



**City of Roswell
Meeting Agenda
Mayor and Council
Special Called Meeting**

**Mayor Kurt Wilson
Councilmember Sarah Beeson
Councilmember Christine Hall
Councilmember G. Lee Hills
Councilmember David Johnson
Councilmember William Morthland
Councilmember Allen Sells**

Monday, October 20, 2025	6:00 PM	City Hall - Council Chambers
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Welcome

Roll Call

Invocation/Moment of Silence - Dr. Sabin Strickland, Pleasant Hill Church

Pledge of Allegiance

Regular Agenda

1. #10047 Approval of the FY 2026 Budget for the City of Roswell, Georgia in the amount of \$229,987,271. (First Reading)

Presented by Adam Novotney, Director of Finance

Adjournment

PUBLIC COMMENT PROTOCOL:

- To address Mayor and Council on an Agenda Item, complete a Comment Card and submit to the City Clerk.
- Comments by individual speakers are limited to five minutes per item. (*Exemptions to the time limit are zoning applicants, appeals, and semi-judicial matters before Mayor and Council.*) Comments should only be made on the agenda item under consideration.
- Documents, pictures or presentation materials for distribution to the Mayor and Council must be submitted to the City Clerk by noon on Monday prior to the meeting. Email to citizendocuments@roswellgov.com or drop off at City Hall.

RULES OF DECORUM FOR ALL MEETINGS (City of Roswell Code of Ordinances Section 2.1.6):

The City of Roswell strives to provide a positive experience for those visiting city facilities and promotes an environment of personal safety and security — free from intimidation, threats or violent acts. All are expected to exhibit common courtesy, civility, and respect for others. Members of the audience will respect the rights of others and will not create noise or other disturbances that disrupt or disturb persons who are addressing the Mayor & Council who are speaking or otherwise impede the orderly conduct of the meeting. Violations may result in the violator being removed from the premises.



City of Roswell

Mayor and Council
Special Called

AGENDA ITEM REPORT

ID # - 10047

MEETING DATE: October 20, 2025

DEPARTMENT: Finance

ITEM TYPE: Ordinance - Budget

Approval of the FY 2026 Budget for the City of Roswell, Georgia in the amount of \$229,987,271. (First Reading)

Item Summary:

This ordinance adopts a budget for the Fiscal Year 2026 for each fund of the City of Roswell, Georgia, pursuant to Article VI, Chapter 6 of the Charter of the City in the amount of \$229,987,271.

Committee or Staff Recommendation:

The FY 2026 Proposed Budget was presented at the Mayor and Council Meeting on October 14, 2025.

Financial Impact:

Balanced Budget for FY 2026.

Recommended Motion:

Motion to approve the First Reading of the FY 2026 Budget for the City of Roswell, Georgia in the amount of \$229,987,271.

Presented by:

Adam Novotney, Director of Finance

**STATE OF GEORGIA
COUNTY OF FULTON
CITY OF ROSWELL**

**1st Reading: October 20th, 2025
2nd Reading: October 27th, 2025**

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 FOR EACH FUND OF THE CITY OF ROSWELL, GEORGIA, PURSUANT TO ARTICLE VI, CHAPTER 6 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS FOR EACH FUND, AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE FOR EACH FUND AND AMENDING THE CODE OF ORDINANCES TO EFFECTUATE SUCH ADOPTION.

WHEREAS, a proposed budget for each of the various funds of the city has been presented to the Mayor and City Council of the City of Roswell; and

WHEREAS, appropriately advertised public hearings have been held on the proposed budget, as required by law and regulations; and

WHEREAS, the Mayor and City Council have reviewed the proposed budget and have made certain amendments to funding sources or appropriations; and

WHEREAS, each of the funds has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures; and

WHEREAS, the Mayor and City Council intend to adopt a twelve (12) month budget for Fiscal Year 2026 and Capital Improvement Programming for Fiscal Year 2026:

NOW, THEREFORE, the Mayor and Council of the City of Roswell, pursuant to their authority, do hereby adopt the following Ordinance:

1.

The City of Roswell, Georgia hereby adopts an expenditure budget for the Fiscal Year 2026, said budget being described and shown on Attachment “A” for each fund of the City of Roswell, Georgia:

2.

Any increase in appropriations or revenue of any fund or for any department; the establishment of new capital projects; other than those exceptions provided for herein, shall require approval of Mayor and City Council. The City Administrator or his/her designer may transfer within a department and fund or amend the budget to decrease appropriations for any completed capital or grant project to effectuate the close-out of the respective project. The City Administrator or his/her designee may also amend the budget to increase or decrease appropriations for the sole purpose of appropriately recording assets based upon generally accepted accounting principals. The City Administrator or his/her designee may amend the budget to increase or decrease appropriations to account for grants that have been formally accepted or application has been approved by a vote of Mayor and Council.

3.

A millage rate of 4.949 mills is estimated as part of the proposed budget. The millage rate has a component of 4.049 mills for the general fund budget, and a component of 0.900 mills for servicing bonded indebtedness. The millage rate shall be adopted by Mayor and Council at a later date but prior to the issuance of tax bills for Tax Year 2026.

4.

This budget fixes the number of budgeted full-time positions of the City at 772. This number may only be increased or decreased through the approval of the Mayor and City Council. The City Administrator or his/her designee is authorized to create policies and procedures for the pay grade, classification, and/or cost center assignment for employees, which may be changed throughout the year, provided such actions are within the budgeted amounts provided by Mayor and Council.

5.

The City Administrator or his/her designee is authorized to re-distribute funds reserved for contingency included in the FY 2026 budget to the various departments as necessary.

6.

Mayor and Council adopt a Capital Improvement Programming for Fiscal Year 2026 as attached hereto and incorporated herein as Attachment “B.” This programming does not indicate any promise of appropriations for future years or unfunded projects.

7.

Mayor and Council further approve the re-appropriation into Fiscal Year 2026 of current fiscal year unspent funding in the General Fund in order to establish a General Fund Fuel and Utility Contingency in an amount not to exceed \$250,000.00. The City Administrator or his/her designee is authorized to distribute funds reserved for the fuel or utility contingency to the various departments as necessary.

8.

Mayor and Council further approve the re-appropriation into Fiscal Year 2026 of current fiscal year unspent funding in the General Fund in order to establish a General Fund Grant Match Contingency in an amount not to exceed \$250,000.00.

9.

Mayor and Council further approve the re-appropriation of all approved capital projects, grant revenue, grant funding, as well as contingency funding, that is unspent or uncollected and available as of December 31, 2025.

10.

Mayor and Council further approve the re-appropriation into Fiscal Year 2026 of current fiscal year unspent funding for the City Administrator professional services, unspent funding for the Employee Wellness Program, unspent funding for the City’s Education Assistance Program, unspent funding for Roswell University, unspent funding for the Police School Zone Safety Project, unspent funding for Legal services, funding for police detention up to \$200,000.00 from unspent General Fund, and unspent funding for any elections.

11.

Mayor and Council further approve the appropriation into Fiscal Year 2026 of the audited balance of funding available in the Confiscated Assets Fund.

12.

Mayor and Council further approve the appropriation into Fiscal Year 2026 of the audited balance of funding available in the Opioid Fund.

13.

The City Administrator or his/her designee is hereby authorized to negotiate, approve, finance vehicles, or execute leases for vehicles, subject to the availability of funds within the duly adopted budget and compliance with all relevant procurement procedures and regulations.

14.

The City Administrator or his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Ordinance is followed.

