Roswell
georgia

FY 2026 Approved Budget



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FY 2026 Approved Budget

Table of Contents

Introduction 1
FY 2026 All Funds Summary 3
Revenue Analysis 15
General Fund Summary 20
Fire Department 28
Police Department 33
Infrastructure 39
- **Transportation** 40
- **Environmental/Public Works (EPW) Facilities Services** 43
- **EPW – Fleet Services** 46
- **EPW – Water Utility** 48
- **EPW – Stormwater Utility** 52
- **EPW – Solid Waste Utility** 55

Community Services 59
- **Economic Development** 60
- **Community Development** 63
- **Resident & Business Services** 67
- **Parking Services** 70
- **Cultural Arts Center** 73
- **Historic Assets** 77
- **Recreation & Parks** 80

Planning, Performance, and Innovation 88
- **Human Resources** 89
- **Communications** 92
- **Special Events** 95
- **Information Technology** 100

Finance Department 103
Administration 108
Capital Improvements 117
Appendix 119
- **Approved Budget Ordinance** 123

Glossary and Abbreviations 127

FY 2026 Approved Budget

The City of Roswell, Georgia, is proud to present the **Fiscal Year 2026 (FY 2026) Budget**, which outlines the City's financial plan for the period **January 1, 2026, through December 31, 2026.**

This budget reflects Roswell's continued dedication to fiscal responsibility, operational excellence, and community investment. It serves as both a financial roadmap and a strategic guide to help deliver the high-quality services that residents, businesses, and visitors expect.

The FY 2026 Budget represents more than just numbers on a page—it's a reflection of Roswell's vision, priorities, and shared commitment to excellence. Through careful financial planning, collaboration, and data-informed decision-making, the City will continue to provide exceptional services and invest in projects that enhance Roswell.

Our mission is simple but powerful: to provide our residents with an exceptional quality of life. Guided by the vision to be the #1 Family Community in America, this budget aligns with the City's six strategic imperatives—Economic Development, Infrastructure Investment, Best-in-Class Safety, Service Excellence, Stewarding with Integrity, and being a Top Place to Work.

Roswell Strategic Imperatives



Priorities for the 2026 Budget development

The FY 2026 Budget was built intentionally around the City's established priorities for 2026, ensuring that funding decisions directly advance the goals set by the Mayor and Council.

During the budget development process, each department was asked to clearly define how its requests supported the strategic imperatives—whether through enhancing public safety, improving infrastructure, or delivering better resident services.

The City of Roswell continues to uphold strong fiscal policies and conservative financial management practices. The FY 2026 Budget uses recurring revenues to fund ongoing operations and reserves one-time revenues or prior-year fund balances for capital improvements or one-time initiatives.

Roswell's financial strategy also maintains healthy reserves to ensure stability during economic fluctuations or unforeseen events. Any funds above the reserve level are reinvested in maintaining and improving City assets such as roads, parks, and public facilities. This balanced approach allows the City to plan responsibly for both short-term service delivery and long-term capital investment—ensuring that today's decisions support the Roswell of tomorrow.

	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 Dept Transformation ○ Fully Leverage Procurement ○ Strengthen Analytical & Decision Support Systems ○ Fleet Strategy – Phase II

Timeline of the Budget Process

Summer/Fall 2025: Departments submit initial operating and capital requests
October 1, 2025: Budget Workshop – Departmental presentations to the Mayor and Council
October 14, 2025 – 7:00 PM: Proposed Budget Presentation
October 20, 2025 – 6:00 PM: First Budget Reading – Council meeting to present and discuss the proposed FY 2026 Budget
October 27, 2025 – 7:00 PM: Second Budget Reading and Budget Adoption
January 1, 2026: Fiscal Year 2026 begins

The proposed budget is available on the City's website at roswellgov.com/budget, and a hard copy is viewable during business hours in the Finance Department at City Hall.

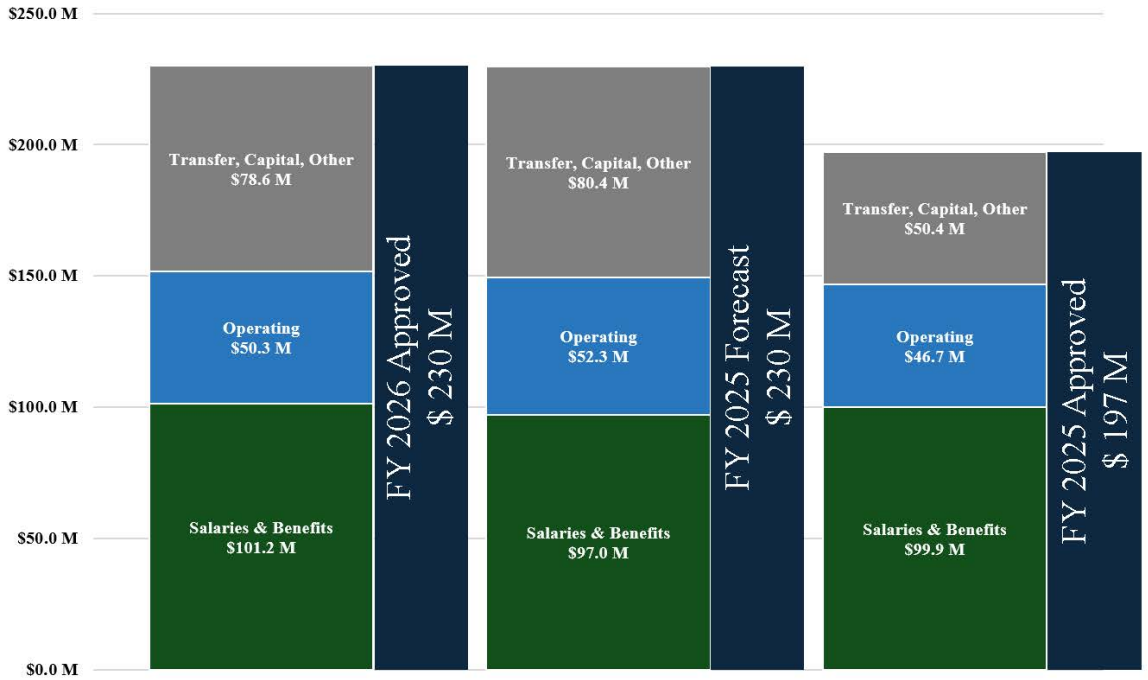
All Funds Summary

This section includes Source of Funds and Use of Funds; details on Revenues by Fund, Type, then Line Item; and details on Use of Funds by Fund, Type, then by Line Item.

All Funds – Source of Funds



All Funds – Use of Funds

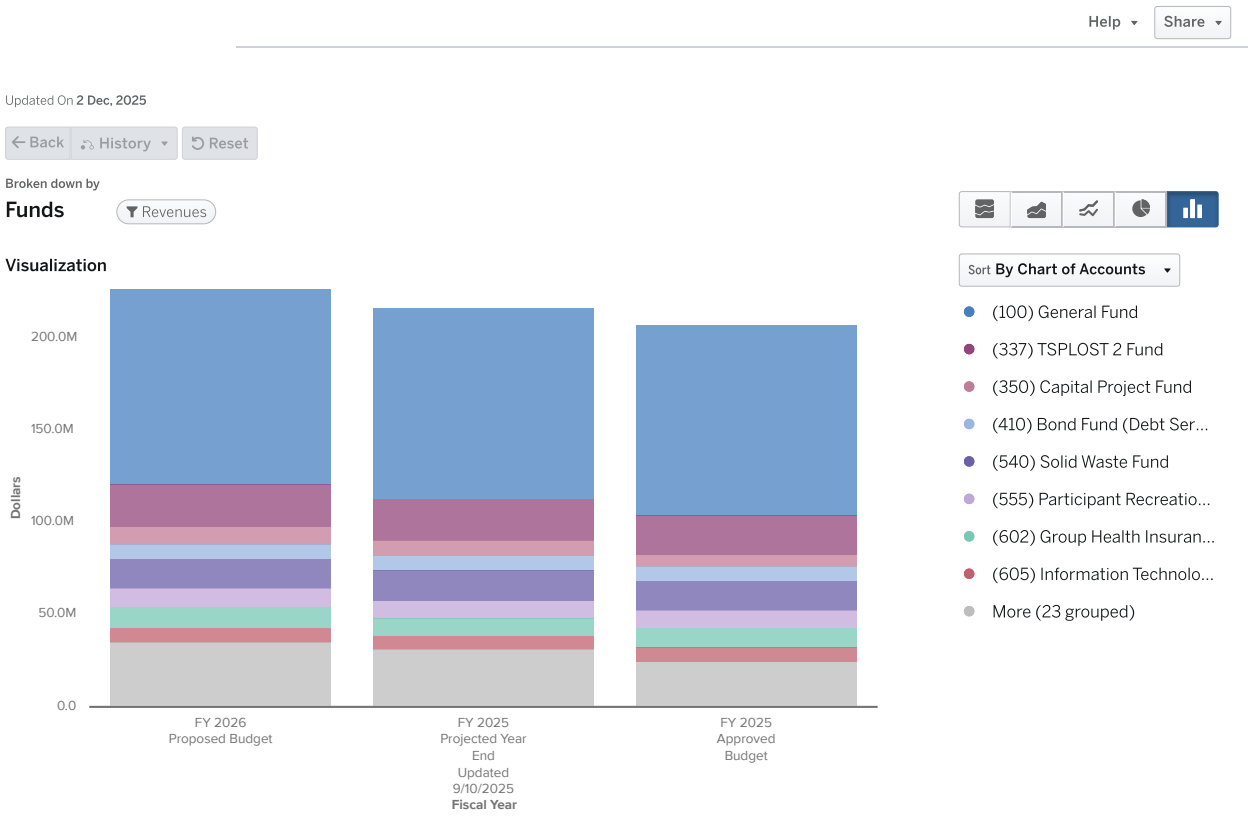


Revenues

Overview of all funds are shown with FY 2026 Proposed on left, then projected forecast for how the City will end FY 2025, and FY 2025 Approved.
Shown as all current year revenues by fund (graph and table) and by type (graph and table).

Budgeted Appropriations is not shown as a revenue source, except in the chart above. The City follows sound financial practices by using ongoing revenues to fund day-to-day operations. When the fund balance or savings from prior years exceed any reserve, those funds or budgeted appropriations may be directed toward capital projects or one time uses to maintain and improve the City's facilities, infrastructure, and other assets.

Current Year Revenues by Fund

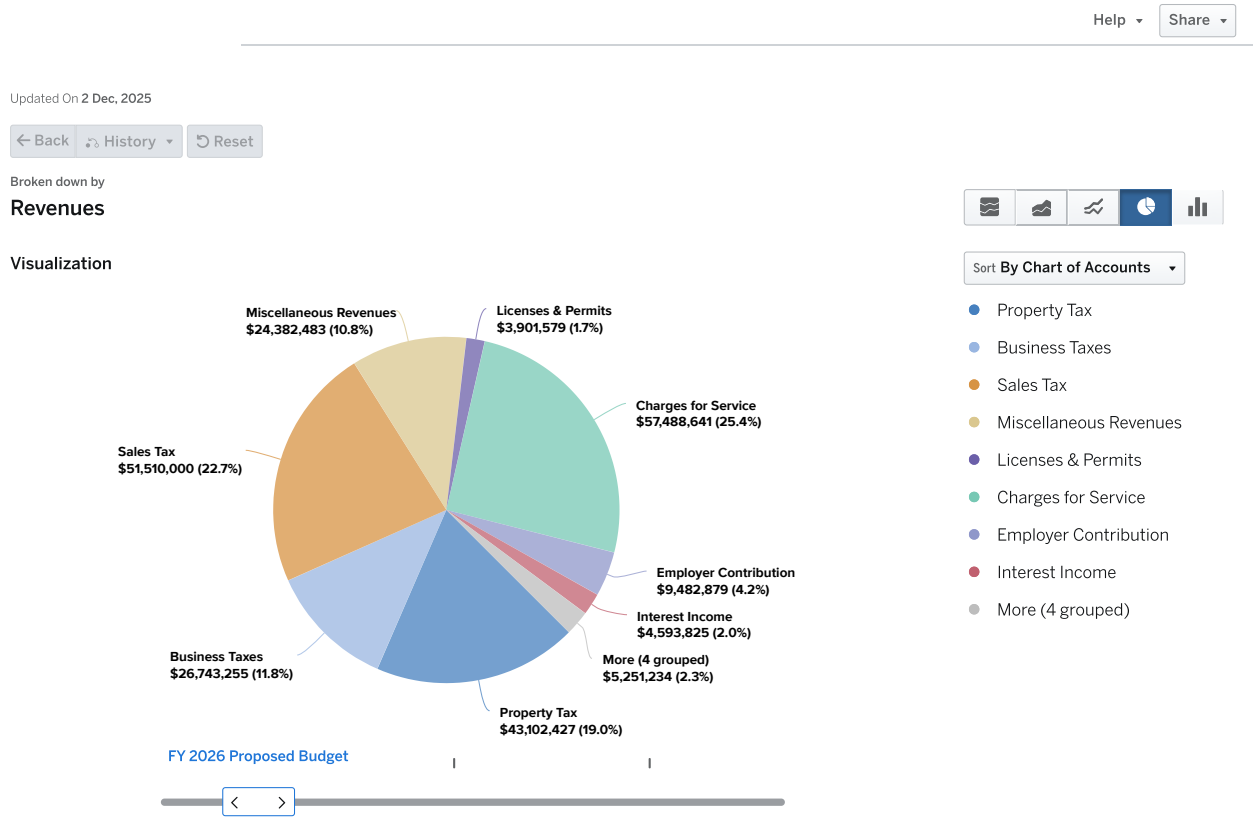


Current Year Revenues by Fund

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(100) General Fund	$105,117,713	$102,944,024	$103,027,244
(337) TSPLOST 2 Fund	$23,200,000	$22,780,886	$21,188,000
(540) Solid Waste Fund	$15,654,500	$16,219,376	$15,408,800
(602) Group Health Insurance Fund	$11,284,111	$9,225,676	$10,729,570
(555) Participant Recreation Fund	$9,882,265	$9,556,222	$9,940,884
(410) Bond Fund (Debt Service)	$8,156,843	$8,306,869	$8,165,396
(605) Information Technology Fund	$8,105,475	$7,840,172	$7,834,762
(350) Capital Project Fund	$9,549,281	$7,983,779	$6,206,640
(505) Water and Sewer Fund	$5,781,800	$6,248,125	$5,977,300
(507) Stormwater Utility Fund	$4,885,700	$4,880,706	$4,846,700
(360) Public Facilities Authority	$12,050,000	$0	$0

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(215) E-911 Fund	$3,160,756	$3,469,730	$3,426,681
(603) Risk Management Fund	$2,206,001	$2,240,042	$2,213,400
(604) Fleet Services Fund	$2,346,198	$2,116,729	$2,066,682
(275) Hotel/Motel Fund	$1,802,421	$1,688,945	$1,747,471
(601) Workers' Compensation Fund	$1,247,000	$1,186,130	$1,183,000
(336) TSPLOST Fund	$0	$1,536,843	$1,350,000
(335) LMIG Resurfacing Grant	$0	$2,567,260	$0
(221) Federal Grant Fund	$0	$2,046,469	$0
(291) Special Events Fund	$571,233	$590,306	$600,953
(230) Impact Fees Fund	$455,000	$428,272	$570,000
(225) CDBG Grant	$390,000	$1,012,230	$32,295
(280) Auto Rental Excise Tax Fund	$420,000	$422,808	$415,000
(226) American Rescue Plan Act Fund	$0	$456,765	$0
(245) Tree Bank Fund	$100,000	$152,850	$150,000
(290) Leita Thompson Fund	$62,000	$58,806	$69,252
(210) Confiscated Assets Fund	$0	$117,239	$0
(240) Soil and Erosion Control	$28,000	$24,768	$21,200
(213) Opioid Settlement Proceeds	$0	$30,647	$0
(220) State Grant Fund	$0	$15,753	$0
(771) Scholarship Endowment Fund	$25	$33	$100
TOTAL	**$226,456,323**	**$216,148,458**	**$207,171,330**

Current Year Revenues by Type



Current Year Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Property Tax			
(311100) Real Property - Current Year	$36,891,935	$36,317,670	$36,246,620
(311110) Public Utility	$340,898	$340,073	$320,718
(311200) Real Property - Prior	$0	$348	$0
(311300) Personal Property - Current	$968,365	$986,054	$1,070,798
(311305) Personal Property - Prior	$0	-$317	$0
(311310) Motor Vehicle	$74,229	$77,202	$91,859
(311315) Title Ad Valorem Tax (Vehicle)	$3,750,000	$4,510,775	$3,700,000
(311340) Intangibles (Reg & Recrd)	$600,000	$678,639	$600,000
(311600) Real Estate Trans (intang)	$275,000	$326,337	$270,000
(319110) Property - Penalty & Interest - Real	$202,000	$279,866	$125,000
PROPERTY TAX TOTAL	**$43,102,427**	**$43,516,647**	**$42,424,995**
Business Taxes			
(311710) Electric Franchise Taxes	$4,905,600	$4,671,356	$4,370,180
(311730) Gas Franchise Taxes	$1,116,434	$1,006,634	$950,000
(311750) TV Cable Franchise Taxes	$300,000	$519,764	$750,000
(311760) Telephone Franchise Taxes	$50,000	$26,806	$70,000
(314104) Hotel/Motel Unrestricted	$668,408	$723,435	$646,864
(314105) Hotel/Motel TCT	$779,809	$657,323	$754,675
(314106) Hotel/Motel TPD	$334,204	$281,710	$323,432
(314200) Alcoholic Beverage Excise Tax	$825,000	$902,053	$900,000
(314300) Local Option Mixed Drink Excise Tax	$550,000	$603,682	$600,000
(314400) Auto Rental Excise Tax	$420,000	$422,808	$415,000
(316101) Business & Occupation Tax	$6,790,000	$6,695,661	$6,900,000
(316102) Insurance Occupation Tax	$135,000	$108,398	$105,000
(316200) Insurance Premium Tax	$9,618,800	$9,357,280	$8,649,640
(316300) Financial Institution Tax	$250,000	$249,415	$220,000
BUSINESS TAXES TOTAL	**$26,743,255**	**$26,226,323**	**$25,654,791**
Sales Tax			
(313100) Local Option Sales Tax	$31,010,000	$30,840,990	$30,242,000
(313200) TSPLOST	$20,500,000	$21,084,869	$20,000,000
SALES TAX TOTAL	**$51,510,000**	**$51,925,859**	**$50,242,000**
Miscellaneous Revenues			
(371004) Gas South Affinity Program	$9,000	$10,242	$7,200
(371005) Private Donations/contrib	$0	$617,500	$0
(371006) Special Events Sponsorship	$89,500	$99,385	$90,000
(381110) Leita T. - Rent Income	$62,000	$58,806	$69,252
(383100) Reimbursement From Insura	$550,000	$351,071	$250,000
(389105) Tree Bank Funds	$100,000	$152,850	$150,000
(389400) Miscellaneous	$0	$9,751	$0
(389600) Recording of Abatement	$0	$10,232	$0
(389999) Over And Short	$0	-$5,183	$0
(392100) Sale Of Assets	$240,000	$513,912	$235,000
(392300) Sale Of Abandoned Property	$0	$593	$0
(393000) Proceeds - Long-term Liability	$0	$480,906	$0
(393100) Gen Obligation Bond Proce	$12,050,000	$0	$0
(331370) Match-State Grants	$0	$6,667	$0
(391201) Operating Transfer In	$9,347,407	$4,296,701	$4,302,546

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(391250) Capital Transfer In	$1,934,576	$5,710,973	$5,646,640
(391251) Capital Contribution	$0	$17,670	$0
MISCELLANEOUS REVENUES TOTAL	**$24,382,483**	**$12,332,076**	**$10,750,638**
Licenses & Permits			
(323122) Apartment Livability Inspections	$339,702	$0	$0
(323121) Fire Inspection and Fees	$554,925	$438,885	$709,825
(321110) Alcohol, Beer, Wine License	$747,802	$580,928	$580,000
(321130) Liquor Pouring License	$20,000	$35,594	$30,000
(321291) Massage Parlor Fees	$200	$700	$400
(321292) Solicitor Fees	$300	$438	$300
(321295) Precious Metal Dealer Fee	$3,300	$3,283	$2,800
(322210) Zoning And Land Use	$40,000	$78,756	$40,000
(322230) Sign Permits	$11,100	$10,508	$10,000
(322240) Small Cell Technology Permit	$11,040	$11,112	$2,000
(322905) Photo and Film Fees	$10,000	$21,026	$30,000
(322991) Special Events Fee	$3,700	$4,434	$1,500
(322994) Personal transp veh fee	$700	$791	$400
(322995) Fireworks Permits	$0	$200	$0
(323120) Building & Inspection Fees	$1,980,810	$1,796,490	$2,412,500
(323190) Soil Erosion Fees	$3,000	$4,152	$5,000
(323902) Grading Permits	$175,000	$307,419	$200,000
(323903) Soil Erosion Grading Permit	$0	$775	$0
LICENSES & PERMITS TOTAL	**$3,901,579**	**$3,295,491**	**$4,024,725**
Fines & Forfeitures			
(351921) Opioid Settlement Payments	$0	$30,202	$0
(351171) Municipal Court Fines	$1,100,000	$977,913	$1,000,000
(351172) Municipal Court Probation	$25,000	$28,505	$10,000
(351174) Munis Admin Fee	$32,000	$30,689	$33,000
(351175) Court Related - Other	$3,000	$5,057	$5,500
(351176) Diversion Fee	$1,400	$1,868	$2,500
(351300) Confiscation	$0	$3,272	$0
(351310) D.E.A. Funds	$0	$23,296	$0
(351940) School Zone Speeding Fines	$650,000	$287,593	$300,000
FINES & FORFEITURES TOTAL	**$1,811,400**	**$1,388,395**	**$1,351,000**
Intergovernmental			
(331150) Indirect Federal Funding	$0	$160,653	$0
(331363) Rec & Parks Federal Grants	$0	$35,000	$0
(331364) Fire Federal Grants	$0	$596,738	$0
(331365) Police Federal Grants	$0	$79,451	$0
(331366) Env & PW Federal Grants	$0	$549,275	$0
(331367) Trans Federal Grants	$0	$174,087	$0
(331368) Match - Federal Grants	$0	$36,618	$0
(331369) CDBG Revenue	$390,000	$1,012,230	$32,295
(334366) Env & PW State Grants	$0	$9,086	$0
(334367) Trans State Grants	$0	$2,567,260	$0
(336010) Alpharetta Fire Payments	$158,524	$212,389	$148,737
(336011) Intergovernmental	$78,378	$73,852	$60,000
(336015) Intergov - Fulton Co	$0	$1,223,520	$0
INTERGOVERNMENTAL TOTAL	**$626,902**	**$6,730,158**	**$241,032**
Charges for Service			
(344150) Transfer Station	$75,000	$54,793	$0

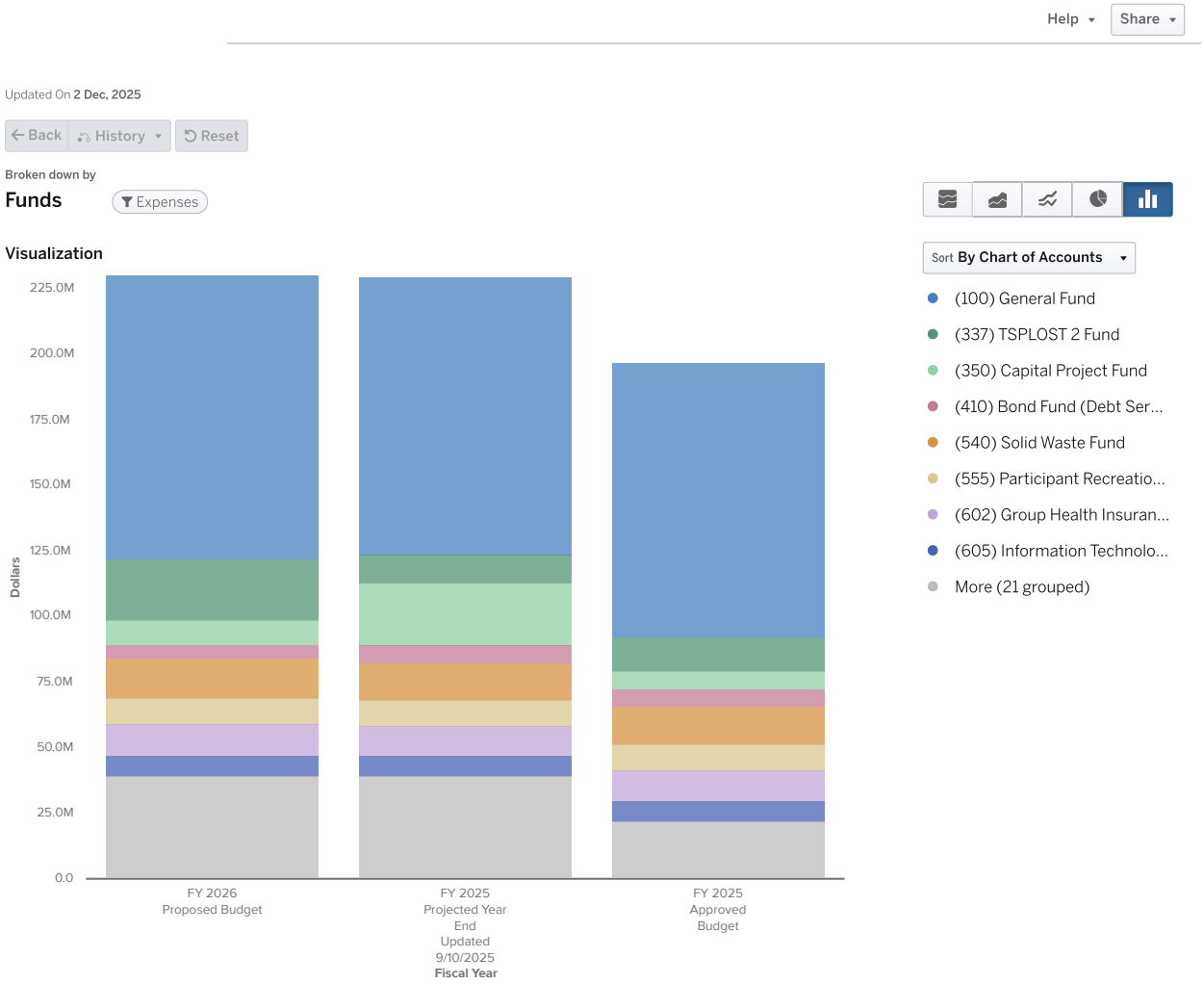
	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(341200) Recording Fees	$0	$99	$0
(341323) Recreation Impact Fees	$50,000	$67,222	$90,000
(341324) Trans Impact Fees	$200,000	$98,243	$200,000
(341325) Public Safety Impact Fees	$75,000	$86,338	$100,000
(341426) 3% Admin Impact Fees	$8,000	$8,949	$16,000
(341905) Other/Misc. Fees	$100,000	$121,303	$60,000
(341910) Election Qualify Fees	$0	$11,840	$5,000
(341915) Charging Station Fees	$5,100	$4,816	$3,500
(342101) Special Police Ser- Ot	$0	$52,324	$0
(342120) Accident Reports	$26,750	$29,301	$28,000
(342130) False Alarm Fees	$132,000	$128,770	$130,000
(342140) Expungement Fees	$0	$5,366	$0
(342310) Fingerprinting Fees	$10,880	$10,727	$13,700
(342500) E911 Charges	$2,400,000	$2,484,768	$2,450,000
(342920) Mountain Park	$105,957	$104,849	$105,957
(342921) National Park Service	$47,967	$47,967	$41,232
(343210) Lake Charles - Spec Assess	$17,000	$0	$17,000
(344111) Residential Refuse Collect	$9,854,000	$9,894,933	$9,825,000
(344112) Commercial Refuse Collect	$5,450,000	$5,459,226	$5,328,000
(344160) Solid Waste Recycling Fees	$135,000	$156,278	$135,000
(344162) Large Item Fees	$50,000	$53,471	$50,000
(344191) Dumpster Set Up Fees	$500	$267	$800
(344210) Water Charges	$4,865,000	$4,838,439	$4,920,000
(344215) Reconnect Fees	$300	$315	$300
(344216) Meter Fees	$70,000	$194,733	$128,000
(344217) Water Service Stop Fees	$40,000	$39,317	$20,000
(344218) Capacity Fees	$31,500	$301,100	$150,000
(344255) Sewerage Charges	$340,000	$390,534	$412,000
(344261) Stormwater Utility	$4,801,700	$4,803,076	$4,801,700
(344700) Utility Bill Late Charges	$385,000	$424,519	$305,000
(345410) Parking Charges	$422,704	$38,396	$2,200,000
(345610) Telecommunication Charges	$245,175	$414,100	$250,000
(346400) Background Check Fees	$16,700	$17,613	$16,000
(347201) Auditorium Rental Fees	$1,025,000	$776,491	$779,800
(347202) Other Rental Fees	$787,080	$490,940	$558,000
(347501) General Programs	$0	$355,926	$410,358
(347502) Special Events Vendor Fees	$148,097	$150,681	$147,000
(347503) Athletics	$3,296,070	$3,356,881	$2,800,000
(347504) Tennis	$623,808	$333,017	$586,593
(347505) Swimming	$421,260	$277,805	$383,000
(347506) Gym & Physical Fitness	$2,149,388	$1,877,172	$1,842,467
(347507) Dance, Drama, & Music	$801,074	$703,173	$710,280
(347508) Arts & Crafts	$815,838	$687,041	$680,719
(347509) General Instruction Programs	$824,710	$608,520	$651,238
(347510) Rec & Parks Contributions	$0	$494	$0
(347512) Rec & Parks Miscellaneous	$0	$19,008	$0
(347513) Senior Adult Center	$299,698	$92,781	$75,000
(347514) Adult Aquatics Center	$5,100	$7,061	$5,000
(347906) Recreation Admin Fee	$0	$405,024	$1,050,000
(349300) Bad Check Fees	$0	$1,162	$0
(341702) Indirect Cost E911	$235,084	$237,432	$237,432

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(341703) Indirect Cost Water Fund	$518,170	$485,378	$485,378
(341704) Indirect Cost Solid Waste	$1,352,981	$1,287,733	$1,287,733
(341705) Indirect Cost Rec Participation Fund	$761,778	$646,400	$646,400
(341706) Indirect Cost Stormwater	$614,750	$549,578	$549,578
(341707) Indirect Cost Garage	$195,846	$191,270	$191,270
(341750) Fleet Service Charges	$2,346,198	$2,066,682	$2,066,682
(341751) Information Technology Charges	$8,105,475	$7,832,762	$7,834,762
(341805) Risk Claims Payments	$2,200,001	$2,213,000	$2,205,000
CHARGES FOR SERVICE TOTAL	**$57,488,641**	**$55,997,402**	**$57,985,879**
Employee Contribution			
(341826) Dental-Employee	$193,525	$0	$0
(341835) Group Health-Employee	$998,407	$0	$0
(389500) Employee Hc Contribution	$0	$896,036	$890,962
EMPLOYEE CONTRIBUTION TOTAL	**$1,191,932**	**$896,036**	**$890,962**
Employer Contribution			
(341820) HSA Contribution-Employer	$0	$11,713	$0
(341825) Dental-Employer	$388,546	$301,531	$312,271
(341827) Basic Life-Employer	$0	$145,300	$0
(341829) Disability-Employer	$0	$137,489	$0
(341834) Group Health-Employer	$8,616,187	$7,443,860	$8,583,659
(341837) Empl Assist Program-Employer	$0	$10,416	$0
(341839) Benefits Admin Assessment	$478,146	$211,126	$633,378
EMPLOYER CONTRIBUTION TOTAL	**$9,482,879**	**$8,261,434**	**$9,529,308**
Interest Income			
(361000) Interest Revenues	$4,593,825	$5,578,636	$4,076,000
INTEREST INCOME TOTAL	**$4,593,825**	**$5,578,636**	**$4,076,000**
Lease Proceeds			
(393500) Capital Lease Program	$1,621,000	$0	$0
LEASE PROCEEDS TOTAL	**$1,621,000**	**$0**	**$0**
TOTAL	**$226,456,323**	**$216,148,458**	**$207,171,330**

Expenses

Overview of all funds are shown with FY 2026 Proposed on left, then projected forecast for how the City will end FY 2025, and FY 2025 Approved.
Shown as all expenses by fund (graph and table) and by type (graph and table).

Use of Funds by Fund

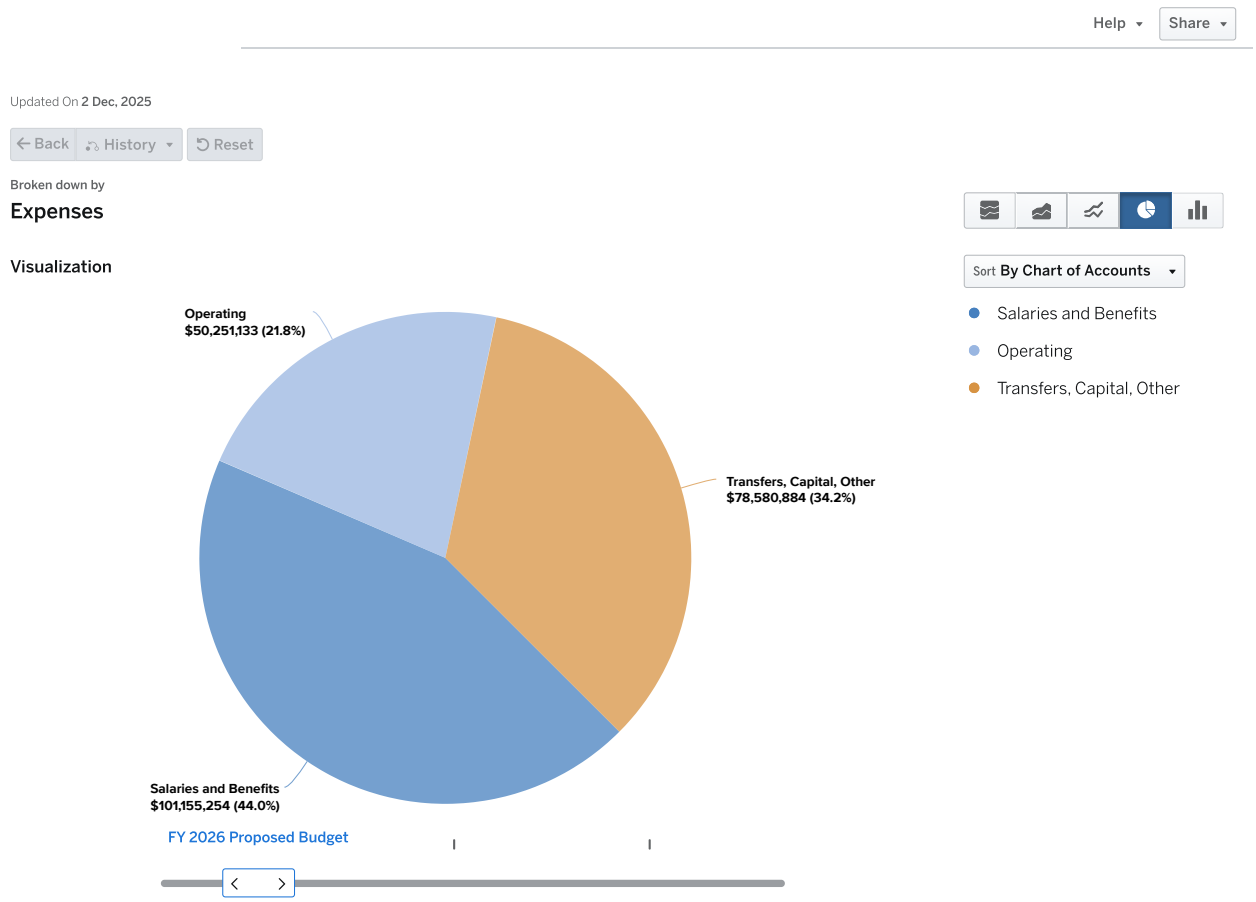


Use of Funds by Fund

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(100) General Fund	$107,893,874	$105,920,532	$104,450,441
(337) TSPLOST 2 Fund	$23,200,000	$10,701,272	$12,998,448
(540) Solid Waste Fund	$15,191,057	$14,118,422	$14,365,596
(350) Capital Project Fund	$9,549,281	$23,760,156	$6,806,640
(602) Group Health Insurance Fund	$11,858,695	$10,983,634	$11,521,058
(555) Participant Recreation Fund	$9,770,820	$9,928,432	$9,942,750
(605) Information Technology Fund	$8,083,895	$8,133,534	$7,881,067
(410) Bond Fund (Debt Service)	$5,079,548	$6,764,748	$6,764,749
(505) Water and Sewer Fund	$6,505,496	$5,249,461	$5,775,044

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(507) Stormwater Utility Fund	$4,716,687	$4,295,999	$4,603,778
(360) Public Facilities Authority	$12,050,000	$0	$0
(215) E-911 Fund	$3,684,252	$3,541,391	$3,720,697
(336) TSPLOST Fund	$0	$9,263,974	$0
(604) Fleet Services Fund	$2,337,688	$2,360,822	$2,094,175
(603) Risk Management Fund	$2,151,828	$2,125,340	$2,222,888
(275) Hotel/Motel Fund	$2,554,592	$1,386,378	$1,401,539
(230) Impact Fees Fund	$2,213,326	$1,847,505	$1,300
(601) Workers' Compensation Fund	$1,203,540	$978,397	$1,200,595
(221) Federal Grant Fund	$0	$2,814,483	$0
(291) Special Events Fund	$571,233	$572,229	$600,953
(226) American Rescue Plan Act Fund	$0	$1,654,446	$0
(335) LMIG Resurfacing Grant	$0	$1,563,934	$0
(280) Auto Rental Excise Tax Fund	$475,000	$415,000	$415,000
(225) CDBG Grant	$390,000	$741,581	$32,295
(245) Tree Bank Fund	$418,500	$399,840	$146,803
(290) Leita Thompson Fund	$87,934	$69,449	$79,198
(220) State Grant Fund	$0	$74,702	$0
(210) Confiscated Assets Fund	$0	$62,516	$0
(771) Scholarship Endowment Fund	$25	$33	$100
TOTAL	**$229,987,271**	**$229,728,209**	**$197,025,114**

