

# City of Roswell

## Fiscal Year 2026 Proposed Budget



October 20<sup>th</sup>, 2025



# Budget Process - Key Dates

- **Wednesday, October 1<sup>st</sup>, 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



1854  
**Roswell**  
georgia



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

# FY 2026 Budget Highlights

## Public Safety Investments

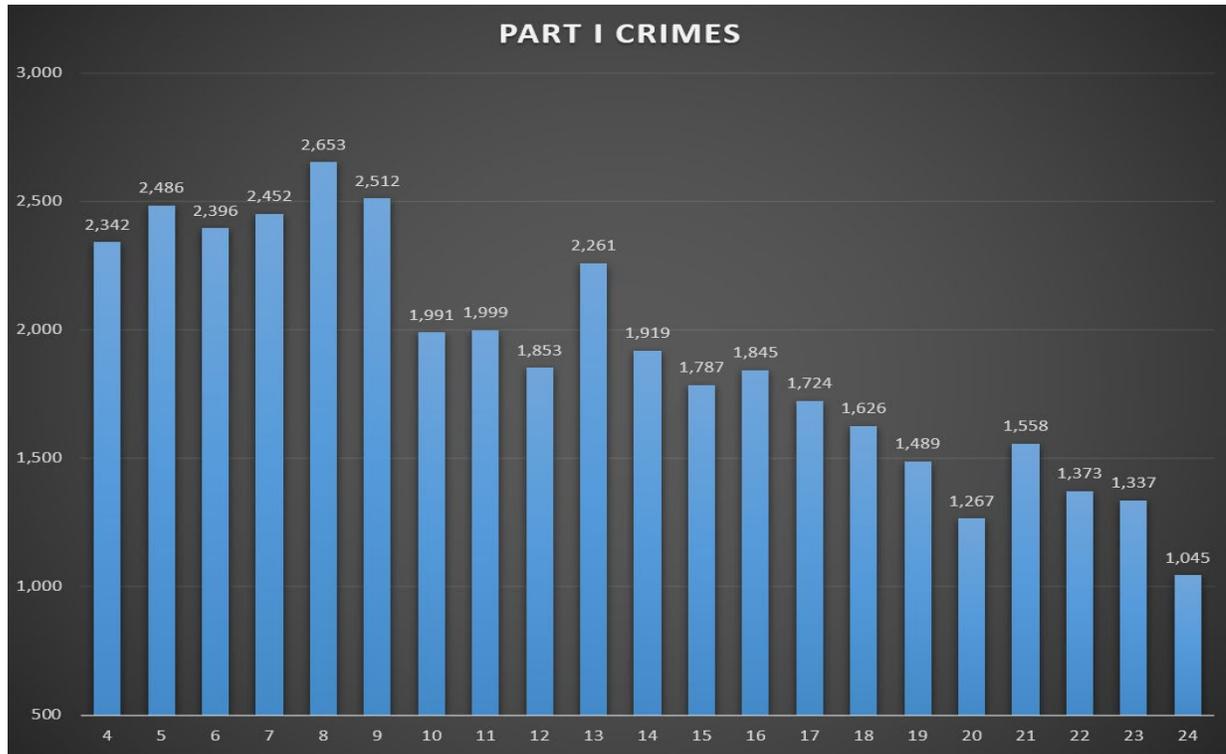