The above Ordinance was read and approved by the Mayor and Council of the City of Roswell, Georgia on the 20th day of October and the 27th day of October 2025

Attest:

Kurt M. Wilson, Mayor

Nancy Long, City Clerk
(Seal)

Roswell

*FY 2026 Proposed Budget - Funds
Schedule A

	Revenues	Carryforward from Prior Years (Appropriated Fund Balances)	Expense
(100) General Fund	105,117,713	2,776,161	107,893,874
(215) E-911 Fund	3,160,756	523,496	3,684,252
(225) CDBG Grant	390,000	0	390,000
(240) Soil and Erosion Control	28,000	0	0
(245) Tree Bank Fund	100,000	318,500	418,500
(275) Hotel/Motel Fund	1,802,421	752,171	2,554,592
(280) Auto Rental Excise Tax Fund	420,000	55,000	475,000
(290) Leita Thompson Fund	62,000	25,934	87,934
(291) Special Events Fund	571,233	0	571,233
(771) Scholarship Endowment Fund	25	0	25
(230) Impact Fees Fund	455,000	1,758,326	2,213,326
(337) TSPLOST 2 Fund	23,200,000	0	23,200,000
(350) Capital Project Fund	9,549,281	0	9,549,281
(360) Public Facilities Authority	12,050,000	0	12,050,000
(410) Bond Fund (Debt Service)	8,156,843	0	5,079,548
(505) Water and Sewer Fund	5,781,800	723,696	6,505,496
(507) Stormwater Utility Fund	4,885,700	0	4,716,687
(540) Solid Waste Fund	15,654,500	0	15,191,057
(555) Participant Recreation Fund	9,882,265	0	9,770,820
(601) Workers' Compensation Fund	1,247,000	0	1,203,540
(602) Group Health Insurance Fund	11,284,111	574,584	11,858,695
(603) Risk Management Fund	2,206,001	0	2,151,828
(604) Fleet Services Fund	2,346,198	0	2,337,688
(605) Information Technology Fund	8,105,475	0	8,083,895
Total	226,456,322	7,507,868	229,987,271

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	✓ Establish Strategic Framework ✓ Decompress Decision Making ✓ Improve Organizational Alignment	○ Build 3-5 Yr Strategic Road Map ○ Improve Boards & Commissions Alignment
Improve Project Management Discipline	✓ Formalize PM Structure & Process ✓ Communications: Structure & Process	○ Improve Precision ○ Communications: Build Trust
Enhance Service Delivery	✓ Initiate Monthly Business Reviews ✓ Formalize Performance Standards ✓ Establish Dept KPI's & Financial Fcsts	○ Streamline Community Development ○ Enhance Key Corridor Areas ○ Facilities Investments – Op & Cap Ex ○ Historic Assets Activation
Strengthen & Align Internal Support Services	✓ Establish PPI Team ✓ Overhaul Human Resources Dept ✓ Fleet Strategy – Phase I	○ Finance Department Transformation ○ Fully Leverage Procurement ○ Strengthen Analytical & Decision Support Systems ○ Fleet Strategy – Phase II