Use of Funds by Type



Use of Funds by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$57,242,597	$52,164,599	$52,127,071
(511101) Budgeted Salary Savings	-$893,094	-$74,868	-$1,083,302
(511102) Budgeted Salary Contingency	$647,769	$1,561,691	$4,173,917
(511110) Elected Officials	$196,000	$185,285	$196,000
(511105) Part Time Employees	$967,826	$705,348	$773,490
(511115) Firefighter's Fees	$1,397,916	$2,661,736	$2,707,503
(511200) Temporary Employees	$1,645,328	$1,656,944	$1,798,927
(511250) Seasonal Employees	$446,510	$505,969	$481,000
(511300) Overtime	$784,344	$1,250,496	$737,153
(512500) Tuition Reimbursements	$50,000	$52,519	$49,875
(512600) Unemployment Insurance	$25,000	$36,727	$25,000
(512902) Employee Wellness Program	$55,000	$96,024	$117,000
(512100) Group Insurance	$9,302,572	$8,415,317	$8,908,875
(512200) Social Security (FICA)	$3,891,615	$3,689,420	$3,837,723
(512300) Medicare	$910,136	$862,862	$897,568
(512400) Defined Benefit Retirement	$5,059,919	$5,492,168	$5,000,000
(512401) Deferred Compensation	$308,037	$298,723	$282,362
(512402) Defined Contribution Retirement	$5,825,396	$4,611,972	$5,500,657
(512700) Workers' Compensation	$950,000	$589,129	$933,000
(512903) HSA Contributions	$550,000	$809,504	$800,000
(512904) Employee Assistance Program	$33,725	$32,546	$35,410
(512905) Base Life Insurance	$201,136	$181,199	$202,800
(512907) Disability Insurance	$173,868	$172,460	$195,300
(512908) Dental Insurance	$582,100	$439,634	$505,800
(512920) Other Benefits	$15,000	$14,508	$15,000
(553100) Group Insurance Contribution	$9,544,554	$9,406,874	$9,515,748
(554100) Workers Comp Contribution	$1,242,000	$1,183,000	$1,183,000
SALARIES AND BENEFITS TOTAL	**$101,155,254**	**$97,001,784**	**$99,916,877**
Operating			
(521201) Professional Services	$6,632,343	$6,672,924	$4,847,917
(521202) Legal	$645,844	$947,559	$900,000
(521203) Animal Control	$262,485	$258,663	$254,840
(521300) Technical Services	$484,131	$449,570	$489,365
(521400) Contract Services	$6,926,918	$7,507,092	$7,285,267
(522110) Disposal	$2,043,000	$1,859,789	$1,967,000
(522130) Custodial	$154,011	$53,446	$40,716
(522140) Maintenance - Grounds	$980,433	$658,877	$438,141
(522205) Repairs And Maintenance	$5,077,316	$6,002,143	$4,781,880
(522210) Vehicle Repair	$284,850	$259,933	$250,668
(522310) Rental Of Land And Buildings	$105,402	$113,881	$189,665
(522320) Rental Of Equipment And Vehicles	$246,055	$558,073	$224,068
(523220) Postage	$175,980	$172,224	$165,319
(523300) Advertising	$71,621	$80,730	$58,220
(523400) Printing And Binding	$38,684	$75,768	$91,134
(523500) Travel	$317,169	$114,844	$158,920
(523600) Dues And Fees	$238,978	$164,397	$166,581
(523700) Education And Training	$264,106	$246,150	$146,771

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(523701) Roswell U	$5,100	$3,793	$5,091
(523800) Licenses	$9,046	$11,070	$11,039
(523852) Instruction Fees	$2,395,511	$2,560,769	$2,251,390
(531105) Supplies	$1,813,740	$1,883,309	$1,904,637
(531115) Recreation Supplies	$890,625	$842,459	$968,555
(531130) Officials Expenses	$3,000	$3,009	$3,000
(531131) Mayor's Expenses	$77,000	$111,631	$7,000
(531140) Water Line/Meter Maint Supplies	$494,100	$439,055	$439,055
(531240) Bottled Gas	$18,515	$13,786	$11,915
(531310) Hospitality And Events	$31,753	$25,094	$35,430
(531315) Food	$21,725	$10,192	$6,200
(531400) Books And Periodicals	$65,117	$47,917	$59,068
(531605) Machinery And Equipment-Operating	$484,053	$1,396,450	$573,568
(531610) Furniture/Fixtures-Operating	$32,255	$32,233	$17,470
(531625) Dumpster - Equipment Op	$110,000	$75,987	$90,000
(531710) Vietnam Memorial Bricks	$0	$539	$0
(531720) Uniforms	$411,049	$318,986	$333,187
(522206) Repairs & Maintenance - Technology	$383,660	$495,755	$467,294
(522220) Vehicle Fleet Rate	$2,346,198	$2,066,682	$2,066,682
(523100) Property And Liability Insurance	$1,432,673	$1,462,180	$1,515,470
(523210) Communication Services	$1,867,881	$1,871,437	$1,752,573
(523810) Software Licenses, Fees, and Maintenance	$4,482,211	$4,292,667	$3,874,016
(523901) Bank Fees / Charges	$127,153	$69,244	$431,203
(523902) Sanitation Services	$186,207	$186,714	$179,832
(523903) Service Fees-Leases	$0	$35,797	$0
(531120) Vehicle Parts And Supplies	$854,000	$857,095	$608,787
(531150) Computer Supplies	$3,500	$17,394	$6,000
(531210) Water / Sewerage	$544,510	$492,063	$636,558
(531215) Stormwater Fees	$1,014,243	$1,018,193	$1,009,608
(531220) Natural Gas	$192,275	$166,814	$172,670
(531230) Electricity	$3,843,841	$3,618,188	$3,547,297
(531250) Oil	$35,100	$32,098	$39,779
(531270) Gasoline/ Diesel	$1,071,160	$1,126,358	$1,153,412
(531615) Computer Equipment-Operating	$31,500	$490,087	$24,500
(531620) Communication Equipment-Operating	$7,107	$22,800	$30,000
(539999) Special Events Contra	$16,000	$16,000	$0
OPERATING TOTAL	**$50,251,133**	**$52,309,908**	**$46,688,758**
Transfers, Capital, Other			
(541100) Sites (land)	$0	$2,173,553	$0
(541200) Site Improvements	$3,055,000	$2,873,471	$1,484,000
(541210) Recreation Facilities	$685,000	$2,553,812	$0
(541300) Buildings	$11,058,691	$5,081,572	$0
(541415) Road Improvements/ Sidewalks	$22,400,000	$23,047,564	$11,898,448
(541420) Water Lines	$1,581,287	$789,818	$1,019,897
(542100) Machinery	$773,000	$1,662,068	$397,080
(542200) Vehicles	$3,301,000	$6,514,673	$3,228,679
(542300) Furniture And Fixtures	$0	-$63,300	$0
(542400) Computer Equipment	$0	$19,720	$0
(542500) Communication Equipment	$0	$15,000	$45,000
(543000) Consulting Contracts	$0	$3,052	$0

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(551110) Indirect Costs	$3,678,609	$3,397,791	$3,397,791
(551300) Information Technology Charges - Internal	$8,120,800	$7,855,489	$7,831,762
(552400) Risk/Liability Contribution	$2,200,001	$2,217,000	$2,205,000
(611350) Transfers Out - Cap Projects	$5,293,705	$2,676,535	$2,830,428
(611351) Transfer Out - Fed Grant	$0	$13,037	$0
(611354) Transfer Out - E911	$677,340	$900,000	$900,000
(611355) Transfer Out - Participant Rec	$645,318	$746,229	$746,229
(611357) Transfer Out - General Fund	$1,245,408	$1,061,864	$1,061,864
(611360) Transfer Out - Group Insurance	$25,000	$25,000	$25,000
(611361) Transfer Out - Fleet Capital	$1,895,576	$2,816,212	$2,816,212
(611366) Operating Transfer Out-SpEvnts	$218,636	$380,300	$380,300
(611367) Operating Transfer Out -StateG	$0	$20,000	$0
(572000) Payments To Other Agencies	$25	$15,033	$100
(572010) Payments To Local Nonprofits	$357,705	$446,926	$0
(579001) Contingency Operating	$1,450,593	$1,667,085	$744,000
(579003) Contingency - Tree Program	$0	$30,000	$0
(579004) Fuel and Utility Contingency	$25,000	$250,000	$0
(579020) Matching Grant Fund Contingency	$0	$140,000	$0
(579025) Insurance Deductibles	$350,000	$400,159	$350,000
(581100) Principal- Long Term Debt	$3,687,087	$4,547,224	$4,670,281
(581200) Principal - Capital Lease	$1,666,359	$1,804,990	$241,279
(582100) Interest - Long Term Debt	$3,926,527	$4,081,419	$4,074,875
(582200) Interest - Capital Lease	$263,217	$253,221	$71,254
TRANSFERS, CAPITAL, OTHER TOTAL	**$78,580,884**	**$80,416,517**	**$50,419,479**
TOTAL	**$229,987,271**	**$229,728,209**	**$197,025,114**

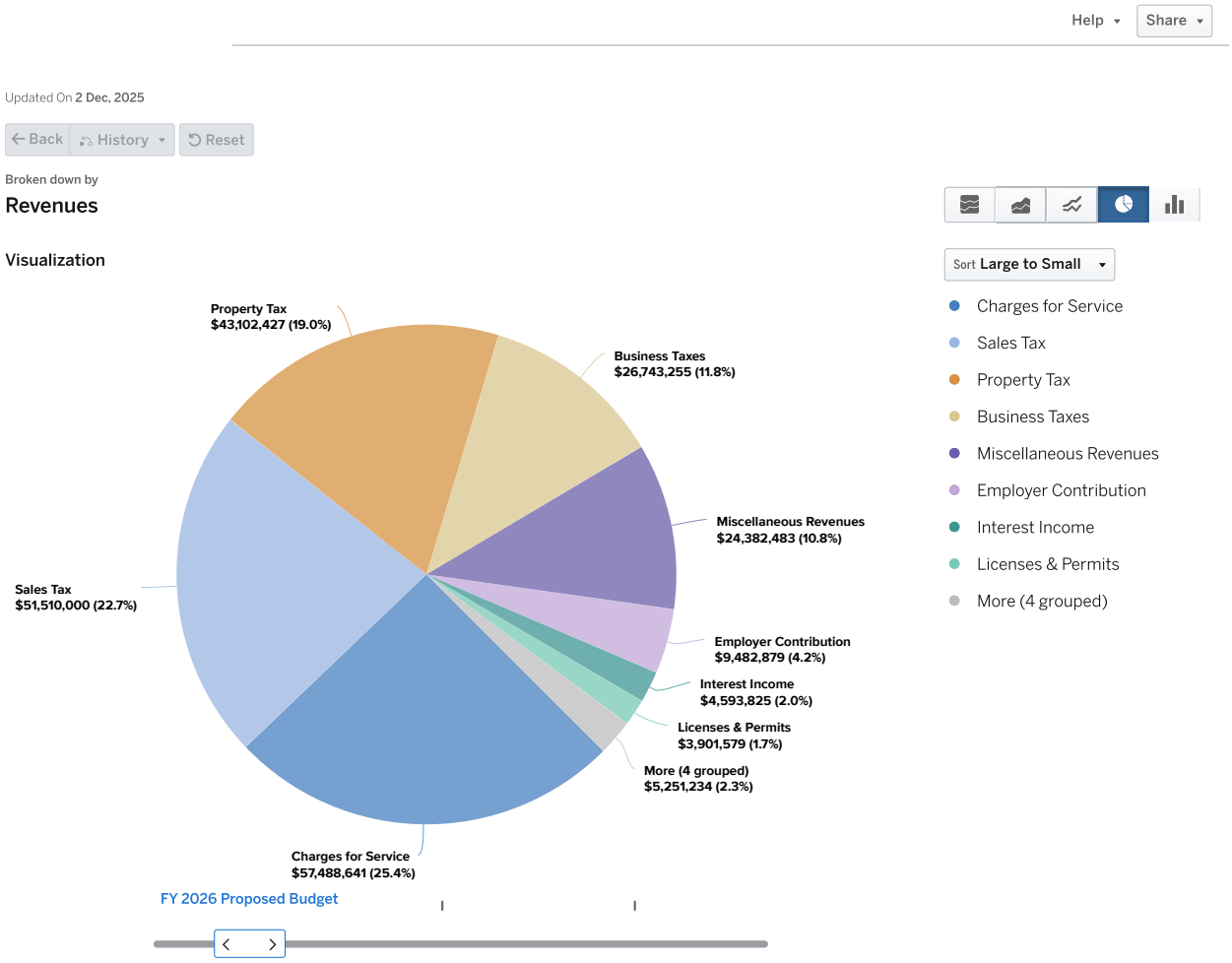
Revenue Analysis

Revenue analysis and trend data is evaluated by City staff early in the budget process and updated through the budget process and city staff based on updated information.

Revenue Trends for FY 2026

As shown in the tables below, the current year revenues for FY 2026 have been proposed at **$226.5 M** for all funds. This is an **increase of $19.3 M** from the prior full fiscal year approved budget.

Revenues for All Funds by Type

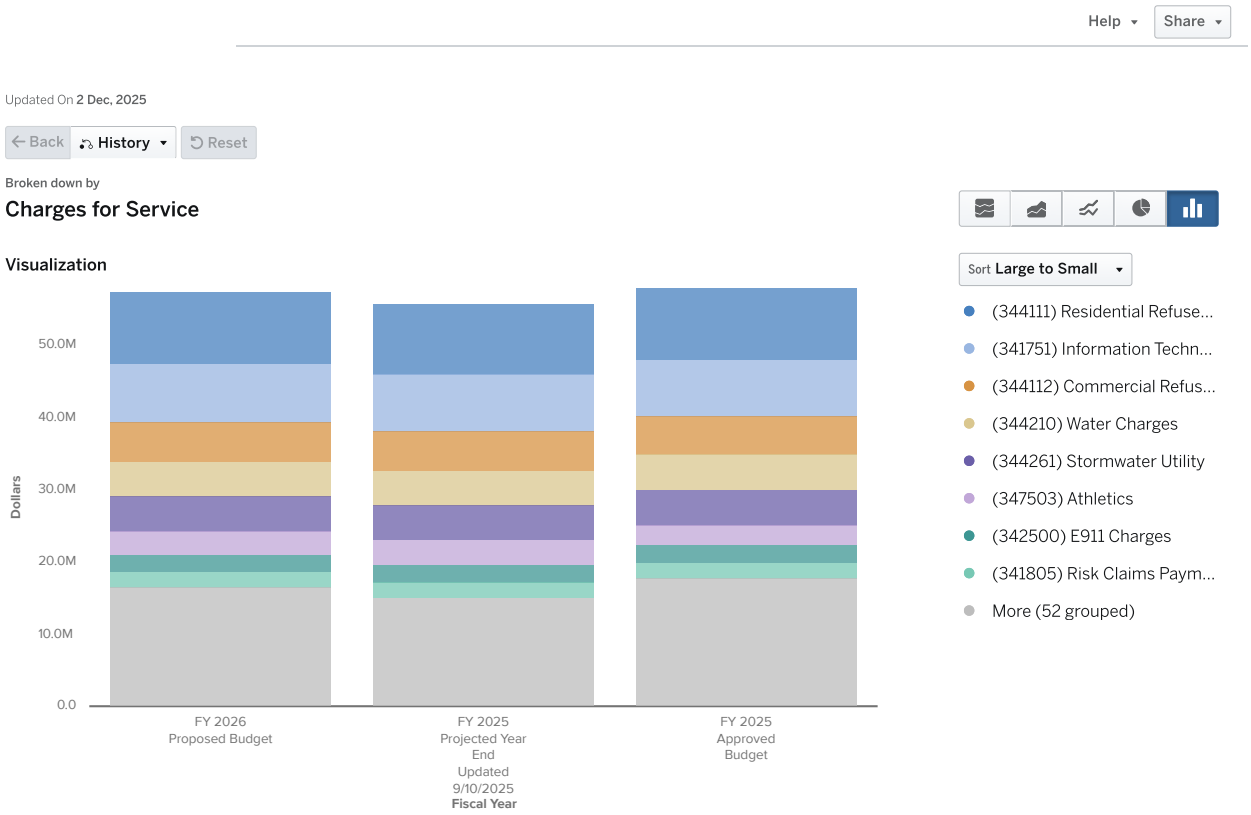


Detail for Majority of Revenue Categories

The information provided below is on a majority (79.0%) of the total revenue collected by the City of Roswell.

On the following charts, information is included from FY 2026 Proposed, FY 2025 Projected Year End, updated 9/10/2025, and the FY 2025 Approved Budget from left to right.

Charges for Services by Line Item



Charges for Service (External and Internal):

The largest source of revenue for the City in FY 2026 is Charges for Service, which represents **25.4%** of the total revenue budget. Revenue projections are **$57.5 M** for FY 2026. Charges for Services include sanitation services, impact fees, mandated E-911 fees, storm water utility fees, water billing revenues, indirect costs (internal) and other similar revenue sources.

Revenue projections for Charges for Services are based upon historical actual revenues, current customer numbers, minor rate adjustments, and economic factors.

Rate increases approved with the FY 2026 Proposed Budget include:
Water Fund

- 6% increase approved in FY 2024 based on a Rate Study in that year.

Parking Fees

- Continued operation in January for Canton Street, Elizabeth Way, and East Alley
- Parking Deck on Green Street is expected to become operational by May 2026.
  - Assumes a conservative occupancy rate between 20-30% and conservative resident to non-resident ratio of 50%-50%
  - Assumes free parking for residents.

The Recreation Participation Fund charges for service revenue for FY 2026 is $9.2 M. The department will continue to develop the best offering of programs for our residents.

Sales Taxes:

As the second largest source of revenues in FY 2026 for the City, sales tax represents **22.7%** of the total revenue budget.

Revenue projections are **$51.5 M** for FY 2026, of which **$20.5 M** is T-SPLOST revenue. T-SPLOST is a 3/4th penny tax that was approved by voters twice and will be used for transportation projects throughout the City (distributed from Fulton county at a rate of 15.81%).

The FY 2026 General Fund budget for sales tax revenue is proposed at **$31.0 M**, which is a **2.5% increase** over the LOST revenue projected within calendar year 2025. The distribution of local option sales tax (LOST) was negotiated during calendar year 2022 by local lawmakers and the resulting rate for 2026 is 7.9314%, which is down from 8.0645% in 2024. FY 2026 revenue projections for sales tax were based on a projection of consumer spending within Fulton County, the distribution of LOST, and the economic forecasts for the Atlanta region.

Sales Tax by Account



Property Taxes:

Property Taxes are the third largest source of revenue for the City, representing **19.0%** of the total revenue budget. Revenue projections for FY 2026 total **$43.1 M** which is an increase of **$0.7 M** from the FY 2025 Approved Budget.

The City determines the local millage rate and the Fulton County Tax Assessor sets the property digest values. FY 2026 property tax revenue projections are initially based upon an estimated growth of 2%. The City of Roswell website has additional information on Property Taxes (https://www.roswellgov.com/government/departments/finance/property-taxes).

The approved millage rate for FY 2025 was 4.949 mills, with a component of 4.049 for maintenance and operations and 0.900 mills for servicing bonded indebtedness.

The FY 2026 millage rate will be reviewed and set after the digest is received from Fulton County. The proposed budget includes an estimate of property tax revenues for FY 2026 based upon tentative millage rate of 4.949 mills.

A new Tax Allocation District (TAD) was approved by Roswell Mayor and Council in 2024 to be submitted to Fulton County for consideration. The impact of this TAD is pending the implementation at this time.

Property Taxes by Account

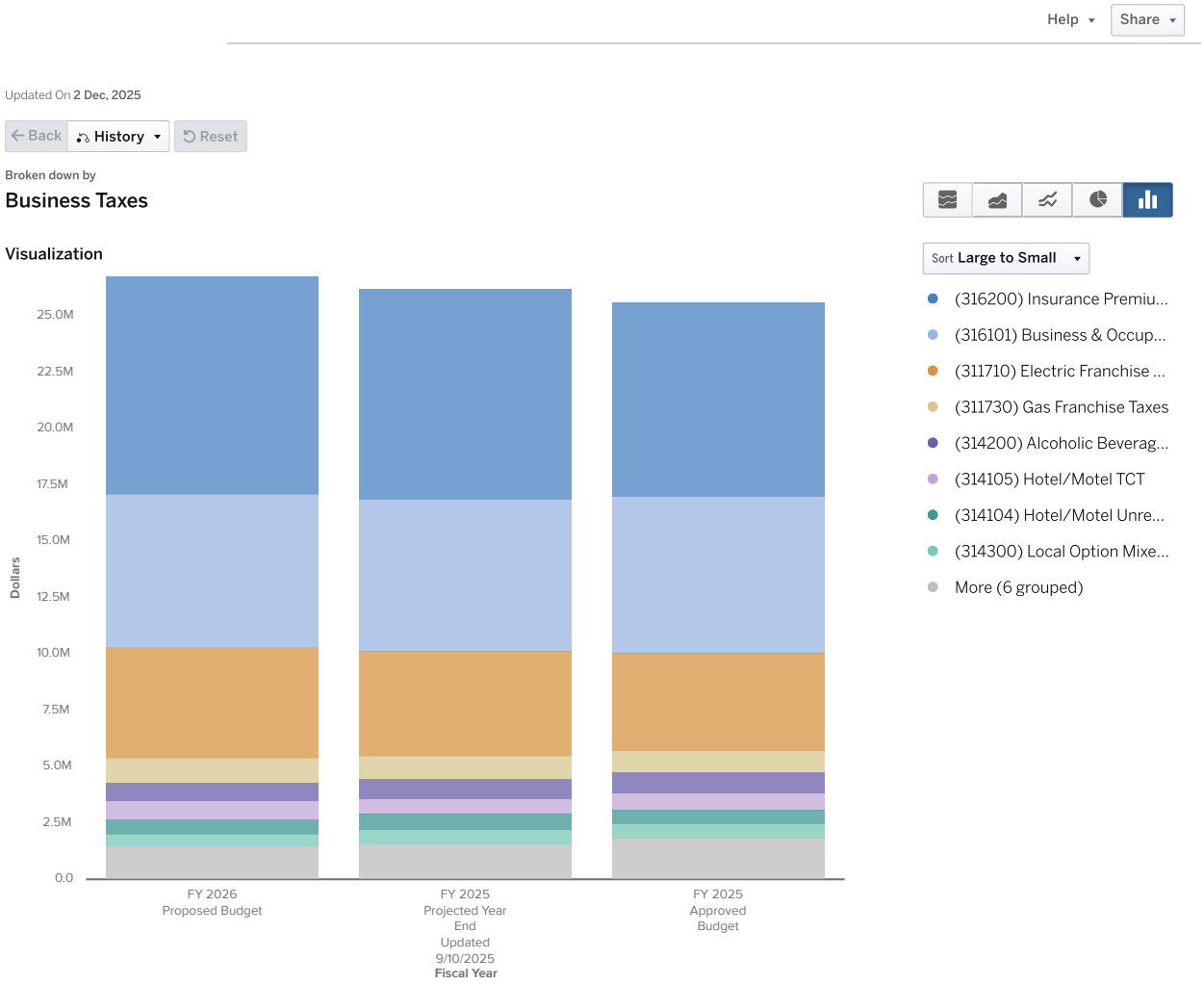


Business Taxes:

The fourth largest source of revenue for the City is Business Taxes. These includes revenues such as Franchise, Alcohol, Insurance, and Occupation Taxes. Business taxes represent **11.8%** of the total revenue budget. Revenue projections are **$26.7 M** for FY 2026, which is an increase of **$1.1 M** from the FY 2025 Approved Budget.

Revenue projections for Business Taxes are based upon historical trends of the various revenue accounts within the category.

Business Taxes by Account



General Fund

The General Fund is the City's primary operating fund and the largest source of day-to-day service delivery.

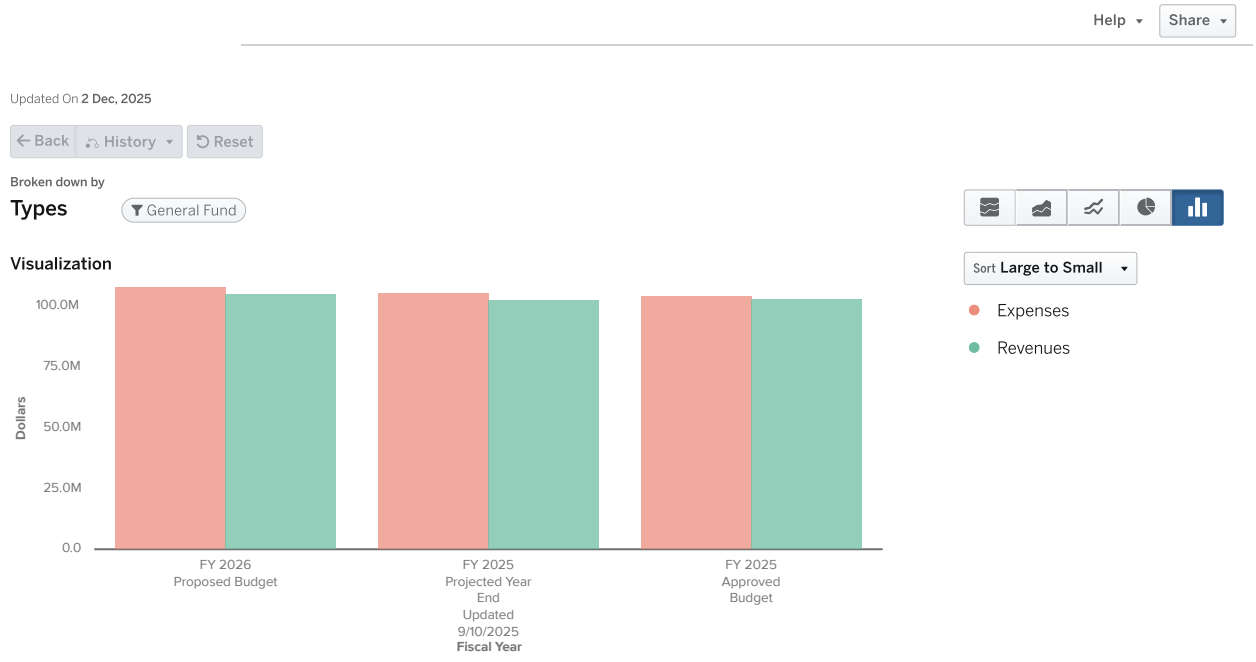
Summary of General Fund for FY 2026

This is a summary of the sources and planned use of funds within Roswell's General Fund. The Reserve is 25% of recurring operating and is recalculated with each budget.

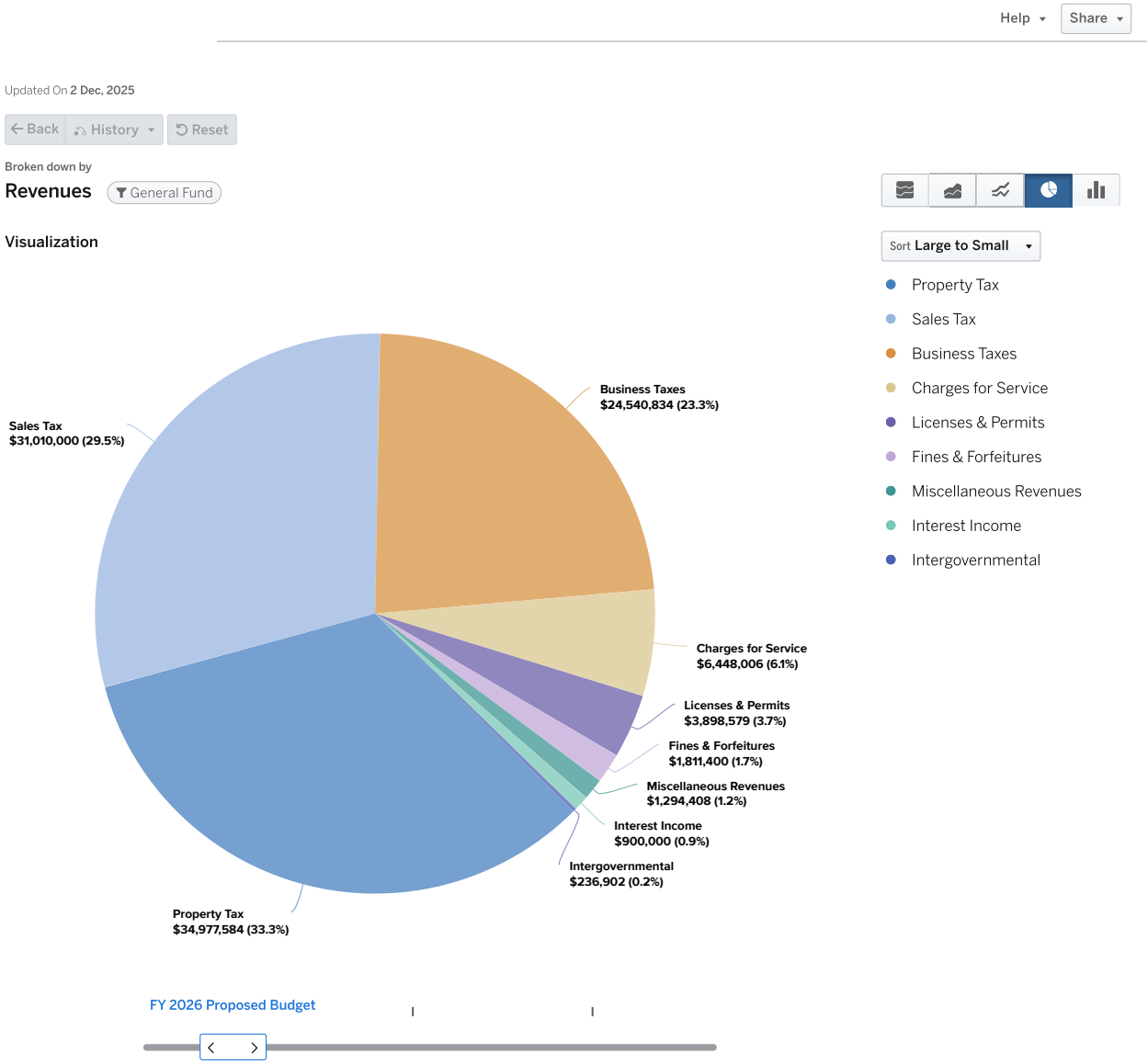
Fund Balance	$	28,513,300	+
Reserve	($	25,737,139)	-
Net Balance	$	2,776,161	+
General Fund Revenue	$	105,117,713	+
Operating Expense	($	103,579,169)	-
Capital Available	$	4,314,705	=

General Fund Comparison of Current Year Revenues and Expenditures

This chart shows the City's revenues and expenditures for the current year, including one-time costs, such as capital projects. The City follows sound financial practices by using ongoing revenues to fund day-to-day operations. When General Fund's fund balance, or savings from prior years, exceeds the required reserve, the additional funds are directed toward capital projects to help maintain and improve the City's facilities, infrastructure, and other assets.



Current Year Revenues - General Fund



The primary revenues in General Fund include Property Tax, Sales Tax, Business Tax, and Charges for Service.

- Property Tax
  - Based on tentative Millage Rate of 4.949 (4.049 mills for operations and 0.9 mills for debt)
  - Title Ad Valorem Tax (Vehicle) - the market on vehicle sales may be volatile in the upcoming year
- Sales Tax
  - Based on Roswell's distribution of sales in Fulton County and economic conditions.
- Business Taxes, primarily made up of Insurance Taxes, Occupation Tax, Franchise Fees and Alcohol Taxes
- Charges for Service includes internal charges for administration of other funds including Water, Solid Waste, etc. and external charges such as Building Permit and Inspections, Apartment Inspection Fees (new fee), Parking Charges, etc.

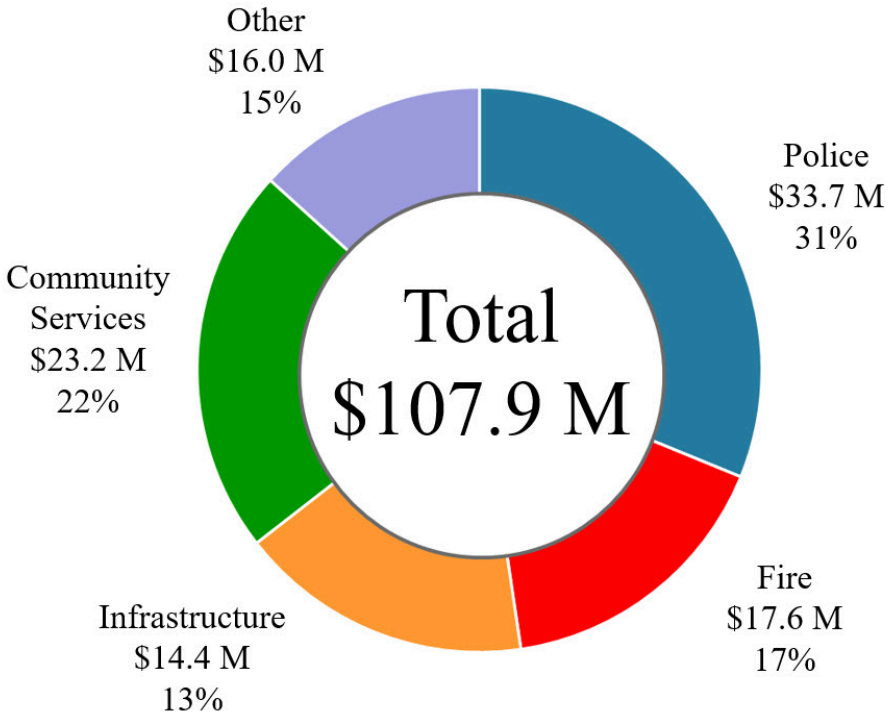
General Fund Current Year Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Property Tax			
(311100) Real Property - Current Year	$29,020,687	$28,392,983	$28,392,983
(311110) Public Utility	$278,904	$278,229	$262,394
(311200) Real Property - Prior	$0	$217	$0
(311300) Personal Property - Current	$792,263	$792,263	$876,068
(311305) Personal Property - Prior	$0	-$301	$0
(311310) Motor Vehicle	$60,730	$61,994	$75,154
(311315) Title Ad Valorem Tax (Vehicle)	$3,750,000	$4,510,775	$3,700,000
(311340) Intangibles (Reg & Recrd)	$600,000	$678,639	$600,000
(311600) Real Estate Trans (intang)	$275,000	$326,337	$270,000
(319110) Property - Penalty & Interest - Real	$200,000	$270,600	$125,000
PROPERTY TAX TOTAL	**$34,977,584**	**$35,311,736**	**$34,301,599**
Business Taxes			
(311710) Electric Franchise Taxes	$4,905,600	$4,671,356	$4,370,180
(311730) Gas Franchise Taxes	$1,116,434	$1,006,634	$950,000
(311750) TV Cable Franchise Taxes	$300,000	$519,764	$750,000
(311760) Telephone Franchise Taxes	$50,000	$26,806	$70,000
(314200) Alcoholic Beverage Excise Tax	$825,000	$902,053	$900,000
(314300) Local Option Mixed Drink Excise Tax	$550,000	$603,682	$600,000
(316101) Business & Occupation Tax	$6,790,000	$6,695,661	$6,900,000
(316102) Insurance Occupation Tax	$135,000	$108,398	$105,000
(316200) Insurance Premium Tax	$9,618,800	$9,357,280	$8,649,640
(316300) Financial Institution Tax	$250,000	$249,415	$220,000
BUSINESS TAXES TOTAL	**$24,540,834**	**$24,141,048**	**$23,514,820**
Sales Tax			
(313100) Local Option Sales Tax	$31,010,000	$30,840,990	$30,242,000
SALES TAX TOTAL	**$31,010,000**	**$30,840,990**	**$30,242,000**
Miscellaneous Revenues			
(371004) Gas South Affinity Program	$9,000	$10,242	$7,200
(371006) Special Events Sponsorship	$0	$40,060	$22,500
(383100) Reimbursement From Insura	$0	$273,481	$0
(389400) Miscellaneous	$0	$9,311	$0
(389600) Recording of Abatement	$0	$10,232	$0
(389999) Over And Short	$0	-$5,048	$0
(392100) Sale Of Assets	$40,000	$28,662	$35,000
(392300) Sale Of Abandoned Property	$0	$593	$0
(391201) Operating Transfer In	$1,245,408	$1,061,870	$1,061,864
MISCELLANEOUS REVENUES TOTAL	**$1,294,408**	**$1,429,403**	**$1,126,564**
Licenses & Permits			
(323122) Apartment Livability Inspections	$339,702	$0	$0
(323121) Fire Inspection and Fees	$554,925	$438,885	$709,825
(321110) Alcohol, Beer, Wine License	$747,802	$580,928	$580,000
(321130) Liquor Pouring License	$20,000	$35,594	$30,000
(321291) Massage Parlor Fees	$200	$700	$400
(321292) Solicitor Fees	$300	$438	$300
(321295) Precious Metal Dealer Fee	$3,300	$3,283	$2,800
(322210) Zoning And Land Use	$40,000	$78,756	$40,000
(322230) Sign Permits	$11,100	$10,508	$10,000