### Police

- 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

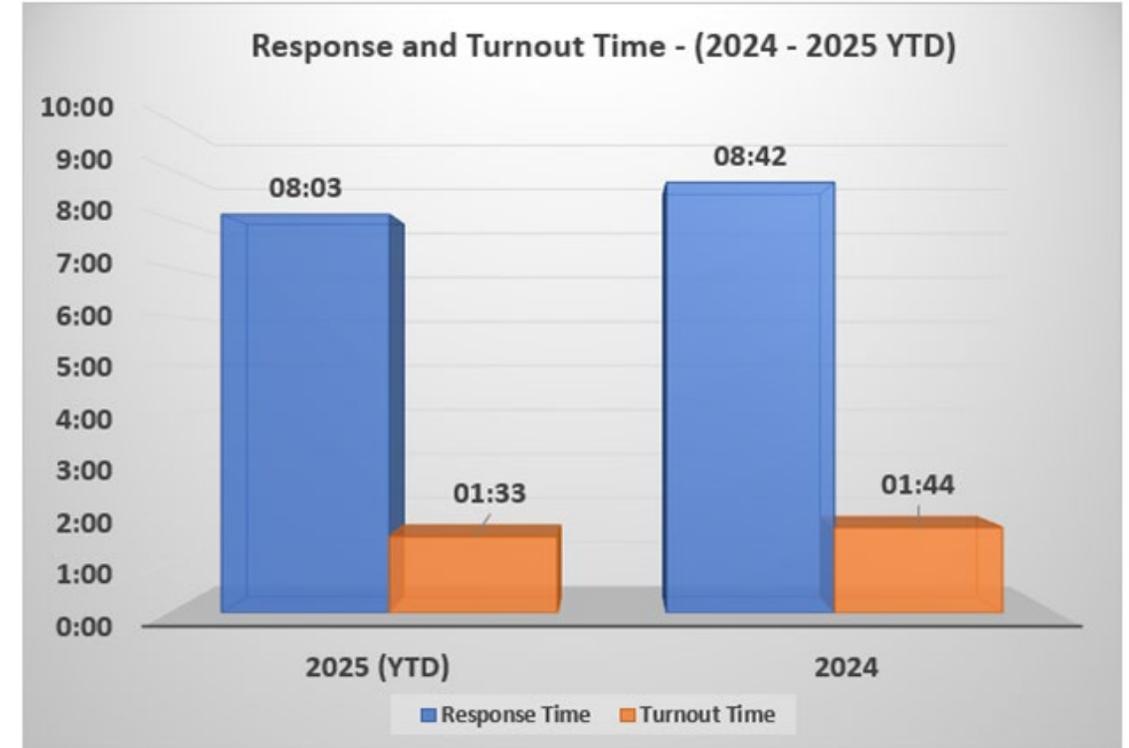


**Part I Crime Rate from 2004 to 2024**

- **Lowest in 20 Years**



## Fire



**Fire Response and Turnout Time**

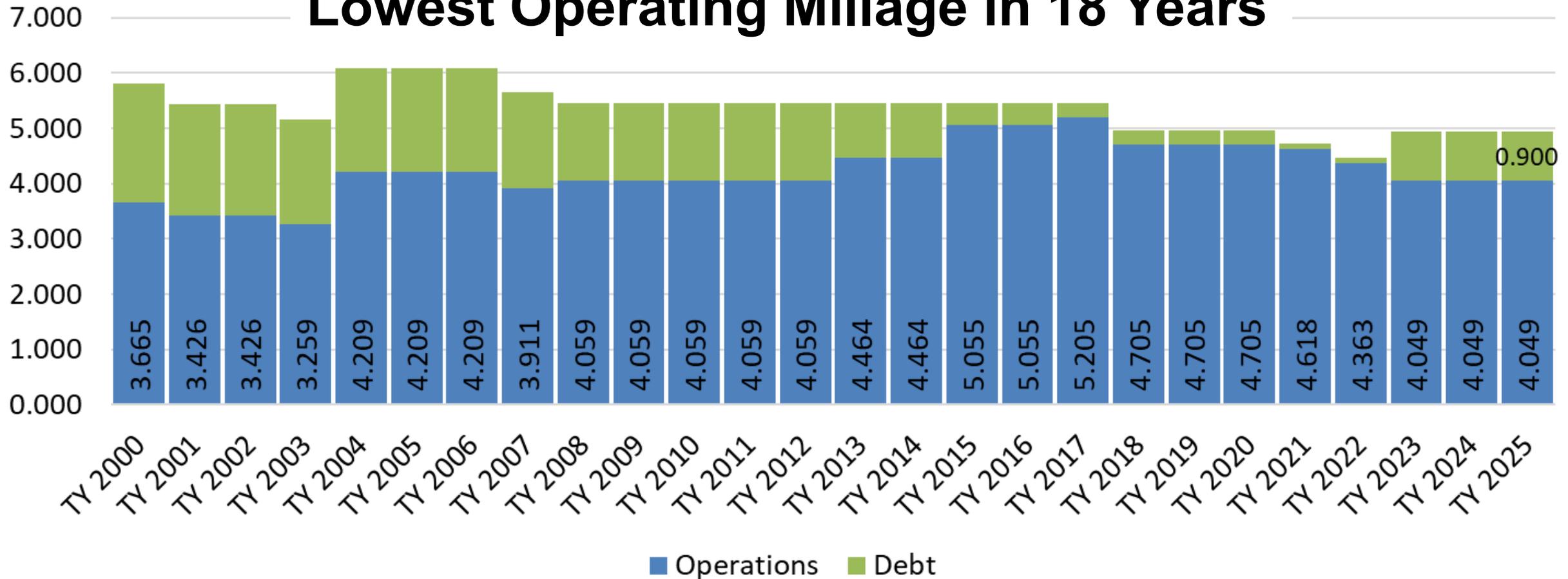
- **Lower response time by 39 seconds in one year**



# 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

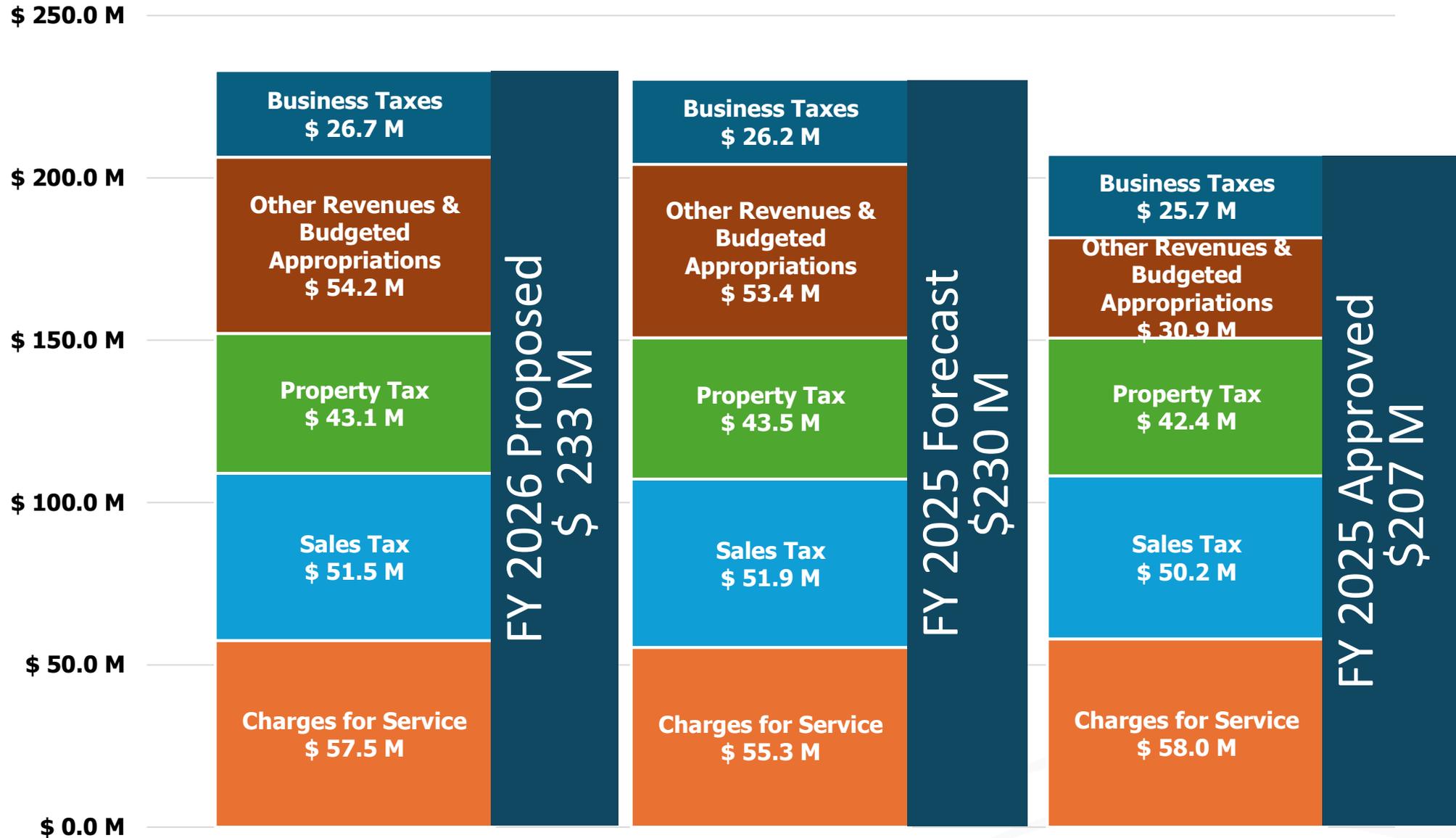
Highlights of capital investment include:

