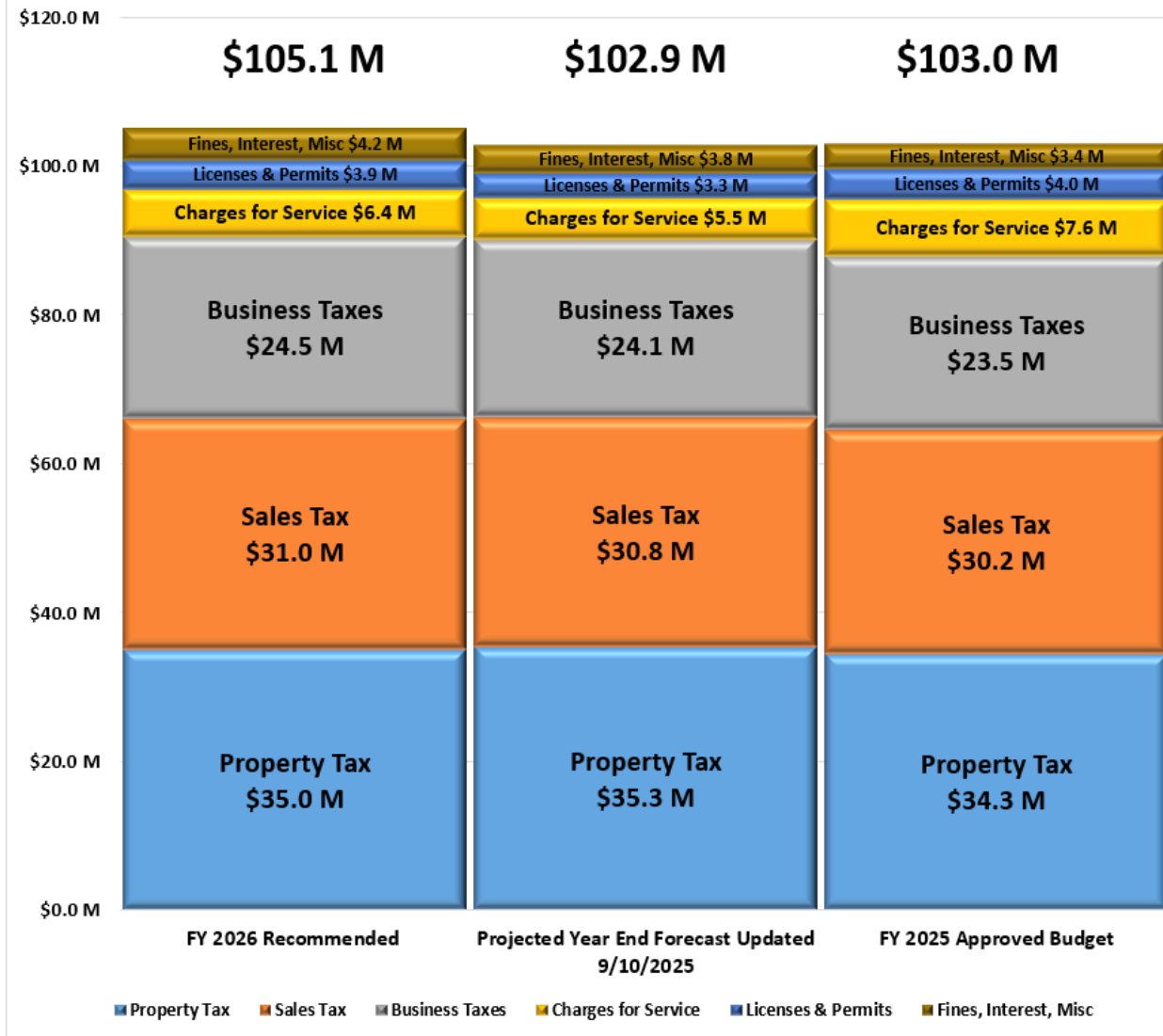
Grand Total \$21,497,396		Funding Source:	General Fund	PFA	Impact Fees (Transp & Rec & PS)	TSPLOST 2	Hotel-Motel (Tourism Development)
Department	Project Total	Project Name					
Transportation	\$3,114,000	2026 Citywide Resurfacing	\$3,114,000				
Transportation	\$400,000	Traffic Calming	\$400,000				
Community Development	\$402,555	Unified Development Code Update	\$402,555				
Fire	\$148,150	Full Time Transition- PPE Equipment, etc.	\$148,150				
Dredging	\$250,000	Dredging Assistance Program	\$250,000				
Facilities	\$7,000,000	City Hall Roof Replacement		\$7,000,000			
Transportation	\$3,000,000	Green Street Mobility Project			\$433,235	\$2,566,765	
Police	\$1,508,691	SharpShooters Range Revitalization & Construction		\$500,000	\$1,008,691		
Facilities	\$1,350,000	Summit Building #100 -RTUs and PIUs		\$1,350,000			
Parking	\$1,200,000	Deck Construction Administrative Services and Contingency		\$1,200,000			
Facilities	\$1,200,000	City Hall VAVs/PIU/Duct Cleaning and Replacement		\$1,200,000			
Rec & Parks	\$0	Crabapple/Expansion of PAC		\$625,000	-\$625,000		
Rec & Parks	\$770,000	Spruill Property Debt Service			\$770,000		
Rec & Parks	\$85,000	Parks and Facilities CIP Repair and Replacement Projects					\$85,000
Rec & Parks	\$400,000	Cultural Arts Center Stage Rigging Replacement					\$400,000
Rec & Parks	\$200,000	Holly Hill to Mimosa Bridge Design					\$200,000
Rec & Parks	\$159,000	Doc's Cafe Design and Engineering					\$159,000
Rec & Parks	\$135,000	Cultural Arts Center Lobby and Brand Project					\$135,000
Fleet	\$115,000	Vehicle Lifts for Fleet Shop- Necessary for Fleet Maintenance		\$115,000			
Facilities	\$60,000	Roof Replacement at Barrington Hall / Main house		\$60,000			