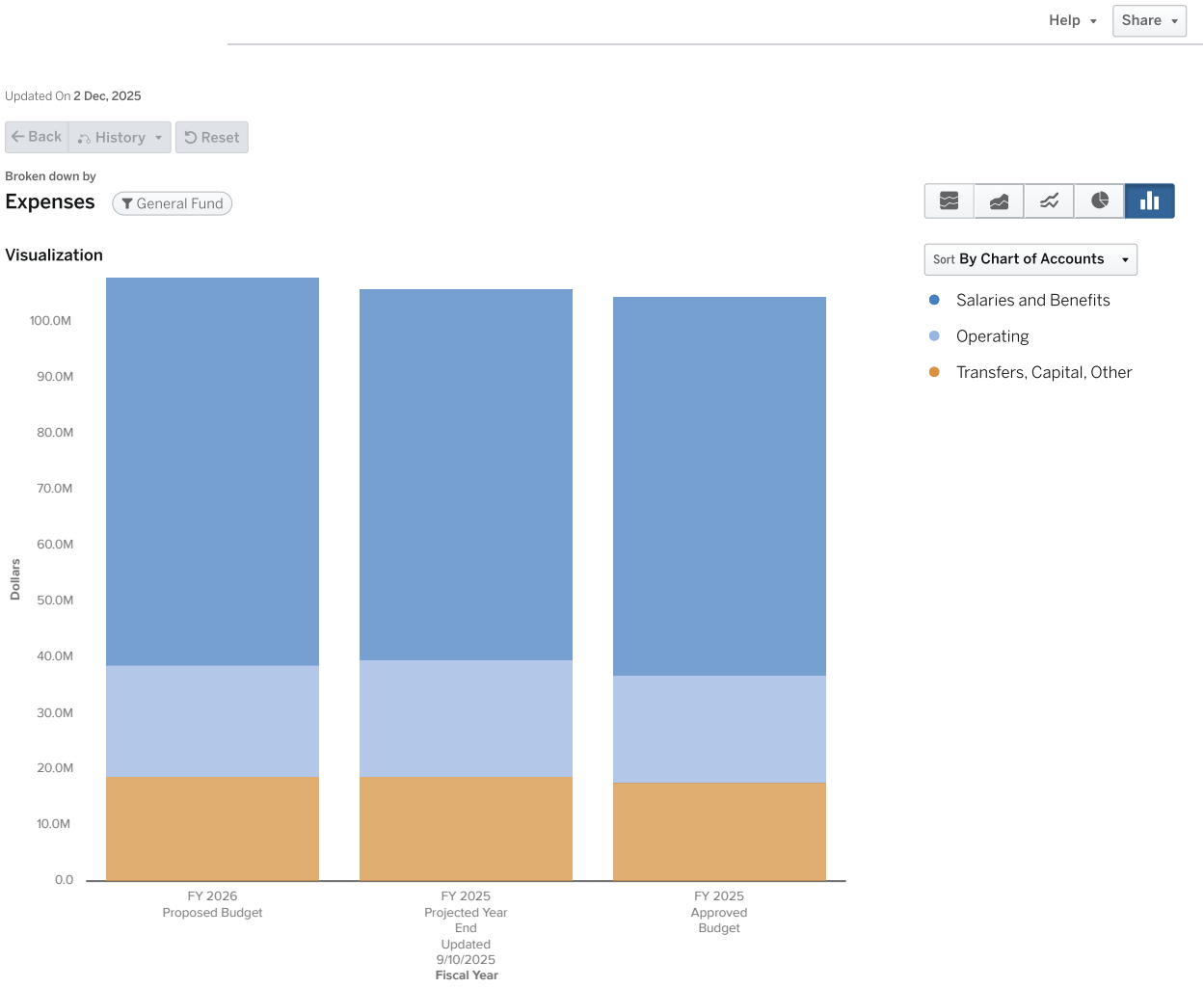
	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(322240) Small Cell Technology Permit	$11,040	$11,112	$2,000
(322905) Photo and Film Fees	$10,000	$21,026	$30,000
(322991) Special Events Fee	$3,700	$4,434	$1,500
(322994) Personal transp veh fee	$700	$791	$400
(322995) Fireworks Permits	$0	$200	$0
(323120) Building & Inspection Fees	$1,980,810	$1,796,490	$2,412,500
(323902) Grading Permits	$175,000	$307,419	$200,000
LICENSES & PERMITS TOTAL	**$3,898,579**	**$3,290,565**	**$4,019,725**
Fines & Forfeitures			
(351921) Opioid Settlement Payments	$0	-$444	$0
(351171) Municipal Court Fines	$1,100,000	$977,913	$1,000,000
(351172) Municipal Court Probation	$25,000	$28,505	$10,000
(351174) Munis Admin Fee	$32,000	$30,689	$33,000
(351175) Court Related - Other	$3,000	$5,057	$5,500
(351176) Diversion Fee	$1,400	$1,868	$2,500
(351940) School Zone Speeding Fines	$650,000	$287,593	$300,000
FINES & FORFEITURES TOTAL	**$1,811,400**	**$1,331,181**	**$1,351,000**
Intergovernmental			
(336010) Alpharetta Fire Payments	$158,524	$212,389	$148,737
(336011) Intergovernmental	$78,378	$73,852	$60,000
INTERGOVERNMENTAL TOTAL	**$236,902**	**$286,241**	**$208,737**
Charges for Service			
(341200) Recording Fees	$0	$99	$0
(341426) 3% Admin Impact Fees	$8,000	$8,949	$16,000
(341905) Other/Misc. Fees	$100,000	$108,378	$60,000
(341910) Election Qualify Fees	$0	$11,840	$5,000
(341915) Charging Station Fees	$5,100	$4,816	$3,500
(342120) Accident Reports	$26,750	$29,301	$28,000
(342130) False Alarm Fees	$132,000	$128,770	$130,000
(342140) Expungement Fees	$0	$5,366	$0
(342310) Fingerprinting Fees	$10,880	$10,727	$13,700
(342920) Mountain Park	$88,008	$86,900	$88,008
(343210) Lake Charles - Spec Assess	$17,000	$0	$17,000
(345410) Parking Charges	$422,704	$38,396	$2,200,000
(345610) Telecommunication Charges	$245,175	$414,100	$250,000
(346400) Background Check Fees	$16,700	$17,613	$16,000
(347201) Auditorium Rental Fees	$910,000	$776,491	$779,800
(347202) Other Rental Fees	$787,080	$489,690	$558,000
(349300) Bad Check Fees	$0	$292	$0
(341702) Indirect Cost E911	$235,084	$237,432	$237,432
(341703) Indirect Cost Water Fund	$518,170	$485,378	$485,378
(341704) Indirect Cost Solid Waste	$1,352,981	$1,287,733	$1,287,733
(341705) Indirect Cost Rec Participation Fund	$761,778	$646,400	$646,400
(341706) Indirect Cost Stormwater	$614,750	$549,578	$549,578
(341707) Indirect Cost Garage	$195,846	$191,270	$191,270
CHARGES FOR SERVICE TOTAL	**$6,448,006**	**$5,529,518**	**$7,562,799**
Interest Income			
(361000) Interest Revenues	$900,000	$783,342	$700,000
INTEREST INCOME TOTAL	**$900,000**	**$783,342**	**$700,000**
TOTAL	**$105,117,713**	**$102,944,024**	**$103,027,244**

Use of Funds

- Police - Operating $28.0 M & Capital $5.7 M
- Fire - Operating $15.6 M & Capital $1.9 M
- Community Services, includes Recreation - Operating $20.3 M & Capital $2.9 M
- Infrastructure, includes Transportation - Operating $13.0 M & Capital $3.8 M
- Other includes
  - Planning, Performance, and Innovation $3.0 M
  - Finance $3.6 M
  - Legal and Administration - Operating $6.4 M & Contingency $1.4 M



General Fund Expenditures by Type



- Excludes Capital and any one-time expenses in 2025
- Forecast includes any budget amendments with recognized source of revenue in revised budget
- No Headcount Reduction
- Strategic addition of personnel, primarily Year 4 of Firefighters
- Police - highest starting pay, fully staffed, well funded, well trained, well equipped, well led

General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$45,301,140	$40,900,580	$40,633,210
(511101) Budgeted Salary Savings	-$773,741	-$51,360	-$868,284
(511102) Budgeted Salary Contingency	$647,769	$1,281,303	$3,434,272
(511110) Elected Officials	$196,000	$185,285	$196,000
(511105) Part Time Employees	$682,528	$504,054	$499,792
(511115) Firefighter's Fees	$1,397,916	$2,661,736	$2,707,503
(511200) Temporary Employees	$218,469	$167,277	$314,415
(511250) Seasonal Employees	$24,377	$20	$0
(511300) Overtime	$423,052	$795,339	$387,861
(512500) Tuition Reimbursements	$50,000	$52,519	$49,875
(512200) Social Security (FICA)	$3,003,918	$2,816,749	$2,932,075
(512300) Medicare	$702,529	$658,763	$685,751
(512400) Defined Benefit Retirement	$4,209,304	$4,564,901	$3,961,305
(512401) Deferred Compensation	$252,209	$241,057	$225,684
(512402) Defined Contribution Retirement	$4,765,771	$3,748,756	$4,422,499
(512920) Other Benefits	$15,000	$14,508	$15,000
(553100) Group Insurance Contribution	$7,214,881	$6,986,934	$7,096,093
(554100) Workers Comp Contribution	$878,154	$832,978	$832,978
SALARIES AND BENEFITS TOTAL	**$69,209,276**	**$66,361,399**	**$67,526,029**
Operating			
(521201) Professional Services	$2,604,668	$4,143,545	$2,753,800
(521202) Legal	$645,844	$947,559	$900,000
(521203) Animal Control	$262,485	$258,663	$254,840
(521300) Technical Services	$157,836	$253,166	$347,990
(521400) Contract Services	$1,528,907	$1,738,808	$1,382,803
(522110) Disposal	$48,000	$51,543	$82,000
(522130) Custodial	$130,845	$45,724	$17,550
(522140) Maintenance - Grounds	$511,878	$248,287	$259,160
(522205) Repairs And Maintenance	$1,609,994	$1,403,217	$1,369,277
(522210) Vehicle Repair	$16,200	$1,221	$0
(522310) Rental Of Land And Buildings	$65,400	$55,922	$152,000
(522320) Rental Of Equipment And Vehicles	$64,000	$41,574	$36,600
(523220) Postage	$174,280	$170,754	$163,744
(523300) Advertising	$66,700	$48,367	$40,740
(523400) Printing And Binding	$37,684	$66,148	$72,634
(523500) Travel	$249,984	$61,804	$86,670
(523600) Dues And Fees	$94,013	$63,240	$17,438
(523700) Education And Training	$169,469	$167,207	$51,552
(523800) Licenses	$5,302	$8,059	$7,336
(523852) Instruction Fees	$94,000	$36,863	$26,000
(531105) Supplies	$1,382,547	$1,451,808	$1,391,661
(531115) Recreation Supplies	$57,047	$49,047	$58,470
(531130) Officials Expenses	$3,000	$3,009	$3,000
(531131) Mayor's Expenses	$77,000	$111,631	$7,000
(531240) Bottled Gas	$14,015	$10,739	$7,915
(531310) Hospitality And Events	$28,020	$17,985	$20,985
(531315) Food	$10,350	$4,675	$4,500

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(531400) Books And Periodicals	$62,717	$46,259	$56,218
(531605) Machinery And Equipment-Operating	$238,703	$286,902	$319,868
(531610) Furniture/Fixtures-Operating	$30,255	$31,443	$15,470
(531710) Vietnam Memorial Bricks	$0	$539	$0
(531720) Uniforms	$334,449	$235,517	$253,987
(522220) Vehicle Fleet Rate	$1,618,548	$1,533,048	$1,533,048
(523100) Property And Liability Insurance	$3,470	$5,801	$15,470
(523210) Communication Services	$1,064,406	$964,559	$963,326
(523901) Bank Fees / Charges	$46,000	$13,647	$359,303
(523902) Sanitation Services	$185,137	$185,579	$178,762
(531120) Vehicle Parts And Supplies	$0	-$839	$0
(531210) Water / Sewerage	$439,891	$425,029	$521,254
(531215) Stormwater Fees	$1,014,243	$1,018,193	$1,009,608
(531220) Natural Gas	$191,753	$166,462	$172,670
(531230) Electricity	$3,705,529	$3,477,217	$3,422,645
(531250) Oil	$26,110	$25,499	$29,648
(531270) Gasoline/ Diesel	$784,260	$787,423	$840,163
(531620) Communication Equipment-Operating	$7,107	$12,882	$24,000
(539999) Special Events Contra	$16,000	$16,000	$0
OPERATING TOTAL	**$19,878,045**	**$20,691,727**	**$19,231,105**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$6,688,118	$6,410,915	$6,391,528
(552400) Risk/Liability Contribution	$1,664,785	$1,660,888	$1,648,888
(611350) Transfers Out - Cap Projects	$4,314,705	$2,676,535	$2,830,428
(611351) Transfer Out - Fed Grant	$0	$830	$0
(611354) Transfer Out - E911	$677,340	$900,000	$900,000
(611355) Transfer Out - Participant Rec	$645,318	$746,229	$746,229
(611360) Transfer Out - Group Insurance	$25,000	$25,000	$25,000
(611361) Transfer Out - Fleet Capital	$1,760,367	$2,643,524	$2,643,524
(611366) Operating Transfer Out-SpEvnts	$218,636	$380,300	$380,300
(611367) Operating Transfer Out -StateG	$0	$20,000	$0
(579001) Contingency Operating	$1,403,909	$1,667,085	$744,000
(579004) Fuel and Utility Contingency	$25,000	$250,000	$0
(579020) Matching Grant Fund Contingency	$0	$140,000	$0
(581100) Principal- Long Term Debt	$1,220,118	$1,145,159	$1,200,528
(582100) Interest - Long Term Debt	$163,257	$200,939	$182,882
TRANSFERS, CAPITAL, OTHER TOTAL	**$18,806,553**	**$18,867,406**	**$17,693,307**
TOTAL	**$107,893,874**	**$105,920,532**	**$104,450,441**

Fire Department

To protect life, property, and enhance the quality of life by providing dynamic services, including emergency response and community risk reduction activities.

2025 Accomplishments

Operational Readiness

- Maintained optimal turnout/response times and ALS (Advanced Life Support) capability (-38 seconds)
- AVL (Automatic Vehicle Location), and traffic preemption systems
- Policy & Procedure Enhancement and Modernization
- Emergency Operations Plan and Department Specific Plans

Workforce Development

- Inspection and Plan Review service delivery enhancements
- Strengthened retention and succession planning to stabilize workforce continuity

Community Risk Reduction

- Enhanced inspection protocol and accountability for sub-standard living and businesses
- Inspection and Plan Review service delivery enhancements
  - Unreasonable Hospitality
- Initiated groundwork for fall call ordinance to reduce unnecessary emergency responses

Innovation & Efficiency

- Qwake Pioneer Program to strengthen safety and accountability
- Laid the foundation for real-time response dashboards to ensure real-time response decision-making
- Reduced pharmaceutical annual costs by approximately $12,000 through a data-driven approach

Top Priorities

1. **Top Place to Work:**
   - Onboard 30 firefighters and build succession depth
2. **Service Excellence:**
   - Sustain and improve response times
   - Transition part-time to full-time staffing
   - Strengthen citywide emergency management
3. **Stewarding with Integrity:**
   - Maintain reliable stations and fleet and reduce apparatus accidents and repairs
   - Align operational deployment models with dynamic service delivery demand
   - Develop data-supported dynamic workforce management strategies
4. **Advance "Best Place to Work" Strategy:**
   - Enhance employee recruitment and retention programs



Top Initiatives

1. **30 Full-Time Firefighters:**
   - Fund and integrate new positions into operations
     - Supports workforce development
2. **Dynamic Work-Force Staffing Model:**
   - Review and develop staffing metrics to align with service demand
     - Supports efficiency
3. **Emergency Operations Center (Summit):**
   - Prepare for full activation in Q1 of FY 2026
     - Supports operational readiness
4. **Recruitment Partnerships:**
   - Expand beyond Georgia to maximize candidate pool
     - Supports workforce continuity
5. **Maintain Optimal Turnout and Response Times:**
   - Support investments in the part-time to full-time transition, station relocation, AVL, and traffic preemption systems
     - Supports operational readiness
6. **Standardize the Equipment List for Fire Engines and Ladder Trucks:**
   - Achieve mid- and long-term cost savings without compromising efficiency
     - Supports operational readiness
7. **Fall-Call Prevention Program:**
   - Implement a fall-call requirement for businesses and deploy educational programs to reduce unnecessary responses and improve safety outcomes
     - Supports community risk reduction
8. **Inspection Efficiency:**
   - Reevaluate inspector zone assignments to enhance coverage, balance workload, and improve service delivery citywide
     - Supports efficiency
9. **Deploy the Qwake Program:**
   - Strengthen safety and operational performance
     - Supports operational readiness
10. **Implement Personalized, Real-Time Data Dashboards:**
    - Bolsters division-level decision-making and accountability
      - Supports efficiency

Fire Expenditures by Fund

Category	2026
General Fund	$17,619,986.24
Capital Project Fund	$148,150.00

Here is a summary of the Fire Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Fire Expenditures by Category

Category	2026
Salaries and Benefits	$14,045,222.00
Transfers, Capital, Other	$1,949,884.00
Operating	$1,773,030.24

This table shows the three main categories of expenditures within the Fire Department across all funds. Click on the table to explore in greater detail.

Fire General Fund Revenues by Type

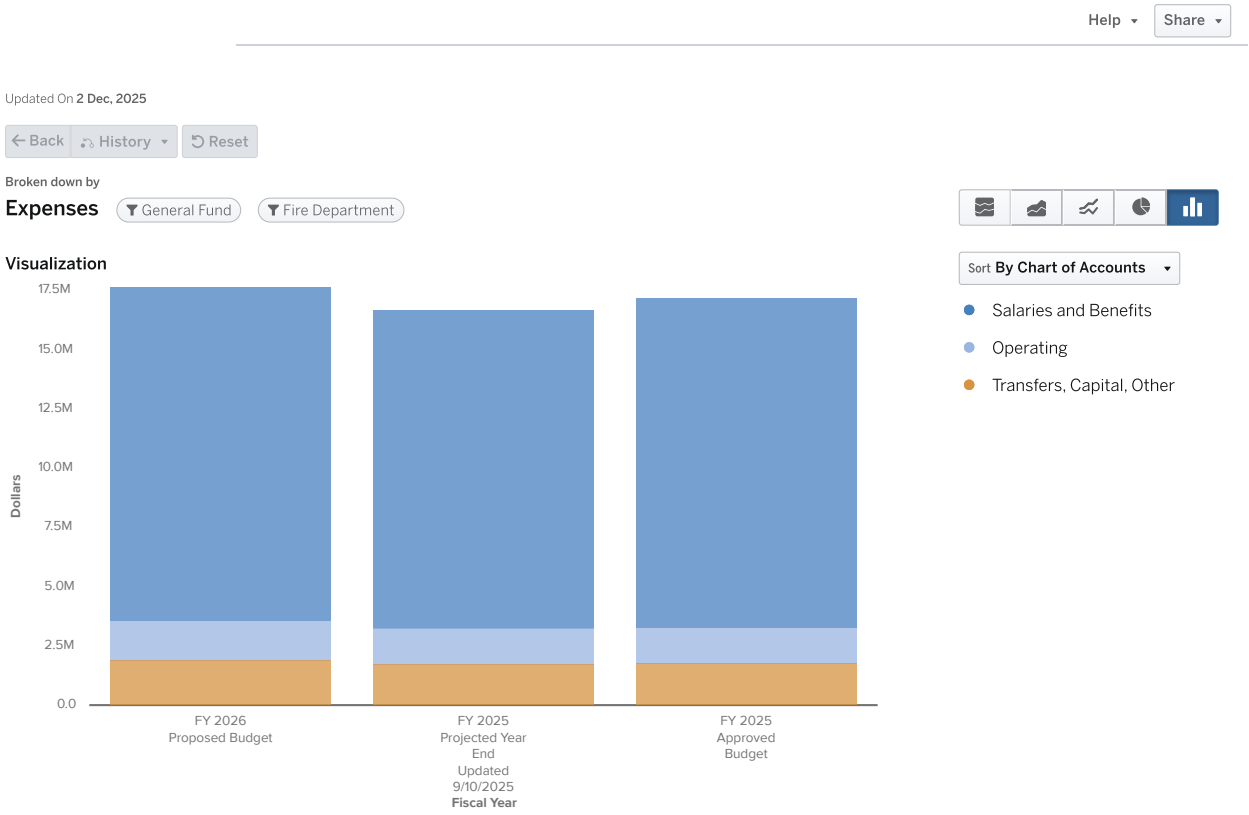


These revenues do not include any private donations made to the Fire Department. In FY 2025 and FY 2026, there is no budget for private donations to the Fire Department. Additionally, as of the calculation of the FY 2025 EOY Forecast data at the beginning of September, there were no funds received from private donations to the Fire Department.

Fire General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(323121) Fire Inspection and Fees	$554,925	$438,885	$709,825
(336010) Alpharetta Fire Payments	$158,524	$212,389	$148,737
TOTAL	**$713,449**	**$651,274**	**$858,562**

Fire General Fund Expenditures by Type



Fire General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$8,729,393	$6,830,370	$7,327,214
(511101) Budgeted Salary Savings	-$104,393	-$8,767	-$222,288
(511102) Budgeted Salary Contingency	$0	$175,185	$460,408
(511105) Part Time Employees	$145,320	$138,367	$138,900
(511115) Firefighter's Fees	$1,397,916	$2,661,736	$2,707,503
(511300) Overtime	$87,000	$449,035	$112,592
(512200) Social Security (FICA)	$633,964	$621,616	$652,510
(512300) Medicare	$148,267	$145,380	$152,607
(512400) Defined Benefit Retirement	$173,807	$189,469	$89,615
(512401) Deferred Compensation	$59,026	$54,689	$46,086
(512402) Defined Contribution Retirement	$1,194,934	$862,851	$1,038,912
(553100) Group Insurance Contribution	$1,389,452	$1,114,523	$1,209,482
(554100) Workers Comp Contribution	$190,536	$169,887	$169,887
SALARIES AND BENEFITS TOTAL	**$14,045,222**	**$13,404,342**	**$13,883,428**
Operating			
(521201) Professional Services	$30,000	$25,161	$21,000
(521300) Technical Services	$6,111	$4,999	$9,396
(521400) Contract Services	$517,604	$502,528	$502,528
(522140) Maintenance - Grounds	$15,400	$8,424	$0

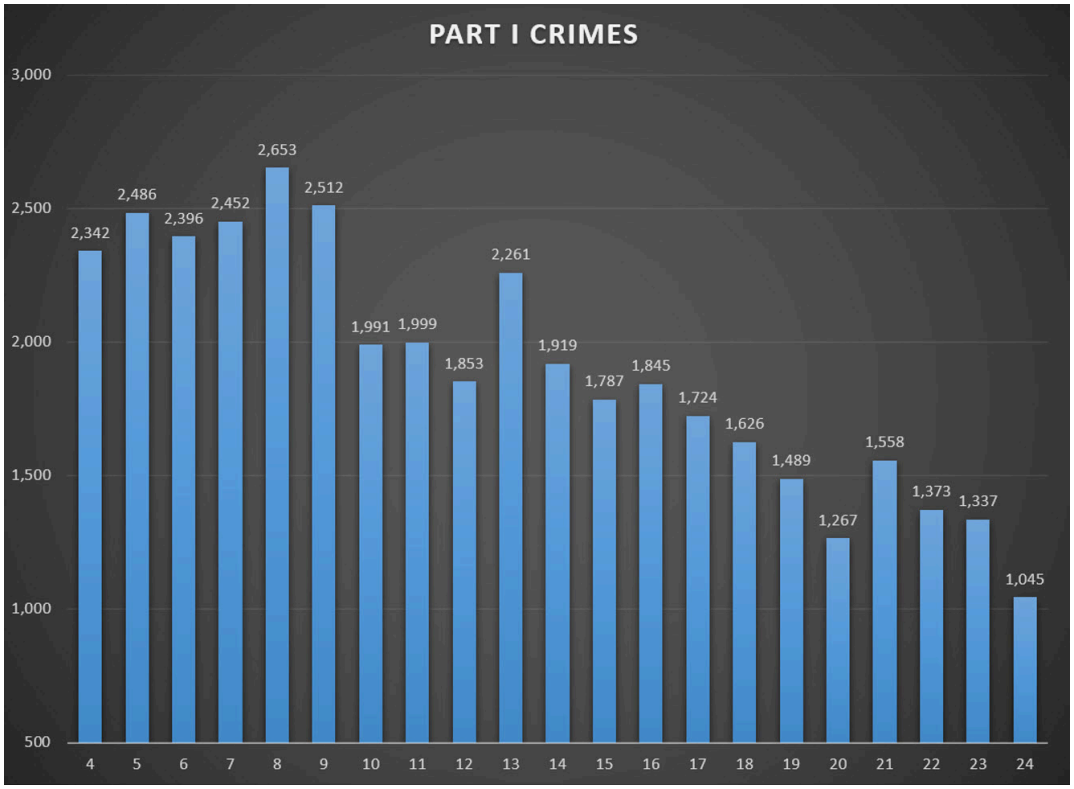
	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(522205) Repairs And Maintenance	$129,207	$73,453	$59,602
(522210) Vehicle Repair	$0	$14	$0
(523220) Postage	$762	$3,094	$1,026
(523400) Printing And Binding	$150	$347	$0
(523500) Travel	$0	$1,418	$0
(523600) Dues And Fees	$40	$3,362	$1,170
(523700) Education And Training	$20,738	$23,185	$535
(523800) Licenses	$3,877	$7,652	$6,306
(531105) Supplies	$108,882	$103,896	$92,023
(531240) Bottled Gas	$14,015	$10,329	$7,915
(531310) Hospitality And Events	$300	$1,359	$0
(531315) Food	$2,100	$863	$0
(531400) Books And Periodicals	$227	$378	$958
(531605) Machinery And Equipment-Operating	$71,757	$80,422	$149,718
(531610) Furniture/Fixtures-Operating	$5,805	$10,149	$4,970
(531720) Uniforms	$88,103	$67,358	$65,622
(522220) Vehicle Fleet Rate	$435,225	$411,002	$411,002
(523100) Property And Liability Insurance	$3,470	$3,801	$3,470
(523902) Sanitation Services	$2,065	$2,192	$2,065
(531210) Water / Sewerage	$8,699	$5,876	$5,978
(531215) Stormwater Fees	$2,743	$2,741	$2,736
(531220) Natural Gas	$1,966	$1,658	$1,512
(531230) Electricity	$34,828	$31,484	$28,728
(531250) Oil	$3,400	$1,868	$2,574
(531270) Gasoline/ Diesel	$116,300	$114,672	$126,374
(531620) Communication Equipment-Operating	$1,107	$0	$0
OPERATING TOTAL	**$1,624,880**	**$1,503,685**	**$1,507,208**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$934,714	$817,879	$817,879
(552400) Risk/Liability Contribution	$333,570	$319,369	$319,369
(611360) Transfer Out - Group Insurance	$25,000	$25,000	$25,000
(611361) Transfer Out - Fleet Capital	$130,189	$87,948	$87,948
(581100) Principal- Long Term Debt	$466,684	$431,213	$454,968
(582100) Interest - Long Term Debt	$59,727	$89,582	$71,443
TRANSFERS, CAPITAL, OTHER TOTAL	**$1,949,884**	**$1,770,991**	**$1,776,607**
TOTAL	**$17,619,986**	**$16,679,018**	**$17,167,243**

Police Department

The Roswell Police Department vows to protect life and property, preserve the peace, and strives to prevent crime, fear, and disorder in the City of Roswell in partnership with all of those who live, work, and travel through our city.

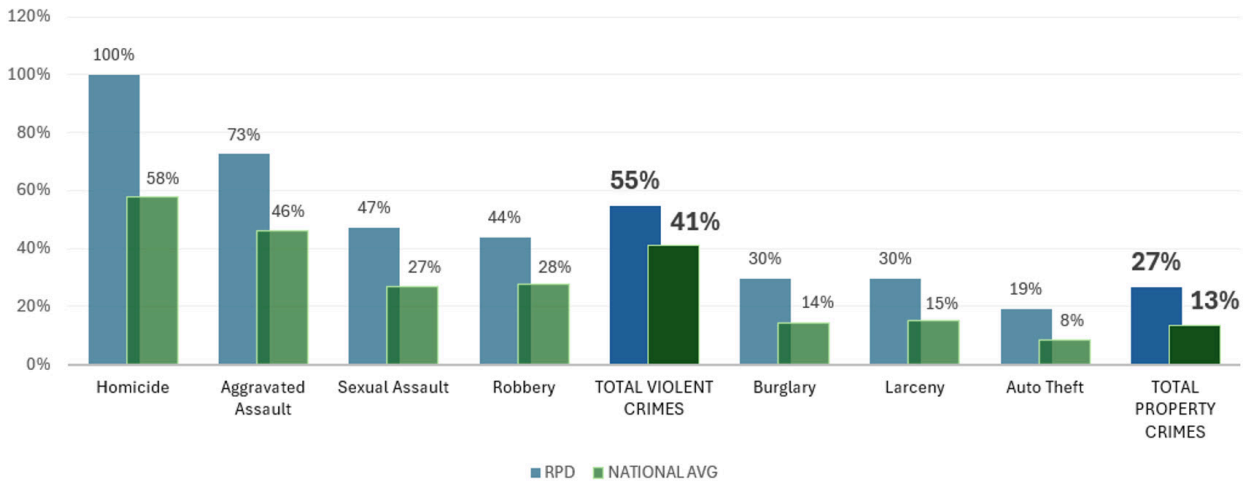
2025 Accomplishments

- 2024 was the lowest Part I Crime level in Roswell in the past 25 years
  - 2025 trending the same
- Became a recognized Statewide leader in our efforts to fight Human Trafficking with:
  - 15 Human Trafficking arrests
  - 8 spas shutdown
    - 4 illicit and 4 noncompliance
  - 12 citations issued
- Crime Clearance Rate better than national average in all categories
- Moved into the Public Safety Headquarters at The Summit
- Completed the design phase of the new 911 Center
- Transitioned to Gracie Survival Tactics Jiu Jitsu for Law Enforcement
- Maintained Zero vacancies for police officers for the past four years
- Improved digital evidence processing time and capacity by 40%
- Hired 13 sworn personnel in 2025
- Increased enforcement in neighborhood and side streets



2004 to 2024

Clearance Rate in 2024



Top Priorities & Initiatives

- Eradicate Human Trafficking
- Slow Down in Roswell
- Best in Class Place to Work
- CAD – Computer Aided Dispatch
- ROCC – Roswell Crime Center
- Service Excellence
- Replace Police Radios

Police Expenditures by Fund

Category	2026
General Fund	$33,650,022.00
E-911 Fund	$3,684,252.00
Impact Fees Fund	$1,008,691.00
Public Facilities Authority	$500,000.00

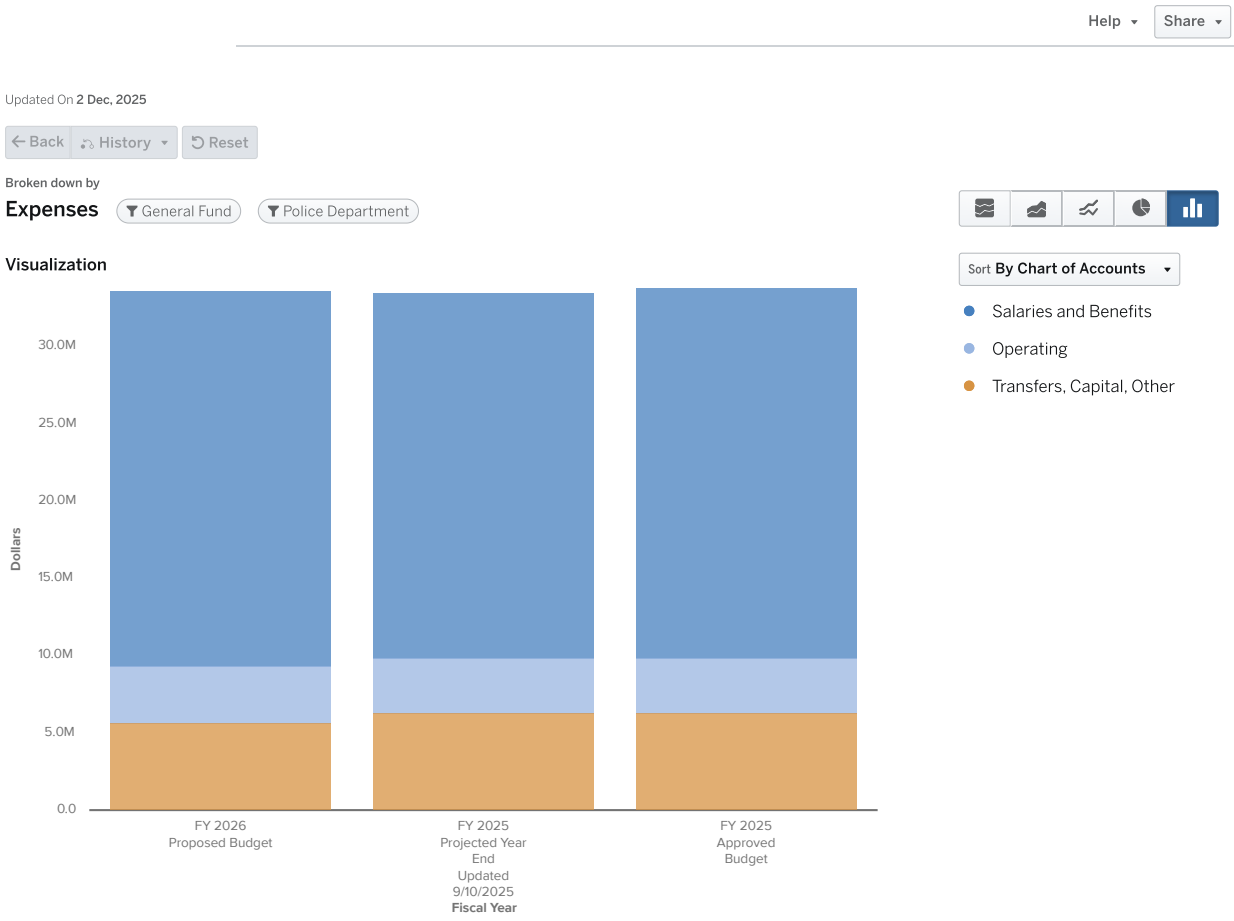
Here is a summary of the Police Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Police Expenditures by Category

Category	2026
Salaries and Benefits	$27,272,674.00
Transfers, Capital, Other	$7,712,278.00
Operating	$3,858,013.00

This table shows the three main categories of expenditures within the Police Department across all funds. Click on the table to explore in greater detail.

Police General Fund Expenditures by Type



Police General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$16,490,294	$15,587,384	$14,943,122
(511101) Budgeted Salary Savings	-$430,000	-$26,458	-$294,307
(511102) Budgeted Salary Contingency	$647,769	$680,101	$1,787,387
(511105) Part Time Employees	$50,000	$25,840	$0
(511300) Overtime	$179,280	$182,553	$151,980
(512200) Social Security (FICA)	$1,076,775	$994,953	$1,028,470
(512300) Medicare	$251,826	$232,692	$240,532
(512400) Defined Benefit Retirement	$1,772,298	$1,940,601	$1,797,732
(512401) Deferred Compensation	$92,173	$87,158	$87,018
(512402) Defined Contribution Retirement	$1,526,341	$1,280,515	$1,460,187
(553100) Group Insurance Contribution	$2,351,970	$2,417,430	$2,417,430
(554100) Workers Comp Contribution	$277,398	$253,599	$253,599
SALARIES AND BENEFITS TOTAL	**$24,286,124**	**$23,656,366**	**$23,873,150**
Operating			
(521201) Professional Services	$150,600	$321,567	$324,300
(521203) Animal Control	$262,485	$258,663	$254,840
(521300) Technical Services	$25,925	$8,940	$13,391

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(521400) Contract Services	$3,500	$1,278	$1,500
(522205) Repairs And Maintenance	$35,350	$26,415	$43,225
(522210) Vehicle Repair	$12,000	$927	$0
(522310) Rental Of Land And Buildings	$15,000	$1,974	$5,000
(522320) Rental Of Equipment And Vehicles	$0	$792	$0
(523220) Postage	$6,400	$2,884	$2,500
(523500) Travel	$93,335	$26,673	$13,250
(523600) Dues And Fees	$18,401	$4,655	$4,200
(523700) Education And Training	$91,350	$33,089	$27,700
(531105) Supplies	$342,162	$314,210	$390,890
(531310) Hospitality And Events	$2,000	$439	$0
(531315) Food	$4,000	$396	$0
(531400) Books And Periodicals	$5,000	$2,394	$5,000
(531605) Machinery And Equipment-Operating	$113,100	$136,930	$59,900
(531610) Furniture/Fixtures-Operating	$4,500	$197	$500
(531720) Uniforms	$149,250	$111,725	$113,800
(522220) Vehicle Fleet Rate	$819,153	$802,319	$802,319
(523210) Communication Services	$1,055,026	$961,805	$963,326
(531120) Vehicle Parts And Supplies	$0	-$839	$0
(531250) Oil	$17,560	$18,133	$17,926
(531270) Gasoline/ Diesel	$462,800	$460,890	$490,493
(531620) Communication Equipment-Operating	$6,000	$12,182	$24,000
OPERATING TOTAL	**$3,694,897**	**$3,508,638**	**$3,558,060**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$3,177,309	$2,934,858	$2,934,858
(552400) Risk/Liability Contribution	$531,298	$515,161	$515,161
(611351) Transfer Out - Fed Grant	$0	$830	$0
(611354) Transfer Out - E911	$677,340	$900,000	$900,000
(611361) Transfer Out - Fleet Capital	$1,283,054	$2,008,083	$2,008,083
TRANSFERS, CAPITAL, OTHER TOTAL	**$5,669,001**	**$6,358,932**	**$6,358,102**
TOTAL	**$33,650,022**	**$33,523,937**	**$33,789,312**

E-911 Fund

E-911 Fund Revenues and Expenses



E-911 Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(391201) Operating Transfer In	$677,340	$900,000	$900,000
MISCELLANEOUS REVENUES TOTAL	**$677,340**	**$900,000**	**$900,000**
Charges for Service			
(342500) E911 Charges	$2,400,000	$2,484,768	$2,450,000
(342920) Mountain Park	$17,949	$17,949	$17,949
(342921) National Park Service	$47,967	$47,967	$41,232
CHARGES FOR SERVICE TOTAL	**$2,465,916**	**$2,550,684**	**$2,509,181**
Interest Income			
(361000) Interest Revenues	$17,500	$19,046	$17,500
INTEREST INCOME TOTAL	**$17,500**	**$19,046**	**$17,500**
TOTAL	**$3,160,756**	**$3,469,730**	**$3,426,681**

E-911 Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$1,932,479	$1,824,258	$1,844,983
(511101) Budgeted Salary Savings	$0	$0	-$34,565
(511102) Budgeted Salary Contingency	$0	$44,953	$118,893
(511105) Part Time Employees	$47,096	$21,977	$47,096
(511300) Overtime	$162,192	$156,446	$162,192
(512200) Social Security (FICA)	$132,790	$123,691	$132,594
(512300) Medicare	$31,056	$28,928	$31,010
(512400) Defined Benefit Retirement	$94,711	$103,246	$132,998
(512401) Deferred Compensation	$7,412	$7,647	$7,708
(512402) Defined Contribution Retirement	$201,504	$161,703	$192,978
(553100) Group Insurance Contribution	$366,705	$383,090	$383,090
(554100) Workers Comp Contribution	$10,605	$10,059	$10,059
SALARIES AND BENEFITS TOTAL	**$2,986,550**	**$2,865,998**	**$3,029,036**
Operating			
(521300) Technical Services	$20,000	$15,111	$14,000
(521400) Contract Services	$49,248	$49,450	$49,248
(522205) Repairs And Maintenance	$5,000	$2,250	$5,000
(523500) Travel	$18,500	$17,120	$22,500
(523600) Dues And Fees	$12,857	$9,310	$12,400
(523700) Education And Training	$30,000	$31,747	$31,469
(531105) Supplies	$7,000	$6,696	$7,500
(531310) Hospitality And Events	$2,500	$2,195	$2,500
(531400) Books And Periodicals	$500	$619	$500
(531605) Machinery And Equipment-Operating	$2,000	$2,532	$2,500
(531610) Furniture/Fixtures-Operating	$2,000	$790	$2,000
(531720) Uniforms	$6,000	$7,000	$6,000
(522220) Vehicle Fleet Rate	$7,311	$0	$0
(531230) Electricity	$0	$3,363	$8,946
(531270) Gasoline/ Diesel	$200	$112	$0
OPERATING TOTAL	**$163,116**	**$148,295**	**$164,563**
Transfers, Capital, Other			
(551110) Indirect Costs	$235,084	$237,432	$237,432
(551300) Information Technology Charges - Internal	$299,202	$289,666	$289,666
(611361) Transfer Out - Fleet Capital	$300	$0	$0
TRANSFERS, CAPITAL, OTHER TOTAL	**$534,586**	**$527,098**	**$527,098**
TOTAL	**$3,684,252**	**$3,541,391**	**$3,720,697**



City of Roswell

Infrastructure

Includes Facilities Services, Capital Project Management, Water Utility, Stormwater Utility, Solid Waste, Fleet Services, and Transportation

Infrastructure Expenditures by Fund

Category	2026
TSPLOST 2 Fund	$23,200,000.00
Solid Waste Fund	$15,191,057.40
General Fund	$14,397,471.60
Public Facilities Authority	$9,665,000.00
Capital Project Fund	$8,019,576.00
Other	$13,994,506.00

Here is a summary of the Infrastructure division in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Infrastructure Expenditures by Category

Category	2026
Transfers, Capital, Other	$46,502,238.00
Operating	$21,557,643.00
Salaries and Benefits	$16,407,730.00

This table shows the three main categories of expenditures within the Infrastructure division across all funds. Click on the table to explore in greater detail.