- 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



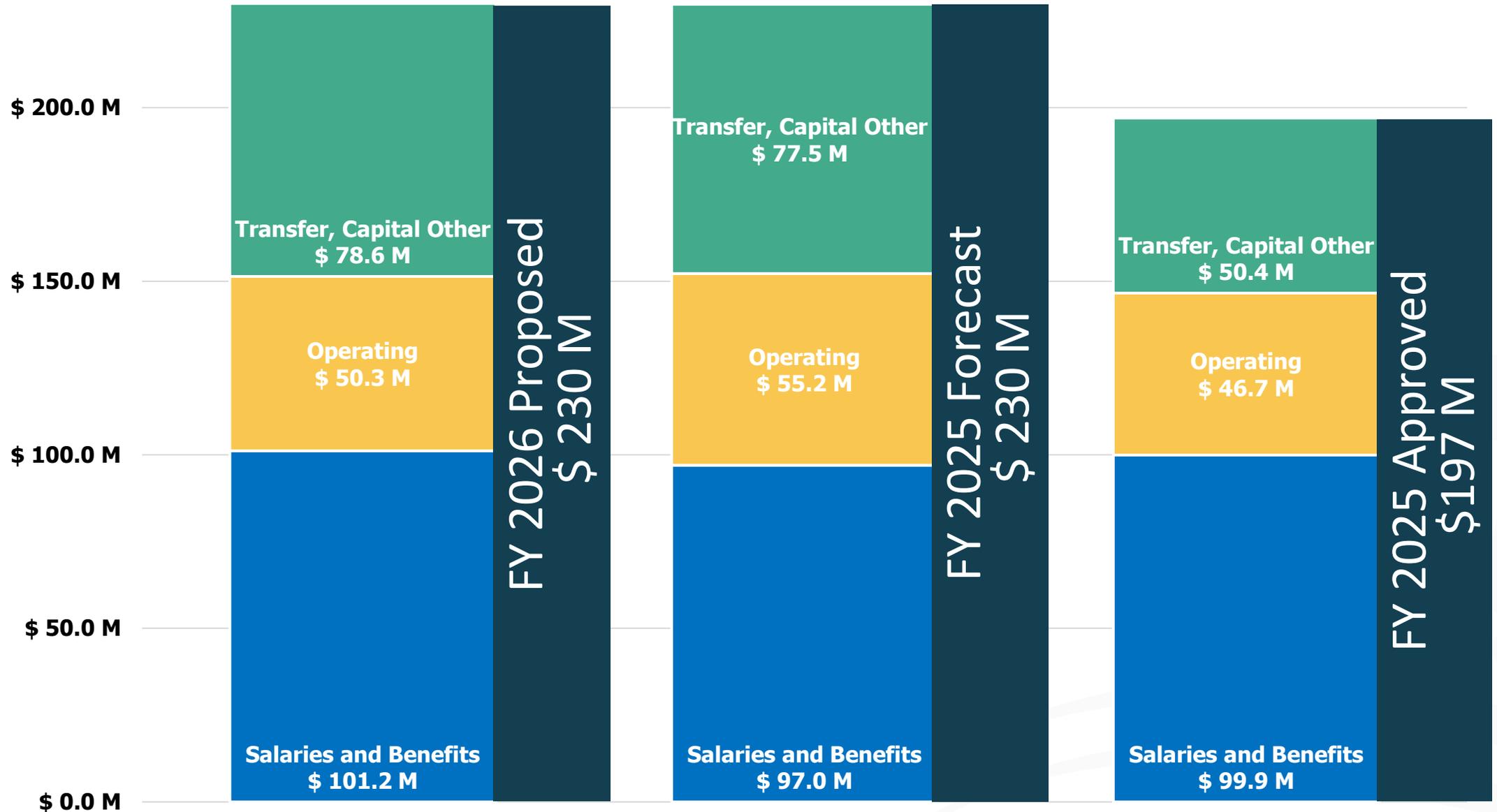
# All Funds Summary

# 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

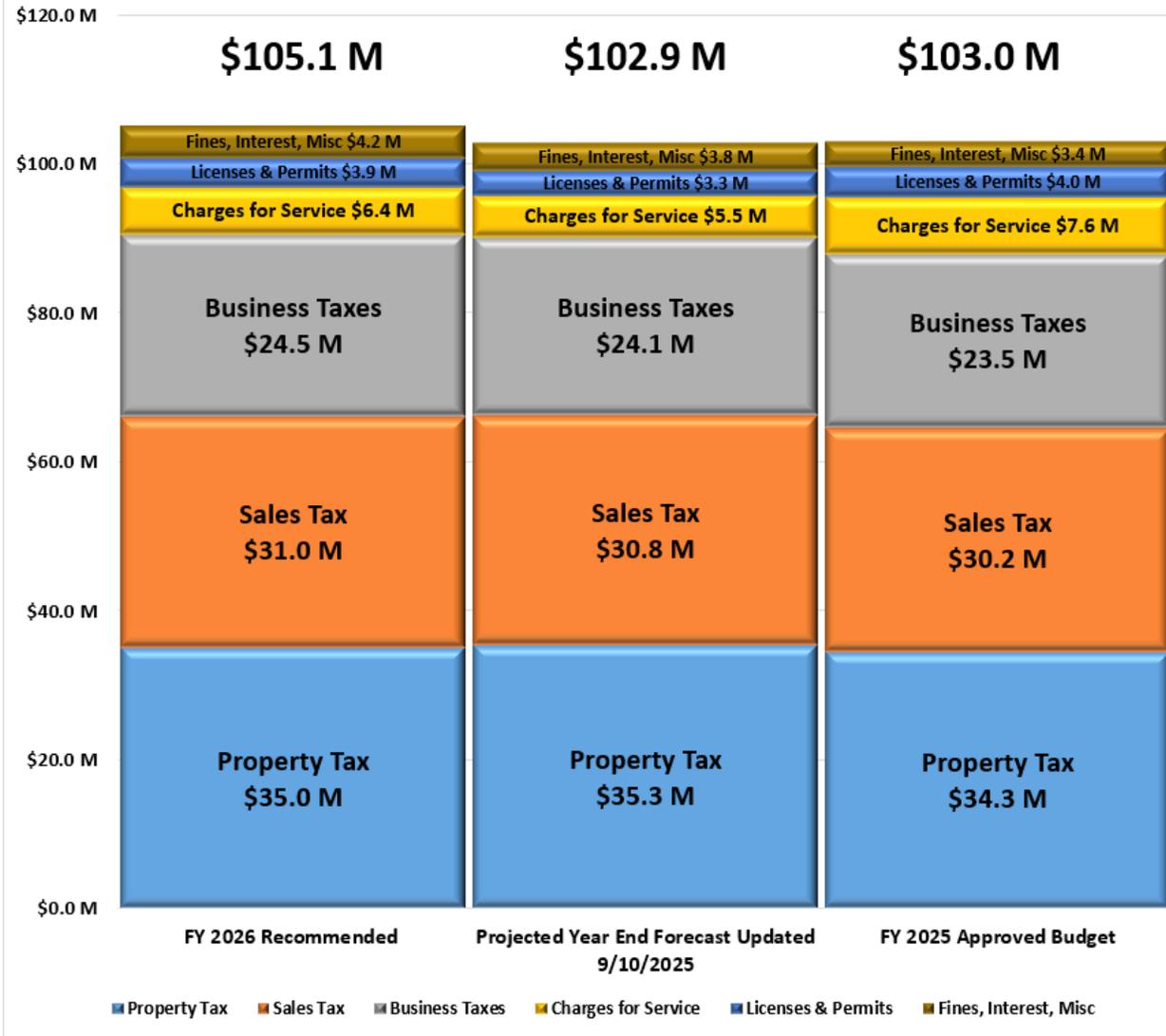
<b>Grand Total \$21,497,396</b>		<b>Funding Source:</b>	<b>General Fund</b>	<b>PFA</b>	<b>Impact Fees (Transp &amp; Rec &amp; PS)</b>	<b>TSPLOST 2</b>	<b>Hotel-Motel (Tourism Development)</b>
			<b>Totals:</b>	<b>\$4,314,705</b>	<b>\$12,050,000</b>	<b>\$1,586,926</b>	<b>\$2,566,765</b>
<b>Department</b>	<b>Project Total</b>	<b>Project Name</b>					
Transportation	\$3,114,000	<b>2026 Citywide Resurfacing</b>	\$3,114,000				
Transportation	\$400,000	<b>Traffic Calming</b>	\$400,000				
Community Development	\$402,555	<b>Unified Development Code Update</b>	\$402,555				
Fire	\$148,150	<b>Full Time Transition- PPE Equipment, etc.</b>	\$148,150				
Dredging	\$250,000	<b>Dredging Assistance Program</b>	\$250,000				
Facilities	\$7,000,000	<b>City Hall Roof Replacement</b>		\$7,000,000			
Transportation	\$3,000,000	<b>Green Street Mobility Project</b>			\$433,235	\$2,566,765	
Police	\$1,508,691	<b>SharpShooters Range Revitalization &amp; Construction</b>		\$500,000	\$1,008,691		
Facilities	\$1,350,000	<b>Summit Building #100 -RTUs and PIUs</b>		\$1,350,000			
Parking	\$1,200,000	<b>Deck Construction Administrative Services and Contingency</b>		\$1,200,000			
Facilities	\$1,200,000	<b>City Hall VAVs/PIU/Duct Cleaning and Replacement</b>		\$1,200,000			
Rec & Parks	\$0	<b>Crabapple/Expansion of PAC</b>		\$625,000	-\$625,000		
Rec & Parks	\$770,000	<b>Spruill Property Debt Service</b>			\$770,000		
Rec & Parks	\$85,000	<b>Parks and Facilities CIP Repair and Replacement Projects</b>					\$85,000
Rec & Parks	\$400,000	<b>Cultural Arts Center Stage Rigging Replacement</b>					\$400,000
Rec & Parks	\$200,000	<b>Holly Hill to Mimosa Bridge Design</b>					\$200,000
Rec & Parks	\$159,000	<b>Doc's Cafe Design and Engineering</b>					\$159,000
Rec & Parks	\$135,000	<b>Cultural Arts Center Lobby and Brand Project</b>					\$135,000
Fleet	\$115,000	<b>Vehicle Lifts for Fleet Shop- Necessary for Fleet Maintenance</b>		\$115,000			
Facilities	\$60,000	<b>Roof Replacement at Barrington Hall / Main house</b>		\$60,000			