General Fund Summary

FY 2026 General Fund Overview

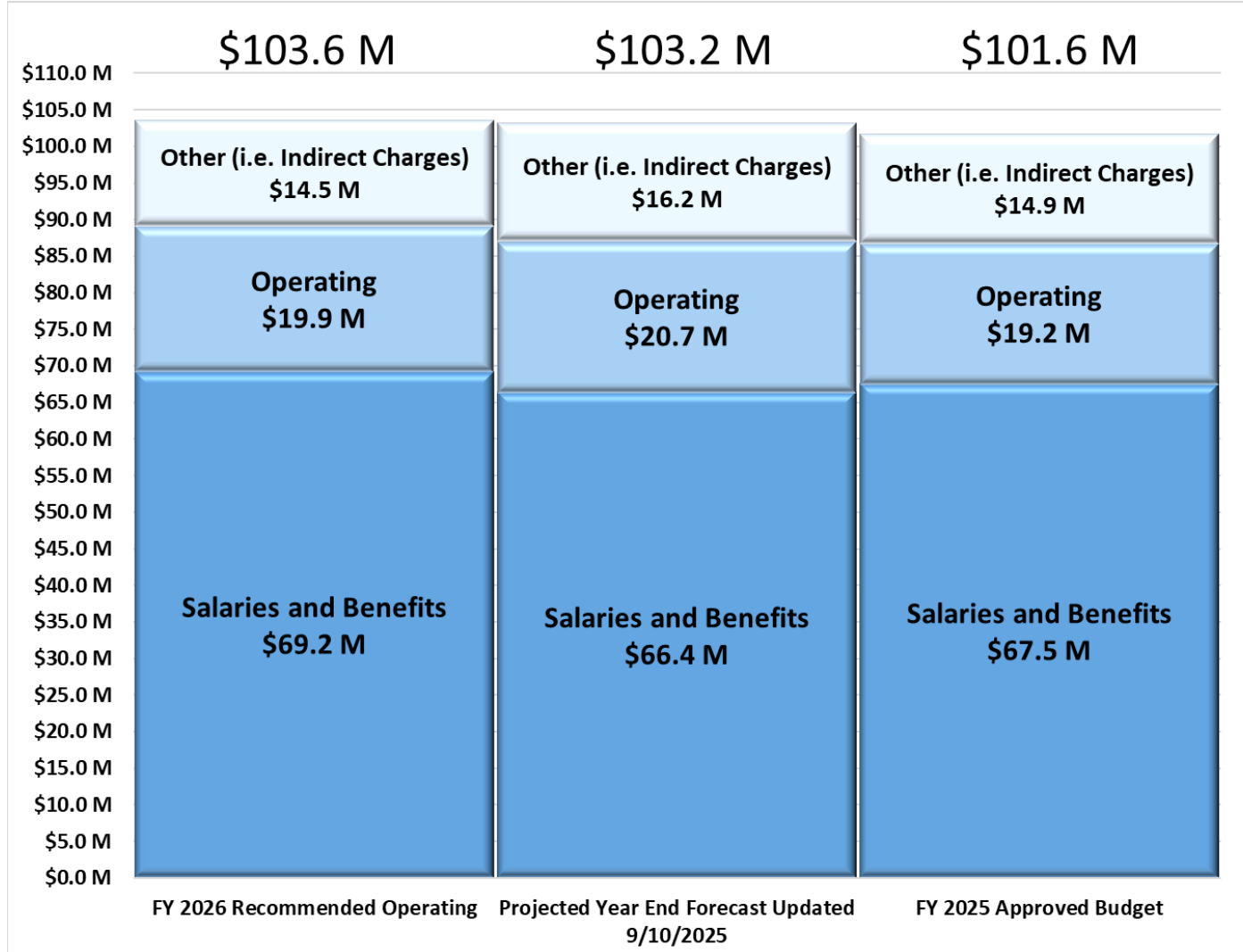
Fund Balance	\$	28,513,300	+
Reserve	(\$	<u>25,737,139)</u>	-
Net Balance	\$	2,776,161	+
General Fund Revenue	\$	105,117,713	+
Operating Expense	(\$	<u>103,579,169)</u>	-
Capital Available	\$	4,314,705	=

General Fund - Revenue



- Property Tax
 - Tentative millage – No change
 - Vehicle Ad Valorem
- Sales Tax
- Business Taxes
 - Electric Franchise Fees
 - Insurance
- Charges for Service
 - Apartment Inspection fees
 - Parking charges
 - Review of internal charges of General Fund services by Water, Solid Waste and business groups.