Transportation Department

Serves the public by planning, designing, operating, & maintaining a high-quality, multi-modal transportation system for the City.

2025 Accomplishments

- **Construction Projects Complete by end of 2025**
  - 2025 Citywide resurfacing
  - SR 140 Landscape Medians
  - SR 92 @ Woodstock Rd/King Rd
- **Current Construction Projects ongoing in 2026**
  - Big Creek Parkway Phase 1
  - Hardscrabble Multi-Use Trail (MUT)
  - King Road MUT
- **Upcoming Construction Projects**
  - Woodstock MUT Phase 1 currently in procurement
  - Riverside Rd Corridor (Q4 2025)
- **Signal preemption on local roads**
- **Fiber installation for Public Safety facilities**
- **Slow Down In Roswell Initiative**
  - Development of Neighborhood Traffic Calming Matrix and Pilot Program
  - Purchase of concrete equipment and hiring members for concrete crew
- **Right of way and easement acquisition**
  - Riverside Rd, Woodstock Rd MUT
- **Initiated inspector training for LDPs** (Land Disturbance Permit)

Top Priorities & Initiatives

- **Slow Down In Roswell**
  - Neighborhood Traffic Calming Pilot Program – 11 neighborhoods - $400,000
  - Local Road Traffic Calming Matrix – develop traffic calming matrix for local roads
  - Neighborhood Sidewalk Matrix - develop sidewalk matrix for neighborhoods/local roads
- **TSPLOST III**
  - Prepare for TSPLOST III referendum November 2026
- **Service Excellence**
  - Key Corridor Maintenance Plan
- **Project Execution**

Design/Right of Way

- Big Creek Parkway Phase 2
- Woodstock MUT Phase 2
- Old Alabama Rd MUT Phase 1
- Old Alabama Rd MUT Phase 3
- Pine Grove Road Corridor Phase 2
- Green St Activation Plan Phase 2
- Norcross St Bridge Replacement
- Jones Rd MUT
- Big Creek Trail (Reconnecting Communities Grant)
- Gateway – estimated Q2-Q4 2027

Construction

- Big Creek Parkway Phase1
- SR 9 at Riverside Rd/Azalea Rd
- Woodstock Rd MUT Phase 1
- Riverside Rd Corridor Improvements
- Pine Grove Road Corridor Phase 1A
- Etris Rd MUT
- Old Alabama Rd MUT Phase 2
- Pine Grove Road Corridor Phase 1B
- Green St Activation Plan Phase 1
- Cox Road Intersection Improvements

Transportation General Fund Expenditures by Type



Transportation General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$4,082,512	$3,564,188	$3,851,396
(511101) Budgeted Salary Savings	-$48,991	$0	-$69,715
(511102) Budgeted Salary Contingency	$0	$83,414	$239,817
(511105) Part Time Employees	$0	$31,986	$29,456
(511300) Overtime	$34,000	$47,197	$34,000
(512200) Social Security (FICA)	$252,186	$229,840	$253,270
(512300) Medicare	$58,979	$53,754	$59,236
(512400) Defined Benefit Retirement	$459,859	$501,296	$486,953
(512401) Deferred Compensation	$16,887	$17,002	$15,880
(512402) Defined Contribution Retirement	$373,982	$259,752	$341,090
(553100) Group Insurance Contribution	$757,437	$766,215	$766,215
(554100) Workers Comp Contribution	$177,633	$165,904	$165,904
SALARIES AND BENEFITS TOTAL	**$6,164,484**	**$5,720,549**	**$6,173,502**
Operating			
(521201) Professional Services	$20,000	$22,614	$25,500
(521400) Contract Services	$0	$40,679	$24,715
(522110) Disposal	$30,000	$32,399	$52,500
(522205) Repairs And Maintenance	$51,260	$45,183	$83,812
(522210) Vehicle Repair	$540	$0	$0
(522320) Rental Of Equipment And Vehicles	$2,000	$3,553	$9,000
(523220) Postage	$200	$258	$200
(523300) Advertising	$200	$0	$0
(523500) Travel	$8,000	$1,386	$20
(523600) Dues And Fees	$6,742	$52	$120
(523700) Education And Training	$7,630	$1,642	$1,575
(523800) Licenses	$1,320	$328	$830
(531105) Supplies	$211,052	$302,124	$318,540
(531310) Hospitality And Events	$1,000	$476	$700
(531315) Food	$500	$0	$0
(531400) Books And Periodicals	$798	$0	$0
(531605) Machinery And Equipment-Operating	$13,750	$12,069	$29,250
(531720) Uniforms	$20,300	$16,678	$19,735
(522220) Vehicle Fleet Rate	$189,744	$158,313	$158,313
(531210) Water / Sewerage	$116	$119	$127
(531215) Stormwater Fees	$920,069	$920,076	$920,016
(531230) Electricity	$1,688,491	$1,685,699	$1,641,780
(531250) Oil	$2,840	$2,193	$2,244
(531270) Gasoline/ Diesel	$84,720	$91,724	$101,151
OPERATING TOTAL	**$3,261,272**	**$3,337,567**	**$3,390,128**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$593,284	$604,559	$604,559
(552400) Risk/Liability Contribution	$161,960	$174,709	$174,709
(611361) Transfer Out - Fleet Capital	$90,050	$142,436	$142,436
(581100) Principal- Long Term Debt	$317,993	$313,715	$314,146
(582100) Interest - Long Term Debt	$46,940	$51,221	$50,798
TRANSFERS, CAPITAL, OTHER TOTAL	**$1,210,227**	**$1,286,640**	**$1,286,648**
TOTAL	**$10,635,983**	**$10,344,756**	**$10,850,278**

Environmental/Public Works Department

To protect and enhance the environment for our community as we strive to exceed expectations every day with caring and efficient responsiveness.

Facilities Services

2025 Accomplishments

- Hired Facilities Services Supervisor
- Developed first 5-year Facilities Maintenance Master Plan
- Completed City Hall Chiller/Air Handler Unit Project
- Completed City Hall Remodel Project
  - Residential and Business Services Area
- Revised Work Order process to streamline projects/tasks and improve technician efficiency
- Took on more complex projects with inhouse staff, reducing contracted work
- Developed and implemented a process within City for requesting Facility Condition Assessment (Capital) funds for projects
- Conducted Custodial Analysis to determine optimized workload for inhouse staff
- Developed Maintenance and Custodial Evaluation Form and a monthly process for obtaining feedback from City customers
- Updated/Added/Replaced all Standard Operating Procedures (SOPs)

Top Priorities

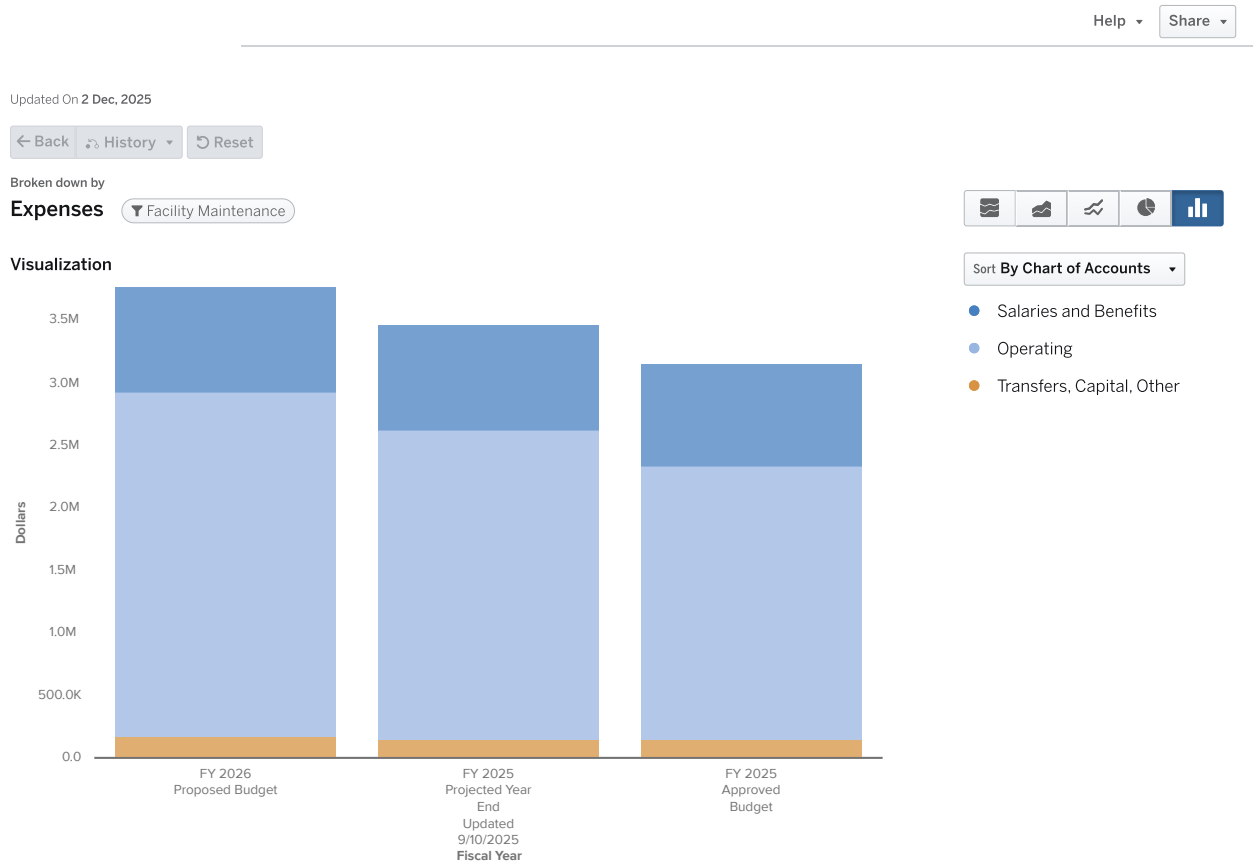
- Facilities that reflect the City of Roswell Brand
- Provide technicians with specialized training (e.g., Heating, Ventilation, and Air Conditioning (HVAC), electrical, etc.)
- Evaluate energy rates throughout the city
  - Conduct energy audit
  - Implement processes and procedures based on outcomes from energy audit
- Evaluate work order management software to improve efficiency
- Evaluate and improve process for purchasing supplies for city (e.g. paper towels, soap, etc.)
- Update 2025 Facility Condition Assessment report with improved pricing
- Develop multi-year facilities capital budget
- Update succession planning
- Update/Add/Replace all Division SOPs

Top Initiatives

CLEAN, SAFE, RELIABLE, RESPONSIVE – Facilities operation that reflects the City of Roswell Brand

- **Custodial** – increase custodial contract to supplement in house staff
  - 5 days per week – City Hall – City Staff Custodian #1
  - 3 days per week – 911/Range, Wellness Center, Recycling Center – City Staff Custodian #2
  - 5 days per week – RAPSTC, Summit, Hembree - Contract Service
  - 3 days per week – Dobbs, Water Plant – Contract Service
- **Service Contracts**
  - Pest/Termite; Elevators; Fire extinguishers; Alarm services; Security cameras; Generators; Fire systems; Bay Door maintenance
  - Disposal of hazardous shooting range materials
    - Not included in 2025
- **Summit**
  - Management Fee
  - Building Engineer
    - Not included in 2025

Facilities Services General Fund Expenditures by Account



Facilities Services General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$524,420	$523,548	$523,276
(511101) Budgeted Salary Savings	-$6,233	$0	-$15,586
(511102) Budgeted Salary Contingency	$0	$12,934	$34,207
(511300) Overtime	$15,000	$18,558	$0
(512200) Social Security (FICA)	$33,058	$34,586	$33,948
(512300) Medicare	$7,731	$8,089	$7,940
(512400) Defined Benefit Retirement	$55,823	$60,853	$35,408
(512401) Deferred Compensation	$3,026	$3,799	$4,379
(512402) Defined Contribution Retirement	$68,346	$60,141	$76,431
(553100) Group Insurance Contribution	$115,070	$108,322	$108,322
(554100) Workers Comp Contribution	$15,867	$9,997	$9,997
SALARIES AND BENEFITS TOTAL	**$832,108**	**$840,827**	**$818,322**
Operating			
(521201) Professional Services	$0	$3,035	$0
(521300) Technical Services	$81,649	$114,883	$179,478
(521400) Contract Services	$335,360	$199,127	$102,000
(522130) Custodial	$74,000	$26,187	$12,800
(522205) Repairs And Maintenance	$784,066	$694,394	$577,213
(522320) Rental Of Equipment And Vehicles	$8,000	$7,949	$0
(523220) Postage	$50	$20	$50
(523600) Dues And Fees	$0	$30	$0
(531105) Supplies	$210,618	$222,149	$134,907
(531605) Machinery And Equipment-Operating	$10,000	$1,974	$5,000
(531720) Uniforms	$6,000	$3,381	$0
(522220) Vehicle Fleet Rate	$8,835	$9,194	$9,194
(523902) Sanitation Services	$83,882	$80,826	$84,405
(531210) Water / Sewerage	$96,824	$86,122	$110,833
(531215) Stormwater Fees	$26,729	$31,469	$27,336
(531220) Natural Gas	$84,146	$83,358	$97,460
(531230) Electricity	$942,254	$912,419	$848,830
(531250) Oil	$140	$0	$0
(531270) Gasoline/ Diesel	$3,300	$3,895	$3,758
OPERATING TOTAL	**$2,755,854**	**$2,480,412**	**$2,193,264**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$88,079	$66,537	$66,537
(552400) Risk/Liability Contribution	$66,245	$68,418	$68,418
(611361) Transfer Out - Fleet Capital	$19,203	$12,737	$12,737
TRANSFERS, CAPITAL, OTHER TOTAL	**$173,527**	**$147,692**	**$147,692**
TOTAL	**$3,761,489**	**$3,468,931**	**$3,159,278**

Fleet Services

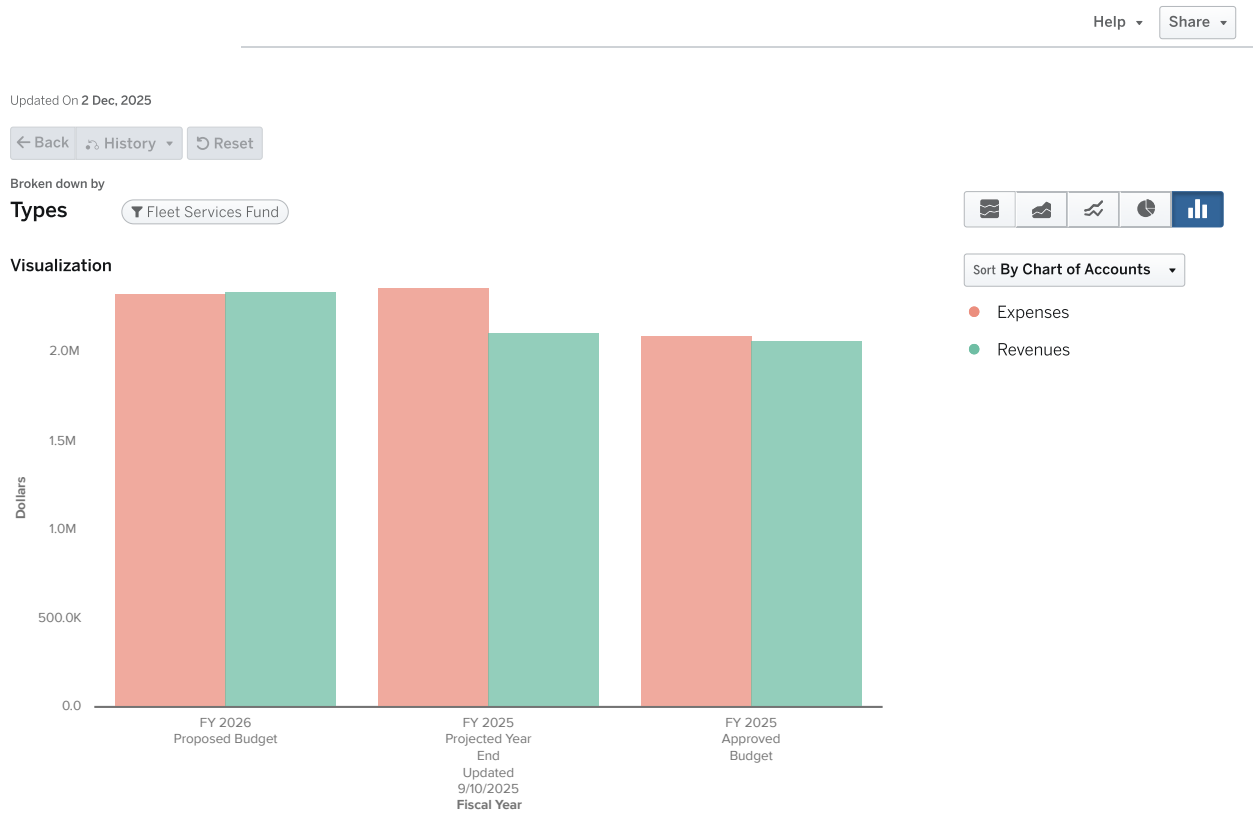
2025 Accomplishments

- Paused new vehicle purchases
- Implemented “New and Replacement Vehicle Guidelines”
- Conducted 1st full fleet assessment based on guidelines
- Developed draft of first 5-year Fleet Master Plan
- Surplussed 40 vehicles
- Payoff of certain leases resulted in reduced cost of ownership from $2.6M → $1.76M
- Completed Fleet Maintenance Safety Plan
- Updated/Added/Replaced all SOPs

Top Priorities & Initiatives

- **2026 Lease Buy-down**
  - Opportunities to buy down leases will be explored in 2026 to reduce the operational impact of continuing lease payments.
- **Parts strategy**
  - Evaluate options for savings on parts
- **Fleet inventory**
  - Reduce fleet from 520 to 500 and maintain total fleet count of 500
- **Develop Multi-Year Acquisition Strategy**
  - Evaluate vehicle acquisition over next 5 years

Fleet Services Fund Revenues and Expenses



Fleet Services Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(383100) Reimbursement From Insura	$0	$50,047	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$50,047**	**$0**
Charges for Service			
(341750) Fleet Service Charges	$2,346,198	$2,066,682	$2,066,682
CHARGES FOR SERVICE TOTAL	**$2,346,198**	**$2,066,682**	**$2,066,682**
TOTAL	**$2,346,198**	**$2,116,729**	**$2,066,682**

Fleet Services Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$576,712	$569,746	$566,250
(511101) Budgeted Salary Savings	-$6,921	-$1,422	-$10,865
(511102) Budgeted Salary Contingency	$0	$14,220	$37,373
(511300) Overtime	$8,000	$22,184	$8,000
(512200) Social Security (FICA)	$35,823	$36,700	$37,247
(512300) Medicare	$8,378	$8,583	$8,711
(512401) Deferred Compensation	$2,536	$2,492	$2,397
(512402) Defined Contribution Retirement	$68,778	$62,789	$74,453
(553100) Group Insurance Contribution	$103,689	$108,322	$108,322
(554100) Workers Comp Contribution	$9,417	$7,387	$7,387
SALARIES AND BENEFITS TOTAL	**$806,412**	**$831,001**	**$839,275**
Operating			
(521400) Contract Services	$20,000	$17,490	$20,000
(522130) Custodial	$850	$283	$850
(522205) Repairs And Maintenance	$15,000	$16,350	$10,000
(522210) Vehicle Repair	$268,500	$258,135	$250,518
(523220) Postage	$75	$59	$150
(523600) Dues And Fees	$0	$15	$0
(523700) Education And Training	$7,500	$3,538	$4,800
(523800) Licenses	$250	$99	$250
(531105) Supplies	$3,500	$3,789	$3,500
(531310) Hospitality And Events	$445	$176	$445
(531605) Machinery And Equipment-Operating	$15,000	$11,868	$10,000
(531720) Uniforms	$9,100	$6,974	$9,100
(531120) Vehicle Parts And Supplies	$854,000	$857,935	$608,787
(531250) Oil	$150	$401	$588
(531270) Gasoline/ Diesel	$8,300	$24,826	$8,029
OPERATING TOTAL	**$1,202,670**	**$1,201,938**	**$927,017**
Transfers, Capital, Other			
(551110) Indirect Costs	$195,846	$191,270	$191,270
(551300) Information Technology Charges - Internal	$105,892	$104,204	$104,204
(552400) Risk/Liability Contribution	$9,793	$10,052	$10,052
(611361) Transfer Out - Fleet Capital	$17,075	$22,357	$22,357
TRANSFERS, CAPITAL, OTHER TOTAL	**$328,606**	**$327,883**	**$327,883**
TOTAL	**$2,337,688**	**$2,360,822**	**$2,094,175**

Environmental/Public Works Department

Water Utility

2025 Accomplishments

- Awarded Plant of the Year
  - Fourth straight year and fifth time in 6 years.
- Received FEMA Hazard Mitigation Grant for Emergency Generator at WTP (Water Treatment Plant)
- Completed Large Water Line Replacement Projects using the Water Utility CIP Matrix
  - Bulloch Ave Water Line
  - Lake Drive
  - Rocky Creek Lane
  - Maxwell Road
- Successfully performed 1st in-house water line replacement (Grimes Place)
  - Currently working on second
- Cross trained staff within Division
- Identified 88 unknown service connections
  - Part of Lead and Copper Rule
- Replaced 16 galvanized steel services
- Performed leak detection of half of total system
- Completed Asset Management Plan (needed for WTP Operations Renewal)
- Decommissioned Community Circle Water Tank
- Updated/Added/Replaced all SOPs

Top Priorities & Initiatives

- Develop financial projection tool
  - Assess all water utility rates
  - 5-year projection
  - Evaluate staffing needs
  - Evaluate capitals needs
- Complete 6 Water Line replacement projects based on CIP Matrix
  - Complete 3 in house
- Complete Frank Lewis Drive Water Line Extension Project
- Complete design of new water tank
- Update Water Utility Master Plan (work will be done in-house)
- Update succession planning
- Update/add/replace all division standard operating procedures (SOPs)

Water Utility Revenues and Expenses



Water Utility Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(389999) Over And Short	$0	$1	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$1**	**$0**
Charges for Service			
(341905) Other/Misc. Fees	$0	$12,925	$0
(344210) Water Charges	$4,865,000	$4,838,439	$4,920,000
(344215) Reconnect Fees	$300	$315	$300
(344216) Meter Fees	$70,000	$194,733	$128,000
(344217) Water Service Stop Fees	$40,000	$39,317	$20,000
(344218) Capacity Fees	$31,500	$301,100	$150,000
(344255) Sewerage Charges	$340,000	$390,534	$412,000
(344700) Utility Bill Late Charges	$385,000	$424,519	$305,000
(349300) Bad Check Fees	$0	$870	$0
CHARGES FOR SERVICE TOTAL	**$5,731,800**	**$6,202,751**	**$5,935,300**
Interest Income			
(361000) Interest Revenues	$50,000	$45,373	$42,000
INTEREST INCOME TOTAL	**$50,000**	**$45,373**	**$42,000**
TOTAL	**$5,781,800**	**$6,248,125**	**$5,977,300**

Water Utility Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$1,386,984	$1,267,630	$1,368,523
(511101) Budgeted Salary Savings	-$16,248	$0	-$24,138
(511102) Budgeted Salary Contingency	$0	$31,593	$83,031
(511105) Part Time Employees	$50,400	$78,816	$50,400
(511300) Overtime	$70,000	$70,487	$70,000
(512200) Social Security (FICA)	$92,451	$87,756	$95,966
(512300) Medicare	$21,621	$20,524	$22,445
(512400) Defined Benefit Retirement	$85,826	$93,560	$95,948
(512401) Deferred Compensation	$6,374	$6,084	$5,441
(512402) Defined Contribution Retirement	$134,929	$110,242	$146,229
(553100) Group Insurance Contribution	$255,808	$267,483	$267,483
(554100) Workers Comp Contribution	$17,217	$20,061	$20,061
SALARIES AND BENEFITS TOTAL	**$2,105,362**	**$2,054,236**	**$2,201,389**
Operating			
(521201) Professional Services	$343,072	$201,613	$318,072
(521300) Technical Services	$57,375	$36,373	$44,375
(521400) Contract Services	$60,075	$41,775	$40,274
(522110) Disposal	$15,000	$12,131	$15,000
(522130) Custodial	$7,816	$2,605	$7,816
(522205) Repairs And Maintenance	$143,622	$228,772	$133,602
(522320) Rental Of Equipment And Vehicles	$0	-$2	$0
(523220) Postage	$475	$571	$475
(523500) Travel	$30,560	$20,513	$21,750
(523600) Dues And Fees	$12,442	$11,576	$12,411
(523700) Education And Training	$19,875	$16,481	$17,580
(523800) Licenses	$2,380	$2,336	$2,539
(531105) Supplies	$149,713	$124,478	$133,513
(531140) Water Line/Meter Maint Supplies	$494,100	$439,055	$439,055
(531310) Hospitality And Events	$125	$133	$125
(531315) Food	$900	$544	$900
(531400) Books And Periodicals	$1,700	$960	$2,150
(531605) Machinery And Equipment-Operating	$52,200	$5,093	$10,200
(531720) Uniforms	$12,475	$10,532	$12,075
(522220) Vehicle Fleet Rate	$93,288	$30,287	$30,287
(523901) Bank Fees / Charges	$5,400	$2,211	$4,900
(531210) Water / Sewerage	$98,728	$61,867	$110,216
(531230) Electricity	$131,694	$130,321	$108,297
(531250) Oil	$1,190	$862	$1,280
(531270) Gasoline/ Diesel	$53,300	$42,881	$33,948
OPERATING TOTAL	**$1,787,505**	**$1,423,967**	**$1,500,840**
Transfers, Capital, Other			
(541420) Water Lines	$1,581,287	$554,579	$1,019,897
(542100) Machinery	$86,500	$160,872	$0
(551110) Indirect Costs	$518,170	$485,378	$485,378
(551300) Information Technology Charges - Internal	$209,144	$322,223	$322,223
(552400) Risk/Liability Contribution	$64,075	$72,104	$72,104

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(611351) Transfer Out - Fed Grant	$0	$12,206	$0
(611361) Transfer Out - Fleet Capital	$37,258	$47,106	$47,106
(582100) Interest - Long Term Debt	$116,195	$116,791	$126,107
TRANSFERS, CAPITAL, OTHER TOTAL	**$2,612,629**	**$1,771,259**	**$2,072,815**
TOTAL	**$6,505,496**	**$5,249,461**	**$5,775,044**

Environmental/Public Works Department

Stormwater Utility

2025 Accomplishments

- Completed Stormwater Lining/Replacement Projects using the Stormwater Utility CIP Matrix
  - Briarstone
    - Lining, 2,400 linear feet, multiple pipes
  - 235 Spring Creek
  - Bowen @ Hedgegate
  - 12110 Brookfield Club Dr
    - Emergency
  - Ramsdale Drive
  - Northmeadow
    - In construction
  - Stormwater Lining Package
    - 18 pipes, 9 roads
- Received additional funding from GAEPD (Georgia Environmental Protection Division) for City Hall
  - 319(h) Grant
    - No additional funding from the City
- Successfully performed 1st inhouse installation of green infrastructure
  - City Hall bioslopes
- Completed design of Roswell Area Park Regional Stormwater Detention Pond
- Completed design of Founders Park Regional Stormwater Detention Pond
- Will complete construction of Founders Park Regional Stormwater Detention Pond by end of year
- Oversaw 16 commercial stormwater ponds coming into compliance
- Improved Stormwater Plans review process
- Updated/Added/Replaced all SOPs

Top Priorities & Initiatives

- Develop financial projection tool
  - Assess Stormwater rates
  - 5-year projection
- Complete all requirements for second year of MS4 permit
- Complete 25 Stormwater replacement/lining projects based on CIP Matrix
  - Combination of contracted work and inhouse projects
- Bring 15 commercial stormwater ponds into compliance
- Establish Regional Stormwater Facility at Roswell Area Park Pond
- Fill all open vacancies
- Update succession planning
- Update/Add/Replace all Division SOPs

Stormwater Utility Revenues and Expenses



Stormwater Utility Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(389999) Over And Short	$0	$1	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$1**	**$0**
Charges for Service			
(344261) Stormwater Utility	$4,801,700	$4,803,076	$4,801,700
CHARGES FOR SERVICE TOTAL	**$4,801,700**	**$4,803,076**	**$4,801,700**
Interest Income			
(361000) Interest Revenues	$84,000	$77,628	$45,000
INTEREST INCOME TOTAL	**$84,000**	**$77,628**	**$45,000**
TOTAL	**$4,885,700**	**$4,880,706**	**$4,846,700**

Stormwater Utility Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$1,247,523	$1,046,244	$1,132,789
(511101) Budgeted Salary Savings	-$14,970	$0	-$21,689
(511102) Budgeted Salary Contingency	$0	$28,387	$74,604
(511105) Part Time Employees	$35,000	$24,862	$35,000
(511300) Overtime	$8,000	$6,329	$8,000
(512200) Social Security (FICA)	$79,084	$66,928	$76,180
(512300) Medicare	$18,496	$15,653	$17,817
(512400) Defined Benefit Retirement	$119,158	$129,896	$124,885
(512401) Deferred Compensation	$5,425	$4,940	$4,532
(512402) Defined Contribution Retirement	$113,123	$81,615	$109,005
(553100) Group Insurance Contribution	$248,854	$242,404	$242,404
(554100) Workers Comp Contribution	$9,090	$15,840	$15,840
SALARIES AND BENEFITS TOTAL	**$1,868,783**	**$1,663,098**	**$1,819,367**
Operating			
(521201) Professional Services	$50,000	$72,233	$115,000
(521300) Technical Services	$45,000	$35,473	$36,000
(521400) Contract Services	$5,000	$1,974	$5,000
(522110) Disposal	$35,000	$12,131	$15,000
(522140) Maintenance - Grounds	$5,000	$860	$2,178
(522205) Repairs And Maintenance	$65,000	$38,277	$65,000
(522320) Rental Of Equipment And Vehicles	$50,000	$15,792	$40,000
(523220) Postage	$700	$631	$500
(523500) Travel	$6,500	$3,194	$6,500
(523600) Dues And Fees	$4,184	$2,383	$4,184
(523700) Education And Training	$5,455	$3,582	$5,455
(523800) Licenses	$439	$259	$239
(531105) Supplies	$154,863	$88,760	$134,863
(531310) Hospitality And Events	$413	$133	$125
(531315) Food	$100	$264	$100
(531400) Books And Periodicals	$100	$39	$100
(531720) Uniforms	$10,675	$10,888	$10,675
(522220) Vehicle Fleet Rate	$61,239	$51,442	$51,442
(523901) Bank Fees / Charges	$5,400	$2,211	$4,900
(531250) Oil	$820	$533	$805
(531270) Gasoline/ Diesel	$8,500	$11,372	$12,424
OPERATING TOTAL	**$514,388**	**$352,432**	**$510,490**
Transfers, Capital, Other			
(541200) Site Improvements	$1,470,000	$1,379,526	$1,424,000
(542100) Machinery	$30,000	$127,022	$76,000
(551110) Indirect Costs	$614,750	$549,578	$549,578
(551300) Information Technology Charges - Internal	$138,002	$125,716	$125,716
(552400) Risk/Liability Contribution	$33,328	$39,268	$39,268
(611361) Transfer Out - Fleet Capital	$47,436	$59,359	$59,359
TRANSFERS, CAPITAL, OTHER TOTAL	**$2,333,516**	**$2,280,469**	**$2,273,921**
TOTAL	**$4,716,687**	**$4,295,999**	**$4,603,778**

Environmental/Public Works Department

Solid Waste

2025 Accomplishments

- Implemented new Residential Curbside Recycling and Yard Waste Contract – WastePro
- Implemented new Transfer Station Operations Contract – Seegreen Services
- Opened Transfer Station to Non-Residents
- Opened Transfer Station with drop off for Construction Debris – Residents Only
- Added additional hauler for drop-off at Transfer Station
- Began running Automatic Side Loader (ASL) routes
- Will complete Solid Waste Business Plan Update by the end of 2025
- Updated/Added/Replaced all standard operating procedures (SOPs)

Top Priorities & Initiatives

- Develop financial projection tool
  - Assess all Solid Waste rates
  - 5-year projection
  - Evaluate staffing needs
  - Evaluate Fleet needs
- Complete 6 Water Line replacement projects based on CIP Matrix
  - Complete Transfer Station scale house
  - Add additional outside hauler for drop-off
  - Generate $120k in revenue from Transfer Station
  - Evaluate need for second attendant
- Evaluate Recycling Center strategy with North Fulton cities
- Update succession planning
- Update/Add/Replace all Division SOPs

Solid Waste Revenues and Expenses



Solid Waste Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(389999) Over And Short	$0	$109	$0
(392100) Sale Of Assets	$0	$21,927	$0
(393000) Proceeds - Long-term Liability	$0	$480,906	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$502,942**	**$0**
Charges for Service			
(344150) Transfer Station	$75,000	$54,793	$0
(344111) Residential Refuse Collect	$9,854,000	$9,894,933	$9,825,000
(344112) Commercial Refuse Collect	$5,450,000	$5,459,226	$5,328,000
(344160) Solid Waste Recycling Fees	$135,000	$156,278	$135,000
(344162) Large Item Fees	$50,000	$53,471	$50,000
(344191) Dumpster Set Up Fees	$500	$267	$800
CHARGES FOR SERVICE TOTAL	**$15,564,500**	**$15,618,968**	**$15,338,800**
Interest Income			
(361000) Interest Revenues	$90,000	$97,466	$70,000
INTEREST INCOME TOTAL	**$90,000**	**$97,466**	**$70,000**
TOTAL	**$15,654,500**	**$16,219,376**	**$15,408,800**

Solid Waste Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$2,845,499	$2,618,797	$2,696,666
(511101) Budgeted Salary Savings	-$34,146	$0	-$51,475
(511102) Budgeted Salary Contingency	$0	$66,613	$177,067
(511105) Part Time Employees	$71,502	$37,863	$71,502
(511300) Overtime	$93,100	$120,742	$93,100
(512200) Social Security (FICA)	$184,509	$172,159	$185,187
(512300) Medicare	$43,151	$40,264	$43,312
(512400) Defined Benefit Retirement	$345,069	$376,164	$389,220
(512401) Deferred Compensation	$10,443	$11,063	$11,428
(512402) Defined Contribution Retirement	$214,597	$167,376	$223,601
(553100) Group Insurance Contribution	$659,943	$694,846	$694,846
(554100) Workers Comp Contribution	$196,914	$190,195	$190,195
SALARIES AND BENEFITS TOTAL	**$4,630,581**	**$4,496,083**	**$4,724,649**
Operating			
(521201) Professional Services	$0	$19,538	$0
(521400) Contract Services	$4,258,642	$3,745,634	$4,076,192
(522110) Disposal	$1,945,000	$1,783,984	$1,855,000
(522130) Custodial	$14,500	$4,833	$14,500
(522140) Maintenance - Grounds	$0	$1,602	$0
(522205) Repairs And Maintenance	$3,500	$7,682	$3,500
(522210) Vehicle Repair	$150	$577	$150
(522320) Rental Of Equipment And Vehicles	$2,500	$80,759	$2,500
(523220) Postage	$350	$164	$350
(523400) Printing And Binding	$1,000	$1,494	$1,000
(523500) Travel	$4,000	$1,909	$4,000
(523600) Dues And Fees	$2,193	$646	$1,443
(523700) Education And Training	$2,000	$790	$2,000
(523800) Licenses	$675	$316	$675
(531105) Supplies	$75,325	$47,662	$72,825
(531240) Bottled Gas	$4,500	$3,047	$4,000
(531310) Hospitality And Events	$250	$119	$250
(531315) Food	$700	$253	$700
(531400) Books And Periodicals	$100	$39	$100
(531605) Machinery And Equipment-Operating	$18,000	$78,382	$90,500
(531625) Dumpster - Equipment Op	$110,000	$75,987	$90,000
(531720) Uniforms	$35,350	$43,127	$35,350
(522220) Vehicle Fleet Rate	$565,812	$451,905	$451,905
(523901) Bank Fees / Charges	$18,200	$8,945	$16,400
(531210) Water / Sewerage	$187	$509	$0
(531230) Electricity	$955	$1,077	$1,197
(531250) Oil	$6,830	$4,804	$7,458
(531270) Gasoline/ Diesel	$216,600	$259,743	$258,848
OPERATING TOTAL	**$7,287,319**	**$6,625,526**	**$6,990,843**
Transfers, Capital, Other			
(541200) Site Improvements	$50,000	$124,125	$60,000
(542100) Machinery	$6,500	$7,150	$6,500
(542200) Vehicles	$975,000	$747,484	$400,000

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(551110) Indirect Costs	$1,352,981	$1,287,733	$1,287,733
(551300) Information Technology Charges - Internal	$391,476	$377,958	$373,625
(552400) Risk/Liability Contribution	$199,564	$212,992	$212,992
(611361) Transfer Out - Fleet Capital	$33,140	$43,866	$43,866
(581100) Principal- Long Term Debt	$246,969	$179,281	$246,969
(582100) Interest - Long Term Debt	$17,527	$16,224	$18,419
TRANSFERS, CAPITAL, OTHER TOTAL	**$3,273,157**	**$2,996,813**	**$2,650,104**
TOTAL	**$15,191,057**	**$14,118,422**	**$14,365,596**



City of Roswell

Community Services

Includes Economic Development, Community Development, Resident & Business Services, Parking Services, Recreation & Parks, Cultural Arts Center, and Historic Assets

Community Services Expenditures by Fund

Category	2026
General Fund	$23,578,485.35
Participant Recreation F…	$9,770,820.00
Hotel/Motel Fund	$1,780,684.00
Capital Project Fund	$1,381,555.00
Impact Fees Fund	$770,000.00
Other	$1,191,458.98

Here is a summary of Community Services in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Community Services Expenditures by Category

Category	2026
Salaries and Benefits	$20,070,486.00
Operating	$11,349,195.72
Transfers, Capital, Other	$7,053,321.61

This table shows the three main categories of expenditures within Community Services across all funds. Click on the table to explore in greater detail.