# General Fund Summary

# FY 2026 General Fund Overview

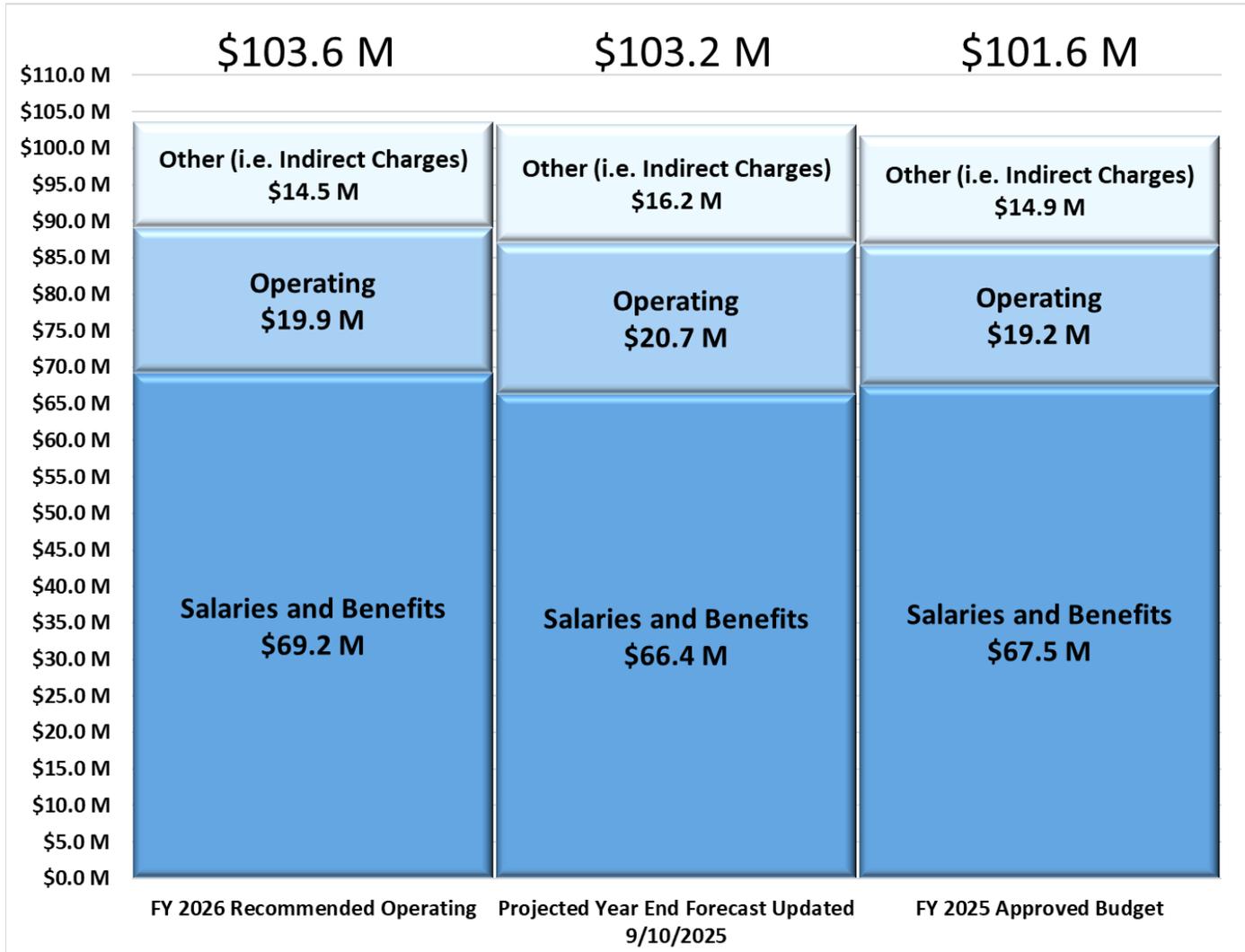
Fund Balance	\$	28,513,300	+
Reserve	(\$	<u>25,737,139</u> )	-
Net Balance	\$	2,776,161	+
General Fund Revenue	\$	105,117,713	+
Operating Expense	(\$	<u>103,579,169</u> )	-
Capital Available	\$	4,314,705	=

# 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



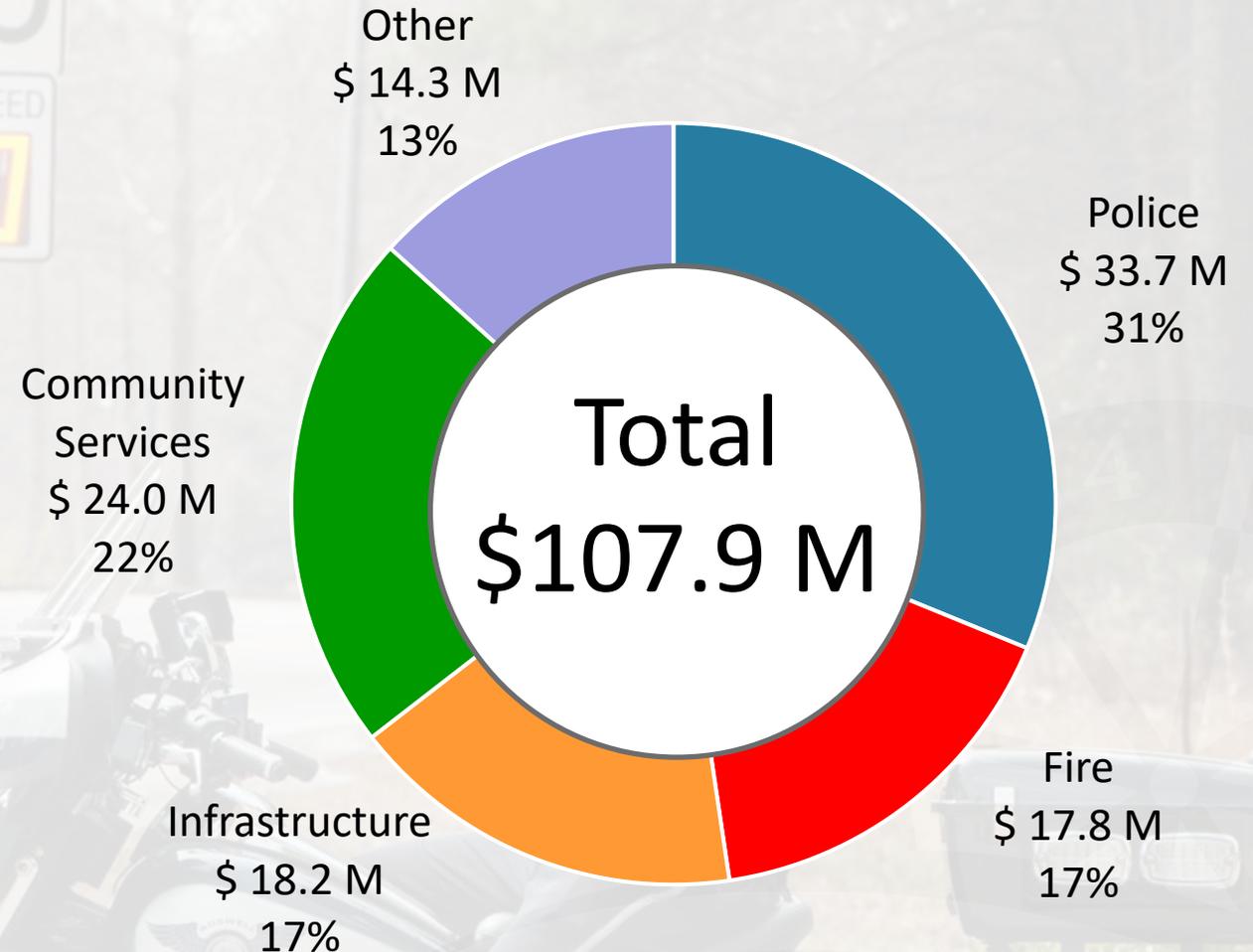
- Excludes Capital and any one-time expenses in 2025.
- Forecast includes any budget appropriations of prior year revenues.
- No Headcount Reduction
- Strategic addition of personnel, primarily Year 4 of Firefighters
- Police - Highest starting pay, Fully staffed, Well Funded, Well Trained, Well Equipped,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