FY 2026 Budget Highlights

Public Safety Investments

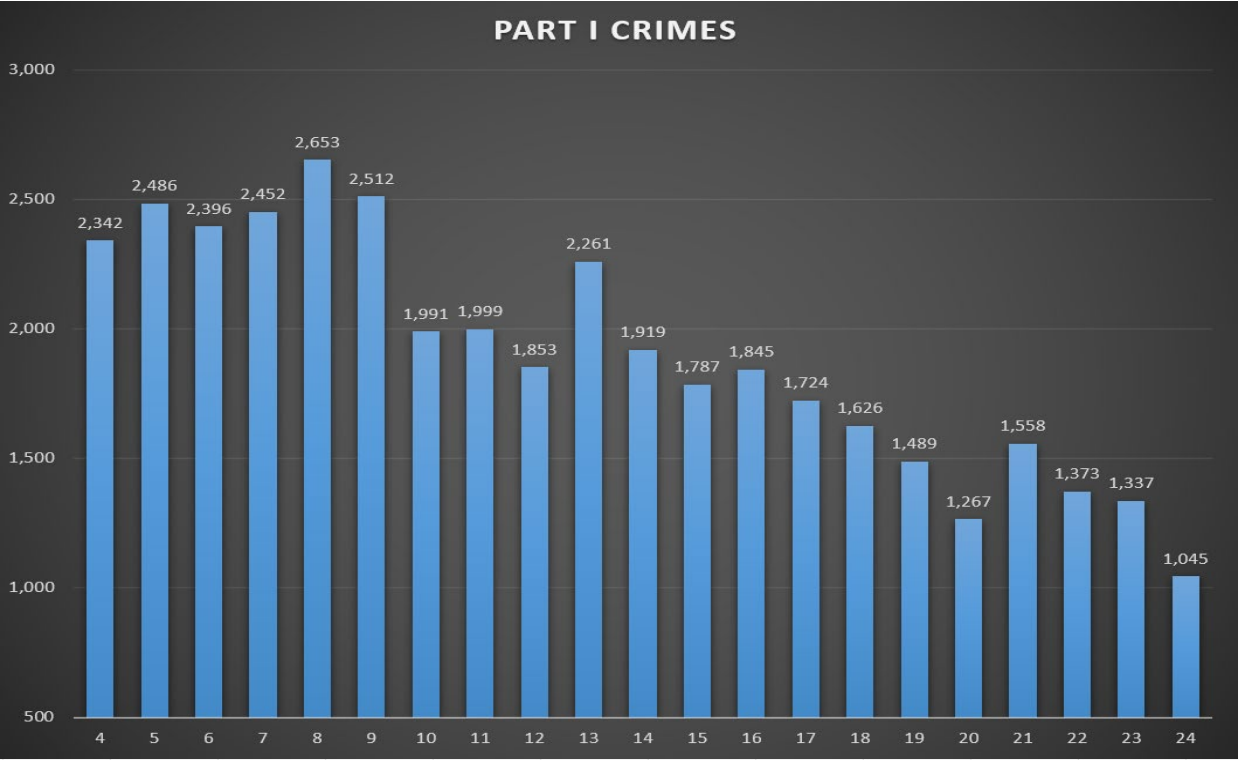
Police

- 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

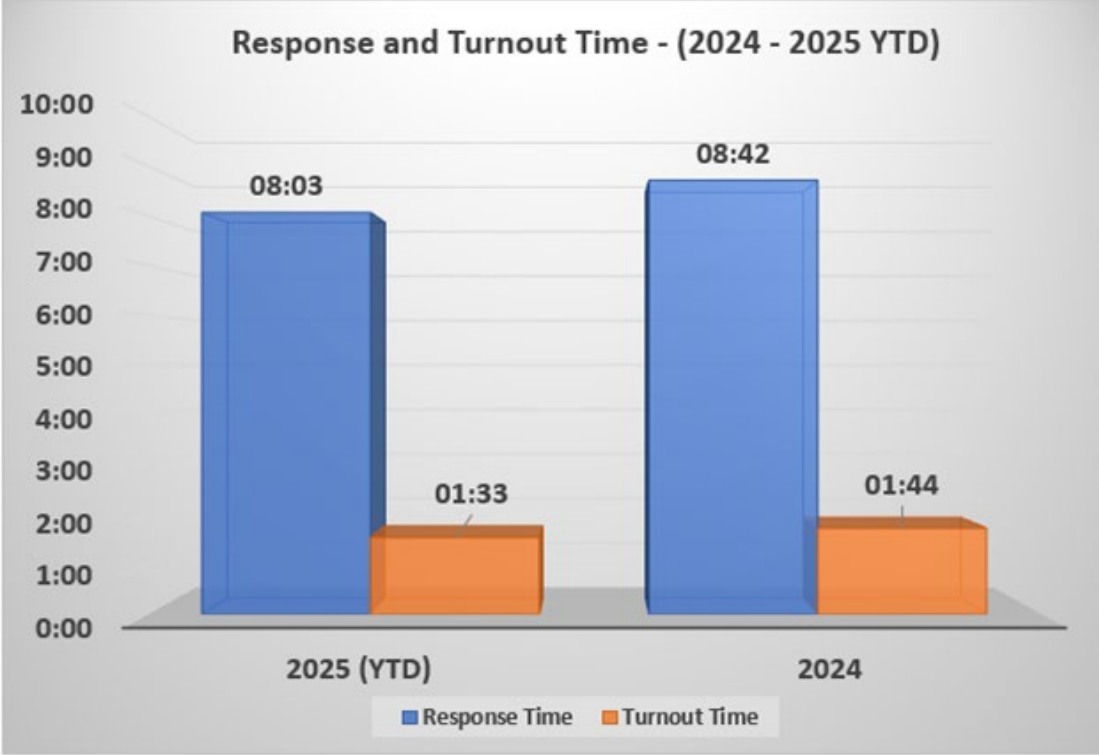


Part I Crime Rate from 2004 to 2024

- Lowest in 20 Years



Fire



Fire Response and Turnout Time

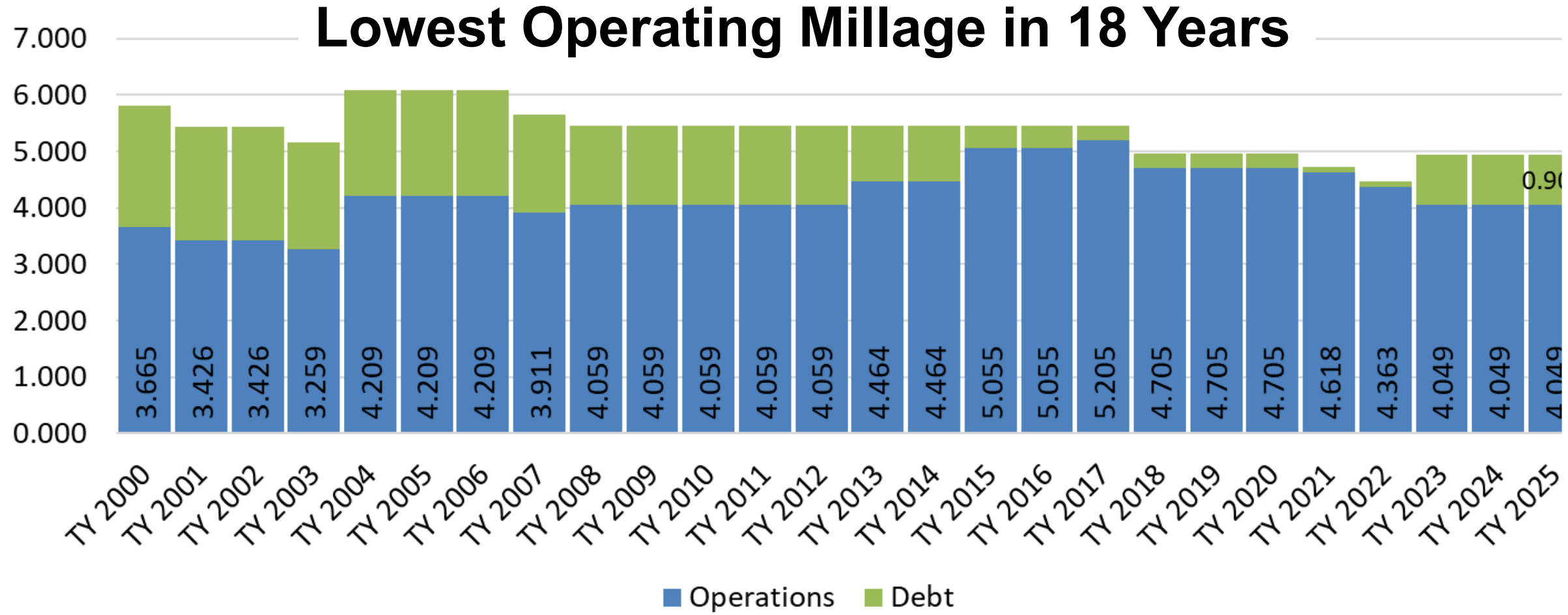
- Lower response time by 39 seconds in one year



Roswell's Millage Rate History

For Operations and Debt Millage Combined

Lowest Operating Millage in 18 Years



Attachment: FY 2026 Budget Presentation October 20 (Ordinance FY2026 Budget_First

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:

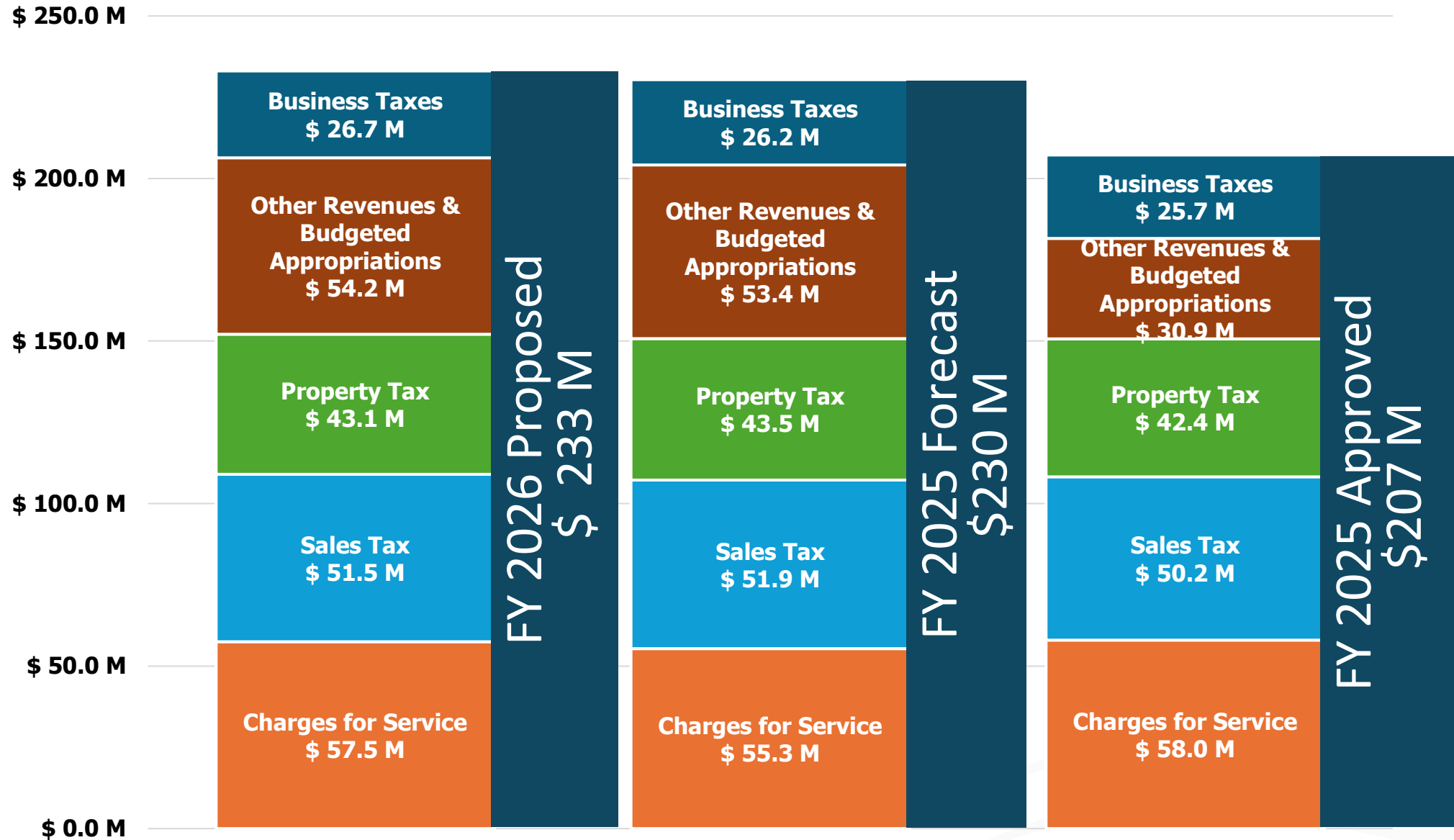
- Road Resurfacing \$4,000,000
 - City funding of \$3,114,000
 - LMIG of \$886,000
- Traffic Calming \$400,000
- City Hall Roof Replacement \$7,000,000
- Green Street Mobility Project \$3,000,000
- SharpShooters Range Revitalization & Construction \$1,508,691
- Deck Construction Administration Services 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