General Fund - Operating Expenses



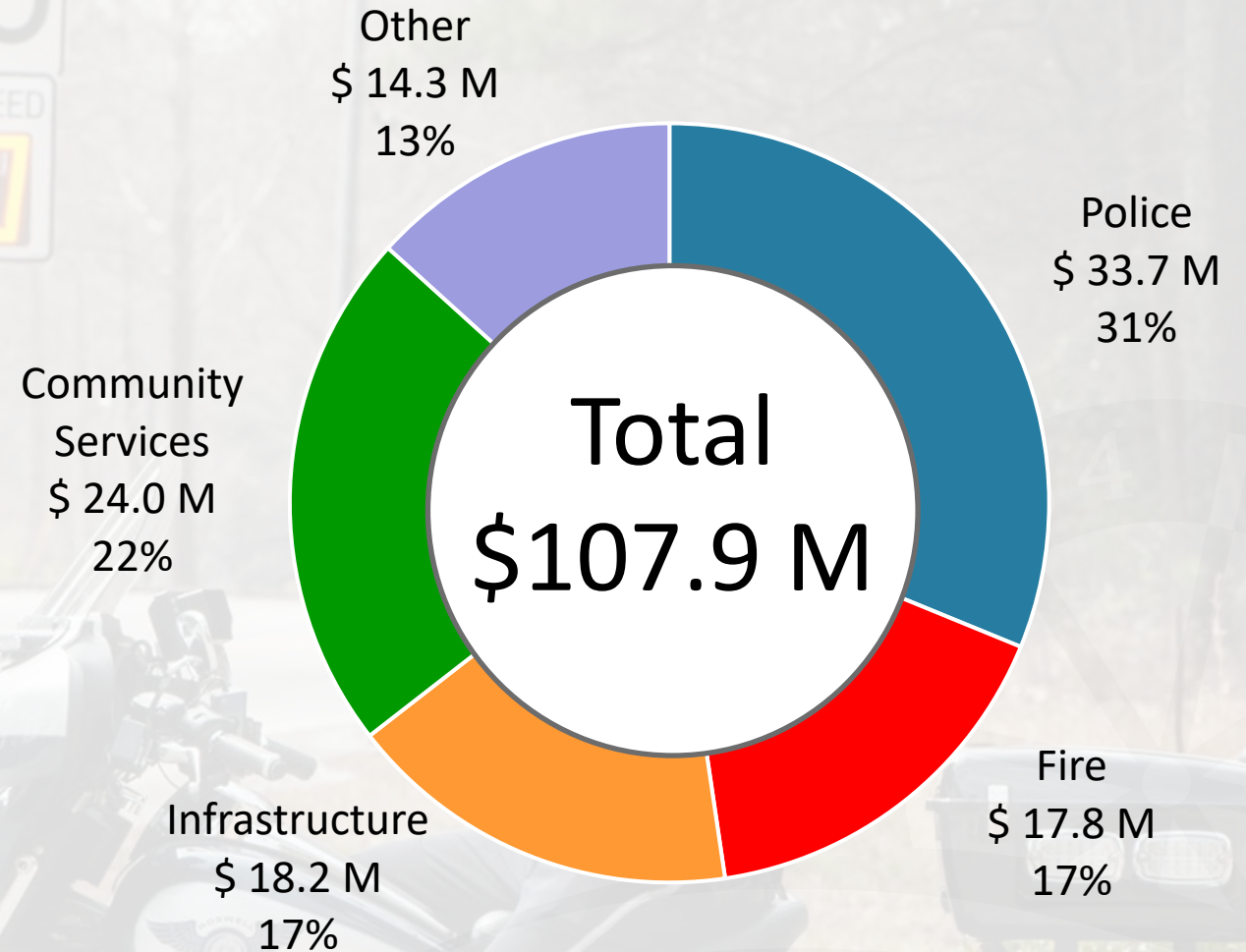
- Excludes Capital and any one-time expenses in 2025.
- Forecast includes any budget appropriations of prior year revenues.
- No Headcount Reduction
- Strategic addition of personnel, primarily Year 4 of Firefighters
- Police - Highest starting pay, Fully staffed, Well Funded, Well Trained, Well Equipped, and Well Led.

General Fund Capital

2026 Citywide Resurfacing	\$3,114,000
Traffic Calming	\$400,000
Unified Development Code Update	\$402,555
Fire Full Time Transition- PPE Equipment, etc.	\$148,150
Dredging Assistance Program	\$250,000