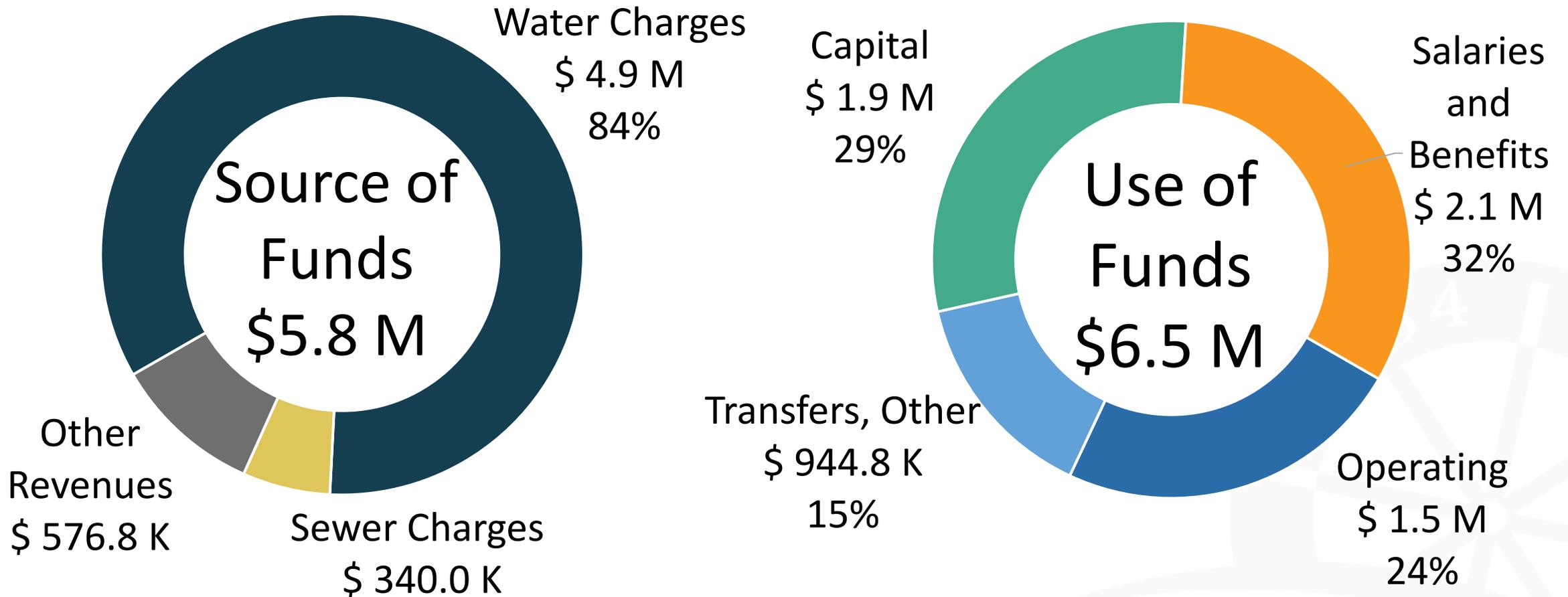
- Public Safety Funding is 47% of the General Fund.
- Community Services, includes Recreation
- Infrastructure, includes Transportation
- Other includes
  - Planning, Performance, and Innovation
  - Finance
  - Legal
  - Administration



This chart includes Operating and Capital.