Economic Development

2025 Accomplishments

- Hill Street Mixed-Use Project
  - Entered into a Land Exchange Agreement providing a transactions framework
- Released RFPs (Request for Proposal) and selected Parking Deck Construction Manager and townhome Builder for the Hill Street project
- Established and launched the Roswell Development Finance Program with adopted ordinance and guidelines
- Completed PBS Aerospace approvals as first preferred developer service program participant
- Drafted Tax Allocation District (TAD) Policies and Procedures for future adoption by Mayor and Council
- Developed a Project Tracking System (Funnel Approach) to evaluate all development projects
- Initiated 3-year business plans for strategic nodes to be used in the Comprehensive Plan
- Established a quarterly reporting framework to improve transparency and accountability in economic development operations

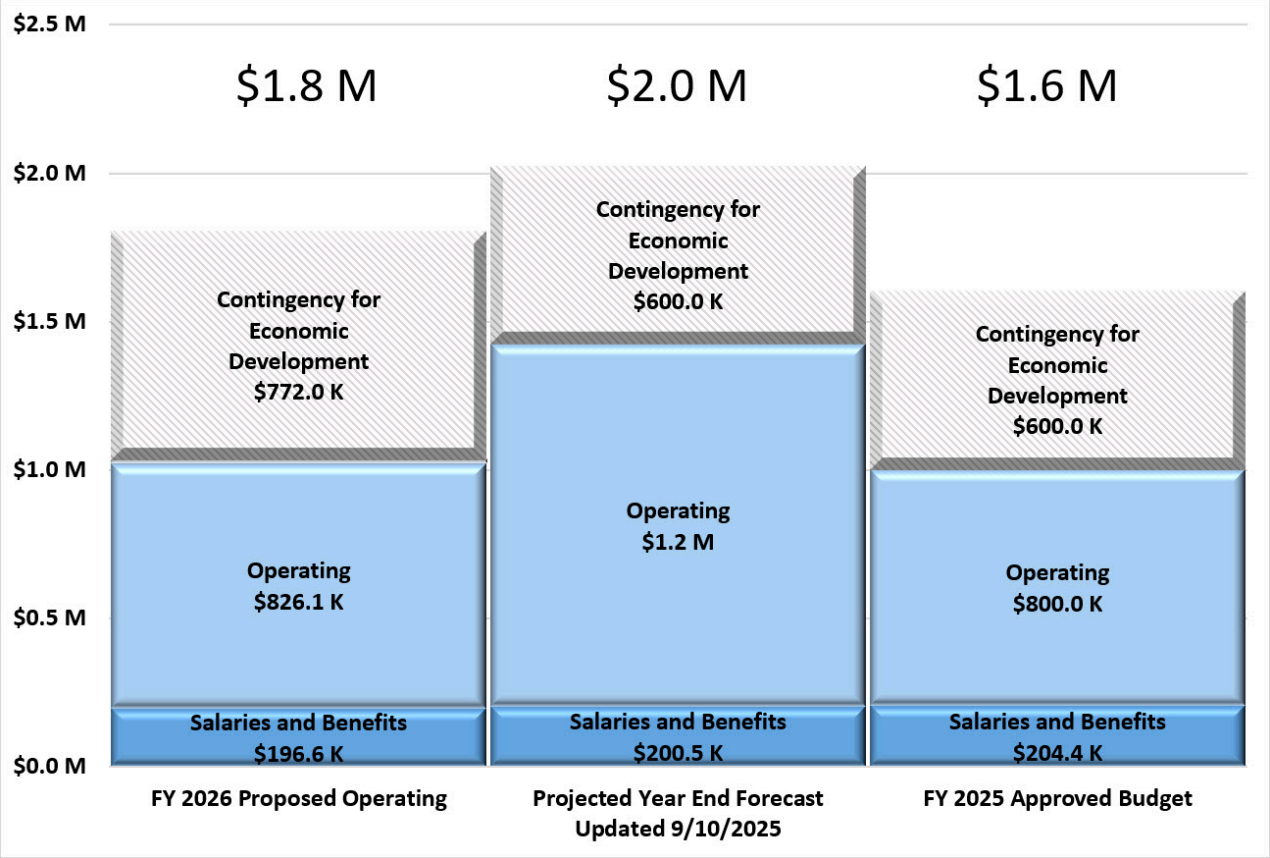
Top Priorities

- **Building Trust with Business Community, Investors and Regional Partners**
  - Developing a team aligned with the goals of the City Council
  - Advancing the City's Comprehensive Plan and economic strategy
- **Coordinate with Community Development to update the Unified Development Code (UDC) in alignment with the 2045 Comprehensive Plan**
  - To ensure that regulations actively support quality growth and reinforce Roswell's competitive position in the region
- **Coordinate with TSPLOST III and TAD Investment Priorities**
  - Leverage the 2045 Comprehensive Growth Plan to inform key infrastructure investments through both TSPLOST III and TAD
- **Aligning policy, forecasting, and investment tools**
  - Ensure that Roswell attracts businesses and developments that enhance community values and deliver long-term economic impact

Top Initiatives

- **Streamline the Development Process**
  - Provide predictability and clarity for investors and businesses
- **Ensure High-Quality Growth in the City**
  - Implement design and development standards while enabling market-driven growth
- **Develop Forecasting Models**
  - Project and monitor growth in the commercial tax base
- **Provide Data-Driven Insight**
  - Support City leadership to guide long-term land use, infrastructure, and financial planning
- **Commercial Redevelopment & Revitalization**
  - Advance strategies to maximize investment and taxable value within the City's TAD and TSPLOST III
  - Increase commercial tax revenues throughout the City
- **Strengthen Partnerships**
  - Expand partnerships with developers, businesses, and community stakeholders
  - Ensure the Economic Development plan delivers measurable benefits to Roswell's economy and resident

Economic Development Expenditures by Category



Economic Development General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$150,577	$150,069	$147,351
(511101) Budgeted Salary Savings	-$1,807	$0	-$2,827
(511102) Budgeted Salary Contingency	$0	$3,701	$9,726
(512200) Social Security (FICA)	$9,224	$9,453	$9,564
(512300) Medicare	$2,157	$2,211	$2,237
(512401) Deferred Compensation	$1,488	$1,527	$1,543
(512402) Defined Contribution Retirement	$22,316	$20,378	$23,562
(553100) Group Insurance Contribution	$12,645	$13,210	$13,210
SALARIES AND BENEFITS TOTAL	**$196,600**	**$200,548**	**$204,366**
Operating			
(521201) Professional Services	$790,000	$1,824,429	$800,000
(523300) Advertising	$7,000	$0	$0
(523500) Travel	$18,000	$0	$0
(523600) Dues And Fees	$4,000	$0	$0
(531310) Hospitality And Events	$5,000	$0	$0
(531400) Books And Periodicals	$0	-$8	$0
(522220) Vehicle Fleet Rate	$1,473	$0	$0
(531250) Oil	$40	$0	$0
(531270) Gasoline/ Diesel	$600	$0	$0
OPERATING TOTAL	**$826,113**	**$1,824,421**	**$800,000**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$6,876	$0	$0
(611361) Transfer Out - Fleet Capital	$6,850	$0	$0
TRANSFERS, CAPITAL, OTHER TOTAL	**$13,726**	**$0**	**$0**
TOTAL	**$1,036,439**	**$2,024,969**	**$1,004,366**

The table above does not include the Contingency for Economic Development since its line item can not be separated from other contingency funds held for other City activities or reserves. A category breakdown for the Contingency for Economic Development is listed below.

FY 2025 Approved Budget: $600,000
FY 2025 EOY Forecast: $600,000
FY 2026 Proposed Budget: $772,000

Community Development

2025 Accomplishments

- Digital Transformation of the Enterprise Permit & Licensing System
  - Successful build of program with complete overhaul over 100 work-flows across 8 departments
  - Involved labor diversion of 2 full-time employees across entire department hours of effort
  - On track for October launch as planned
- Launched innovative Comprehensive Growth Plan linking economic, financial and infrastructure planning
- Successful rebuild of the Building, Planning and Engineering departments (complete staffing)
- Recognition by PBS for excellent service under new 'Preferred Developer' program
- Building Department moved from frequently delay permitting to 100% monthly meeting ***or exceeding*** published turn around time (level-of-service)
- Led unity-building efforts across all Plan Reviewer and Inspection departments through monthly coordination and training meetings (7 divisions/departments)
- Short Term Vacation Rental legislation and implementation coordination across 4 divisions

Top Priorities

- **Improve and Protect the Quality of Life in Roswell**
  - Improve the built environment to drive both property values and market investment
- **Overhaul the Unified Development Code (UDC)**
  - Solve challenges to the usability, effectiveness, and predictability of zoning and development regulations and procedures
- **Improve Support and Compliance for Apartment Safety and Livability Inspections**
  - Transform the apartment inspection cycle from every 3 years to every year by streamlining the services and inspection team to eliminate redundancy

Top Initiatives

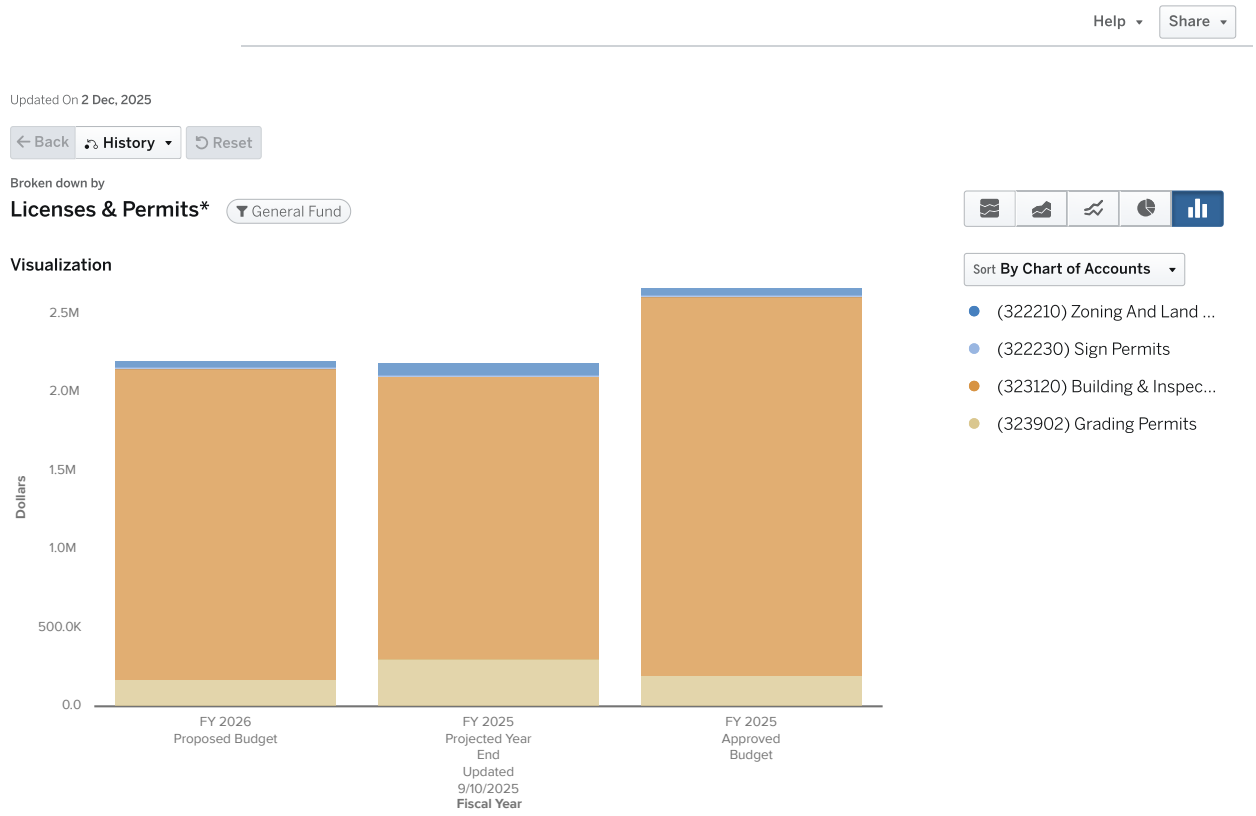
Carry forward from FY25 Mayor Top Priories

- **Complete the Comprehensive Growth Plan**
  - Complete, adopt and launch the Comprehensive Growth Plan and updated CIE
- **Revise and Align all codes with UDC update**
  - Prepare text amendments for building, property maintenance codes and conflicts in city code of ordinance

New Priorities for FY26

- **Achieve Code Compliance in Commercial Corridors**
  - Create systems to monitor and track nonconforming uses, pro-active compliance, and design and maintenance standards
- **Apartment Safety & Livability Inspections**
  - Increase apartment safety & livability inspections from every 3 years to annually in a self-funded fee-based program
- **Streamline All Permitting Processes**
  - Continuous improvement of systems and workflows with the launch of the Enterprise Permit & Licensing (EPL) system
  - Develop monthly reporting and quality control systems that will monitor efficiency and results of the plan review and permit process across all departments
- **Improve Effectiveness of Boards and Commissions**
  - Train members of volunteer boards and commissions to improve technical knowledge (legal, technical, roles and responsibilities)

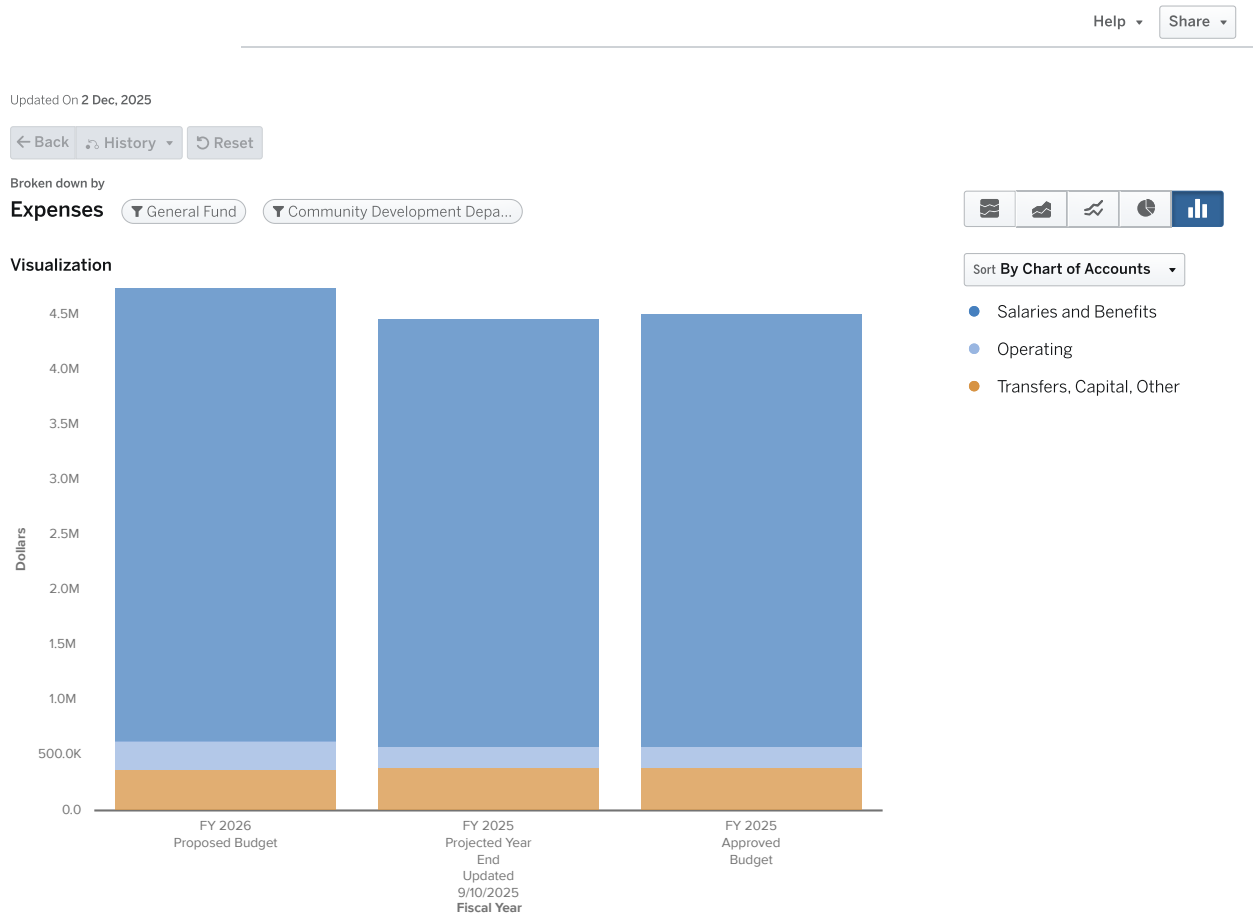
Community Development General Fund Revenues by Type



Community Development General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(322210) Zoning And Land Use	$40,000	$78,756	$40,000
(322230) Sign Permits	$11,100	$10,508	$10,000
(323120) Building & Inspection Fees	$1,980,810	$1,796,490	$2,412,500
(323902) Grading Permits	$175,000	$307,419	$200,000
TOTAL	**$2,206,910**	**$2,193,173**	**$2,662,500**

Community Development General Fund Expenditures by Type



Community Development General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$2,890,386	$2,649,989	$2,633,585
(511101) Budgeted Salary Savings	-$34,684	$0	-$50,427
(511102) Budgeted Salary Contingency	$0	$66,002	$173,460
(512200) Social Security (FICA)	$177,054	$164,336	$170,913
(512300) Medicare	$41,407	$38,434	$39,973
(512400) Defined Benefit Retirement	$226,184	$246,566	$188,662
(512401) Deferred Compensation	$12,908	$12,316	$12,217
(512402) Defined Contribution Retirement	$316,628	$248,367	$303,356
(553100) Group Insurance Contribution	$448,898	$429,325	$429,325
(554100) Workers Comp Contribution	$29,052	$22,423	$22,423
SALARIES AND BENEFITS TOTAL	**$4,107,833**	**$3,877,758**	**$3,923,487**
Operating			
(521201) Professional Services	$29,700	$46,424	$32,000
(521400) Contract Services	$50,000	$28,886	$31,000
(522210) Vehicle Repair	$3,660	$280	$0
(523220) Postage	$3,330	$2,047	$3,330
(523300) Advertising	$20,500	$25,500	$25,500
(523500) Travel	$13,395	$4,395	$2,900
(523600) Dues And Fees	$6,851	$2,168	$3,442
(523700) Education And Training	$27,671	$12,509	$14,330
(531105) Supplies	$8,399	$5,562	$7,600
(531310) Hospitality And Events	$0	-$107	$0
(531400) Books And Periodicals	$5,510	$2,013	$5,100
(531605) Machinery And Equipment-Operating	$5,596	$0	$0
(531610) Furniture/Fixtures-Operating	$750	$0	$0
(531720) Uniforms	$9,876	$2,361	$2,330
(522220) Vehicle Fleet Rate	$42,453	$30,523	$30,523
(531250) Oil	$480	$321	$594
(531270) Gasoline/ Diesel	$26,700	$25,930	$26,728
(531620) Communication Equipment-Operating	$0	$700	$0
OPERATING TOTAL	**$254,871**	**$189,511**	**$185,377**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$253,305	$224,858	$224,858
(552400) Risk/Liability Contribution	$45,088	$65,263	$65,263
(611361) Transfer Out - Fleet Capital	$74,614	$106,202	$106,202
TRANSFERS, CAPITAL, OTHER TOTAL	**$373,007**	**$396,323**	**$396,323**
TOTAL	**$4,735,711**	**$4,463,592**	**$4,505,187**

Resident & Business Services

2025 Accomplishments

- **Five9**
  - Contact Center software Implementation
- **City Services Transitioned into Five9:**
  - Solid Waste
  - Main switch board phone number for Resident & Business Services to handle volume
  - Recreation & Parks
  - Financial Services Division (FSD)
  - Water Utility
- **City Teams Onboarded into Resident & Business Services:**
  - Solid Waste
  - Transportation
  - Recreation & Parks
  - Water Utility
- **Exceptional and Sufficient Data from Five9**
  - Supports the purchase decision
  - Provides the City with valuable insights into the needs of City

All in preparation for:

- **City Hall Renovations and Remodel**
  - Optimized for Resident & Business Services customer service delivery
  - Forecasted date of completion 10/27/2025
  - On-time and on budget
- **311 Call Line Activation**
  - Coordinated negotiations with IT team and cell phone carriers.
  - November/December 2025 completion date
- **Enterprise Permitting & Licensing**
  - Digital transformation launches 10/13/2025
  - Website: https://cityofroswellga-energovweb.tylerhost.net/apps/selfservice#/home

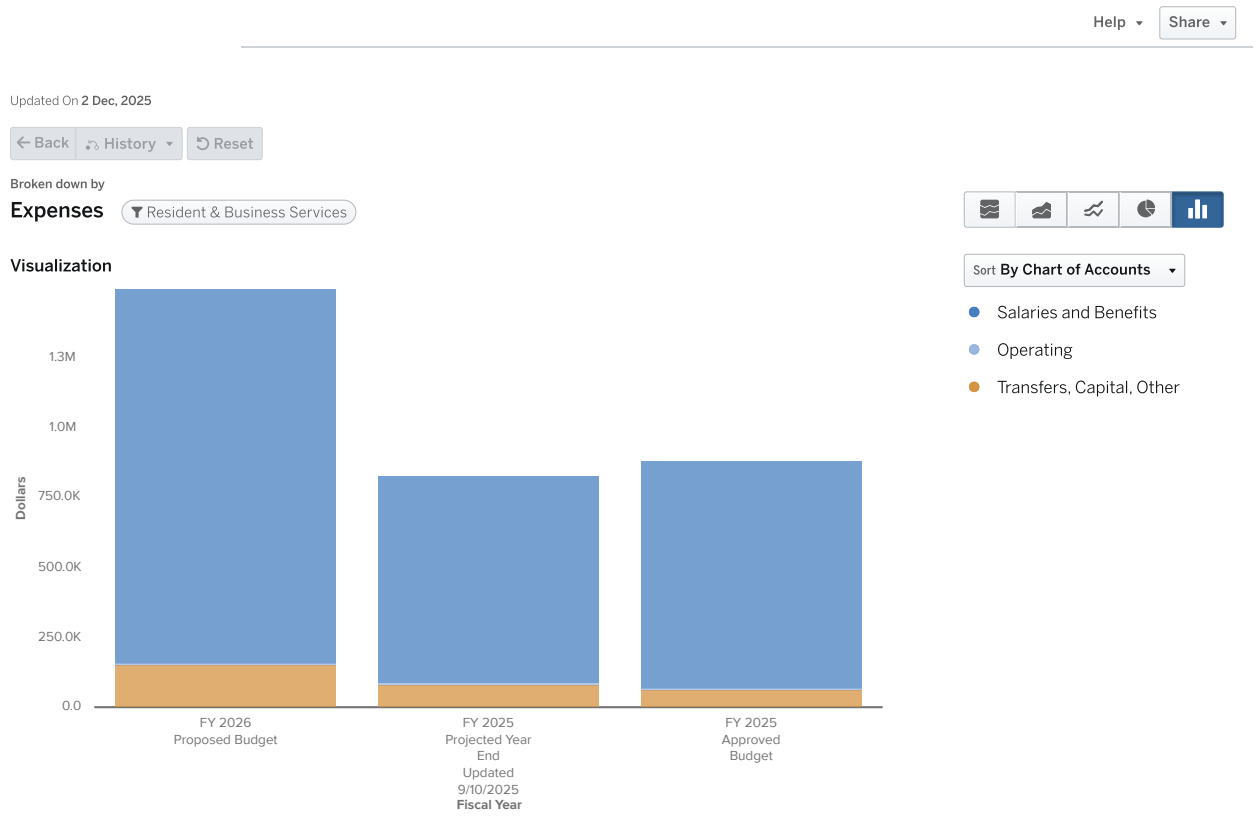
Top Priorities

- **Establish Differentiated Experiences for Residents and Businesses**
  - One-stop shop for all customer service interactions
- **Enhance Financial Services for internal Effectiveness & Efficiency**
  - Combine the City's customer service team with business registration
- **Transformational Economic Development**
  - Integrating customer service data to support Economic Development priorities

Top Initiatives

- **Build Confidence and Trust**
  - Through a one-stop customer service and digital transformation that streamlines plan submittals, licensing, payments, and all non-emergency actions within the City of Roswell
    - Ensuring efficiency, transparency, and accessibility for residents and businesses
- **Reduce Inefficiency**
  - By combining the City's customer service team with financial services, the department will serve as a one-stop shop for all City services
    - Making interactions easier, more transparent, and more efficient for the community
  - Transfer 6 staff members from Financial Services and 1 staff member from Recreation and Parks
    - Realigns the City customer service into a single point of contact and centralized all in-person customer service operation within City Hall
- **Become a Key Business Partner**
  - With all departments, delivering valuable insights to customer service data, trends, and analysis
- **Support Economic Development**
  - Initiatives through data analysis and consistent service delivery
    - Including supporting the preferred developer program

Resident & Business Services General Fund Expenditures by Category



Resident & Business Services General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$970,442	$532,687	$556,903
(511101) Budgeted Salary Savings	-$11,056	$0	-$10,669
(511102) Budgeted Salary Contingency	$0	$13,964	$36,699
(512200) Social Security (FICA)	$59,048	$32,984	$36,142
(512300) Medicare	$13,810	$7,714	$8,453
(512400) Defined Benefit Retirement	$0	$0	$24,290
(512401) Deferred Compensation	$3,484	$1,609	$724
(512402) Defined Contribution Retirement	$110,834	$45,764	$56,481
(553100) Group Insurance Contribution	$189,675	$105,680	$105,680
SALARIES AND BENEFITS TOTAL	**$1,336,237**	**$740,402**	**$814,703**
Operating			
(521201) Professional Services	$1,500	$0	$0
(522205) Repairs And Maintenance	$0	$385	$0
(523220) Postage	$0	$79	$200
(523600) Dues And Fees	$200	$68	$153
(523700) Education And Training	$1,400	$2,862	$2,862
(531105) Supplies	$3,509	$4,256	$4,672
(531315) Food	$250	$500	$500
(531720) Uniforms	$1,320	$0	$0
OPERATING TOTAL	**$8,179**	**$8,150**	**$8,387**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$151,556	$81,047	$61,659
TRANSFERS, CAPITAL, OTHER TOTAL	**$151,556**	**$81,047**	**$61,659**
TOTAL	**$1,495,972**	**$829,598**	**$884,749**

Parking Services

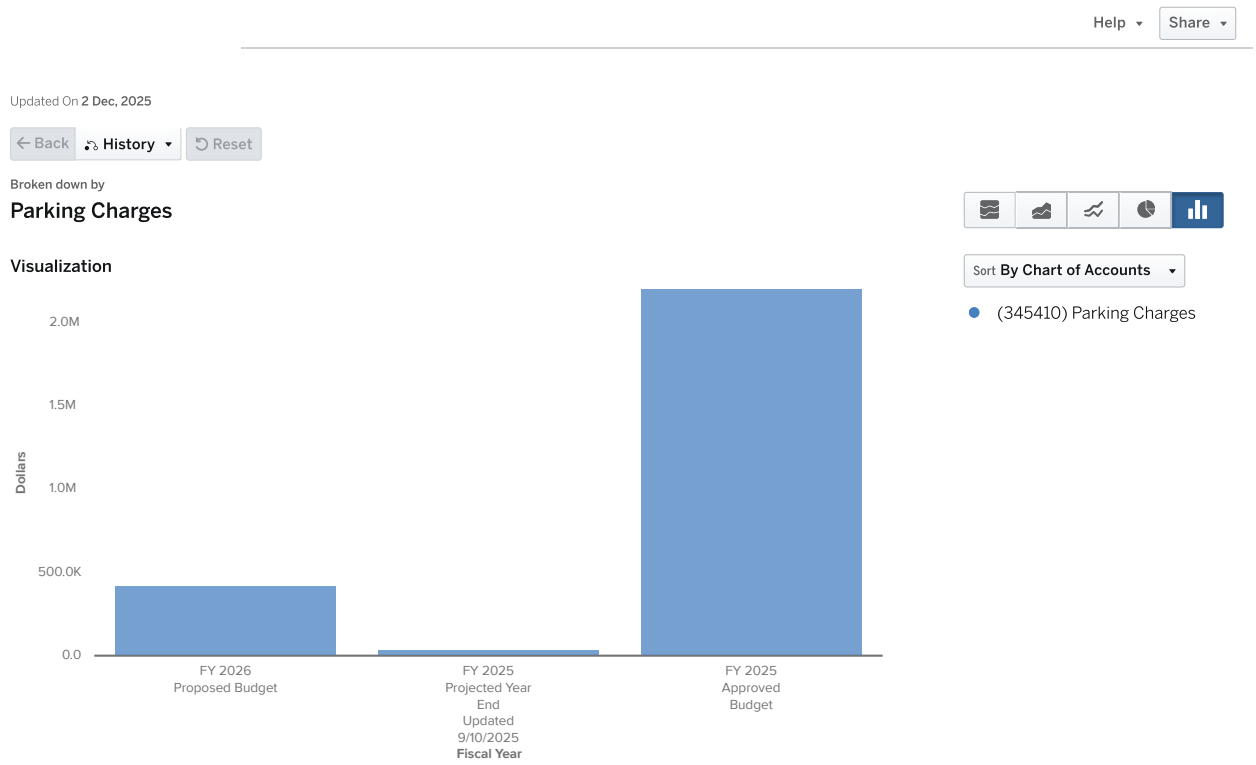
Top Priorities

- **Generate New Revenue Streams**
  - 2026 will mark the implementation of a new revenue stream that will support economic development in the City
  - By using a pay-for-parking model, the City will provide parking services that support businesses and business development
  - This revenue transfers the financial responsibility from the taxpayers to the users

Top Initiatives

- **Parking Start-Up**
  - Continued operation in January for Canton Street, Elizabeth Way and East Alley
  - Green Street deck becoming operational by May 2026
- **Integrated Growth**
  - Establish standard operating procedures and technology specifications to expand parking services throughout the City
  - Align parking policy with the City's broader economic development strategy
    - Ensuring that parking supports downtown businesses and strengthens Roswell's market competitiveness

Parking Services General Fund Revenues by Account



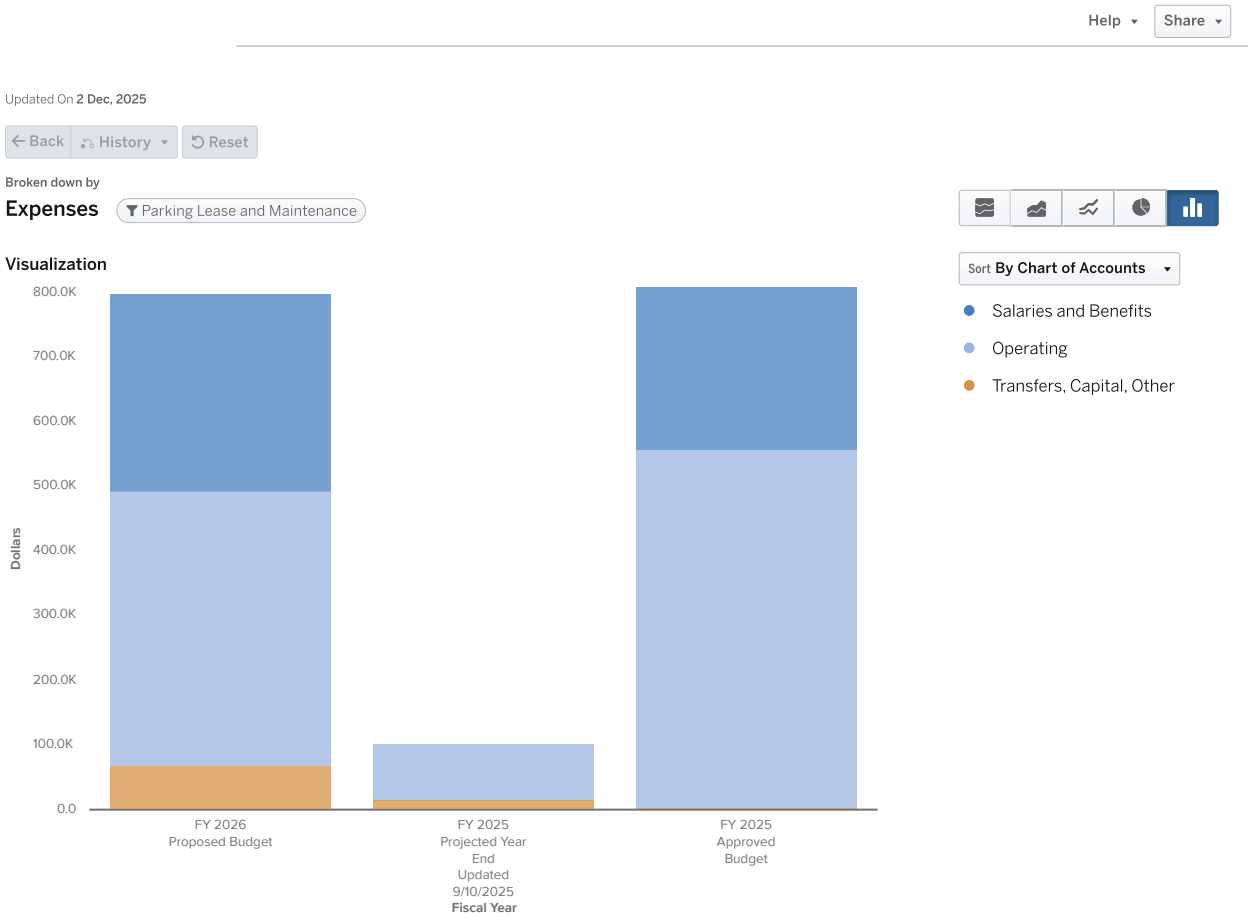
Parking Services General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(345410) Parking Charges	$422,704	$38,396	$2,200,000
TOTAL	**$422,704**	**$38,396**	**$2,200,000**

FY 2026 Revenue Notes

- **Revenue Assumptions:**
  - Conservative occupancy rate between 20-30%
  - Conservative resident to non-resident ratio of 50%-50%
  - Free parking for residents will drive demand to the deck

Parking Services General Fund Expenditures by Category



Parking Services General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$163,470	$0	$86,944
(511101) Budgeted Salary Savings	-$1,962	$0	-$1,130
(511105) Part Time Employees	$73,000	$0	$121,728
(512200) Social Security (FICA)	$14,539	$0	$12,868
(512300) Medicare	$3,400	$0	$3,010
(512402) Defined Contribution Retirement	$21,804	$0	$11,303
(553100) Group Insurance Contribution	$31,613	$0	$14,200
SALARIES AND BENEFITS TOTAL	**$305,864**	**$0**	**$248,923**
Operating			
(521201) Professional Services	$23,600	$0	$0
(522140) Maintenance - Grounds	$237,378	$4,795	$4,000
(522205) Repairs And Maintenance	$22,400	$6,027	$29,840
(522310) Rental Of Land And Buildings	$50,400	$53,735	$147,000
(531105) Supplies	$27,757	$1,307	$8,150
(531610) Furniture/Fixtures-Operating	$10,000	$5,000	$5,000
(531720) Uniforms	$5,100	$500	$500
(523100) Property And Liability Insurance	$0	$2,000	$12,000
(523210) Communication Services	$6,500	$1,440	$0
(523901) Bank Fees / Charges	$32,600	$2,210	$344,903
(531210) Water / Sewerage	$1,547	$1,549	$572
(531215) Stormwater Fees	$597	$1,511	$540
(531230) Electricity	$6,971	$6,803	$2,457
OPERATING TOTAL	**$424,850**	**$86,876**	**$554,962**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$6,840	$3,500	$3,500
(552400) Risk/Liability Contribution	$37,000	$12,000	$0
(579004) Fuel and Utility Contingency	$25,000	$0	$0
TRANSFERS, CAPITAL, OTHER TOTAL	**$68,840**	**$15,500**	**$3,500**
TOTAL	**$799,554**	**$102,376**	**$807,385**

Cultural Arts Center

Top Priorities

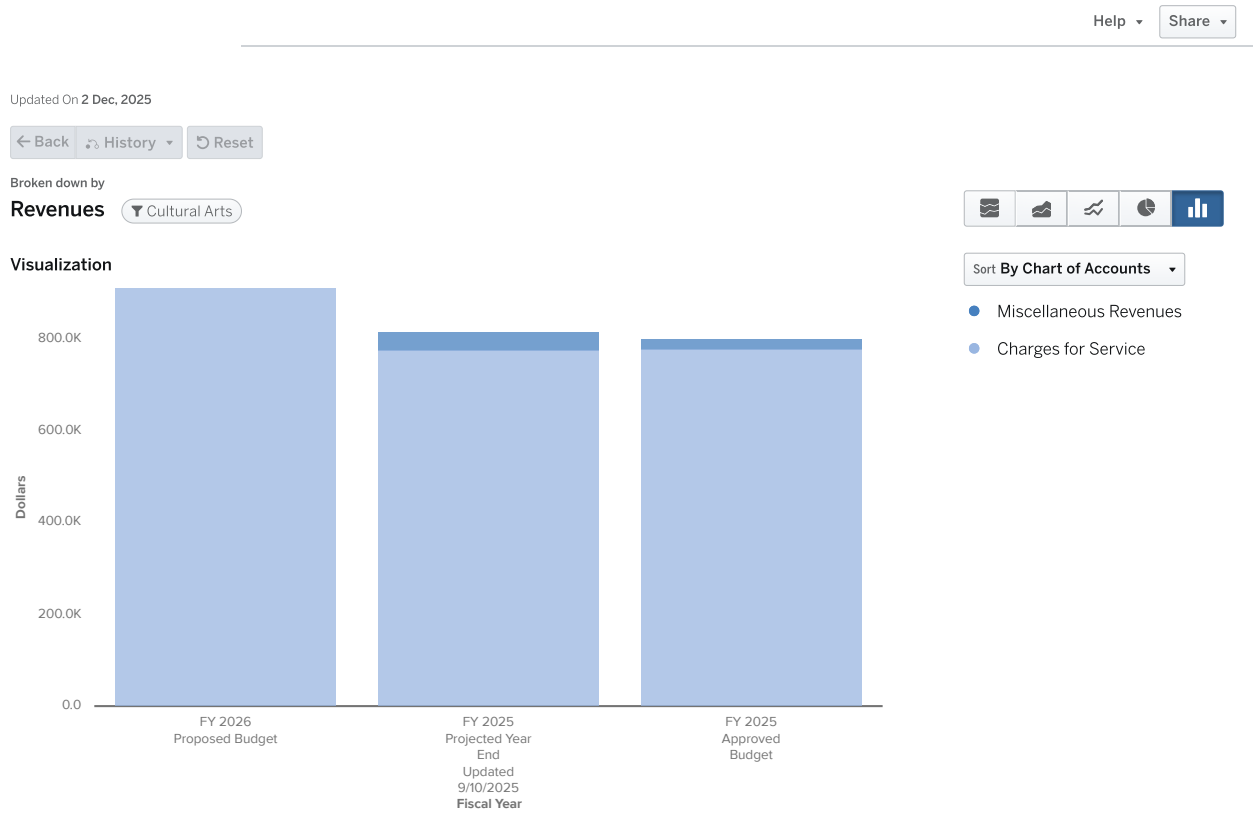
- **Cultural Arts Center Program Development**
  - Deliver a unified, comprehensive program experience
- **Cultural Arts Branding & Economic Integration**
  - Elevate the Roswell Cultural Arts Center's brand to reflect its regional stature and expand partnerships and audiences
  - Align cultural and historic programming with the City's economic development strategy to drive tourism and fiscal sustainability