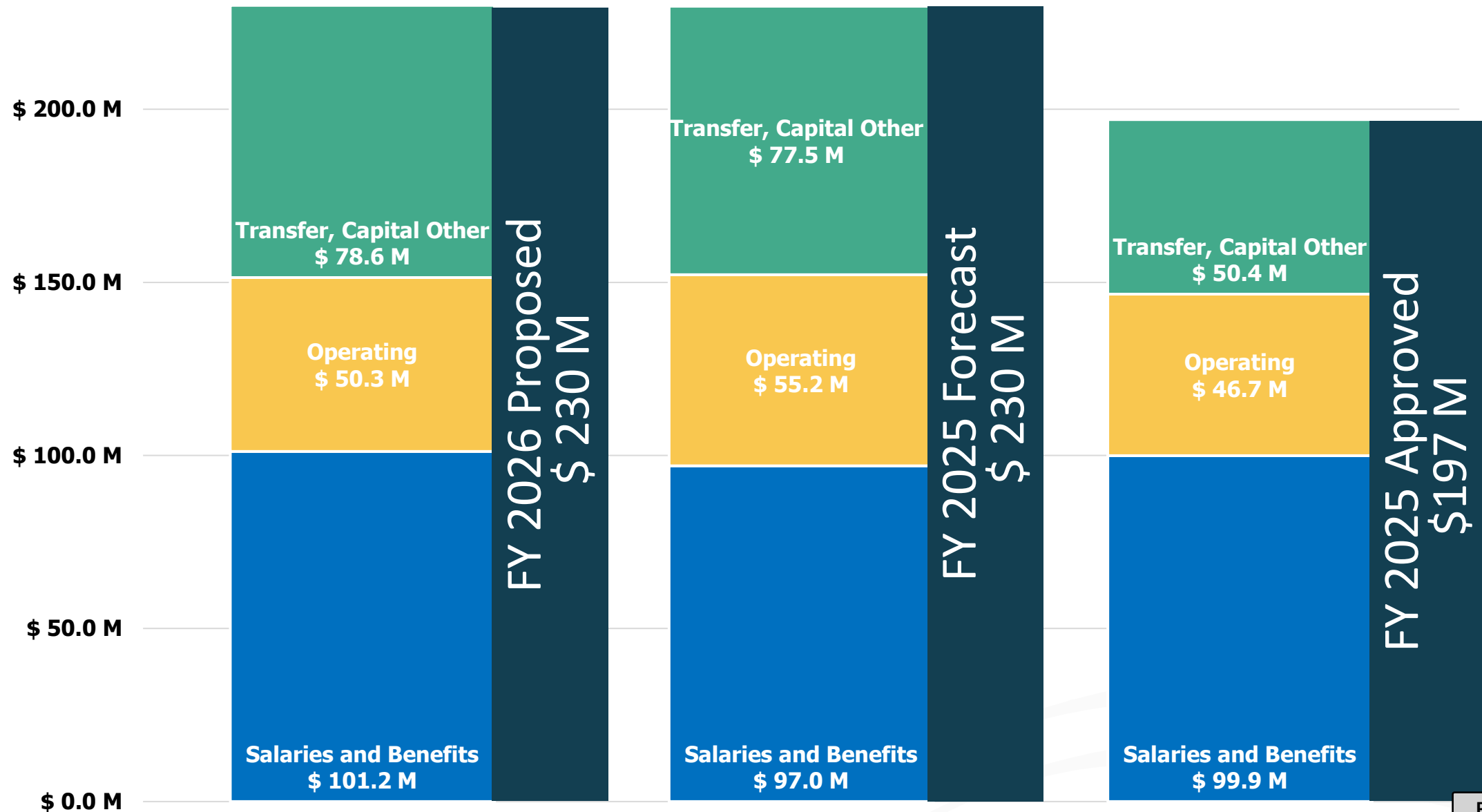
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Amounts expressed in

Packet Pg. 20

All Funds – Use of Funds



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			

Attachment: FY 2026 Budget Presentation October 20 (Ordinance FY2026 Budget)

Packet Pg. 23

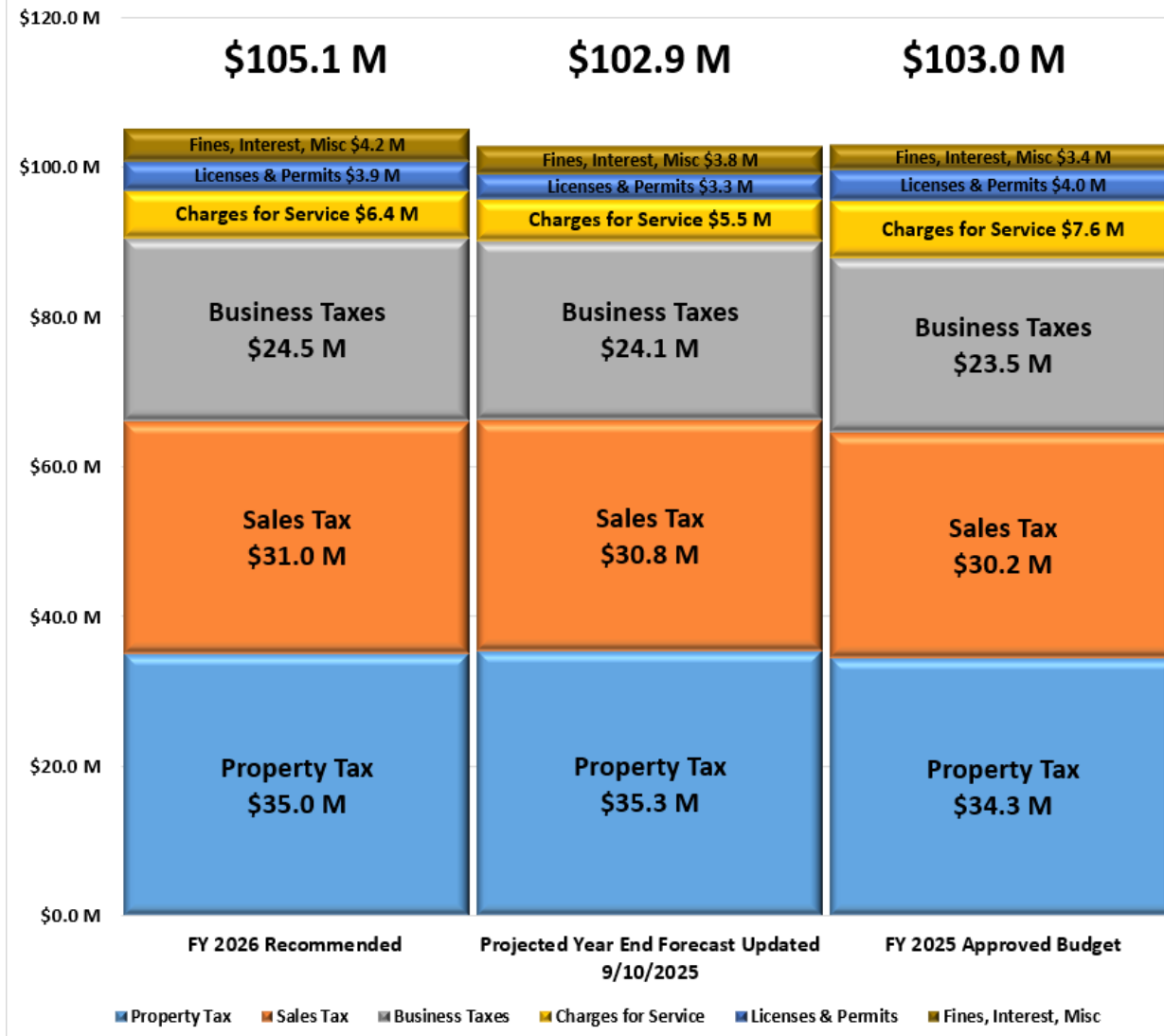
Attachment: FY 2026 Budget Presentation October 20 (Ordinance FY2026 Budget_First