General Fund – Total By Service

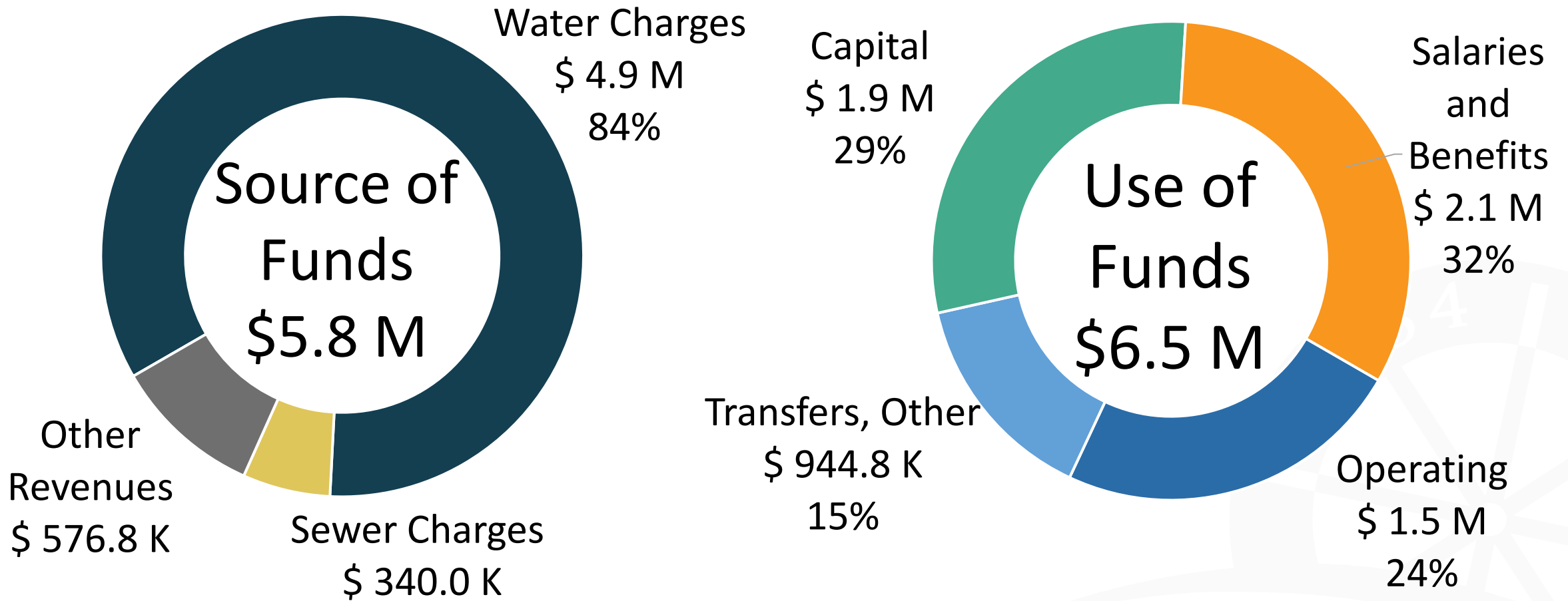
- Public Safety Funding is 47% of the General Fund.
- Community Services, includes Recreation
- Infrastructure, includes Transportation
- Other includes
 - Planning, Performance, and Innovation
 - Finance
 - Legal
 - Administration



This chart includes Operating and Capital.