Top Initiatives

- **Complete the Rebranding Assessment**
  - This rebrand will position the Roswell Cultural Arts Center to better reflect its scope, scale, and regional competitiveness of the facility and the programming
- **Create a Positive Economic Development Impact**
  - Through revenue generation for programming and rentals, which will drive repeat visitation, increase hotel motel tax, and grow secondary spending



Cultural Arts Center General Fund Revenues by Type



Cultural Arts Center General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(371006) Special Events Sponsorship	$0	$40,060	$22,500
MISCELLANEOUS REVENUES TOTAL	**$0**	**$40,060**	**$22,500**
Charges for Service			
(347201) Auditorium Rental Fees	$910,000	$776,491	$779,800
CHARGES FOR SERVICE TOTAL	**$910,000**	**$776,491**	**$779,800**
TOTAL	**$910,000**	**$816,551**	**$802,300**

FY 2026 Revenue Notes

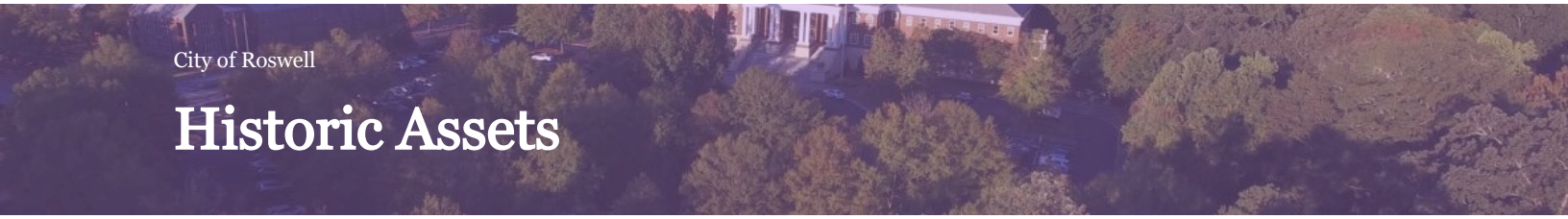
- **Revenue Assumptions:**
  - Bringing production services in-house allows us to capture more rental-fee revenue
  - The City continues to capitalize on gains from 100% oversight of Cultural Arts Center scheduling
  - Using Hotel-Motel funding to support facility capital investments in lieu of the General Fund
  - Long-term forecast revenue goal is to leverage a combination of revenue and Hotel-Motel funding to be 100% self-sustaining in the near future

Cultural Arts Center General Fund Expenditures by Type



Cultural Arts Center General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$257,152	$289,845	$346,953
(511101) Budgeted Salary Savings	-$3,086	$0	-$6,657
(511102) Budgeted Salary Contingency	$0	$8,713	$22,899
(511105) Part Time Employees	$55,000	$34,669	$30,000
(512200) Social Security (FICA)	$19,162	$20,068	$24,379
(512300) Medicare	$4,482	$4,694	$5,702
(512401) Deferred Compensation	$721	$724	$705
(512402) Defined Contribution Retirement	$29,013	$30,208	$45,869
(553100) Group Insurance Contribution	$46,407	$61,691	$61,691
SALARIES AND BENEFITS TOTAL	**$408,851**	**$450,611**	**$531,541**
Operating			
(521201) Professional Services	$0	$4,448	$0
(521400) Contract Services	$565,000	$618,992	$710,000
(522130) Custodial	$12,000	$5,000	$0
(522205) Repairs And Maintenance	$12,000	$10,339	$15,000
(522320) Rental Of Equipment And Vehicles	$34,000	$1,870	$0
(523220) Postage	$1,000	$492	$1,000
(523300) Advertising	$10,000	$6,611	$0
(523400) Printing And Binding	$5,000	$3,587	$2,500
(523600) Dues And Fees	$5,000	$1,956	$4,000
(531105) Supplies	$38,253	$9,149	$11,500
(531720) Uniforms	$0	$893	$0
OPERATING TOTAL	**$682,253**	**$663,338**	**$744,000**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$39,084	$31,272	$31,272
TRANSFERS, CAPITAL, OTHER TOTAL	**$39,084**	**$31,272**	**$31,272**
TOTAL	**$1,130,188**	**$1,145,222**	**$1,306,813**



Historic Assets

2025 Accomplishments

- Renovated and furnished 1,600 sq ft of event space on Mimosa Hall's second floor
- Implemented Tripleseat CRM
  - Streamlines client communications, contracts, and logistics
- Launched a quarterly venue round-table with Visit Roswell
  - Shares updates, strengthens vendor relations, and grows referrals
- Formalized an internal process for City meetings and hosted VIP events
  - Examples include the Mayor's Luncheon, Congressman McCormick, and the Swiss Consulate
- Produced updated rental collateral
  - Brochures, floor-plans, and videos
  - Enhances client communication and drives sales
- Created a streamlined on-boarding program for part-time staff for museum operations and interpretation
  - Phase 1 complete with training videos planned
  - Projected to reduce full-time on-boarding time by ~75% and enable citywide training access

Top Priorities

- Specialized Rental Venues
  - Ensure operational readiness to support the successful launch of Mimosa Hall as the City's newest rental venue
- Historic & Cultural Driving Economic Growth
  - Deliver a unified, inclusive heritage tourism program that presents Roswell's historic sites with Roswell's unique story
- Create a new Historic Assets Department
  - Create a department focused on managing, developing, and interpreting Roswell's Historic Assets and unique story

Top Initiatives

- Sharing Roswell's Unique Story
  - Overhaul programming and interpretation model to extend beyond house museums
  - Present Roswell's full range of sites as an integrated heritage tourism destination, driving repeat visitation to our community
- Integrate cultural and historic assets
  - Support Roswell's economic development strategy
  - Ensure that historic assets contribute directly to Roswell's fiscal sustainability through unique programming and repeat visitation
- Create a Positive Economic Development Impact
  - Historic Assets will create net positive economic impact in our community through revenue generation from:
    - Facility rentals
    - Driving repeat visitation
    - Increasing hotel motel tax
    - Growing secondary spending

Historic Assets General Fund Revenues by Account



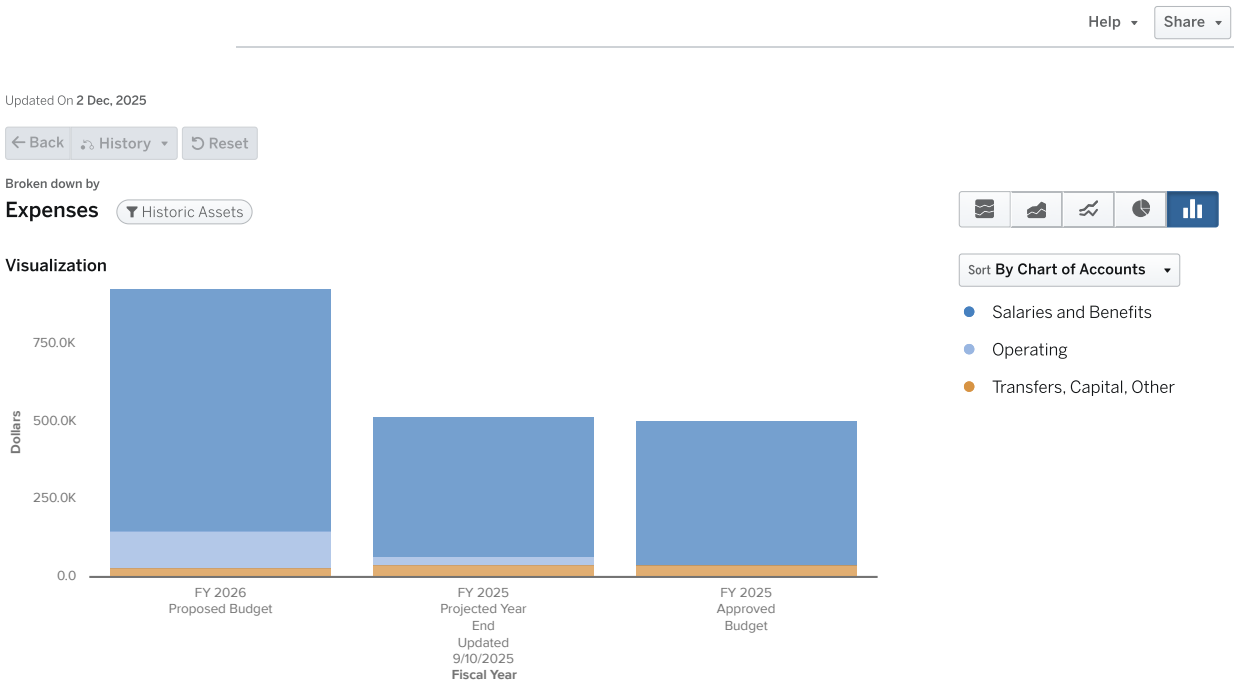
Historic Assets General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Charges for Service			
(347202) Other Rental Fees	$487,080	$214,804	$208,000
CHARGES FOR SERVICE TOTAL	**$487,080**	**$214,804**	**$208,000**
TOTAL	**$487,080**	**$214,804**	**$208,000**

FY 2026 Revenue Notes

- **Revenue Assumptions:**
  - Mimosa Hall (Special Event facility) pre-sale opening in June & July with full operations in August
    - A minimum of 25 rentals are budgeted for FY 2026
  - Position division to strengthen special-event venue sales and bookings
  - Event volume growth projected at Roswell River Landing and Old Mill Machine Shop
  - Long-term forecast revenue goal is to leverage a combination of revenue and hotel motel funding to be 100% self-sustaining

Historic Assets General Fund Expenditures by Category



Historic Assets General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$503,769	$283,146	$326,443
(511101) Budgeted Salary Savings	-$5,492	$0	-$6,263
(511102) Budgeted Salary Contingency	$0	$8,198	$21,546
(511105) Part Time Employees	$100,000	$42,520	$0
(511200) Temporary Employees	$0	$717	$0
(511250) Seasonal Employees	$10,000	$0	$0
(512200) Social Security (FICA)	$35,543	$19,288	$21,187
(512300) Medicare	$8,313	$4,511	$4,955
(512401) Deferred Compensation	$1,679	$1,481	$1,450
(512402) Defined Contribution Retirement	$58,689	$31,870	$42,526
(553100) Group Insurance Contribution	$63,225	$56,143	$56,143
SALARIES AND BENEFITS TOTAL	**$775,726**	**$447,873**	**$467,987**
Operating			
(521400) Contract Services	$0	$1,147	$0
(522130) Custodial	$40,000	$10,620	$0
(523300) Advertising	$20,000	$0	$0
(523852) Instruction Fees	$60,000	$15,470	$0
(531400) Books And Periodicals	$0	$30	$0
(531610) Furniture/Fixtures-Operating	$0	-$50	$0
OPERATING TOTAL	**$120,000**	**$27,217**	**$0**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$31,442	$39,090	$39,090
TRANSFERS, CAPITAL, OTHER TOTAL	**$31,442**	**$39,090**	**$39,090**
TOTAL	**$927,168**	**$514,180**	**$507,077**

Recreation & Parks

Meeting the recreation needs of the citizens of Roswell by providing exceptional parks, programs, activities, and events.

2025 Accomplishments

- Launched a KPI dashboard in Hiperweb to improve tracking of Parks Division performance
- Initiated program scheduling at the Crabapple Center
- Achieved record summer camp registration revenue
- Completed replacement of all artificial turf fields
- Broke ground on the Mimosa Hall Special Event Venue
- Completed East Roswell Park improvements
- Will be breaking ground on the Riverside Park Redevelopment project
- Broke ground on the Roswell Area Park pond project
- Will be breaking ground on Liberty Square Park
- Will be breaking ground on the Grimes Bridge Park soccer fields
- Will complete the Doc's Café Deconstruction & Preservation project

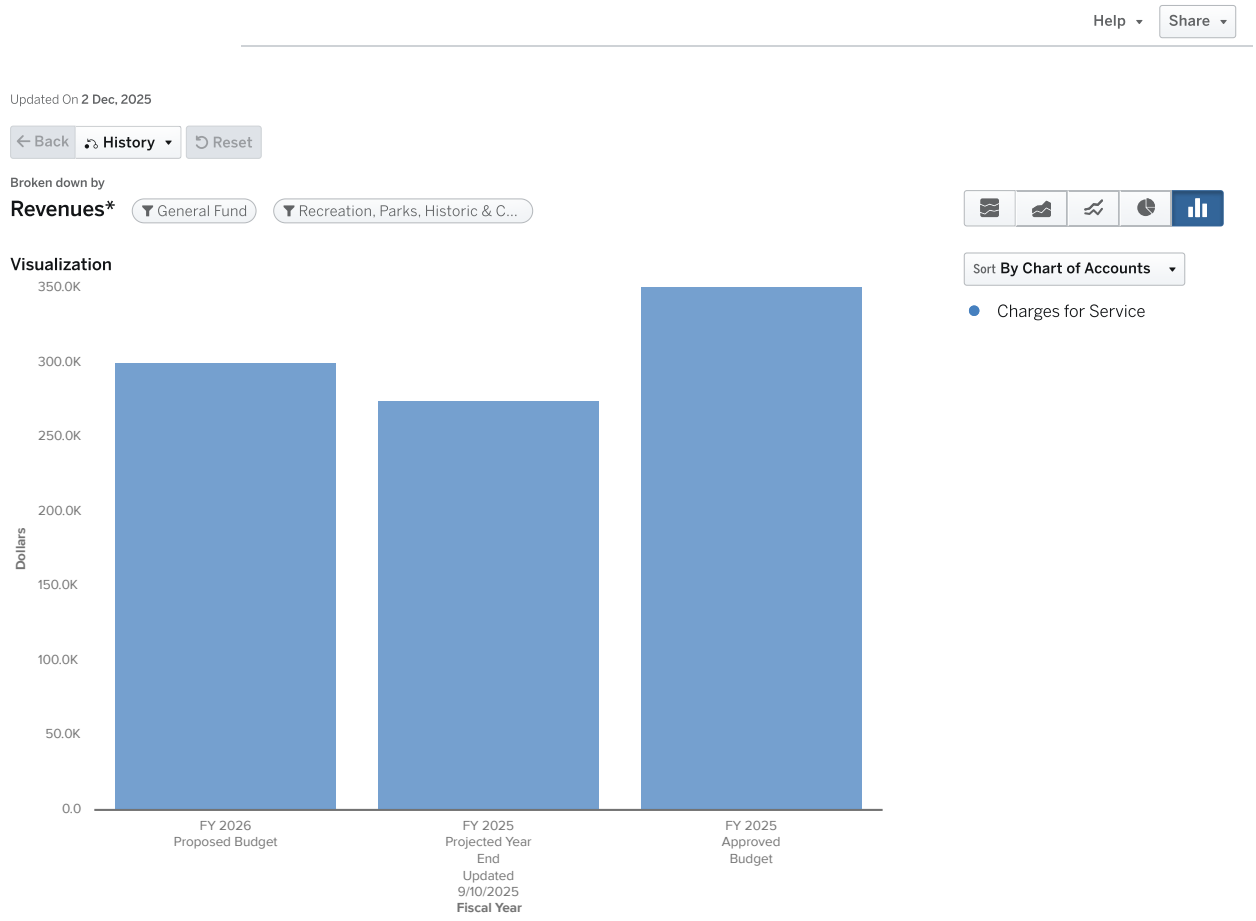
Top Priorities

- **Program Continuity & Community Access**
  - Maintain resident access to recreation by maintaining high-quality parks and facilities and expanding capacity in high-demand programs—like gymnastics and performing arts—through facility improvements
- **Project and CIP Initiatives**
  - Advance the bond program by executing projects, funding priority facility maintenance
- **City Priority Landscape Corridor and Maintenance Strategy**
  - Support the high-priority corridors landscaping and beautification program
- **Park and Facilities Maintenance**
  - Develop multiple strategies to stabilize cost pressures for recreation facility maintenance

Top Initiatives

- **Park and Facility Maintenance**
  - Maintain park assets and recreational facilities to support high-quality service delivery and resident satisfaction
  - Stabilize cost pressures through:
    - Increased efficiency and data driven priorities and results
    - New maintenance techniques and facility improvements
- **Program Growth**
  - Increase capacity in high-demand programs (e.g., gymnastics and performing arts) by expanding and improving accessible facilities
- **Priority Corridor Landscape and Maintenance**
  - Authorize creation of a dedicated downtown parking landscape and maintenance team for:
    - Green Street parking deck and landscape improvements
    - East Alley
    - West Alley gravel lot
    - Green Street gravel lot
    - Canton Street

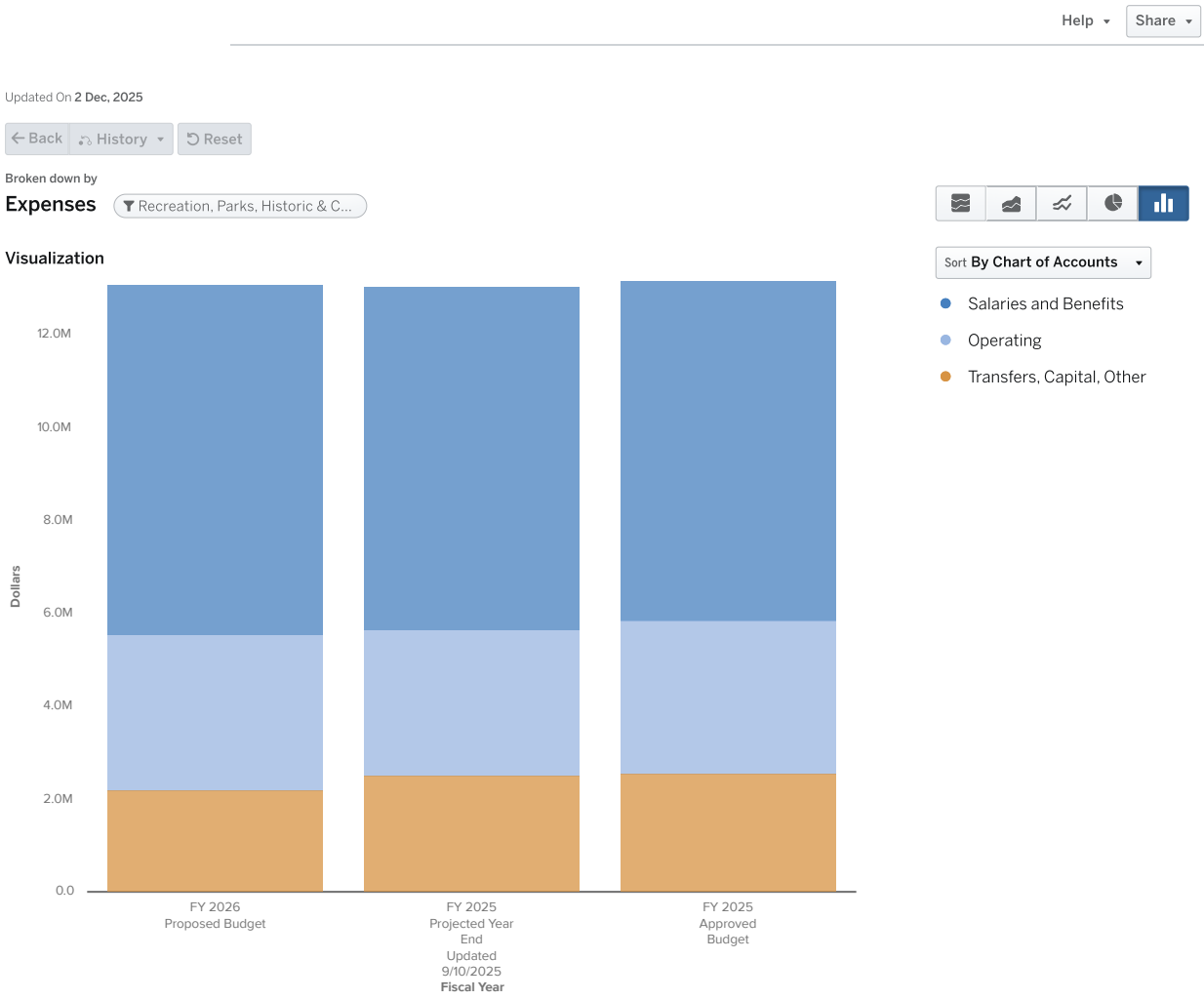
Recreation & Parks General Fund Revenues by Type



Recreation & Parks General Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Charges for Service			
(347202) Other Rental Fees	$300,000	$274,886	$350,000
CHARGES FOR SERVICE TOTAL	**$300,000**	**$274,886**	**$350,000**
TOTAL	**$300,000**	**$274,886**	**$350,000**

Recreation & Parks General Fund Expenditures by Type



Recreation & Parks General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$4,352,369	$4,158,380	$3,927,772
(511101) Budgeted Salary Savings	-$52,229	$0	-$74,916
(511102) Budgeted Salary Contingency	$0	$98,050	$257,688
(511105) Part Time Employees	$137,000	$94,364	$57,500
(511200) Temporary Employees	$218,469	$166,473	$314,415
(511250) Seasonal Employees	$14,377	$20	$0
(511300) Overtime	$107,772	$97,943	$89,289
(512200) Social Security (FICA)	$296,220	$280,061	$283,449
(512300) Medicare	$69,277	$65,499	$66,293
(512400) Defined Benefit Retirement	$955,215	$1,041,292	$974,882
(512401) Deferred Compensation	$22,223	$22,505	$20,990
(512402) Defined Contribution Retirement	$348,840	$290,024	$318,309
(553100) Group Insurance Contribution	$894,254	$887,977	$887,977
(554100) Workers Comp Contribution	$171,252	$185,322	$185,322
SALARIES AND BENEFITS TOTAL	**$7,535,039**	**$7,387,909**	**$7,308,970**

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Operating			
(521201) Professional Services	$7,000	-$53	$7,000
(521300) Technical Services	$43,151	$39,303	$42,305
(521400) Contract Services	$11,100	$9,564	$10,700
(522110) Disposal	$18,000	$19,144	$29,500
(522130) Custodial	$4,845	$3,918	$4,750
(522140) Maintenance - Grounds	$259,100	$235,068	$255,160
(522205) Repairs And Maintenance	$575,710	$547,021	$560,585
(522320) Rental Of Equipment And Vehicles	$20,000	$27,410	$27,600
(523220) Postage	$0	$12	$0
(523400) Printing And Binding	$0	$316	$0
(523500) Travel	$350	$1,254	$0
(523600) Dues And Fees	$2,400	$3,521	$0
(523700) Education And Training	$800	$1,422	$0
(523852) Instruction Fees	$34,000	$21,393	$26,000
(531105) Supplies	$400,534	$456,891	$401,220
(531115) Recreation Supplies	$57,047	$49,047	$58,470
(531240) Bottled Gas	$0	$410	$0
(531310) Hospitality And Events	$0	$506	$0
(531315) Food	$0	$39	$0
(531605) Machinery And Equipment-Operating	$24,500	$55,507	$76,000
(531610) Furniture/Fixtures-Operating	$5,500	$10,102	$0
(531710) Vietnam Memorial Bricks	$0	$539	$0
(531720) Uniforms	$54,500	$32,622	$52,000
(522220) Vehicle Fleet Rate	$121,665	$120,782	$120,782
(523902) Sanitation Services	$99,190	$102,560	$92,292
(531210) Water / Sewerage	$332,705	$331,363	$403,744
(531215) Stormwater Fees	$64,105	$62,397	$58,980
(531220) Natural Gas	$105,641	$81,446	$73,698
(531230) Electricity	$1,032,985	$840,812	$900,850
(531250) Oil	$1,650	$2,911	$6,125
(531270) Gasoline/ Diesel	$89,800	$89,399	$90,313
OPERATING TOTAL	**$3,366,279**	**$3,146,626**	**$3,298,074**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$561,690	$708,188	$708,188
(552400) Risk/Liability Contribution	$342,690	$347,245	$347,245
(611355) Transfer Out - Participant Rec	$645,318	$746,229	$746,229
(611361) Transfer Out - Fleet Capital	$156,407	$262,447	$262,447
(581100) Principal- Long Term Debt	$435,441	$400,231	$431,414
(582100) Interest - Long Term Debt	$56,590	$60,137	$60,641
TRANSFERS, CAPITAL, OTHER TOTAL	**$2,198,136**	**$2,524,477**	**$2,556,164**
TOTAL	**$13,099,453**	**$13,059,012**	**$13,163,208**

Recreation Participation Fund

The Recreation Participation Fund is an enterprise fund that provides recreation programs throughout the City. This fund strives to offer quality fee-based programs, activities and events that meet the present and future leisure needs of all Roswell Citizens.

Recreation Participation Fund Revenues and Expenses



Recreation Participation Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(391201) Operating Transfer In	$645,318	$746,229	$746,229
MISCELLANEOUS REVENUES TOTAL	**$645,318**	**$746,229**	**$746,229**
Charges for Service			
(347202) Other Rental Fees	$0	$1,250	$0
(347501) General Programs	$0	$355,926	$410,358
(347503) Athletics	$3,296,070	$3,356,881	$2,800,000
(347504) Tennis	$623,808	$333,017	$586,593
(347505) Swimming	$421,260	$277,805	$383,000
(347506) Gym & Physical Fitness	$2,149,388	$1,877,172	$1,842,467
(347507) Dance, Drama, & Music	$801,074	$703,173	$710,280
(347508) Arts & Crafts	$815,838	$687,041	$680,719
(347509) General Instruction Programs	$824,710	$608,520	$651,238
(347510) Rec & Parks Contributions	$0	$494	$0
(347512) Rec & Parks Miscellaneous	$0	$19,008	$0
(347513) Senior Adult Center	$299,698	$92,781	$75,000
(347514) Adult Aquatics Center	$5,100	$7,061	$5,000

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(347906) Recreation Admin Fee	$0	$405,024	$1,050,000
CHARGES FOR SERVICE TOTAL	**$9,236,947**	**$8,725,152**	**$9,194,655**
Interest Income			
(361000) Interest Revenues	$0	$84,841	$0
INTEREST INCOME TOTAL	**$0**	**$84,841**	**$0**
TOTAL	**$9,882,265**	**$9,556,222**	**$9,940,884**

Recreation Participation Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$2,347,784	$2,357,132	$2,377,713
(511101) Budgeted Salary Savings	-$28,174	-$16,785	-$44,114
(511102) Budgeted Salary Contingency	$0	$57,745	$151,762
(511105) Part Time Employees	$0	-$29,749	$0
(511200) Temporary Employees	$1,426,859	$1,486,914	$1,484,512
(511250) Seasonal Employees	$422,133	$505,949	$481,000
(511300) Overtime	$20,000	$24,122	$8,000
(512200) Social Security (FICA)	$259,693	$281,682	$276,458
(512300) Medicare	$60,736	$65,880	$64,662
(512400) Defined Benefit Retirement	$125,335	$136,628	$142,475
(512401) Deferred Compensation	$16,321	$17,952	$18,361
(512402) Defined Contribution Retirement	$179,285	$147,479	$181,509
(553100) Group Insurance Contribution	$467,063	$492,335	$492,335
(554100) Workers Comp Contribution	$107,301	$98,724	$98,724
SALARIES AND BENEFITS TOTAL	**$5,404,336**	**$5,626,007**	**$5,733,397**
Operating			
(521400) Contract Services	$25,300	$28,246	$44,300
(523220) Postage	$0	$1	$0
(523300) Advertising	$2,000	$2,589	$4,000
(523400) Printing And Binding	$0	$3,792	$7,500
(523500) Travel	$7,300	$4,185	$10,300
(523600) Dues And Fees	$111,199	$75,420	$116,936
(523700) Education And Training	$6,537	$1,197	$2,270
(523852) Instruction Fees	$2,298,011	$2,520,781	$2,221,890
(531105) Supplies	$3,000	$14,239	$27,000
(531115) Recreation Supplies	$818,315	$760,775	$866,815
(531310) Hospitality And Events	$0	$406	$1,000
(531720) Uniforms	$3,000	$4,948	$6,000
(523901) Bank Fees / Charges	$15,000	$10,604	$26,100
OPERATING TOTAL	**$3,289,662**	**$3,427,183**	**$3,334,111**
Transfers, Capital, Other			
(551110) Indirect Costs	$761,778	$646,400	$646,400
(551300) Information Technology Charges - Internal	$243,647	$157,106	$157,106
(552400) Risk/Liability Contribution	$71,397	$71,736	$71,736
TRANSFERS, CAPITAL, OTHER TOTAL	**$1,076,822**	**$875,242**	**$875,242**
TOTAL	**$9,770,820**	**$9,928,432**	**$9,942,750**

Leita Thompson Fund

The Leita Thompson Fund is utilized to account for revenues and expenditures associated with the apartments located on the donated 107 acres of property known as the Leita Thompson property. In accordance with an agreement between the City of Roswell and the Leitalift Foundation for the acceptance of the donated land and its assets in May 2001, the City provides a safe, clean, and comfortable quality of lifestyle for the elderly retired residents who live in the apartments on the property for a period of five years. While the City continues to operate the rental property, the obligation has ended.

Leita Thompson Fund Revenues and Expenses

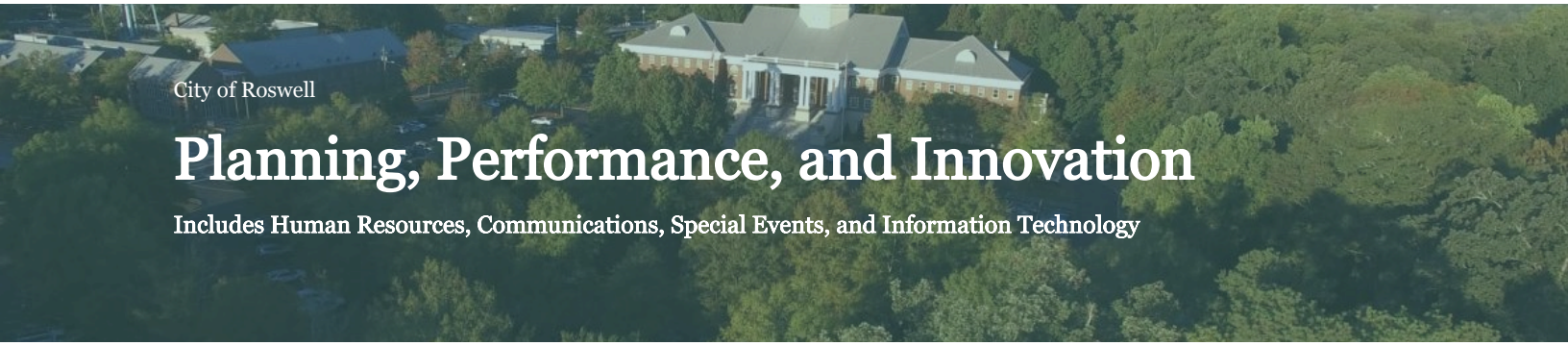


Leita Thompson Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(381110) Leita T. - Rent Income	$62,000	$58,806	$69,252
MISCELLANEOUS REVENUES TOTAL	**$62,000**	**$58,806**	**$69,252**
TOTAL	**$62,000**	**$58,806**	**$69,252**

Leita Thompson Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Operating			
(521300) Technical Services	$0	$7,000	$7,000
(522140) Maintenance - Grounds	$45,055	$32,102	$30,000
(522205) Repairs And Maintenance	$25,000	$15,067	$25,000
(531105) Supplies	$6,000	$3,990	$6,000
(523902) Sanitation Services	$1,070	$1,136	$1,070
(531210) Water / Sewerage	$5,704	$4,658	$5,088
(531220) Natural Gas	$522	$352	$0
(531230) Electricity	$4,583	$5,144	$5,040
OPERATING TOTAL	**$87,934**	**$69,449**	**$79,198**
TOTAL	**$87,934**	**$69,449**	**$79,198**



City of Roswell

Planning, Performance, and Innovation

Includes Human Resources, Communications, Special Events, and Information Technology

Planning, Performance, and Innovation Expenditures by Fund

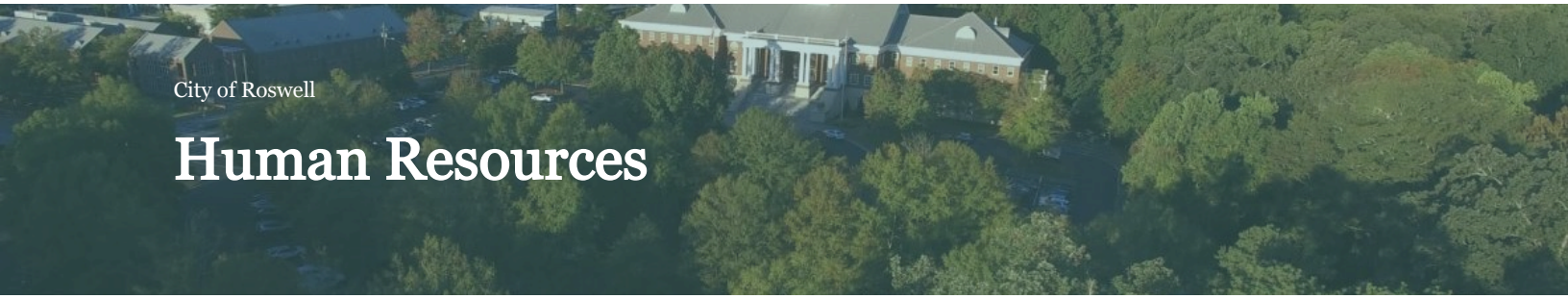
Category	2026
Information Technology F…	$7,690,195.80
General Fund	$2,996,003.32
Special Events Fund	$571,233.00

Here is a summary of Planning, Performance, and Innovation in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Planning, Performance, and Innovation Expenditures by Category

Category	2026
Operating	$6,707,084.12
Salaries and Benefits	$3,973,523.00
Transfers, Capital, Other	$576,825.00

This table shows the three main categories of expenditures within Planning, Performance, and Innovation across all funds. Click on the table to explore in greater detail.