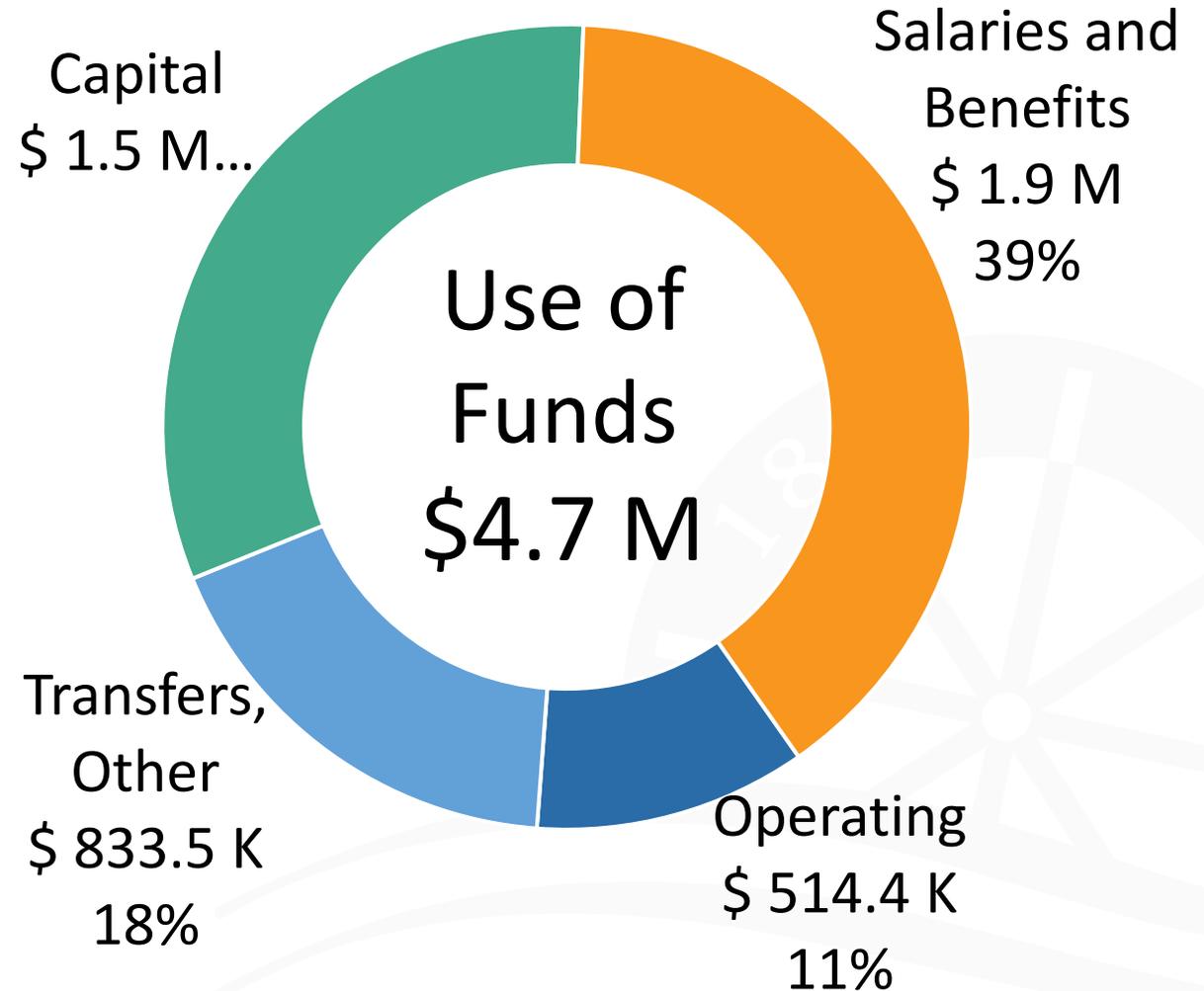
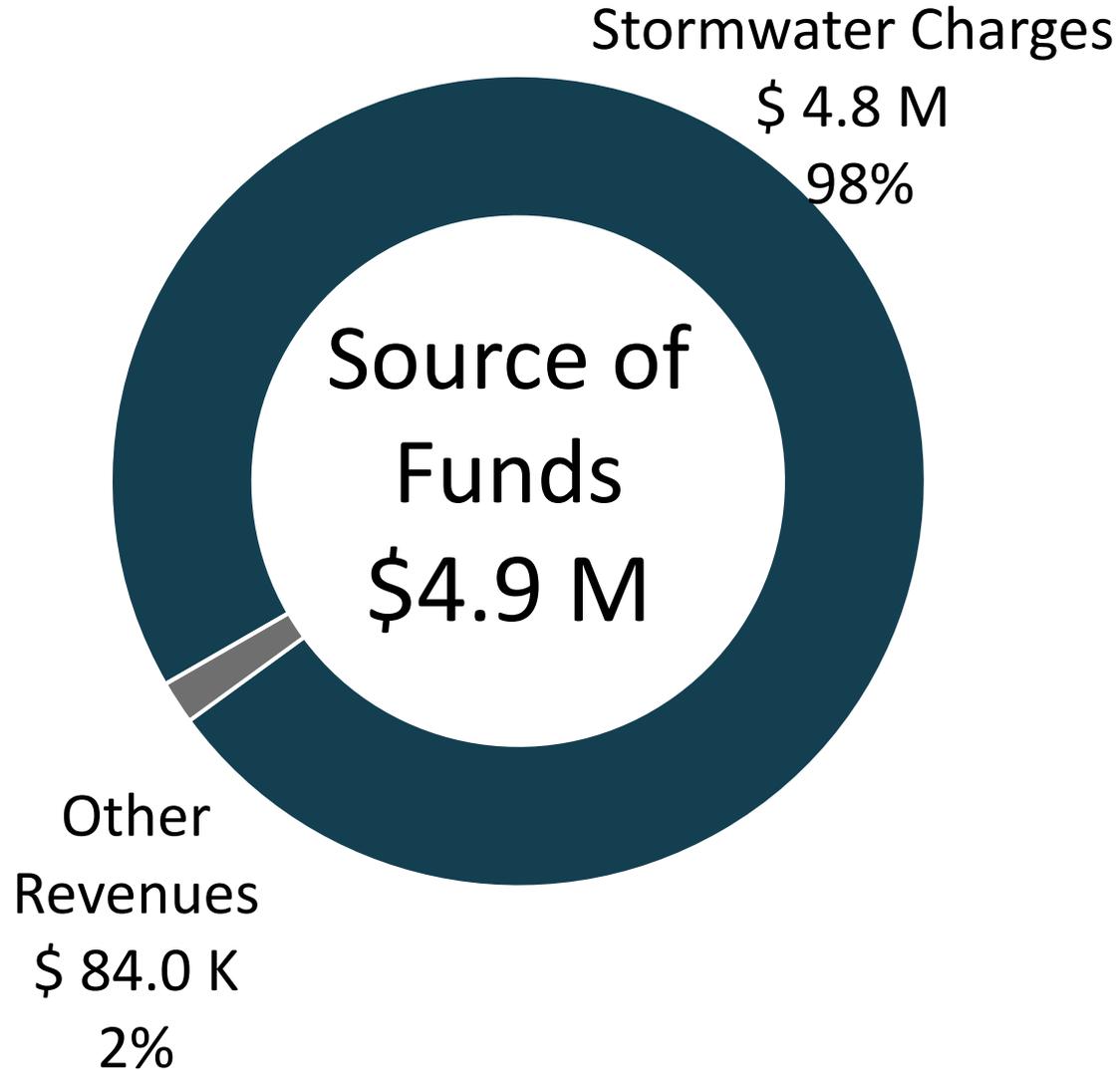
# Other Funds Highlights