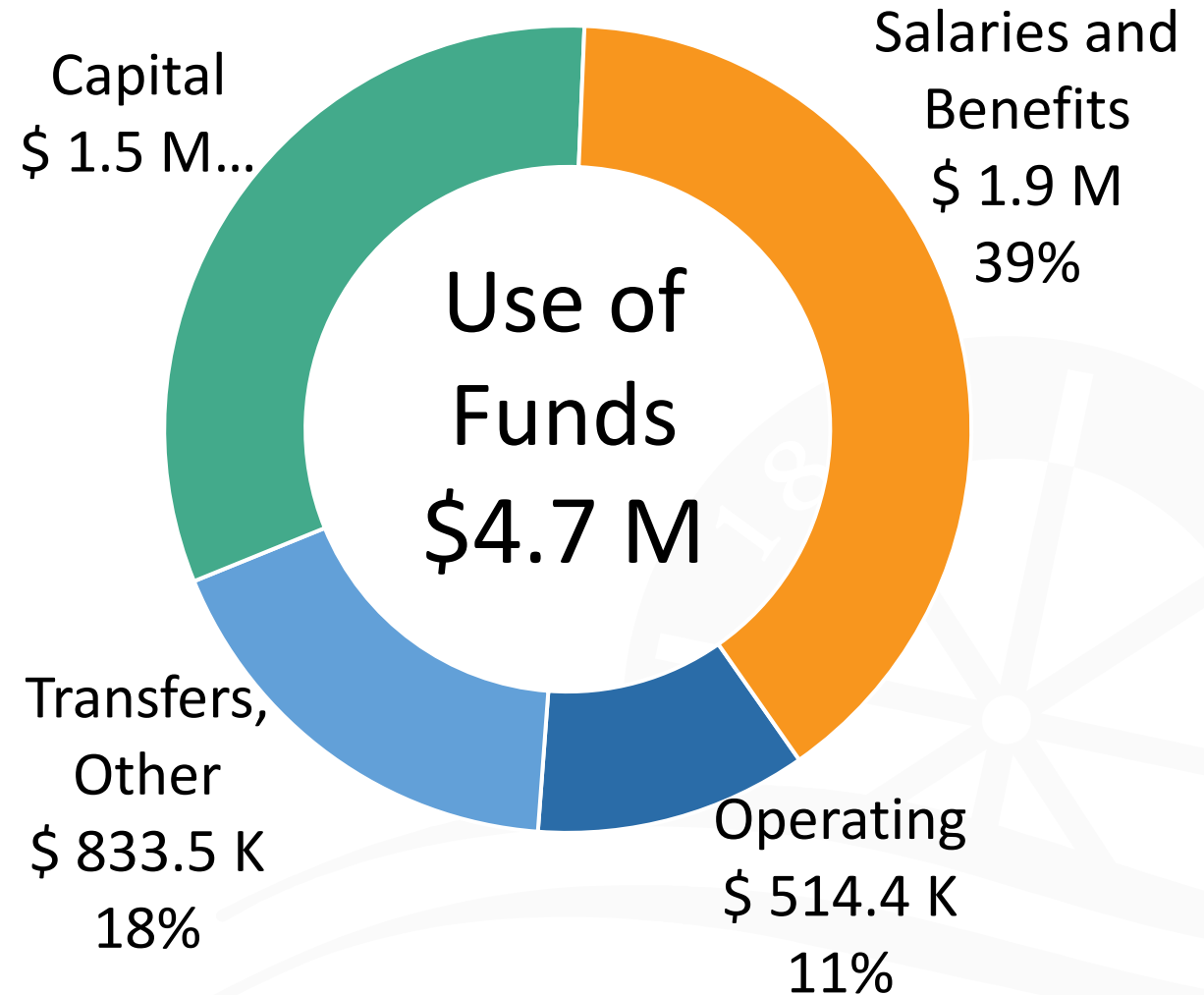
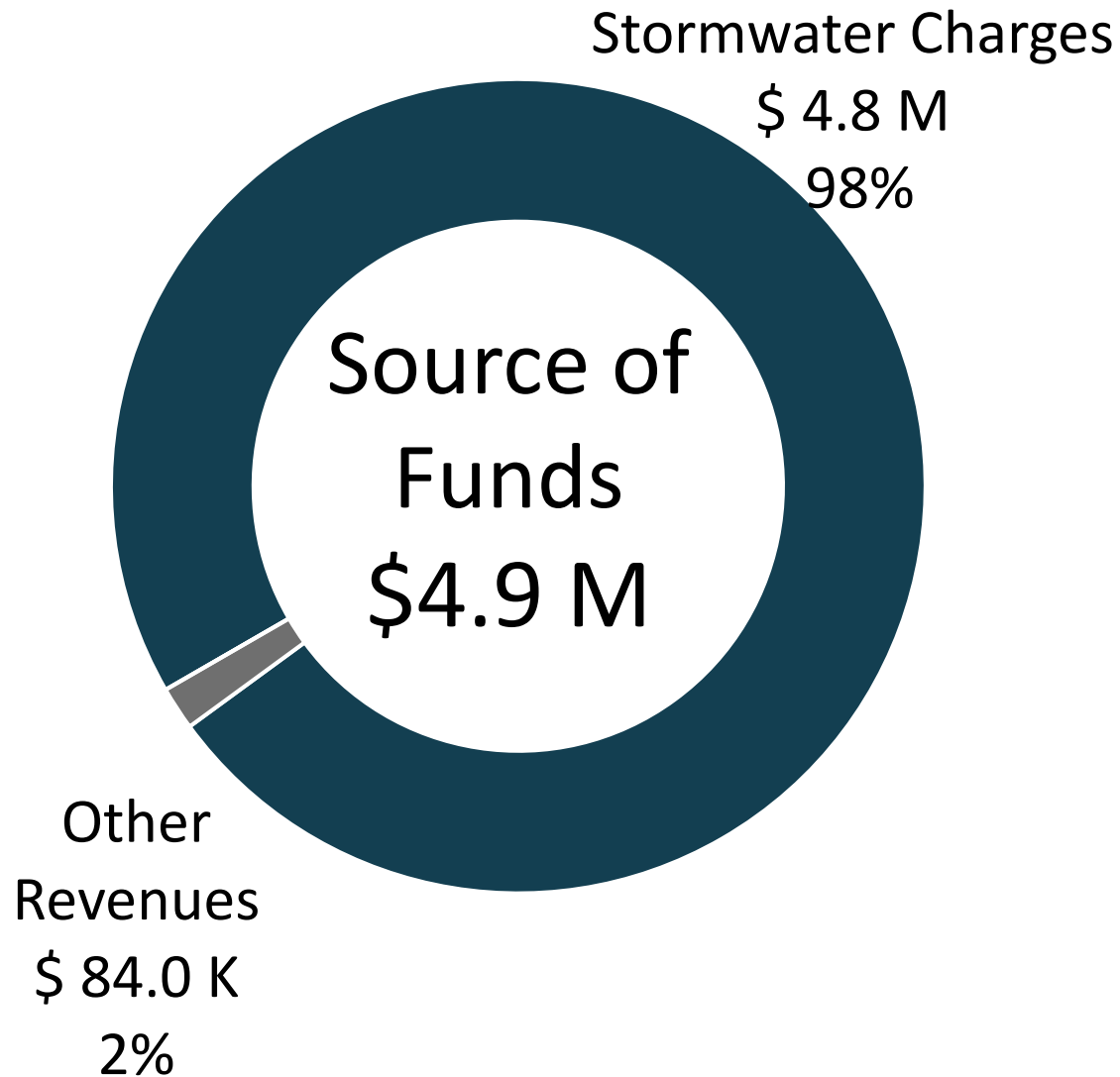
Other Funds Highlights