Human Resources

2025 Accomplishments

Turning Point & Team Rebuild

- Addressed 60% turnover with in-house recruitment for new HR Director
- Restructured HR team to improve effectiveness and stability

Performance Management

- Achieved full citywide adoption of the Align360 employee evaluation program
- Added leadership competencies to the evaluation process

Talent Acquisition

- Coordinated job fair resulting in 3 hires
  - Including 2 CDL drivers
- Fully staffed HR Department
  - Onboarded key leadership roles
- Streamlined requisition process with IT
  - Reduces time-to-post and time-to-hire

Benefits & Employee Support

- Transitioned to a new benefits provider
  - Contained costs
  - Halved short-term disability wait
- Delivered a smooth open enrollment experience

Workforce Data & Position Control

- Assumed ownership of position control from Finance and a unified citywide vacancy list
- Moved payroll to finance and streamlined payroll liaison profiles in ADP
  - Improves efficiency

Impact

- Transformed a challenging year into a strong foundation for growth
  - Positions HR as a trusted partner to operations
  - Advances Roswell as a great place to work

Top Priorities

- **Strengthen Performance Management Systems**
  - Improve accountability
  - Enable data-driven decision-making
- **Advance “Best Place to Work” Strategy**
  - Foster employee engagement and retention
- **Standardize HR Functions**
  - Implement standard operating procedures
  - Update policies
  - Ensure consistent processes citywide

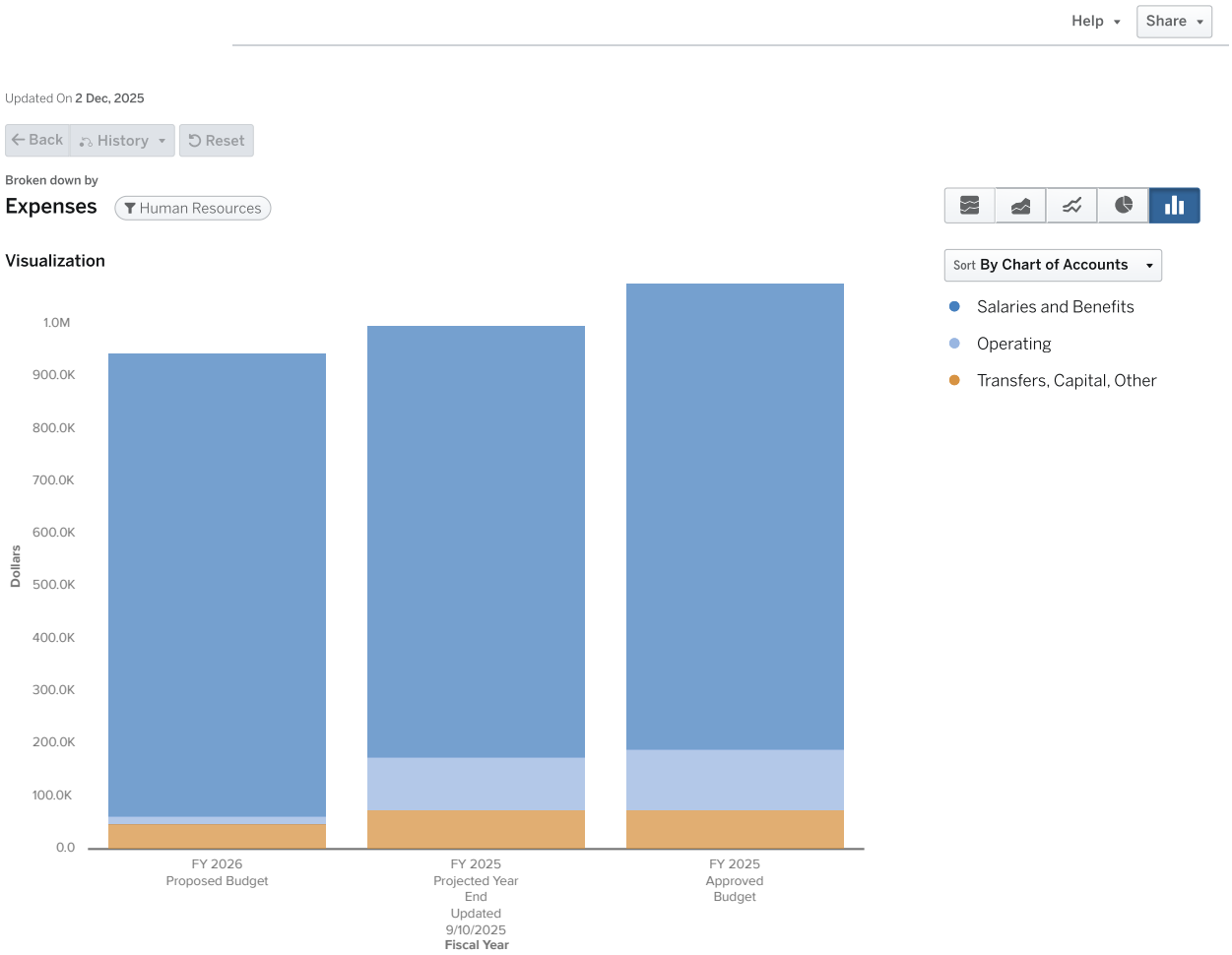
Top Initiatives

- Roll out revised Human Resources **Policy & Procedures Manual** citywide
- Complete **HRIS Implementation** and optimize recruiting, onboarding, and performance tracking
- Evaluate HR **Liaison / Shared Services Model** to strengthen departmental support
- Launch Employee Engagement & Recognition Program
  - Nectar platform
- Implement **Leadership Development Program** to support performance management and workforce growth
- Maintain accurate **citywide org charts** and position control for workforce planning

Impact

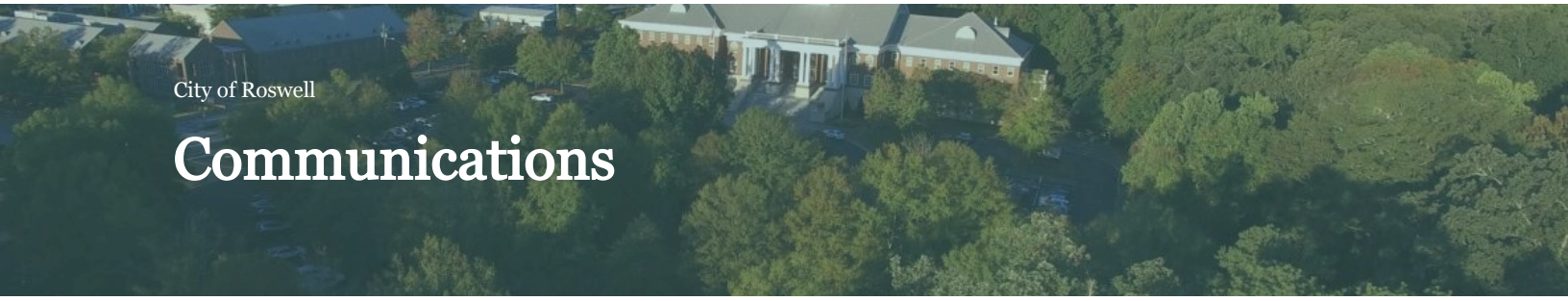
- Embeds 2025 improvements
- Ensures HR remains a strategic partner to operations
- Supports excellent service delivery across the City

Human Resources General Fund Expenditures by Type



Human Resources General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$561,572	$523,819	$553,614
(511101) Budgeted Salary Savings	-$6,739	$0	-$10,593
(511102) Budgeted Salary Contingency	$0	$13,864	$36,437
(511105) Part Time Employees	$27,000	$30,364	$27,000
(512500) Tuition Reimbursements	$50,000	$52,519	$49,875
(512200) Social Security (FICA)	$36,074	$33,642	$37,601
(512300) Medicare	$8,437	$7,868	$8,794
(512400) Defined Benefit Retirement	$29,639	$0	$0
(512401) Deferred Compensation	$1,857	$2,784	$2,759
(512402) Defined Contribution Retirement	$76,031	$58,343	$78,047
(512920) Other Benefits	$15,000	$14,508	$15,000
(553100) Group Insurance Contribution	$82,193	$85,865	$85,865
SALARIES AND BENEFITS TOTAL	**$881,064**	**$823,576**	**$884,399**
Operating			
(521300) Technical Services	$500	$84,843	$97,920
(523220) Postage	$300	$899	$300
(523300) Advertising	$0	$1,494	$0
(523500) Travel	$0	$403	$0
(523600) Dues And Fees	$0	$490	$0
(523700) Education And Training	$0	$2,200	$2,500
(531105) Supplies	$2,613	$2,952	$1,159
(531310) Hospitality And Events	$12,070	$4,833	$12,885
(531610) Furniture/Fixtures-Operating	$0	$399	$0
OPERATING TOTAL	**$15,483**	**$98,514**	**$114,764**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$47,877	$76,683	$76,683
TRANSFERS, CAPITAL, OTHER TOTAL	**$47,877**	**$76,683**	**$76,683**
TOTAL	**$944,424**	**$998,772**	**$1,075,846**



Communications

2025 Accomplishments

Digital Platforms & Outreach

- Launched two new websites
  - roswellconnections.com
    - City newsroom
  - roswellresults.com
    - accomplishments site
- Integrated Roswell Results highlights into Council meetings
- Initiated Chats with the Mayor series and City podcast
- Grew digital presence by 30,731 new social media followers across platforms

Web & Intranet Development

- New City website launching December 10, 2025
- SharePoint intranet launching December 31, 2025
- CIP, Transportation, and Community Development dashboards launching in November 2025

Executive & Internal Communications

- Established weekly strategic communications meetings
- Held regular communications meetings with the Mayor
- Wrote all major Mayor's Office speeches and issued weekly Council talking points
- Began implementing a comprehensive internal communications strategy

Impact

- Strengthened alignment, visibility, and connection with residents and employees

Top Priorities

- **Ensure Communication Alignment**
  - Strengthen consistency across departments and initiatives
- **Enhance Communication Processes**
  - Streamline workflows to boost efficiency and productivity
- **Build Public Trust**
  - Deliver timely, transparent, relevant information to the community

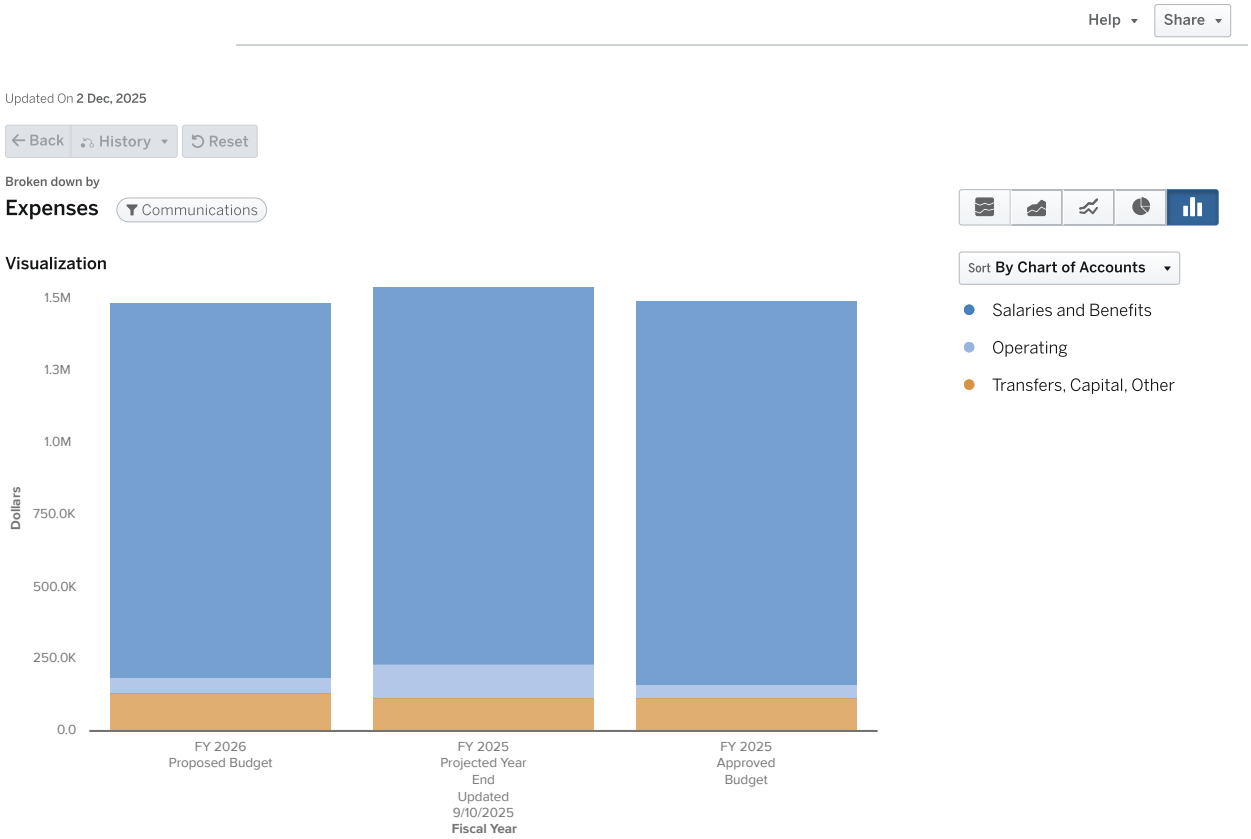
Top Initiatives

- **Roll out FY26 Communication Strategy**
  - Aligned with Mayor & Council priorities
- **Implement Communications Audit recommendations**
  - Improves messaging and outreach
- **Launch new SharePoint Intranet**
  - Strengthens internal communication and access
- **Improve internal messaging**
  - Content calendars
  - Regular staff engagement meetings
- **Optimize digital marketing and placement**
  - Maximize reach and impact
- **Apply new brand standards**
  - Consistency across all platforms
- **Integrate employee engagement support with HR**
  - Nectar recognition platform
- **Executive-level communications**
  - Maintain focus on equipping leadership with strategic messaging

Impact

- Positions Communications as a core driver of alignment, efficiency, and citywide engagement

Communications General Fund Expenditures by Type



Communications General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$940,175	$907,194	$892,068
(511101) Budgeted Salary Savings	-$11,282	$0	-$17,005
(511102) Budgeted Salary Contingency	$0	$22,257	$58,495
(511105) Part Time Employees	$0	$2,314	$0
(511200) Temporary Employees	$0	$88	$0
(511300) Overtime	$0	$53	$0
(512200) Social Security (FICA)	$57,591	$56,580	$57,881
(512300) Medicare	$13,469	$13,233	$13,537
(512400) Defined Benefit Retirement	$73,692	$80,332	$89,799
(512401) Deferred Compensation	$4,769	$5,261	$5,550
(512402) Defined Contribution Retirement	$82,389	$74,179	$88,305
(553100) Group Insurance Contribution	$139,095	$145,310	$145,310
SALARIES AND BENEFITS TOTAL	**$1,299,898**	**$1,306,801**	**$1,333,940**
Operating			
(521201) Professional Services	$0	$1,490	$0
(521300) Technical Services	$0	$0	$5,000
(521400) Contract Services	$43,843	$79,550	$0
(523300) Advertising	$0	$3,993	$0
(523400) Printing And Binding	$0	$29,364	$37,600
(523600) Dues And Fees	$2,020	$0	$0
(531105) Supplies	$9,097	$6,383	$5,500
(531400) Books And Periodicals	$182	$254	$182
OPERATING TOTAL	**$55,142**	**$121,034**	**$48,282**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$132,734	$114,324	$114,324
TRANSFERS, CAPITAL, OTHER TOTAL	**$132,734**	**$114,324**	**$114,324**
TOTAL	**$1,487,774**	**$1,542,159**	**$1,496,546**



Special Events

2025 Accomplishments

Program Transition & Professionalization

- Moved Special Events to Planning, Performance, and Innovation
- Established a single team to set a citywide standard for all events
- Implemented event evaluation matrix and embedded key performance indicator (KPI) tracking

Key Achievements

- Delivered a full slate of high-impact events under compressed timelines
- Successfully executed July 4 fireworks replacement show on time and on budget
- Earned *Best of North Fulton – Community Event* award for Alive in Roswell
- Strengthened post-event surveys and integrated Council/leadership input into planning cycles

Music on the Hill – Community Impact Survey

- 47 Respondents
- Attendance: Almost 70% were repeat guests
- Event Satisfaction: 92% rated the event as Good/Excellent
- Top Drivers: 94% music & performances, 55% community atmosphere
- Economic Impact: 40% visited a local business, 20% plan to in the future
- Community Value: 86% felt the event strengthened Roswell's sense of community

Process Improvements

- Instituted weekly "Upcoming Events" meetings with departments & Press Secretary
- Weekly Mayor briefings for alignment

Impact

- Special Events now operates as a unified, citywide program
  - Delivers consistent, high-quality events that strengthens community connection and supports local businesses

Top Priorities

- Implement Event Evaluation Matrix
  - Ensure events align with city goals
- Develop & Apply Comparable KPIs
  - Measure outcomes, impact, and performance consistently
- Pursue Additional Revenue Opportunities
  - Strengthen event financial sustainability

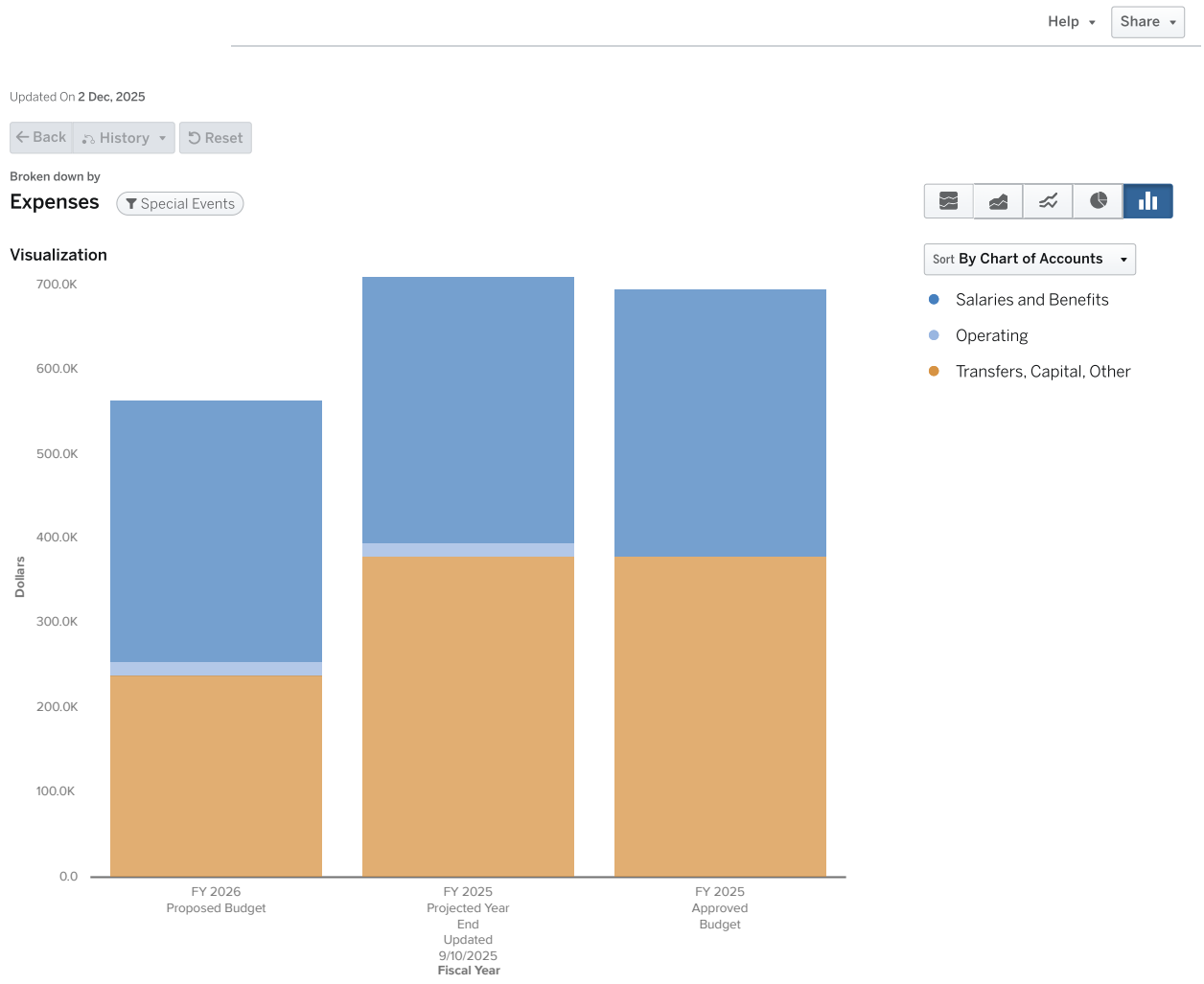
Top Initiatives

- Refine and expand **KPI tracking and reporting** methods for measurable results
- Formalize **post-event feedback loops** to guide planning
  - Surveys, leadership, and Council input
- Continue weekly **Upcoming Events Coordination Meetings** and Mayor briefings for alignment
- Transition to a **structured sponsorship model**
  - Benchmark peer cities, define inventory, develop packages

Impact

- Creates a unified “one playbook” and citywide scorecard for events
  - Raises quality, improving decision-making, and strengthening cost recovery

Special Events General Fund Expenditures by Type



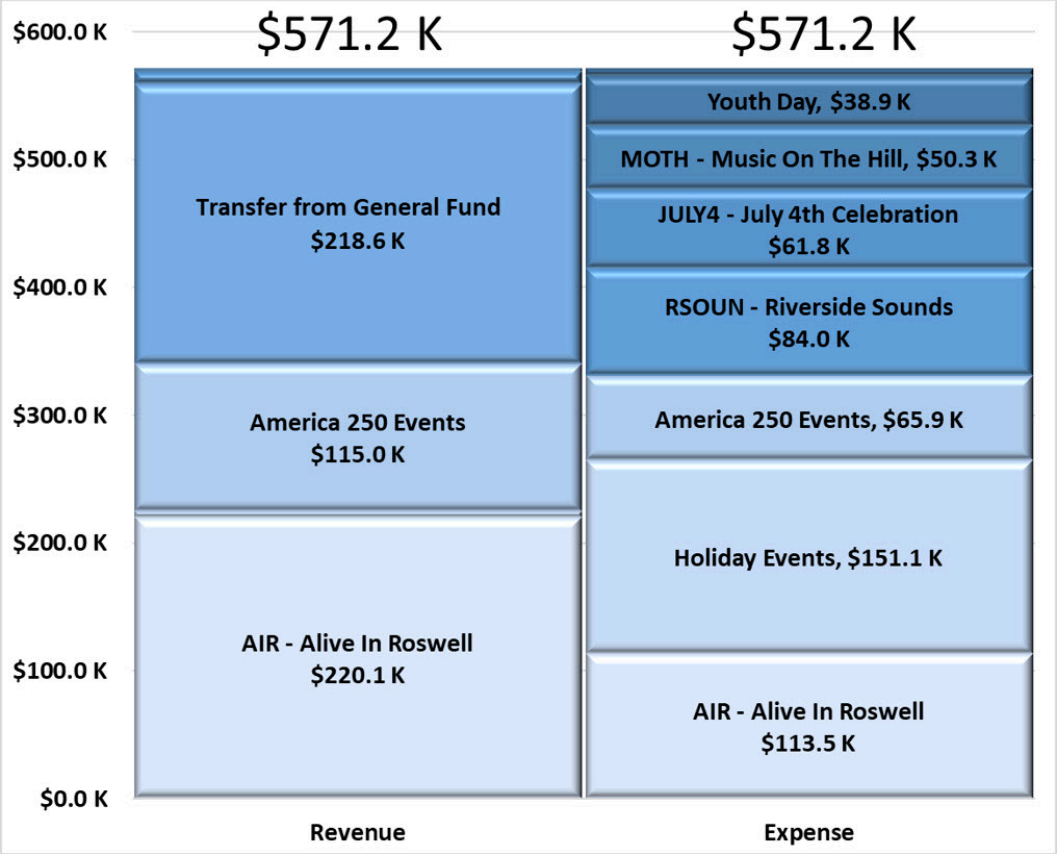
Special Events General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$242,271	$237,352	$233,465
(511101) Budgeted Salary Savings	-$2,907	$0	-$4,436
(511102) Budgeted Salary Contingency	$0	$5,807	$15,261
(512200) Social Security (FICA)	$14,841	$14,710	$15,146
(512300) Medicare	$3,471	$3,441	$3,543
(512401) Deferred Compensation	$2,394	$2,415	$2,443
(512402) Defined Contribution Retirement	$10,645	$9,533	$10,990
(553100) Group Insurance Contribution	$37,935	$39,630	$39,630
SALARIES AND BENEFITS TOTAL	**$308,650**	**$312,887**	**$316,042**
Operating			
(539999) Special Events Contra	$16,000	$16,000	$0
OPERATING TOTAL	**$16,000**	**$16,000**	**$0**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$20,519	$0	$0
(611366) Operating Transfer Out-SpEvnts	$218,636	$380,300	$380,300
TRANSFERS, CAPITAL, OTHER TOTAL	**$239,155**	**$380,300**	**$380,300**
TOTAL	**$563,805**	**$709,187**	**$696,342**

Special Events Fund

The Special Events Fund is a special revenue fund that manages the City's special event programs including planning and oversight. These events are funded by vendor event fees, sponsors, and a transfer from General Fund.

Special Events Fund Revenues and Expenses



FY 2026 data only

Special Events Fund Revenues by Project

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(BLANK) No Project Number	$218,636	$590,306	$386,453
(AIR) Alive In Roswell	$220,097	$0	$199,000
(AM250) America 250	$115,000	$0	$0
(MOTH) Music On The Hill	$2,500	$0	$2,500
(HOLID) Holiday Avenue	$5,000	$0	$8,000
(JULY4) Fourth of July Event	$10,000	$0	$5,000
TOTAL	**$571,233**	**$590,306**	**$600,953**

Special Events Fund Expenses by Project

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
(BLANK) No Project Number	$0	$572,229	$5,800
(HOLID) Holiday Avenue	$151,135	$0	$151,155
(AIR) Alive In Roswell	$113,479	$0	$112,725
(AM250) America 250	$65,900	$0	$156,753
(JULY4) Fourth of July Event	$61,765	$0	$70,995
(MOTH) Music On The Hill	$50,305	$0	$50,930
(YOUTH) Youth Day Parade and Event	$38,924	$0	$45,375
(RSOUN) Riverside Sounds	$84,000	$0	$0
(EVENT) Events	$5,725	$0	$7,220
TOTAL	**$571,233**	**$572,229**	**$600,953**



Information Technology

2025 Accomplishments

Budget & Cost Management

- Maintained a flat-to-down budget
- Offset +17.8% software cost increases with reductions in professional services, communications, and equipment purchases

Technology Investments

- Modernized permitting with Enterprise Permitting & Licensing (EPL)
- Completed full technology build-out at Summit
- Implemented Five9 Contact Center for Resident & Business Services
- Equipped Code Enforcement team with tablets for full field functionality

Public Safety & Security Upgrades

- Migrated Police Department to Cellebrite Cloud for digital evidence
- Expanded 911 capabilities with Carbyne and Axon digital evidence management
- Strengthened cybersecurity resilience with CrowdStrike
- Deploying new citywide phone system to improve reliability, quality, & user experience

Impact

- These initiatives modernized core operations, improved service delivery, strengthened public safety, and enhanced customer experience across departments

Top Priorities

- **Establish IT Governance Committee**
  - Oversee policy, data, investment, and project prioritization
- **Partner with Finance**
  - Clarify enterprise IT vs. departmental expenditures
- **Improve Cost Clarity & Accountability**
  - Track, control, and report technology spend citywide

Top Initiatives

- **Launch Software Asset Management (SAM)**
  - Track licenses and control costs
- **Drive Process Improvement & Technology Adoption**
  - Streamline workflows across departments
- **Develop Enterprise Innovation Strategy**
  - Guide citywide modernization efforts
- **Implement Enterprise Data Lake**
  - Power dashboards and advanced analytics for decision-making
- **Staffing Alignment**
  - No Budget Impact
  - Chief Data Officer → Enterprise Data Manager to construct a data lake

Impact

- Strengthens Roswell's IT function as a true enterprise partner
  - Enabling better governance, cost control, modernization, and data-driven decision-making at scale

Information Technology Fund Expenditures by Type



Information Technology Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$1,318,135	$1,291,456	$1,267,837
(511101) Budgeted Salary Savings	-$15,818	-$3,790	-$24,201
(511102) Budgeted Salary Contingency	$0	$31,676	$83,248
(511105) Part Time Employees	$41,600	$36,786	$30,000
(512200) Social Security (FICA)	$83,323	$82,355	$84,128
(512300) Medicare	$19,487	$19,261	$19,676
(512400) Defined Benefit Retirement	$73,107	$79,695	$153,169
(512401) Deferred Compensation	$5,214	$4,902	$4,621
(512402) Defined Contribution Retirement	$110,065	$99,502	$117,275
(553100) Group Insurance Contribution	$189,675	$198,150	$198,150
(554100) Workers Comp Contribution	$13,302	$7,756	$7,756
SALARIES AND BENEFITS TOTAL	**$1,838,090**	**$1,847,749**	**$1,941,659**
Operating			
(521201) Professional Services	$38,400	$122,681	$98,880
(521300) Technical Services	$106,000	$50,160	$40,000
(521400) Contract Services	$2,000	$7,254	$7,200
(522205) Repairs And Maintenance	$96,200	$42,136	$57,600
(522310) Rental Of Land And Buildings	$17,000	$18,292	$17,000
(522320) Rental Of Equipment And Vehicles	$81,600	$96,814	$90,933
(523500) Travel	$0	$1,667	$5,000
(523600) Dues And Fees	$1,120	$889	$304
(523700) Education And Training	$22,000	$20,551	$30,600
(531105) Supplies	$7,000	$58,850	$50,200
(531310) Hospitality And Events	$0	$3,948	$10,000
(531315) Food	$2,000	$0	$0
(531605) Machinery And Equipment-Operating	$10,000	$10,837	$8,000
(522206) Repairs & Maintenance - Technology	$383,660	$495,755	$467,294
(523210) Communication Services	$803,475	$906,878	$789,247
(523810) Software Licenses, Fees, and Maintenance	$4,482,211	$3,805,336	$3,874,016
(531150) Computer Supplies	$3,500	$17,394	$6,000
(531230) Electricity	$1,080	$1,066	$1,172
(531615) Computer Equipment-Operating	$31,500	$259,889	$24,500
(531620) Communication Equipment-Operating	$0	$9,917	$6,000
OPERATING TOTAL	**$6,088,746**	**$5,930,316**	**$5,583,946**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$0	$6	$0
(552400) Risk/Liability Contribution	$157,059	$149,960	$149,960
(581100) Principal- Long Term Debt	$0	$202,784	$202,784
(582100) Interest - Long Term Debt	$0	$2,718	$2,718
TRANSFERS, CAPITAL, OTHER TOTAL	**$157,059**	**$355,468**	**$355,462**
TOTAL	**$8,083,895**	**$8,133,534**	**$7,881,067**



City of Roswell

Finance Department

To serve our customers while providing exceptional financial stewardship

2025 Accomplishments

- We are actively transforming Finance to align to the needs of the City while reducing the budgetary impacts overall
- Completed the transitional six-month budget audit process
  - Found that financial information was presented fairly
- Successfully transitioned into a calendar year styled fiscal year
  - Previous fiscal years started on July 1, but now they start on January 1
- Revolutionized internal budgetary reporting
  - Increases departmental engagement in their funding streams and spending
  - Greater use of key performance indicators (KPIs) and data to inform City leadership for improved decision-making capacity
- Filled the long-time vacant Finance Director position
- Created new Business and Performance Analysis Division
  - Three full-time staff members will have all started by end of the year
  - Duties include functional assignments based on Senior Vice President divisions
  - Enterprise-wide performance improvement projects

Top Priorities

- **Alignment of Staff and Systems**
  - Ensure that the staff skills and systems utilized are aligned overall
- **Advance "Stewarding with Integrity" Strategy**
  - Maximize value on taxpayer resources placed under the City's care
- **A Focus on Innovation**
  - Re-examine staff structure and reporting tools
  - Consider the potential of automation in regularly occurring processes, such as invoice processing and payments

Top Initiatives

- Utilization of the Business and Performance Analysis Division
  - Staffing level of three with various assignments
- Automation Implementation
  - Complete system rollout utilizing artificial intelligence where appropriate and achievable
- Creation of Executive Dashboards
  - Rollout of initial phase of executive dashboards for decision makers
    - Level of automation is dependent on information technology-funded initiatives
- Continue Enhancement of Monthly Business Review Financials
  - Assign Business and Performance Analysis Division to continue working toward refinement of KPIs as they relate to performance of other departments
    - Dashboards play a large part in this

Finance Expenditures by Fund

Category	2026
Bond Fund (Debt Service)	$5,079,548.00
General Fund	$3,556,560.23

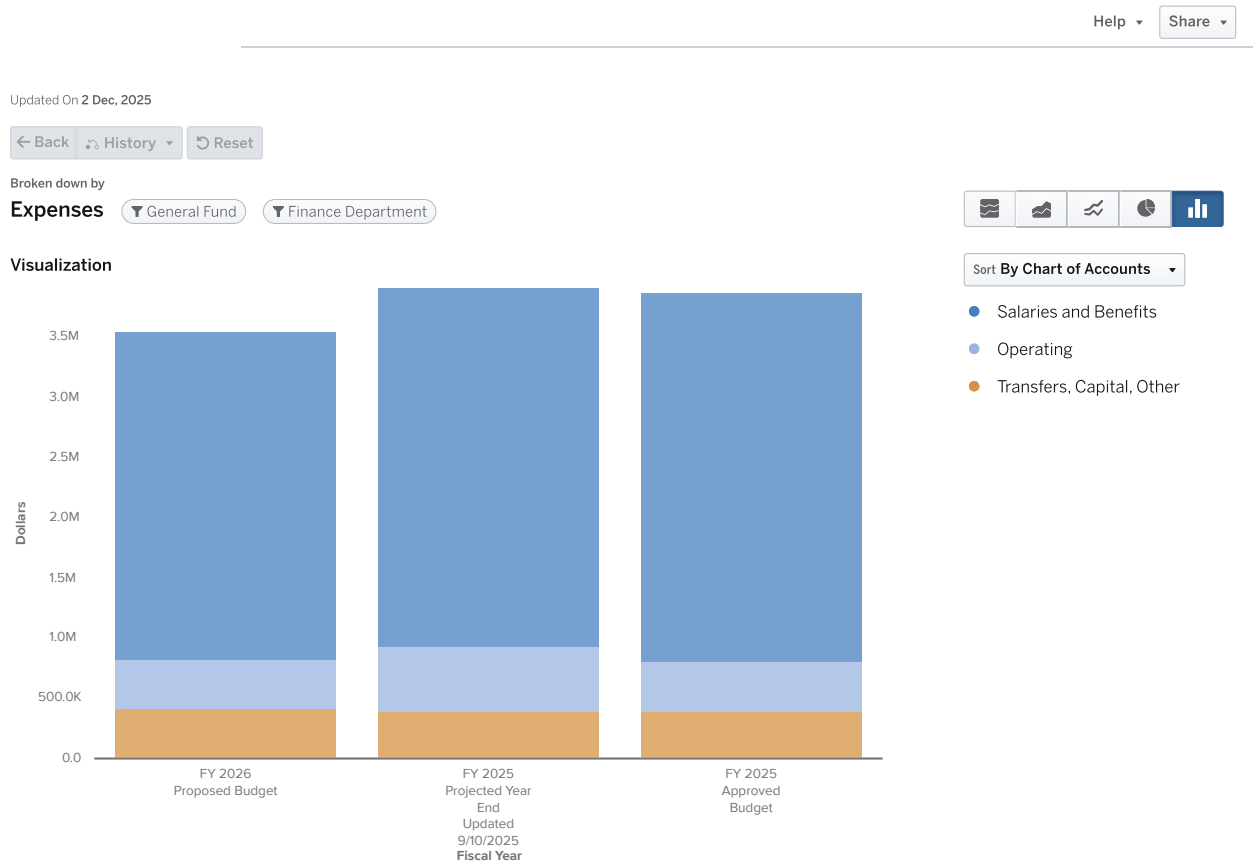
Here is a summary of the Finance Department in table form, illustrating direct costs and indirect costs. Click on the table to explore in greater detail.

Finance Expenditures by Category

Category	2026
Transfers, Capital, Other	$5,499,992.00
Salaries and Benefits	$2,729,309.00
Operating	$406,807.23

This table shows the three main categories of expenditures within the Finance Department across all funds. Click on the table to explore in greater detail.

Finance General Fund Expenditures by Type



Finance General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$1,874,570	$1,948,890	$2,021,349
(511101) Budgeted Salary Savings	-$22,369	$0	-$38,673
(511102) Budgeted Salary Contingency	$0	$50,621	$133,038
(512200) Social Security (FICA)	$114,837	$120,416	$131,177
(512300) Medicare	$26,856	$28,163	$30,681
(512400) Defined Benefit Retirement	$197,727	$215,547	$122,960
(512401) Deferred Compensation	$11,915	$10,253	$8,971
(512402) Defined Contribution Retirement	$225,464	$204,861	$259,916
(553100) Group Insurance Contribution	$288,306	$383,091	$383,091
(554100) Workers Comp Contribution	$12,003	$12,809	$12,809
SALARIES AND BENEFITS TOTAL	**$2,729,309**	**$2,974,651**	**$3,065,319**
Operating			
(521201) Professional Services	$203,568	$323,726	$210,000
(521300) Technical Services	$500	$197	$500
(523220) Postage	$150,488	$155,752	$149,688
(523300) Advertising	$0	$2,464	$6,240
(523400) Printing And Binding	$32,534	$32,534	$32,534
(523500) Travel	$600	$230	$0
(523600) Dues And Fees	$1,859	$5,066	$0
(523700) Education And Training	$1,235	$519	$0
(531105) Supplies	$2,333	$3,976	$1,250
(531310) Hospitality And Events	$250	$0	$0
(531610) Furniture/Fixtures-Operating	$0	$125	$0
(522220) Vehicle Fleet Rate	$0	$915	$915
(523901) Bank Fees / Charges	$13,400	$11,437	$14,400
(531270) Gasoline/ Diesel	$40	$0	$0
OPERATING TOTAL	**$406,807**	**$536,941**	**$415,527**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$407,614	$376,754	$376,754
(552400) Risk/Liability Contribution	$12,830	$14,455	$14,455
(611361) Transfer Out - Fleet Capital	$0	$5,024	$5,024
TRANSFERS, CAPITAL, OTHER TOTAL	**$420,444**	**$396,233**	**$396,233**
TOTAL	**$3,556,560**	**$3,907,824**	**$3,877,079**

Debt Service Fund

The Debt Service Fund is utilized to account for the accumulation and disbursement of funds needed to comply with the interest and principal redemption requirements. The City of Roswell has earned an “AAA” bond rating, the highest possible rating, consistently each year since 2000.

Debt Service Fund Revenues and Expenses

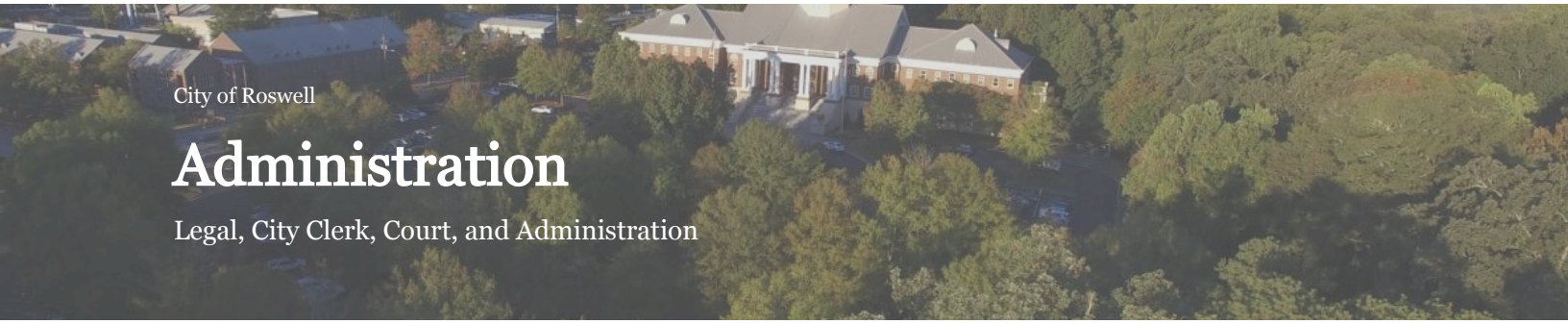


Debt Service Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Property Tax			
(311100) Real Property - Current Year	$7,871,248	$7,924,687	$7,853,637
(311110) Public Utility	$61,994	$61,844	$58,324
(311200) Real Property - Prior	$0	$131	$0
(311300) Personal Property - Current	$176,102	$193,791	$194,730
(311305) Personal Property - Prior	$0	-$16	$0
(311310) Motor Vehicle	$13,499	$15,208	$16,705
(319110) Property - Penalty & Interest - Real	$2,000	$9,266	$0
PROPERTY TAX TOTAL	**$8,124,843**	**$8,204,911**	**$8,123,396**
Miscellaneous Revenues			
(389999) Over And Short	$0	-$246	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**-$246**	**$0**
Interest Income			
(361000) Interest Revenues	$32,000	$102,204	$42,000
INTEREST INCOME TOTAL	**$32,000**	**$102,204**	**$42,000**
TOTAL	**$8,156,843**	**$8,306,869**	**$8,165,396**

Debt Service Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Transfers, Capital, Other			
(581100) Principal- Long Term Debt	$1,450,000	$3,020,000	$3,020,000
(582100) Interest - Long Term Debt	$3,629,548	$3,744,748	$3,744,749
TRANSFERS, CAPITAL, OTHER TOTAL	**$5,079,548**	**$6,764,748**	**$6,764,749**
TOTAL	**$5,079,548**	**$6,764,748**	**$6,764,749**



City of Roswell

Administration

Legal, City Clerk, Court, and Administration

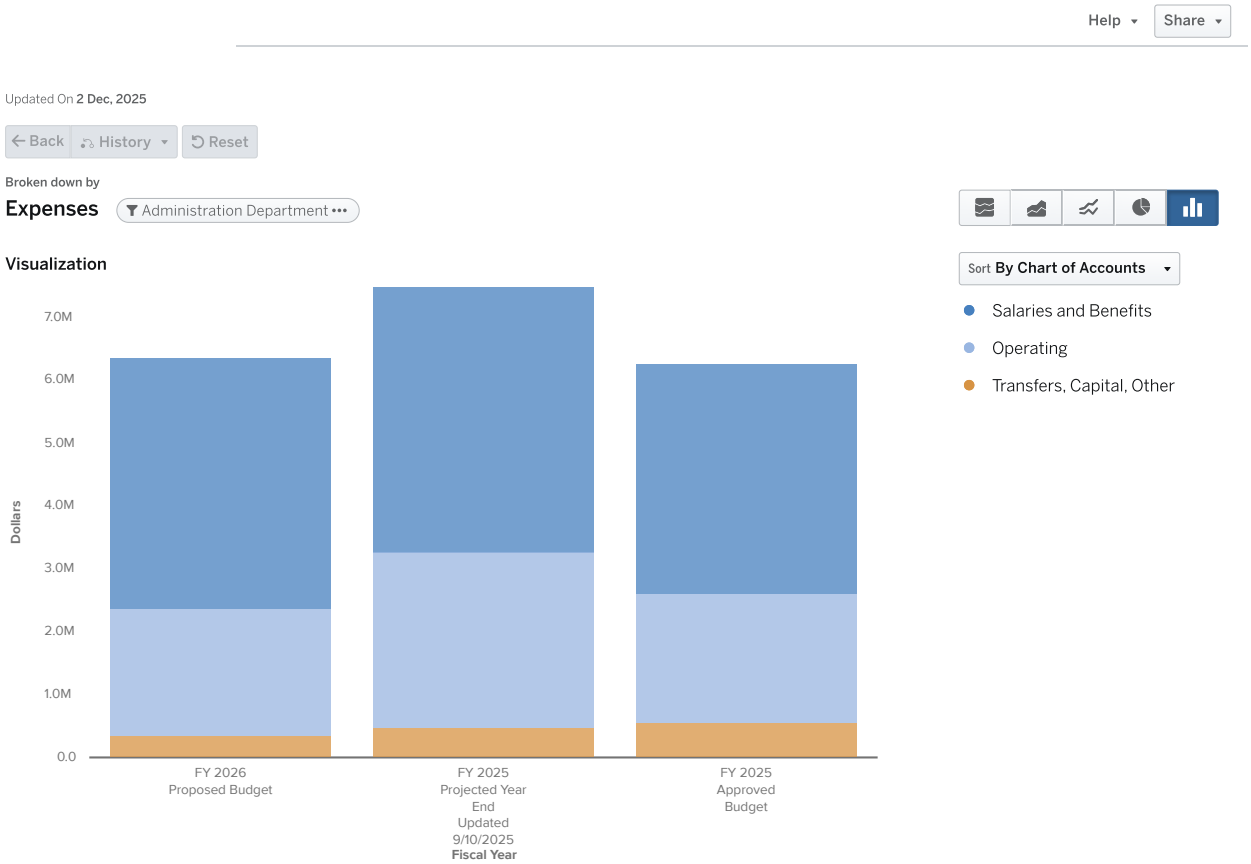
Top Priorities

- **Alignment of Staff and Systems**
  - Move two positions out of the Administration area and into Business and Performance Analysis Division within the Finance Department
  - Legal Services to support Economic Development/City

Top Initiatives

- Realign financial resources to be less than FY 2025 end of year forecasts
- Maintain Administration Contingency funding

Administration General Fund Expenditures by Type



Administration General Fund Expenditures by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$2,567,768	$2,703,862	$2,241,518
(511101) Budgeted Salary Savings	-$30,511	-$16,135	-$42,404
(511102) Budgeted Salary Contingency	$0	$37,987	$145,868
(511110) Elected Officials	$196,000	$185,285	$196,000
(511105) Part Time Employees	$95,208	$103,629	$95,208
(512200) Social Security (FICA)	$173,802	$183,585	$162,256
(512300) Medicare	$40,647	$42,934	$37,950
(512400) Defined Benefit Retirement	$265,060	$288,945	$151,004
(512401) Deferred Compensation	$17,659	$17,514	$14,969
(512402) Defined Contribution Retirement	$299,515	$270,900	$264,410
(553100) Group Insurance Contribution	$366,706	$369,880	$369,880
(554100) Workers Comp Contribution	$4,413	$13,037	$13,037
SALARIES AND BENEFITS TOTAL	**$3,996,267**	**$4,201,425**	**$3,649,696**
Operating			
(521201) Professional Services	$994,700	$1,216,704	$980,000
(521202) Legal	$645,844	$947,559	$900,000
(521400) Contract Services	$2,500	$257,056	$360
(522310) Rental Of Land And Buildings	$0	$213	$0
(523220) Postage	$11,750	$5,188	$5,450
(523300) Advertising	$9,000	$8,305	$9,000
(523500) Travel	$116,304	$26,044	$70,500
(523600) Dues And Fees	$46,500	$41,872	$4,353
(523700) Education And Training	$18,645	$89,780	$2,050
(523800) Licenses	$105	$79	$200
(531105) Supplies	$17,337	$18,955	$14,250
(531130) Officials Expenses	$3,000	$3,009	$3,000
(531131) Mayor's Expenses	$77,000	$111,631	$7,000
(531310) Hospitality And Events	$7,400	$10,479	$7,400
(531315) Food	$3,500	$2,877	$4,000
(531400) Books And Periodicals	$51,000	$41,197	$44,978
(531610) Furniture/Fixtures-Operating	$3,700	$5,521	$5,000
(523210) Communication Services	$2,880	$1,314	$0
(531250) Oil	$0	$73	$185
(531270) Gasoline/ Diesel	$0	$913	$1,346
OPERATING TOTAL	**$2,011,165**	**$2,788,768**	**$2,059,072**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$235,195	$324,242	$324,242
(552400) Risk/Liability Contribution	$134,104	$144,268	$144,268
(611361) Transfer Out - Fleet Capital	$0	$18,647	$18,647
(579001) Contingency Operating	$0	$0	$75,000
TRANSFERS, CAPITAL, OTHER TOTAL	**$369,299**	**$487,157**	**$562,157**
TOTAL	**$6,376,731**	**$7,477,350**	**$6,270,925**

Workers' Compensation Fund

Internal Service Fund that tracks citywide costs worker's compensation.