# Water & Sewer Fund



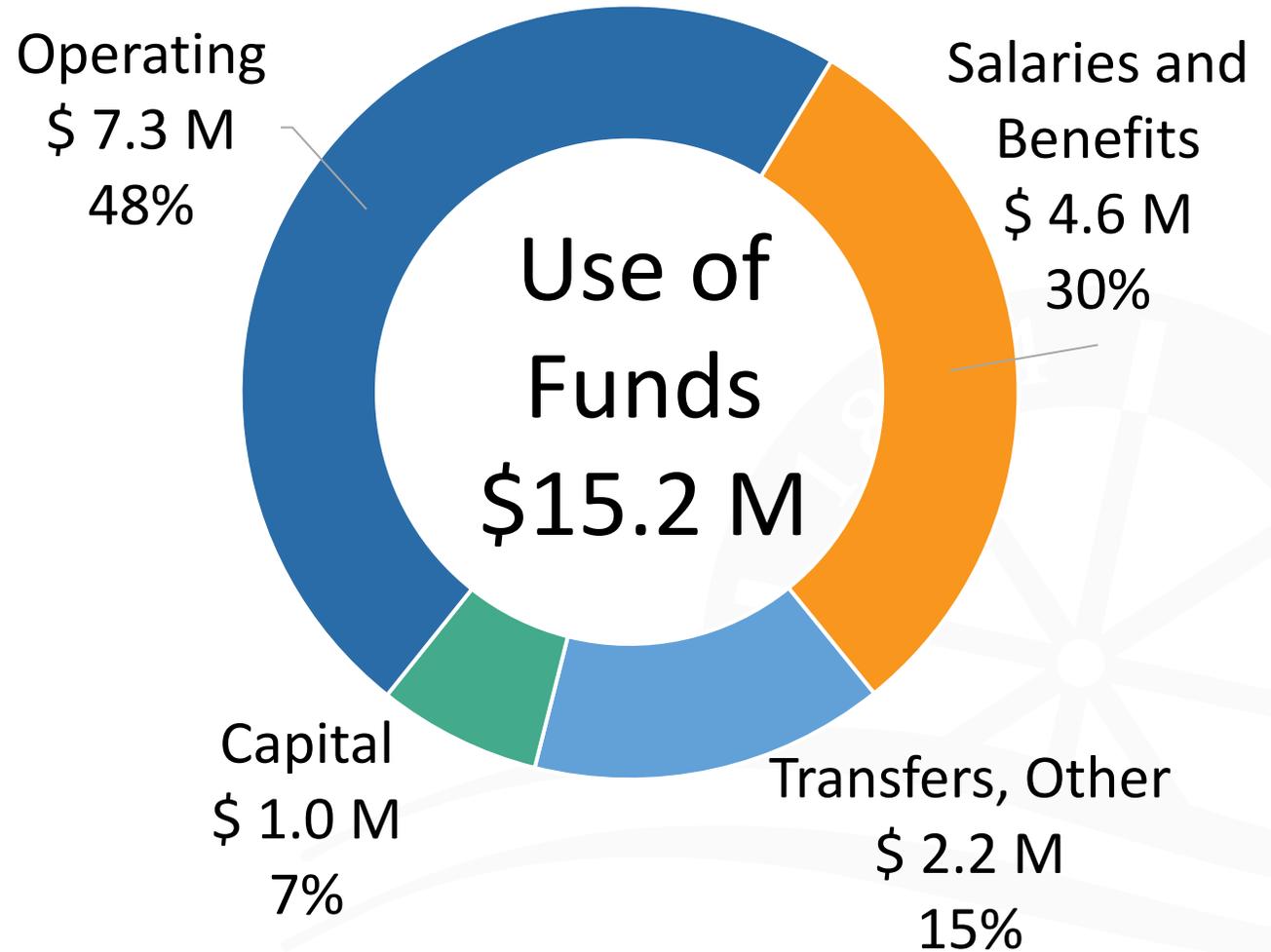
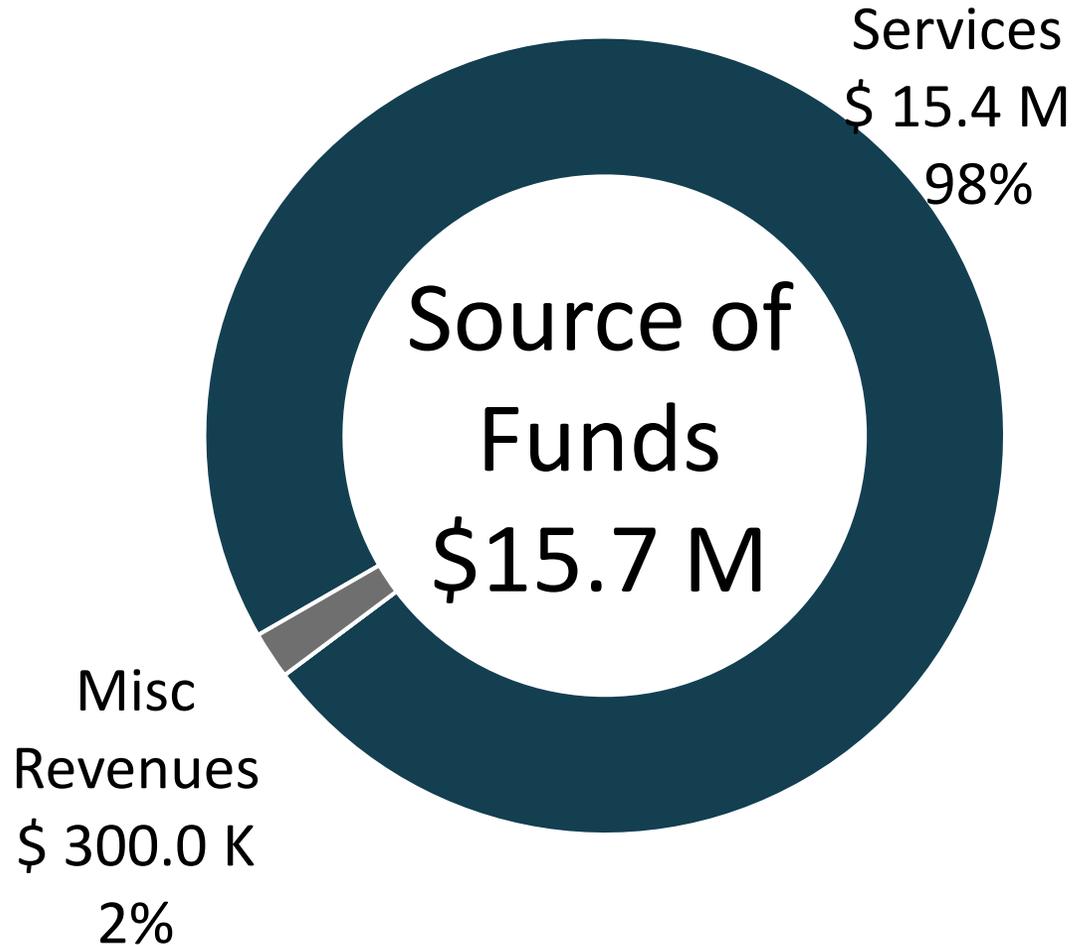
Approved water rate increase of 6% is effective July 2026.