Water & Sewer Fund



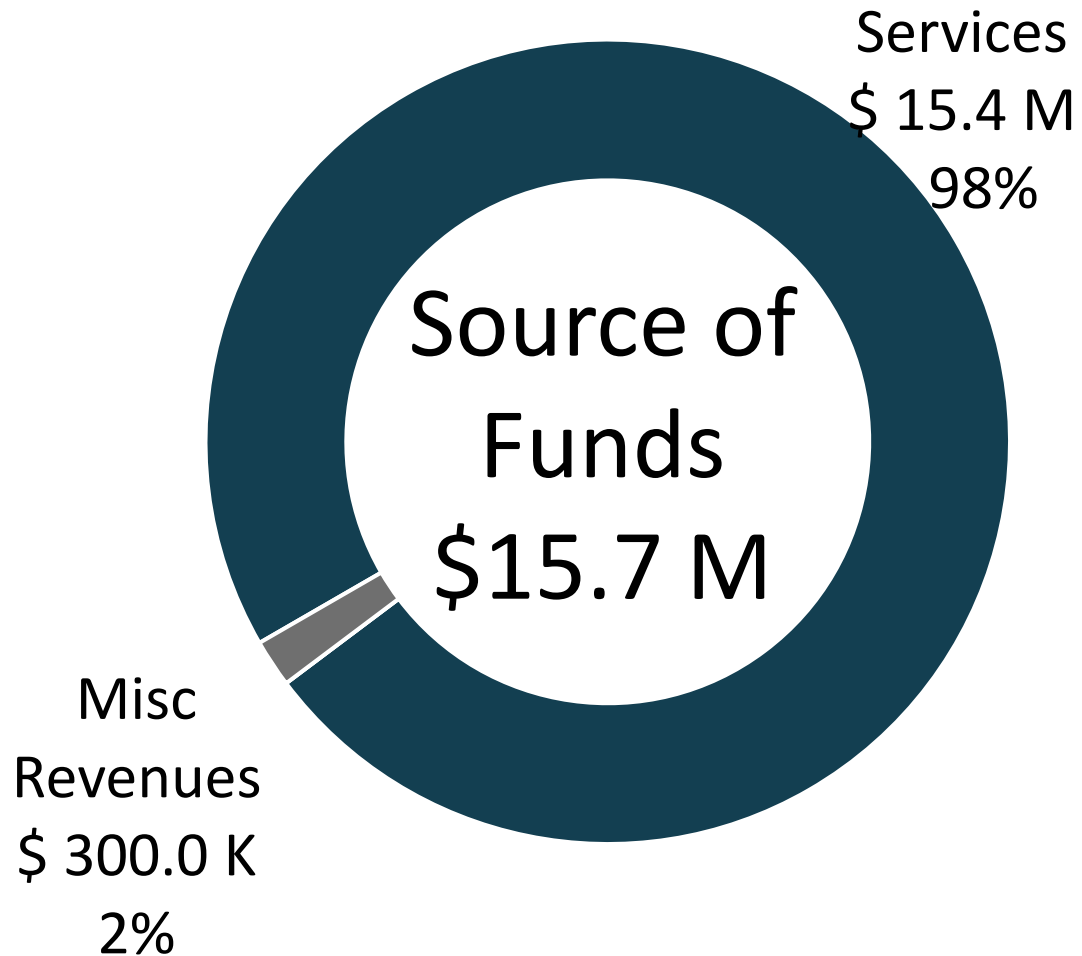
Approved water rate increase of 6% is effective July 2026.