General Fund Summary

FY 2026 General Fund Overview

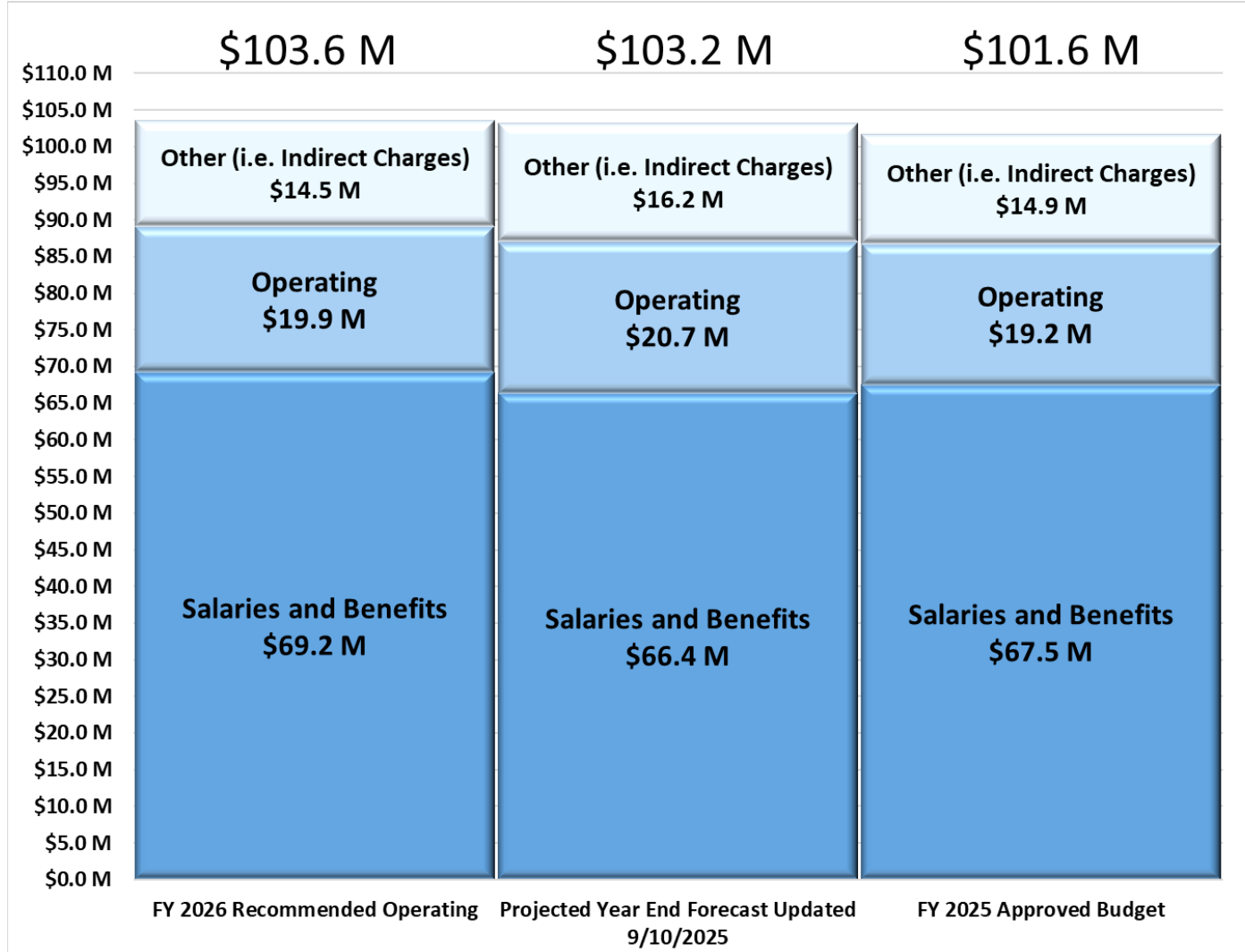
Fund Balance	\$	28,513,300	+
Reserve	<u>(\$</u>	<u>25,737,139)</u>	-
Net Balance	\$	2,776,161	+
General Fund Revenue	\$	105,117,713	+
Operating Expense	<u>(\$</u>	<u>103,579,169)</u>	-
Capital Available	\$	4,314,705	=

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



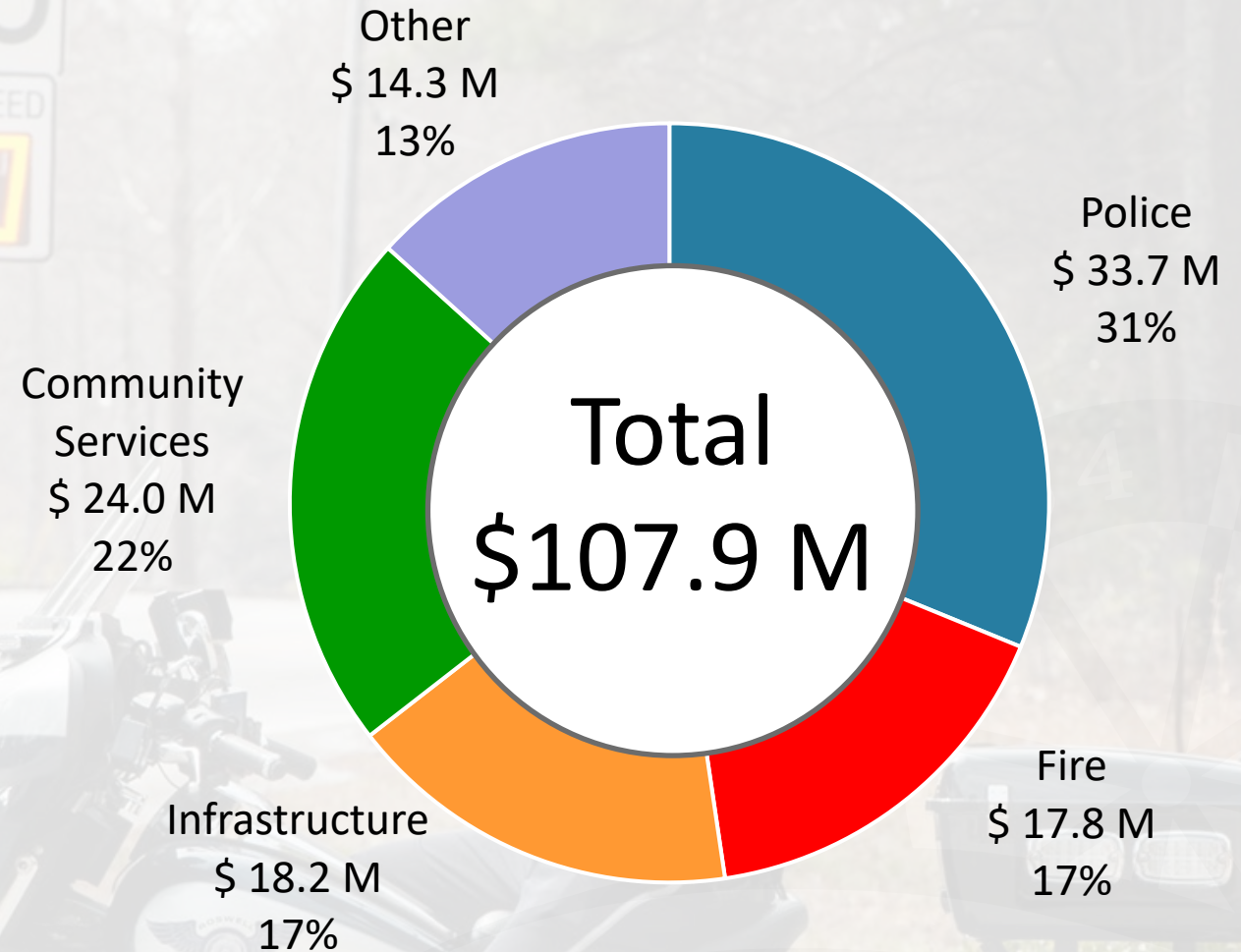
- Excludes Capital and any one-time expenses in 2025.
- Forecast includes any budget appropriations of prior year revenues.
- No Headcount Reduction
- Strategic addition of personnel, primarily Year 4 of Firefighters
- Police - Highest starting pay, Fully staffed, Well Funded, Well Trained, Well Equipped,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