# Stormwater Fund

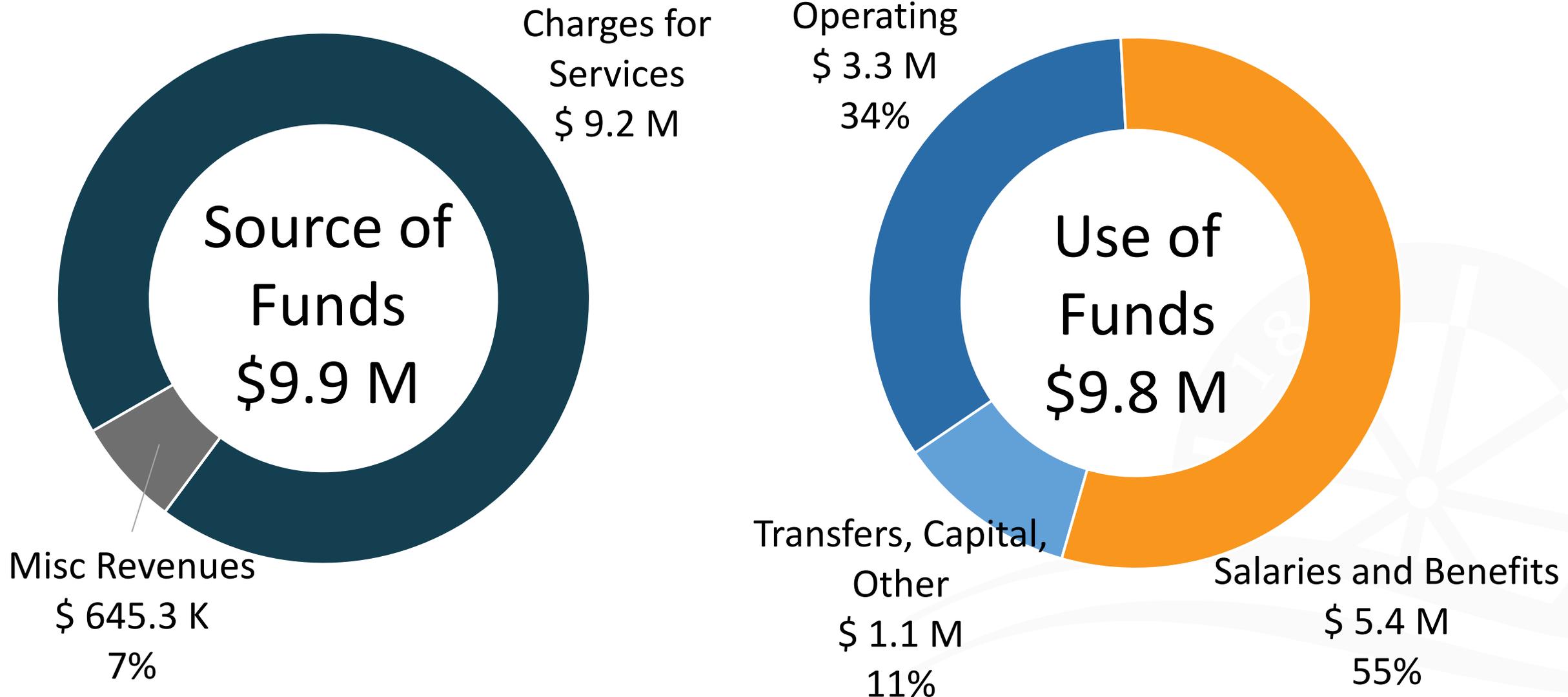


# Solid Waste Fund

## Sanitation Collection



# Recreation Participation Fund



# Enterprise Funds Highlighted Capital

## **SOLID WASTE FUND**

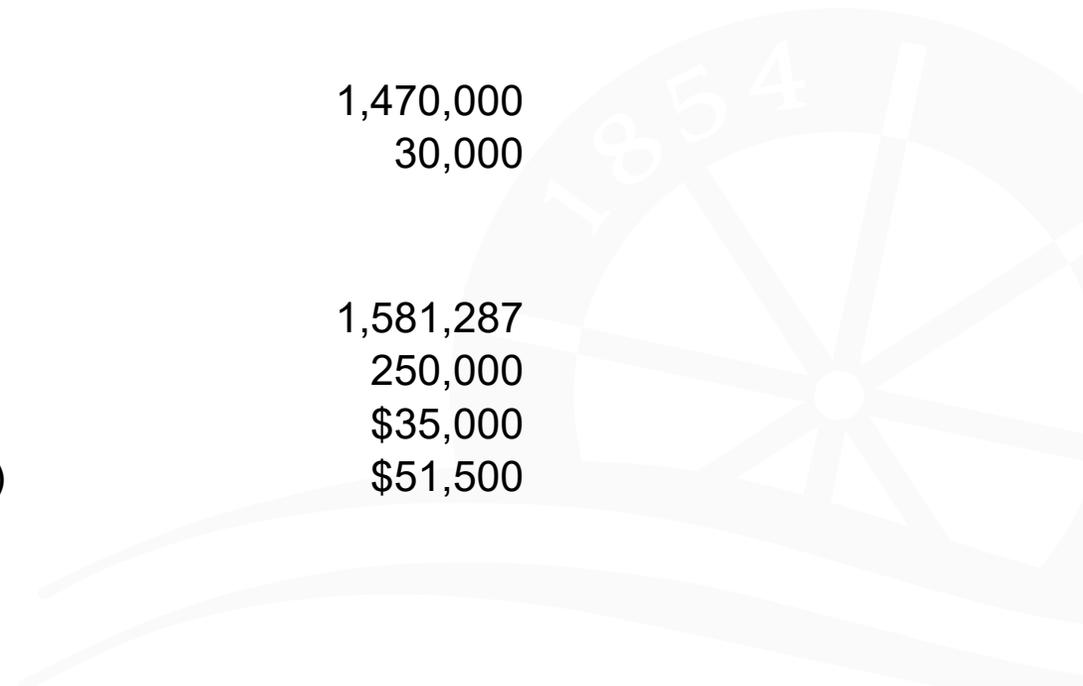
Three (3) Trucks (1 Front loader, 1 Side loader and 1 Dumpster Delivery)	\$975,000
Transfer station Paving	\$50,000
Recycling Center Semi Trailer Replacement	\$6,500

## **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%

Unrestricted  
(Transfer to  
General Fund)  
\$ 770.4 K  
30%

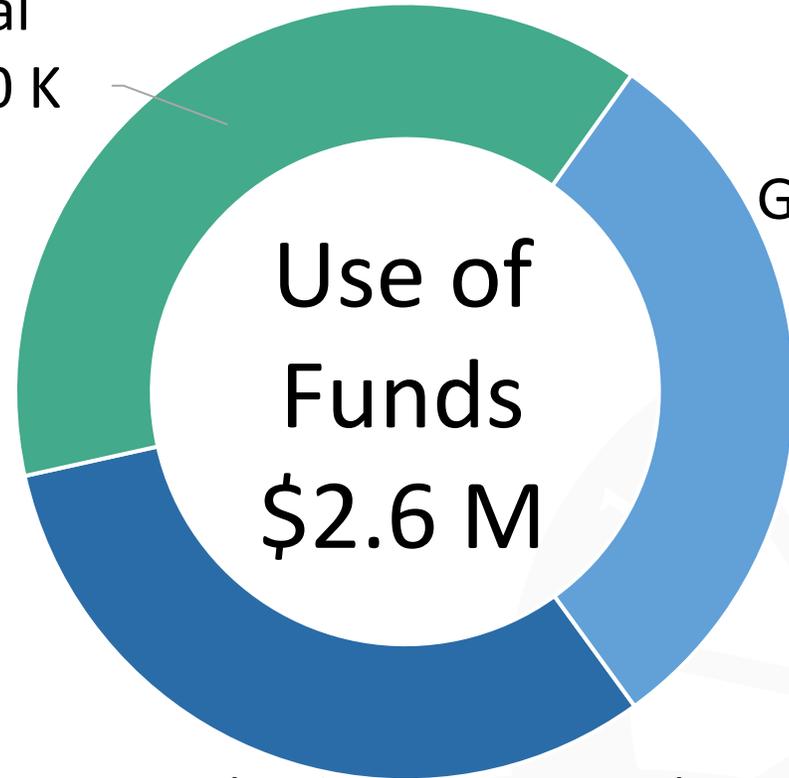
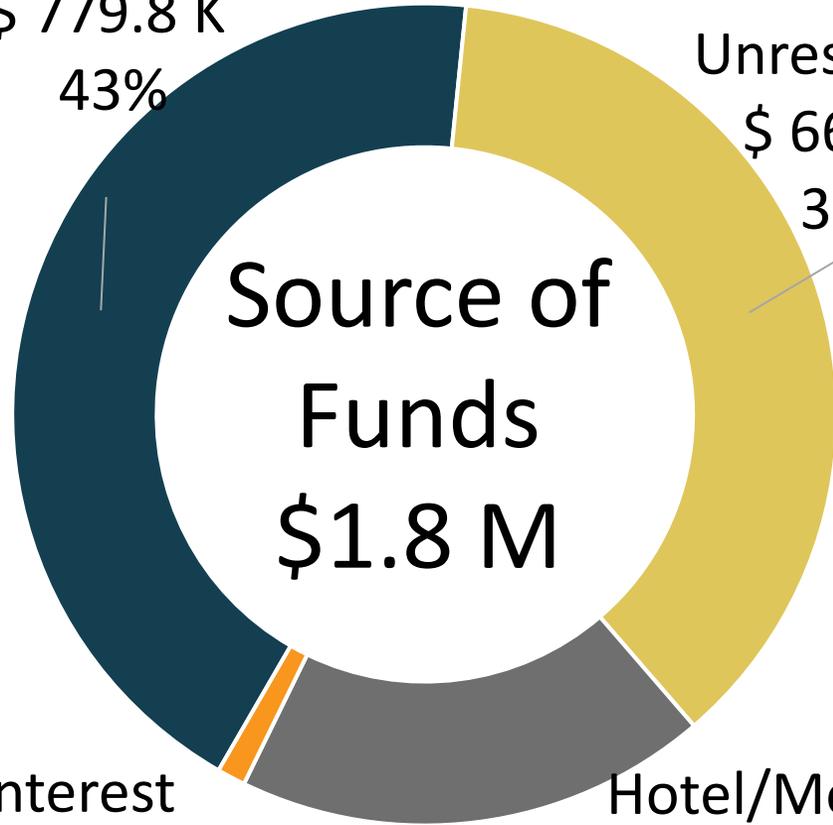
Interest  
Revenues  
\$ 20.0 K

Hotel/Motel TPD  
\$ 334.2 K  
19%

Operating (includes Tourism)  
\$ 805.2 K  
32%

Source of  
Funds  
\$1.8 M

Use of  
Funds  
\$2.6 M



# 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](http://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