Stormwater Fund

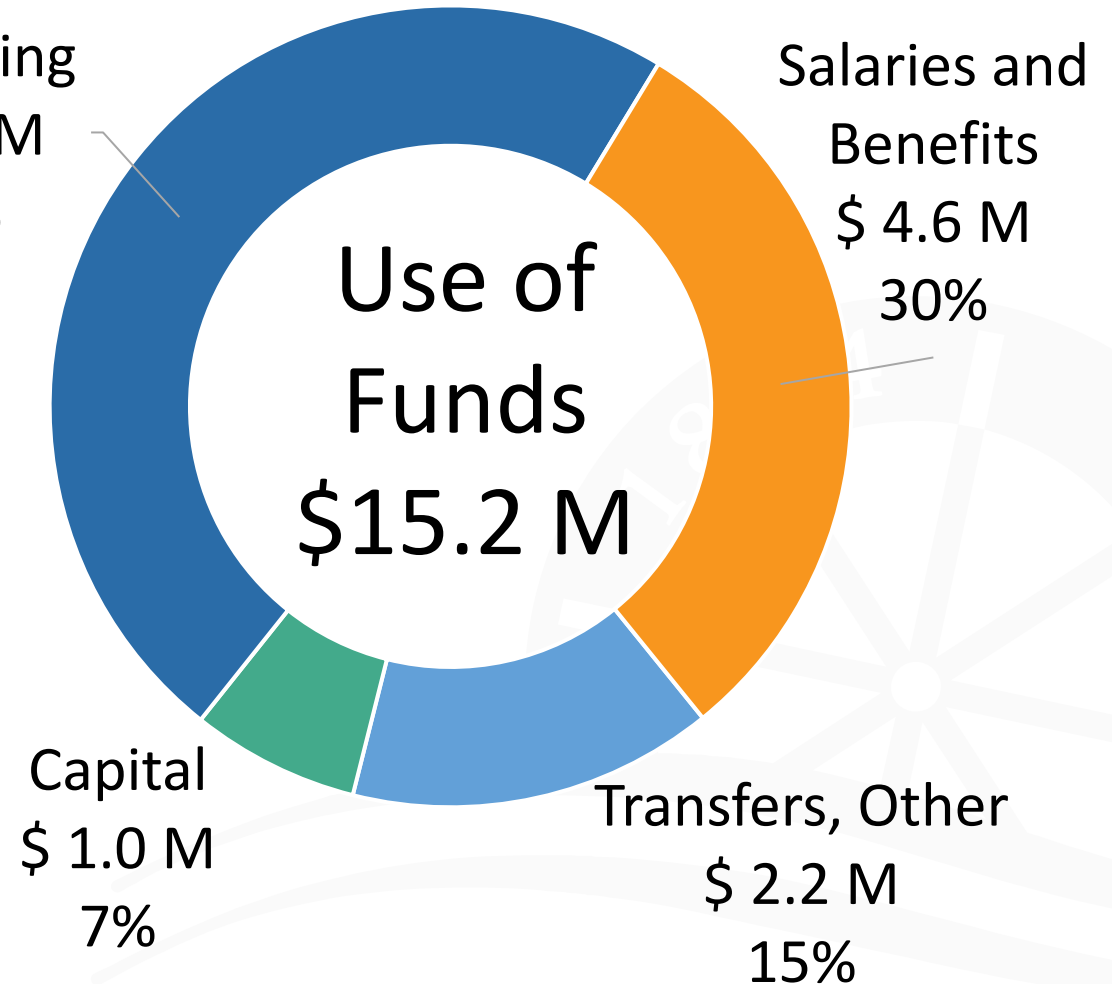


Solid Waste Fund

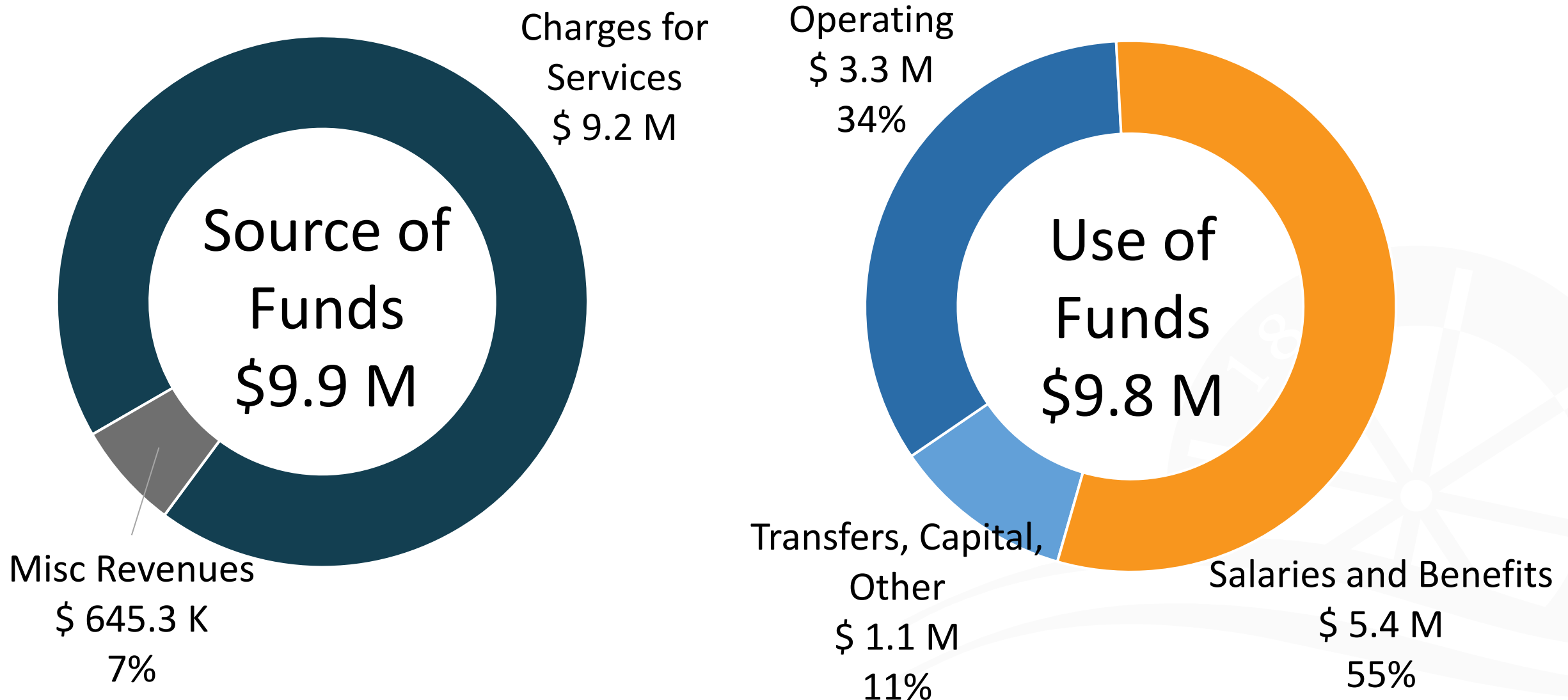
Sanitation Collection



Operating
\$ 7.3 M
48%



Recreation Participation Fund



Enterprise Funds Highlighted Capital

SOLID WASTE FUND

Three (3) Trucks (1 Front loader, 1 Side loader and 1 Dumpster Delivery)	\$975,000
Transfer station Paving	\$50,000
Recycling Center Semi Trailer Replacement	\$6,500

STORMWATER FUND

Stormwater Master Project List	1,470,000
Large Equipment Replacement	30,000

WATER FUND

Water Line Replacements	1,581,287
New Water Tank (Concept Phase)	250,000
Valve at Woodstock Water Tank (Construction)	\$35,000
Leak Event Detection System (Purchase/Install)	\$51,500