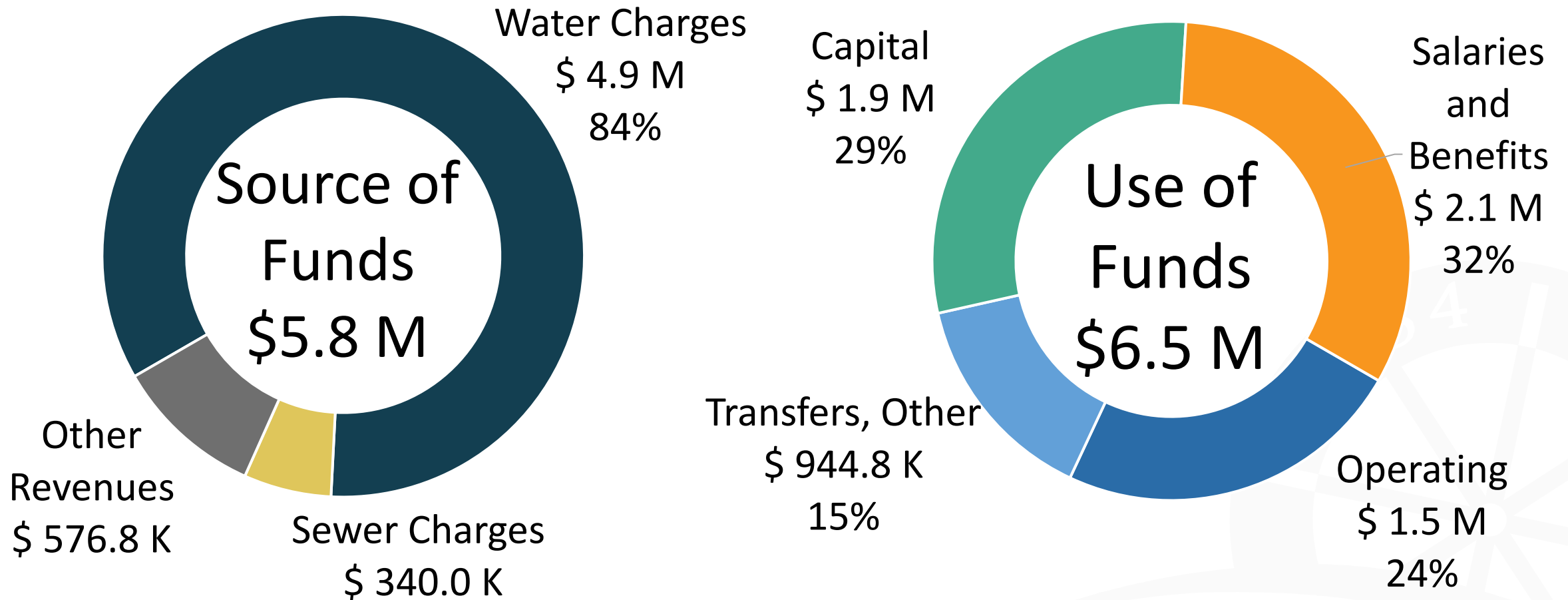
- Public Safety Funding is 47% of the General Fund.
- Community Services, includes Recreation
- Infrastructure, includes Transportation
- Other includes
 - Planning, Performance, and Innovation
 - Finance
 - Legal
 - Administration



This chart includes Operating and Capital.

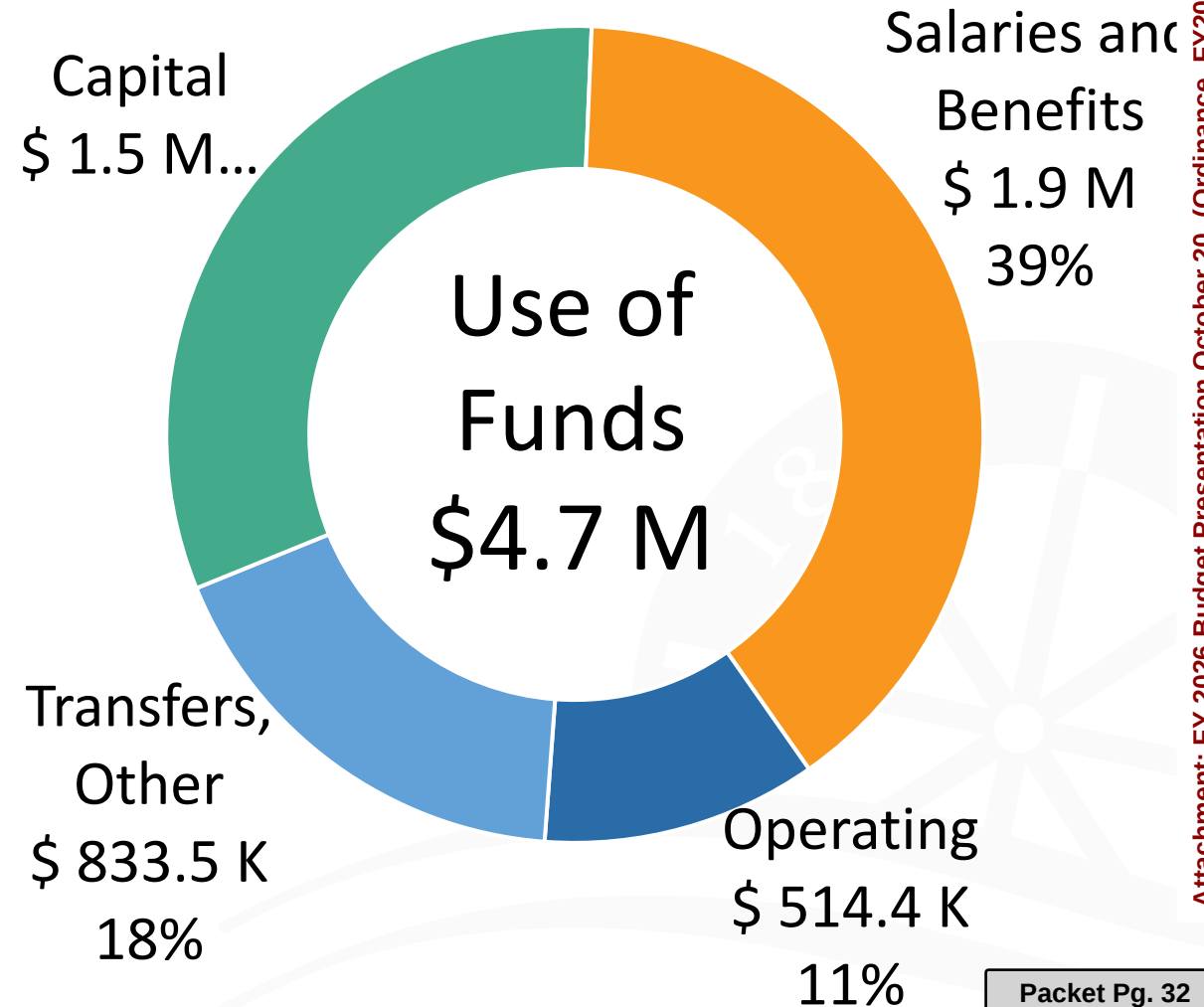
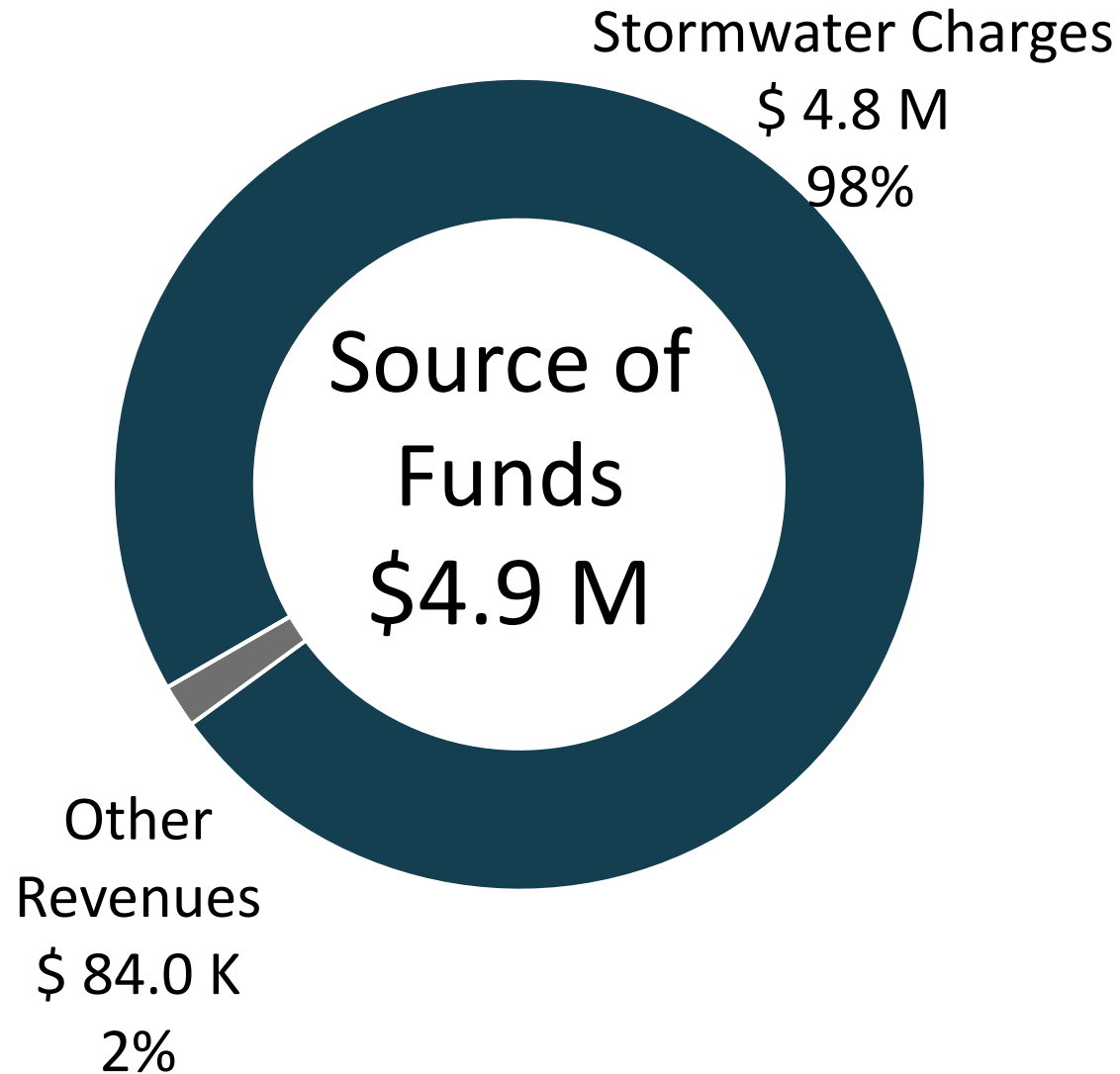
Other Funds Highlights