Workers' Compensation Fund Revenues and Expenses



Worker's Compensation Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(391201) Operating Transfer In	$1,242,000	$1,183,000	$1,183,000
MISCELLANEOUS REVENUES TOTAL	**$1,242,000**	**$1,183,000**	**$1,183,000**
Interest Income			
(361000) Interest Revenues	$5,000	$3,130	$0
INTEREST INCOME TOTAL	**$5,000**	**$3,130**	**$0**
TOTAL	**$1,247,000**	**$1,186,130**	**$1,183,000**

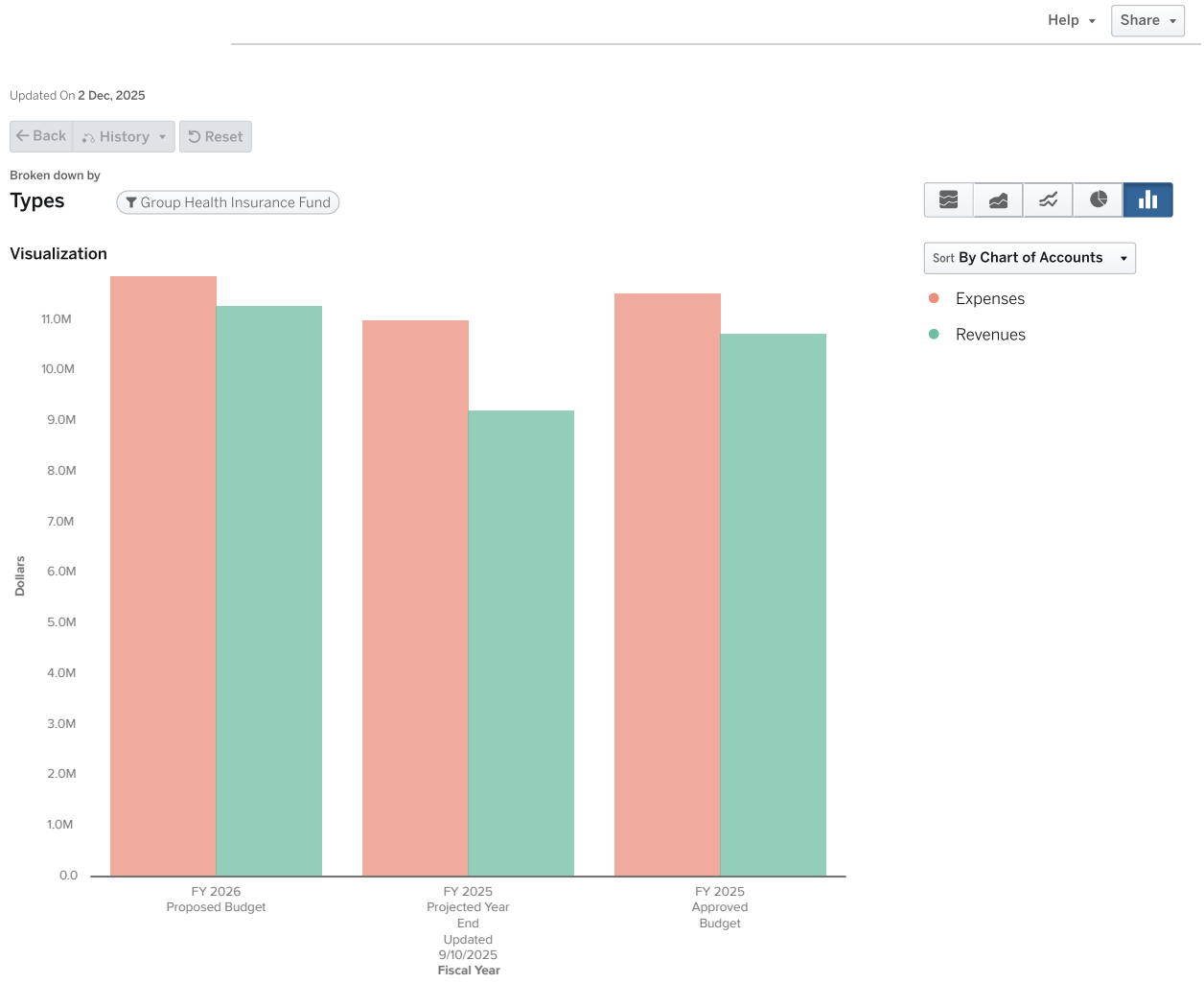
Worker's Compensation Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$39,327	$38,252	$36,081
(511101) Budgeted Salary Savings	-$472	-$263	-$692
(511102) Budgeted Salary Contingency	$0	$906	$2,382
(512200) Social Security (FICA)	$2,409	$2,303	$2,342
(512300) Medicare	$563	$539	$548
(512401) Deferred Compensation	$389	$389	$378
(512402) Defined Contribution Retirement	$5,828	$5,216	$5,770
(512700) Workers' Compensation	$950,000	$589,129	$933,000
(553100) Group Insurance Contribution	$6,323	$6,605	$6,605
SALARIES AND BENEFITS TOTAL	**$1,004,367**	**$643,077**	**$986,414**
Operating			
(521201) Professional Services	$194,213	$306,189	$184,965
(523500) Travel	$325	$0	$0
(523600) Dues And Fees	$795	$634	$795
(523700) Education And Training	$420	$272	$195
OPERATING TOTAL	**$195,753**	**$307,095**	**$185,955**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$3,420	$28,226	$28,226
TRANSFERS, CAPITAL, OTHER TOTAL	**$3,420**	**$28,226**	**$28,226**
TOTAL	**$1,203,540**	**$978,397**	**$1,200,595**

Group Health Fund

Internal Service Fund that tracks citywide costs for Group Benefits.

Group Health Fund Revenues and Expenses



Group Health Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(383100) Reimbursement From Insura	$550,000	$133	$250,000
(389400) Miscellaneous	$0	$440	$0
(391201) Operating Transfer In	$25,000	$25,000	$25,000
MISCELLANEOUS REVENUES TOTAL	**$575,000**	**$25,573**	**$275,000**
Employee Contribution			
(341826) Dental-Employee	$193,525	$0	$0
(341835) Group Health-Employee	$998,407	$0	$0
(389500) Employee Hc Contribution	$0	$896,036	$890,962
EMPLOYEE CONTRIBUTION TOTAL	**$1,191,932**	**$896,036**	**$890,962**
Employer Contribution			
(341820) HSA Contribution-Employer	$0	$11,713	$0
(341825) Dental-Employer	$388,546	$301,531	$312,271
(341827) Basic Life-Employer	$0	$145,300	$0
(341829) Disability-Employer	$0	$137,489	$0
(341834) Group Health-Employer	$8,616,187	$7,443,860	$8,583,659
(341837) Empl Assist Program-Employer	$0	$10,416	$0
(341839) Benefits Admin Assessment	$478,146	$211,126	$633,378
EMPLOYER CONTRIBUTION TOTAL	**$9,482,879**	**$8,261,434**	**$9,529,308**
Interest Income			
(361000) Interest Revenues	$34,300	$42,633	$34,300
INTEREST INCOME TOTAL	**$34,300**	**$42,633**	**$34,300**
TOTAL	**$11,284,111**	**$9,225,676**	**$10,729,570**

Group Health Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$115,203	$91,814	$77,893
(511101) Budgeted Salary Savings	-$1,382	-$564	-$1,481
(511102) Budgeted Salary Contingency	$0	$1,940	$5,098
(511200) Temporary Employees	$0	$2,753	$0
(512600) Unemployment Insurance	$25,000	$36,727	$25,000
(512902) Employee Wellness Program	$55,000	$96,024	$117,000
(512100) Group Insurance	$9,302,572	$8,415,317	$8,908,875
(512200) Social Security (FICA)	$7,057	$5,876	$5,054
(512300) Medicare	$1,650	$1,374	$1,182
(512400) Defined Benefit Retirement	$7,409	$8,077	$0
(512401) Deferred Compensation	$708	$898	$816
(512402) Defined Contribution Retirement	$16,428	$12,104	$12,350
(512903) HSA Contributions	$550,000	$809,504	$800,000
(512904) Employee Assistance Program	$33,725	$32,546	$35,410
(512905) Base Life Insurance	$201,136	$181,199	$202,800
(512907) Disability Insurance	$173,868	$172,460	$195,300
(512908) Dental Insurance	$582,100	$439,634	$505,800
(553100) Group Insurance Contribution	$18,968	$13,210	$13,210
SALARIES AND BENEFITS TOTAL	**$11,089,442**	**$10,320,893**	**$10,904,307**
Operating			
(521201) Professional Services	$97,200	$99,175	$97,200
(521300) Technical Services	$97,920	$0	$0
(521400) Contract Services	$531,121	$528,773	$494,000
(531105) Supplies	$500	$486	$500
(523901) Bank Fees / Charges	$32,253	$27,456	$18,200
OPERATING TOTAL	**$758,994**	**$655,890**	**$609,900**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$10,259	$6,851	$6,851
TRANSFERS, CAPITAL, OTHER TOTAL	**$10,259**	**$6,851**	**$6,851**
TOTAL	**$11,858,695**	**$10,983,634**	**$11,521,058**

Risk Management Fund

Internal Service Fund that tracks citywide costs for risk and liability.

Risk Management Fund Revenues and Expenses



Risk Management Fund Revenues by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Miscellaneous Revenues			
(383100) Reimbursement From Insura	$0	$20,000	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$20,000**	**$0**
Charges for Service			
(341805) Risk Claims Payments	$2,200,001	$2,213,000	$2,205,000
CHARGES FOR SERVICE TOTAL	**$2,200,001**	**$2,213,000**	**$2,205,000**
Interest Income			
(361000) Interest Revenues	$6,000	$7,042	$8,400
INTEREST INCOME TOTAL	**$6,000**	**$7,042**	**$8,400**
TOTAL	**$2,206,001**	**$2,240,042**	**$2,213,400**

Risk Management Fund Expenses by Account

	FY 2026 Proposed Budget	FY 2025 Projected Year End Updated 9/10/2025	FY 2025 Approved Budget
Salaries and Benefits			
(511100) Regular Employees	$101,811	$99,686	$95,126
(511101) Budgeted Salary Savings	-$1,222	-$684	-$1,798
(511102) Budgeted Salary Contingency	$0	$2,354	$6,187
(511105) Part Time Employees	$39,700	$30,739	$39,700
(512200) Social Security (FICA)	$8,698	$8,201	$8,632
(512300) Medicare	$2,034	$1,918	$2,019
(512401) Deferred Compensation	$1,006	$1,014	$996
(512402) Defined Contribution Retirement	$15,088	$13,517	$14,988
(553100) Group Insurance Contribution	$12,645	$13,210	$13,210
SALARIES AND BENEFITS TOTAL	**$179,760**	**$169,954**	**$179,060**
Operating			
(521201) Professional Services	$155,000	$61,492	$155,000
(523220) Postage	$100	$44	$100
(523600) Dues And Fees	$175	$117	$170
(523700) Education And Training	$850	$786	$850
(523701) Roswell U	$5,100	$3,793	$5,091
(523100) Property And Liability Insurance	$1,429,203	$1,456,379	$1,500,000
OPERATING TOTAL	**$1,590,428**	**$1,522,610**	**$1,661,211**
Transfers, Capital, Other			
(551300) Information Technology Charges - Internal	$31,640	$32,617	$32,617
(579025) Insurance Deductibles	$350,000	$400,159	$350,000
TRANSFERS, CAPITAL, OTHER TOTAL	**$381,640**	**$432,776**	**$382,617**
TOTAL	**$2,151,828**	**$2,125,340**	**$2,222,888**

Capital Improvements

Information about the capital projects for all funds

Fund / Name of Project	Amount
CAPITAL PROJECTS FUND (includes all governmental capital - Source listed below)	
GENERAL FUND (CAPITAL PROJECT FUND)	**$ 4,314,705**
Update to Roswell's Unified Development Code	$ 402,555
Citywide Resurfacing	$ 3,114,000
Traffic Calming	$ 400,000
Personal Protective Equipment for Fire Full Time Firefighter Transition	$ 148,150
Dredging Assistance Program	$ 250,000
ALL FUNDS (CAPITAL PROJECT FUND)	**$ 4,255,576**
Citywide Vehicle Replacement	$ 1,485,000
Citywide Vehicle Replacement - Loan on Fire Apparatus	$ 700,000
Existing Fleet Payments	$ 2,070,576
HOTEL MOTEL TOURISM PRODUCT DEVELOPMENT (TPD) (CAPITAL PROJECT FUND)	**$ 979,000**
Cultural Arts Center Rigging Overhaul - Construction Phase	$ 400,000
Cultural Arts Center Improvement Plan - Construction Phase	$ 135,000
Holly Hill to Mimosa Bridge Design	$ 200,000
Doc's Café Design and Engineering	$ 159,000
Parks and Facilities Capital Investment and Maintenance Plan	$ 85,000
SOLID WASTE FUND	**$ 1,031,500**
Large Vehicle Replacement - Commercial Front Loader	$ 380,000
Large Vehicle Replacement - Residential Automatic Side Loader	$ 450,000
Large Vehicle Replacement - Commercial Dumpster Delivery Vehicle	$ 145,000
New Semi Trailer	$ 6,500
Transfer Station Repaving	$ 50,000
STORMWATER FUND	**$ 1,500,000**
Stormwater FY26 CIP List	$ 1,470,000
Stormwater Equipment Replacement	$ 30,000

WATER FUND	**$ 2,528,874**
Woodstock Road Water Line Replacement - Construction Phase	$ 370,200
Frank Lewis Drive Water Line Extension - Construction Phase	$ 500,000
Replacement of Water Tank - Concept/Planning Phase	$ 250,000
Valve at Woodstock Water Tank - Construction Phase	$ 35,000
Waterline Maintenance	$ 611,087
Lead & Copper Service Line Replacement	$ 100,000
Event Detection System - Water Quality Monitoring System with SCADA Integration	$ 51,500
TREE BANK FUND	**$ 413,500**
Tree Planting	
EPW - CIP Projects	$ 148,000
RecParks Projects	$ 112,500
Transportation Projects	$ 153,000
TSPLOST 2	**$23,200,000**
Green Street Mobility - Sidewalk Connectivity	$ 2,566,765
Program Management - Professional Services	$ 1,633,235
Riverside Rd Corridor Improvements - Construction	$ 2,000,000
Grimes Bridge Rd/Dogwood - Construction	$ 6,000,000
Big Creek Parkway Phase 2 - Construction	$ 7,500,000
Old Alambama MUT - Construction	$ 1,500,000
Woodstock Rd MUT - Construction	$ 2,000,000
PFA Projects - Fund 360	**$12,050,000**
Vehicle Lifts for Fleet Shop - Purchase	$ 115,000
City Hall Roof Replacement	$ 7,000,000
SharpShooters Range Revitalization & Construction	$ 500,000
Summit Building #100 - RTUs and PIUs	$ 1,350,000
Deck Construction Administrative Services & Contingency	$ 1,200,000
City Hall VAVs/PIU/Duct Cleaning & Replacement	$ 1,200,000
Crabapple / Expansion of PAC	$ 625,000
Roof Replacement at Barrington Hall / Main House	$ 60,000
IMPACT FEE	**$ 2,211,926**
Green Street Mobility Project	$ 433,235
SharpShooters Range Revitalization & Construction	$ 1,008,691
Spruill Property Debt Service	$ 770,000

Appendix

Roswell... Yesterday and Today

The City of Roswell, Georgia was incorporated over 150 years ago in 1854, and is located in northern Fulton County, 20 miles north of the City of Atlanta. The City of Roswell has a land area of 42.02 square miles and has an unparalleled quality of life for its 92,770 residents (based on Roswell's annual comprehensive financial report for FY 2024).

Roswell's historical chronology begins around 1830 with founder Roswell King arriving on horseback from Darien, Georgia. On February 16, 1854, the Georgia General Assembly incorporated the City of Roswell. Roswell was a manufacturing village comprised of a cotton factory and later, a woolen mill run with waterpower from Vickery Creek, now known as Big Creek. Homes were large columned structures of the mill owners, smaller homes, and even apartments of the mill employees. Roswell was to be affected by the Civil War early in July, 1864.

Brigadier General Kenner Garrard's cavalry corps occupied the town. General Garrard and troops destroyed the factories and mills by fire, at General Sherman's order. General Garrard arrested the owners and employees for treason, and sent women and children north. Roswell's prominent families sought refuge in other parts of Georgia. The Presbyterian Church was used as a hospital. Barrington Hall and Great Oaks were used as headquarters, and Holly Hill as a garrison. The occupation of Roswell by thousands of troops is why so much of the original Roswell survived the war. After the war and the return of Roswell's leaders, the Roswell Manufacturing Company was rebuilt, and prospered until 1892. The major buildings were destroyed by lightning and never rebuilt. The ruins remain to remind us of what the town was like when incorporated in 1854. In the Historic District, many of the old homes remain from the hardworking village supported by an economy based on textiles.

Today, Roswell continues to be a prosperous municipality. The City of Roswell earned an uninsured "AAA" bond rating, the highest possible rating. Fiscally prudent practices on behalf of the elected officials and the city administration contribute to this superior rating and the City's excellent financial strength.

As of July 1, 2024, based on the annual comprehensive financial report 2024, the estimated population of Roswell, Georgia was 92,770 with a per capita income of $65,061.

In Roswell 94.8% of the population has a high school degree or above with 64.8% having obtained a college degree. 71.2% of residents own their own home, and the median value of those homes is $520,500 (U.S. Census Bureau).

Roswell is nestled beneath a canopy of trees alongside the Chattahoochee River. The City is rich in heritage and preserves its past with a 640-acre Historic District. The Historic District has adopted a trend toward "new urbanism" where pedestrians are encouraged to get out of their cars to stroll along brick-paved, tree-lined sidewalks. Tourists and day visitors, drawn to Roswell's many historical homes and churches, often stay to shop in a number of popular restaurants, trendy art galleries, shops, and offices. The City's four historic house museums, Barrington Hall, Bulloch Hall, Smith Plantation, and Mimosa Hall host thousands of visitors annually through the numerous tours and special events offered throughout the year. According to a Georgia Tech revenue model, tourism, and tourism-related activities bring in excess of $76 million annually to the Roswell community.

City of Roswell essential services meet the highest customer service standards, and the Mayor and Council are committed to maintaining a high quality of life for Roswell's citizens.

The City of Roswell provides a full range of services to its citizens. These services include police and fire protection; public works; court system; detention facility; the construction and maintenance of recreational pathways, streets, and infrastructure; solid waste collection and recycling; planning and zoning; building inspections; recreation activities and cultural events; water and storm water management; and inherent administrative and support activities. The City also operates a website, citizen engagement, and broadcasts a YouTube channel.

The Fulton County Board of Education provides public education for all of Fulton County, including Roswell. Within Roswell city limits there are 9 elementary schools, 3 middle schools, 2 high schools, and 13 private schools. Roswell is served by the Atlanta-Fulton County Library System.



City Organization

The City operates under a charter adopted in 1854 and revised on April 19, 2000, which provides for a Mayor-Council form of government with a city administrator. The Mayor and six council members are part-time employees. Each Council member is elected by the entire City and serves "at large" with post assignments. An election for one half of the council occurs every two years. While all six Council Members are elected at large, all must reside within the City of Roswell. The Mayor is elected to a term of four years to serve on a part-time basis. It is the duty of the Council members, in general, to set policy, set millage rates, to approve budgets, to pass ordinances, and to hear and act on requests for rezoning and annexation. The Chief Administrative and Operational Officer of the City is the City Administrator, who is appointed by the City of Roswell Mayor and Council to implement Council policies, oversee the daily activities of the City, and supervise the City's department heads.

Local Economic Conditions and Outlook

The City of Roswell has earned an “AAA” bond rating, the highest possible rating, consistently each year since 2000. The City is also a great place to do business. New business starts continue to increase in Roswell, with the largest increase in the home-based business sector. Given Roswell’s access to GA 400 and proximity to Perimeter Center, Buckhead, Midtown, and Downtown Atlanta, the City is well situated to capitalize on future expansion and relocation.

The City’s population has increased approximately twelve percent in the last ten years. Historically, large population growth would likely result in further sprawl with the expansion of residential neighborhoods and chain-filled shopping centers. Now, however, local municipalities are looking inward and taking stock of their resources. They are reinvesting in current properties and implementing creative new zoning practices that will improve the quality of life within. Roswell’s UDC, or Unified Development Code, is an invaluable tool in the City’s redevelopment efforts. It allows for mixed-use zoning and simplifies the processes that have hindered new businesses in the past.

The aging shopping centers of the 80’s and 90’s are being converted into office, retail and even residential spaces that allow residents to live, work, and play within a walkable area. These new live-work-play developments within the City combine restaurants, retail and office space, and residential units. One example is a mixed use development located steps from Roswell’s City Hall and Canton Street called Southern Post. The former Roswell Plaza located on Alpharetta Highway between Norcross and Fraser Street now contains retail space, loft style and open concept office space, apartments, and townhomes. Southern Post's opening ribbon cutting ceremony occurred on October 24, 2024.

Tax Collection Procedures

The City of Roswell levies and collects ad valorem taxes. Real and personal taxes are generally billed in October of each year and are due in December. The City's same-year tax collection rate has averaged 97.8% over the last five years, excluding the transitional six-month period. The chart below details the top ten principal property tax payers for FY 2024 and FY 2015 for comparison.

CITY OF ROSWELL, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(amounts expressed in thousands)

	2024			2015*		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Calibre Creek Apartment Partner	$ 71 260	1	1.04%	$ 35 328	3	0.80%
WRPV XIV Roswell Village LLC	46 260	2	0.67%			
SMRE Roswell SPE LLC	45 070	3	0.66%			
Development Authority of Fulton	43 250	4	0.63%			
MSC Roswell TIC MMZ LLC ET AL	39 600	5	0.58%			
VR Champions Parkway Holdings	33 980	6	0.49%			
Seven Pines LLC	33 670	7	0.49%			
SE Georgia Property Owner LLC	30 480	8	0.44%			
BR Roswell LLC	29 830	9	0.43%			
OHBR LLC	29 790	10	0.43%			
Fulton County Board of Education				84 275	1	1.90%
City of Roswell				56 515	2	1.28%
Strata Roswell LLC				33 503	4	0.76%
Northmeadow Investors LLC				23 720	5	0.54%
Kimberly-Clark Corp				23 356	6	0.53%
Amireit				17 023	7	0.38%
Mansell Office, LLC				16 000	8	0.36%
Fulton County				15 986	9	0.36%
Catholic Continuing Care				14 893	10	0.34%
Totals	$ 403 190		5.86%	$ 320 599		7.24%

Source:
Financial Services Division within the City Finance Department.

* Older "Nine Years Ago" data included non-taxpayers with assessed property value. The change in recent years is not a reflection those owners are no longer present.

Note

The information presented reflects activity through June 30, 2024 and has not been updated to reflect the City's new fiscal year end of December 31, 2024.

Approved Budget Ordinance (Ordinance No. 2024-10-09)

The City of Roswell's FY 2026 Budget Ordinance was read at two Mayor and Council Meetings on October 20, 2024 and October 27, 2024. The next three pages are the approved ordinance.

Ordinance No. 2025-10-09

STATE OF GEORGIA
COUNTY OF FULTON

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 principles. 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

Kurt M. Wilson, Mayor

Attest:

Nancy Saviano Long, City Clerk

(Seal)

Budget Ordinance - 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**

Glossary and Abbreviations

Glossary

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget:

ACCOUNT NUMBER – A line item code defining an appropriation.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAXES – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

AMERICAN RESCUE PLAN ACT of 2021 – This bill provided additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.

AMORTIZATION – The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL COMPREHENSIVE FINANCIAL REPORT – The report that summarizes financial data for the previous fiscal year in a standardized format.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSET – Resources owned or held by a government, which has monetary value.

BALANCED BUDGET – A budget in which revenues and planned use of fund balance meets or exceeds planned expenditures.

BASE BUDGET – The on-going expense for personnel, operating services, supplies, and equipment to maintain service levels.

BASIS OF ACCOUNTING – A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

BASIS OF BUDGETING – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

BOND – A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the approved means of financing them. A balanced budget limits expenditures to available resources.

BUDGET AMENDMENT – A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET ORDINANCE – The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD – The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

BUDGET TRANSFER – A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets for the City of Roswell have a purchase cost of $5,000.00 or over and have a useful life of more than one year. See also Fixed Assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A comprehensive five year plan, updated annually, of Capital projects for the City. Project costs, funding sources and future fiscal year funding needs are identified.

CAPITAL OUTLAY – Expenditures for the acquisition of capital assets.

CAPITAL PROJECT – A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

CAPITAL PROJECTS FUND – A fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from enterprise fund activities.

CHART OF ACCOUNTS – A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization. The City of Roswell utilizes the Uniform Chart of Accounts for Local Governments in Georgia as mandated by the Georgia Department of Community Affairs (DCA).

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – U. S. Department of Housing and Urban Development (HUD) program where grants are awarded to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. Grantees must give maximum feasible priority to activities which benefit low and moderate income persons, or where community development needs have a particular urgency because existing conditions pose a serious and immediate threat

to the health or welfare of the community, and where other financial resources are not available to meet such needs

CONTINGENCY – Those funds included in the budget for the purpose of providing a means to cover unexpected costs during the budget year.

COST CENTER – An organizational budget/operating unit within each City department.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

A. General Obligation Debt is secured by the pledge of the issuer's full faith, credit, and taxing power.
B. Revenue Debt is a bond, debt, or obligation for which principal and interest are payable exclusively for the earnings of a government enterprise. This term can refer more broadly to any state or local government debt that is not a general obligation.

DEBT LIMIT – The maximum amounts of gross or net debt that is legally outstanding debt.

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEBT SERVICE FUND – A fund that is used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EFFECTIVENESS – Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

EFFICIENCY – Reflects the relationship between work performed and the resources required performing it. Compares outputs to input.

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND – Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

FINANCIAL INDICATORS – Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

FISCAL YEAR – The accounting period for which an organization's budget is termed the fiscal year. In Roswell, the fiscal year runs from July 1 to June 30 of the following year.

FIXED ASSETS – Assets owned by the City with a purchase cost of less than $5,000.00 each and usually have a useful life of one to three years. See also Capital Assets.

FUND – A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

FUND ACCOUNTS – All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE – The excess of a fund's revenues and other financing sources (assets) over the expenditures/expenses and other uses (liabilities).

GENERAL FUND – This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

GENERAL OBLIGATION (GO) BONDS – Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to level an ad valorem tax in an amount sufficient to meet debt service requirements.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum, standards used by state and local governments for financial accounting, recording, and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB) created in 1987 to provide property and liability

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GEORGIA INTERLOCAL RISK MANAGEMENT AGENCY (GIRMA) – Intergovernmental risk sharing fund created in 1987 to provide property and liability coverage to local government entities in Georgia. GIRMA is administered by GMA.

GEORGIA MUNICIPAL ASSOCIATION (GMA) – Organization representing municipal governments in Georgia.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local level.

GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA) – Professional association of state/provincial and local finance officers in the Unites States and Canada dedicated to the sound management of government financial resources.

GRANTS – A financial gift, donation or award that is made from a funding source, usually a governmental unity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

INDIRECT COSTS – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, information technology, human resources, budget and purchasing.

INTERNAL SERVICE FUNDS – A fund used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LEVY – To impose taxes, special assessments of service charges for the support of governmental activities.

LINE-ITEM BUDGET – A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE – The rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION – The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL – An accounting standard, means recognizing revenues as they become available and measurable and recognizing expenditures when liabilities are incurred.

NET INCOME – Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

OBJECTIVES – The specified end result expected and can include the time at which it will be achieved.

OPERATING EXPENSES – Enterprise Fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME – The excess of Enterprise Fund operating revenues over operating expenses.

OPERATING REVENUES – Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

PROPRIETARY FUND – Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds.

QUARTILE – Term used in Priority Based Budgeting to group programs based on their relevance to the City's Goals.

REVENUES – Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

SINKING FUND – Schedule of annual payments required on General Obligation Bonds Payable. Principal and interest are payable from an ad valorem tax upon all property of the City.

SPECIAL REVENUE – A fund used to account for revenues earmarked for a particular purpose.

TAX DIGEST – The total assessed value of all real estate property, motor vehicles, mobile homes, timber, and heavy-duty equipment in the city of Roswell, Georgia.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. Taxes are levied via a Tax Levy Ordinance.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TIMELINESS OF PRODUCT OR SERVICE – Measures of timeliness, which may be based on specific standards or past trends.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments. See “Chart of Accounts”.

Acronyms

The following is an abbreviated list of the Acronyms used in this budget:

ACE – Action Code Enforcement

ACFR – Annual Comprehensive Financial Report

ACLS – Advanced Cardiac Life Support

ADA – Americans with Disabilities Act

ADT – Average Daily Traffic

AED – Automatic External Defibrillator

AFIS – Automated Fingerprint Identification System

AGA – Association of Government Accountants

ALS – Advanced Life Support

ALTA – Atlanta Lawn Tennis Association

APWA – American Public Works Association

ARC – Atlanta Regional Commission

ARPA – American Rescue Plan Act

ASCAP – American Society of Cultural Arts Professionals

ASCE – American Society of Civil Engineers

ASE – Automotive Service Excellence

ATMS – Advanced Traffic Management System

ATV – All Terrain Vehicle

AWWA – American Water Works Association

BEST – Building Excellence through Strategic Teams

BTA – Bulky Trash Amnesty Days

CAB – Cultural Arts Board

CABY – Cultural Arts Board Award Show

CAC – Cultural Arts Center

CAD – Computer Aided Dispatch

CALEA – Commission on Accreditation of Law Enforcement Agencies

CAPRA – Commission for Accreditation of Park and Recreation Agencies

CBRN – Chemical, Biological, Radiological, Nuclear

CC – Cost Center

CDBG – Community Development Block Grant

CDBG-CV – Community Development Block Grant Coronavirus

CERT – Community Emergency Response Team

CFFP – Clean Fueled Fleet Program

CFS – Calls For Service

CIP – Capital Improvement Program

CLG – Certified Local Government Status

CORE – City of Roswell Enrichment Academy

CPPO – Certified Public Purchasing Officer

CSI – Crime Scene Investigation

CSU – Crime Suppression Unit

CVB – Convention and Visitors Bureau

CWS – Community Waste Services

DCA – Georgia's Department of Community Affairs

DDA – Downtown Development Authority

DEA – Drug Enforcement Agency

DO – Detention Officer

DRB – Design Review Board

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EOC – Emergency Operations Center

EPA – Environmental Protection Agency

EPD – Environmental Protection Division

EPW – Environmental/Public Works Department

ERP – Enterprise Resource Project

FASB – Financial Accounting Standards Board

FATS – Fire Arms Training Simulator

FB – Fund Balance

FC – Fulton County

FCA – Facilities Condition Assessment

FEMA – Federal Emergency Management Agency

FHWA – Federal Highway Administration

FICA – Federal Insurance Contributions Act

FOIA – Freedom of Information Act

FT/FTE – Full-Time Employee

FY – Fiscal Year

GAAFR – Governmental Accounting, Auditing, and Financial Reporting, also known as the Blue Book

GAAP – Generally Accepted Accounting Principles

GAEPD – Georgia Environmental Protection Division

GASB – Governmental Accounting Standards Board

GAWP – Georgia Association of Water Professionals

GCCMA – Georgia City County Managers Association

GCIC – Georgia Crime Information Center

GDOT – Georgia Department of Transportation

GF – General Fund

GFOA – Government Finance Officers Association

GGFOA – Georgia Government Finance Officers Association

GI/LID – Green Infrastructure and Low Impact Development

GIS – Geographic Information Services

GMA – Georgia Municipal Association

GPA – Georgia Planning Association

GPS – Global Positioning System

GRTA – Georgia Regional Transportation Authority

HBR – Holcomb Bridge Road

HHW – Household Hazardous Waste

HIDTA – High Intensity Drug Trafficking Area Task Force

HOA – Home Owners Association

HPC – Historic Preservation Commission

HR – Human Resources

HRBP – Historic Roswell Beautification Project

HSA – Health Savings Account

HVAC – Heating Ventilation and Cooling

ICAC – Internet Crimes Against Children Task Force

ICC – International Code Congress

ICMA – International County Managers Association

ICS – Incident Command System

IDDE – Illicit Discharge Detection and Elimination

IGA – Intergovernmental Agreement

ISO – Insurance Services Office

IT – Information Technology

KRB – Keep Roswell Beautiful

LCI – Livable Centers Initiative

LDP – Land Disturbance Permit

LEC – Law Enforcement Center

MAG – Management Advisory Group

MARTA – Metro Atlanta Rapid Transit Authority

MC – Maintenance Capital

MDT – Mobile Data Terminal

MGD – Million Gallons per Day

MNGWPD – Metropolitan North Georgia Water Planning District

MOA – Memorandum Of Agreement

MOU – Memorandum Of Understanding

MS4 – Municipal Separate Storm Sewer System

NCIC – National Crime Information Center

NFCID – North Fulton Community Improvement District

NFPA – National Fire Protection Association

NIMS – National Incident Management System

NPI – National Purchasing Institute

NPDES – National Pollutant Discharge Elimination System

NRPA – National Recreation and Parks Association

NS – New Service

OCGA – Official Code of Georgia Annotated

OSHA – Occupational Safety and Health Administration

OT – Overtime

OTC – One Time Capital

P3 – Public-Private Partnership

PEPI – Paid Evidence Paid Information

PIMS – Project Information Management System

PIO – Public Information Officer

PM – Preventative Maintenance

POST – Peace Officer Standards and Training Council

PT – Part-Time

PTV – Personal Transportation Vehicle

PW – Public Works

RAP – Roswell Area Park

RAPSTC – Roswell Alpharetta Public Safety Training Center

RCTV – Roswell City Television

RDA – Roswell Development Authority

RDOT – Roswell Department of Transportation

RO – Repair Order

ROW – Right-of-Way

RPHCA – Recreation, Parks, Historic & Cultural Affairs Department

RUDC – Roswell Unified Development Code

SaaS – Software as a Service

SAFE – Safety Awareness For Everyone Team

SI – Cost of Service Increase

SIS – Special Investigations Section

SOP – Standard Operating Procedure

SOU – Special Operations Unit

SR – State Route

SWAT – Special Weapons and Tactics

TAD – Tax Allocation District

TCT – Tourism, Conventions, and Trade Shows

TDMA – Time Division Multiple Access

TMC – Traffic Management Center

TPD – Tourism Product Development

T-SPLOST – Transportation Special Purpose Local Option Sales Tax

UAV – Unmanned Ariel Vehicle

UDC – Unified Development Code

UPS – Uninterruptible Power Supply

USTA – United States Tennis Association

WIP – Watershed Improvement Plans

WTP – Water Plant

ZBB - Zero-Based Budgeting