Hotel/Motel Fund

Hotel/Motel TCT

\$ 779.8 K

43%

Hotel/Motel
Unrestricted
\$ 668.4 K

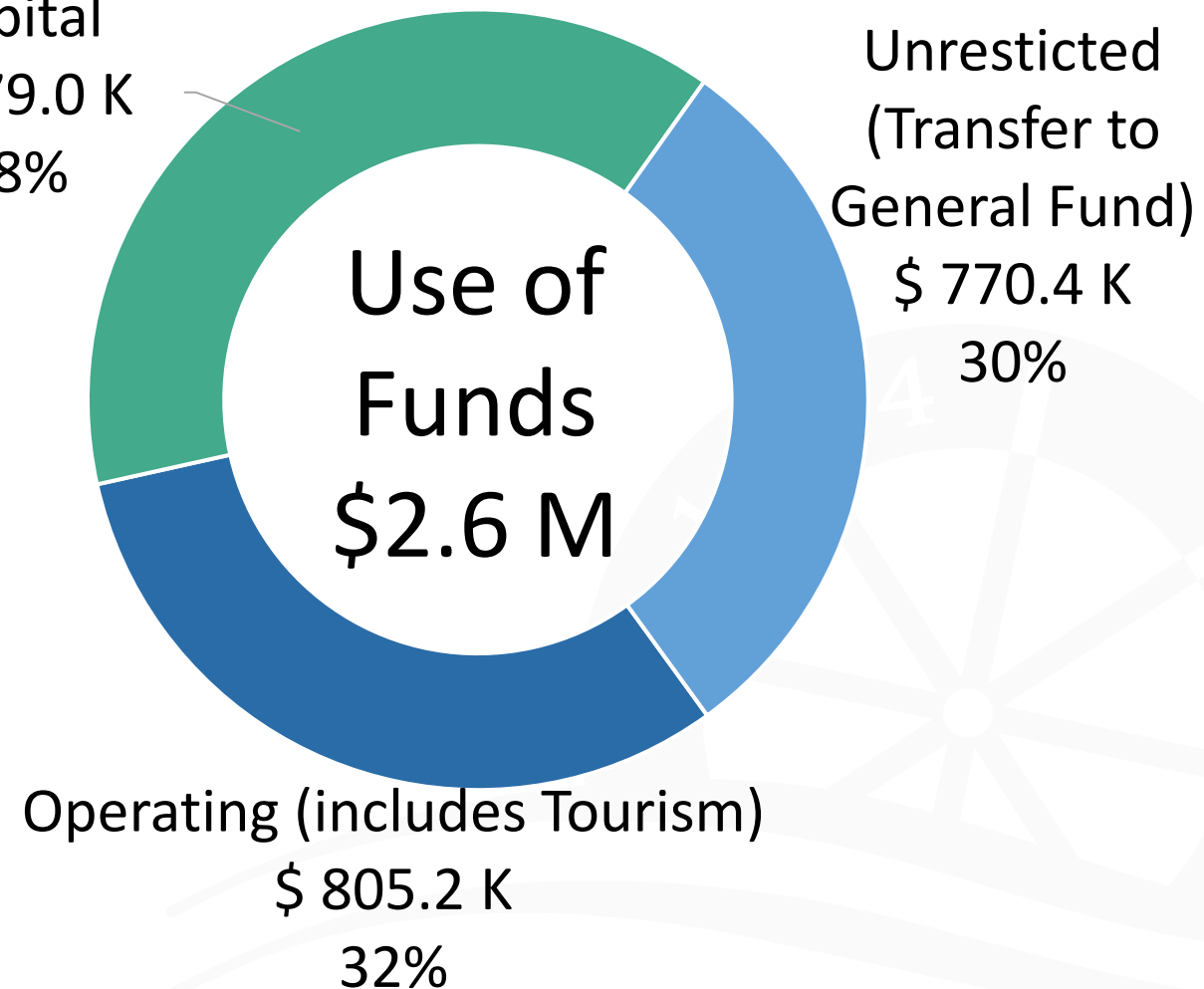
37%

Capital
\$ 979.0 K
38%

Source of
Funds
\$1.8 M

Interest
Revenues
\$ 20.0 K

Hotel/Motel TPD
\$ 334.2 K
19%



Budget Ordinance



FY 2026 Budget Ordinance

- Sets Fiscal Year
- Sets allocation by Fund and Department
- Establishes Contingencies



FY 2026 Budget Ordinance

- Authorizes Re-appropriation into the next FY
 - Capital Projects
 - Grant Projects
 - Contingency Funding
 - Confiscated Assets Funding
 - Opioid Mitigation Funding
 - City Administrator Professional Services
 - Employee Wellness Program
 - Roswell University Program
 - Police School Zone Safety Program
 - External Legal Services
 - Police Detention up to \$200,000
 - Municipal Elections



Next Steps

Budget Process – Next Steps

- **PDF Copy Available on Website**
 - October 15th
 - www.roswellgov.com/budget
- **Hard Copy Available During Business Hours in Finance Department**
- **Monday, October 20, 6:00 PM**
 - First Budget Reading
- **Monday, October 27, 7:00 PM**
 - Second Budget Reading & Adoption



Thank You