Water & Sewer Fund



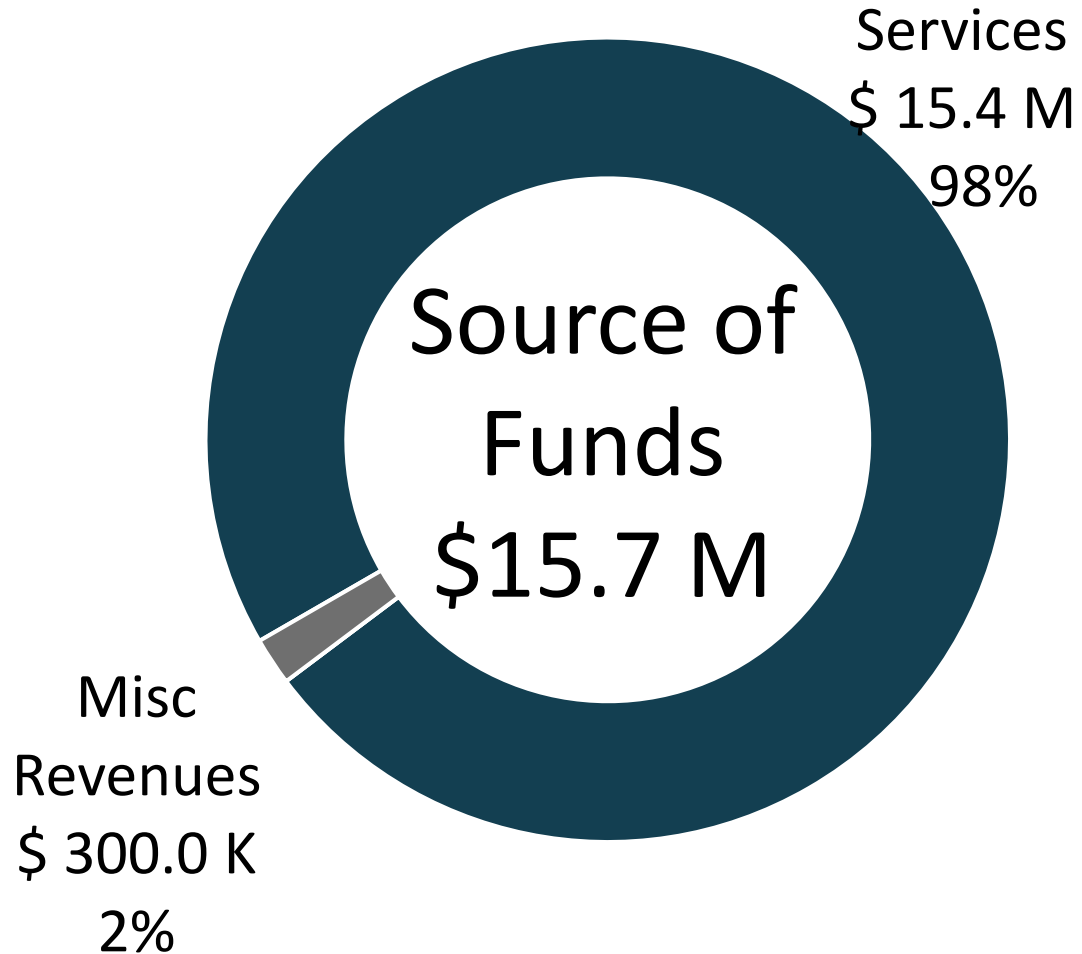
Approved water rate increase of 6% is effective July 2026.

Stormwater Fund

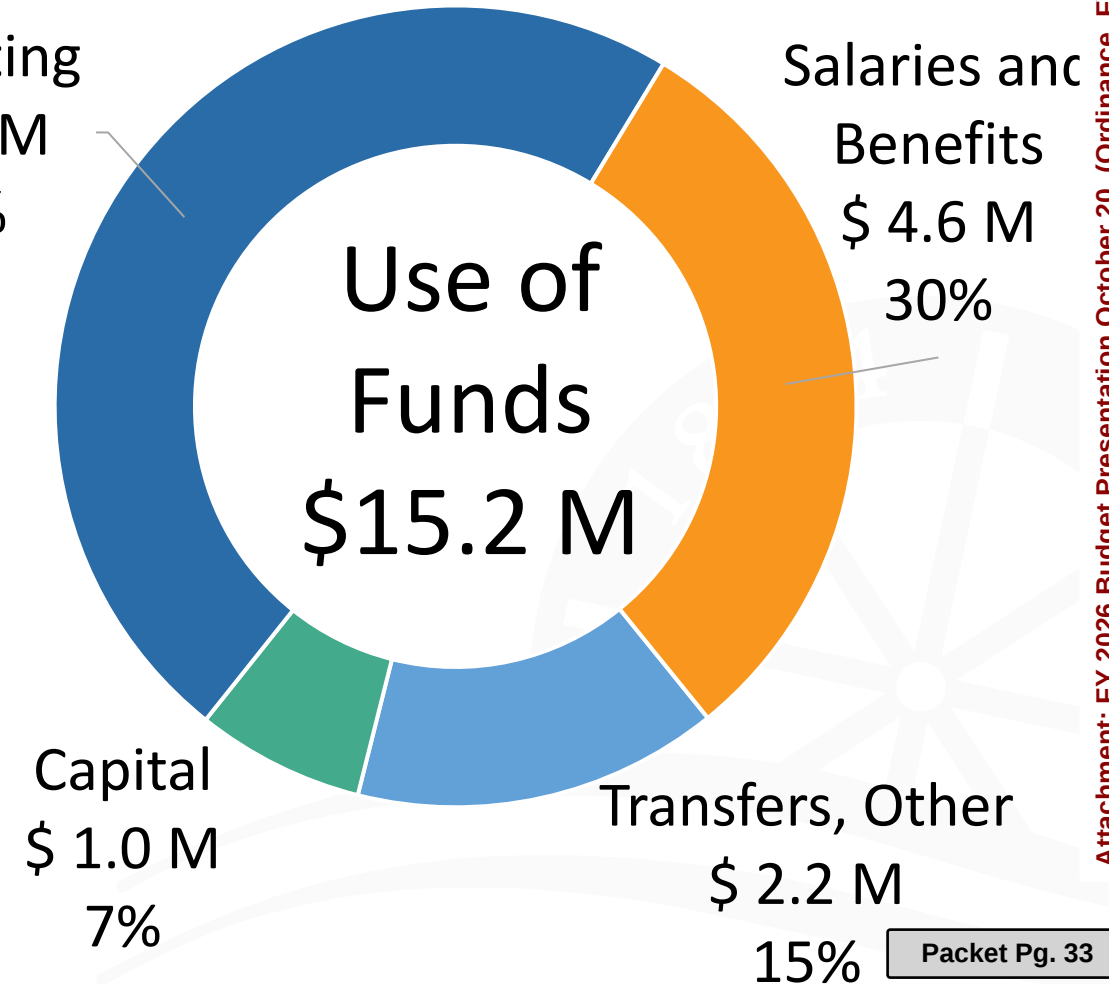


Solid Waste Fund

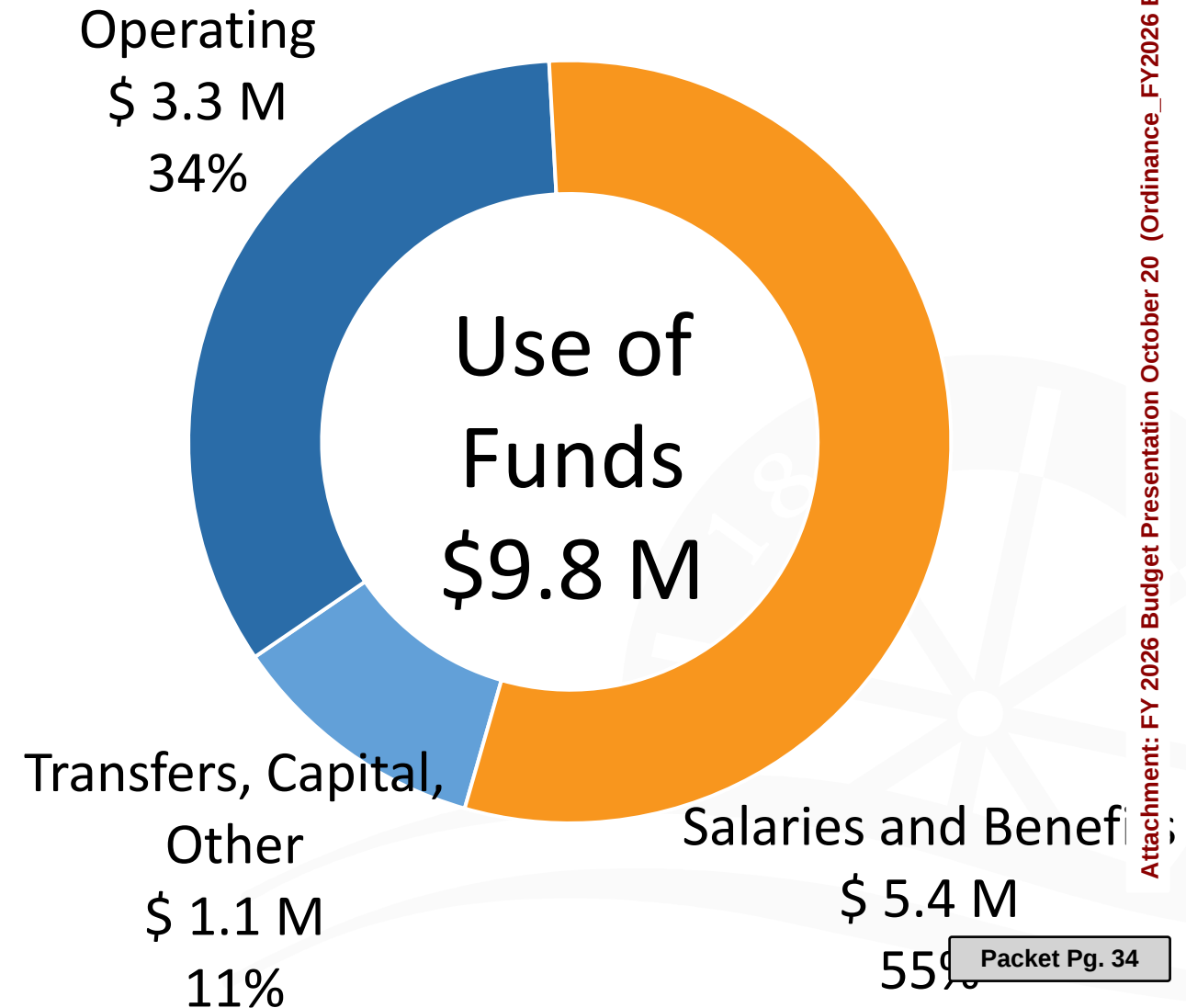
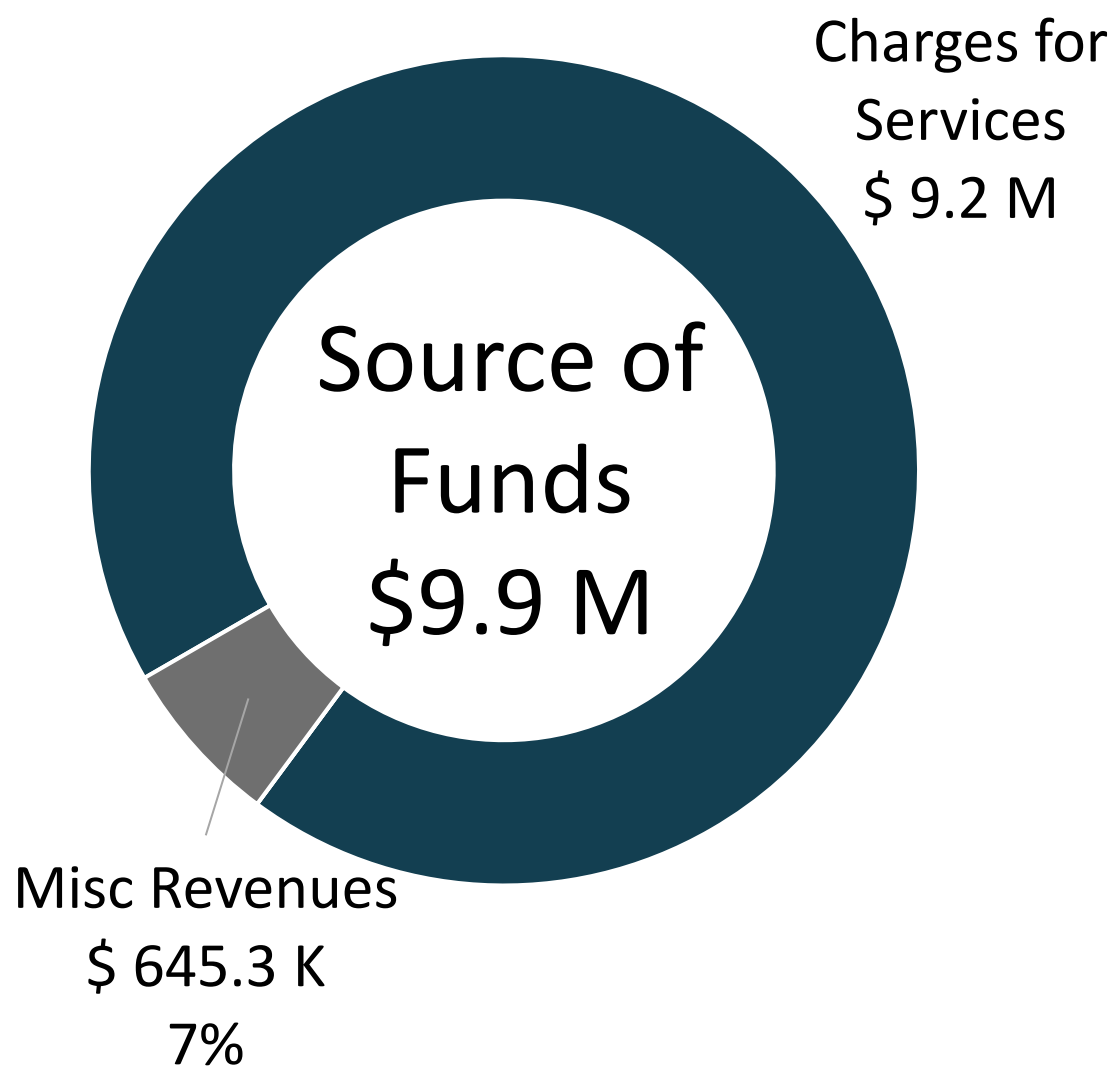
Sanitation Collection



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%

Use of
Funds
\$2.6 M

Operating (includes Tourism)

\$ 805.2 K

32%

Unrestricte
(Transfer t
General Fur

\$ 770.4 K

30%

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

