2026 Millage Rate Public Hearing Presentation

City of Roswell, Georgia

Public Hearing | September 21st, 2026

2026 Capital Needs

2027 Road Resurfacing	$3,000,000
Historic Gateway Project	$3,000,000
IT Firewall Replacement	$55,000
Police Patrol Laptop Replacement	$50,000
Increase in Health Insurance Coverage	$1,000,000
2027 Election – Additional Polling Location	$100,000
Fleet Replacement Plan	$3,973,960
Dredging Assistance – Chickering Lake	$325,000
Building Maintenance Plan	$4,900,000
Year 5 Full-Time Fire Transition and Equipment	$1,200,000
Fire Pumper Replacement	$1,470,000
Signal Pole Replacements	$400,000
ADA Transition Plan	$1,000,000
Fire Ballistic Gear	$84,000
Parks Maintenance & Capital Investments	$378,500
Facility Security Upgrades	$57,000
Crabapple Drive to Roswell Area Park Design	$80,000
2045 Comprehensive Plan Housing Study	$250,000
Police Department Rifle Replacement	$110,000
Capital Reserve Fund – Infrastructure	$1,000,000
Capital Reserve Fund – Public Safety	$1,000,000

Subtracting $5,000,000 in potential fund balance surplus:	-$5,000,000
Total:	$18,433,460
Millage Equivalent:	2.50

2027 Road Resurfacing

Cost: $3m in General Fund Contribution

Summary:
Continue resurfacing efforts to continue to improve overall road quality throughout the city. At current prices, this funding will complete approximately 9 miles of roadway (of the 350 miles of roadway we maintain). The funding of $3M represents solely the General Fund Contribution and not LMIG nor TSPLOST.

Risks:
Delaying resurfacing will result in continuing (and accelerated) reduction in roadway quality throughout the city. Given enough neglect, roads will need complete reconstruction instead of resurfacing.

Historic Gateway Project

Cost: $3M in General Fund Contribution

Summary:
$3.0M required in funding for existing obligations for the Gateway Project. We have a total of $5.5M due in 2027 ($2.5M to Atlanta Regional Commission, $0.5M to GDOT for waterline improvements and $2.5M for moving utilities underground for sections of the project) with $2.8M available in TSPLOST I and existing General Fund Allocations. With $2.7M needed, the $3M request provides $300,000 in contingencies as the utility relocation cost is not fully confirmed.

Risks:
The City would be stepping away from major commitments made to GDOT, the Atlanta Regional Commission and the National Park Service dating back to 2018. These are major partners for much of the funding we receive and would likely jeopardize future funding opportunities for the foreseeable future.

IT Firewall Replacement

Cost: $55K

Summary:
The City Hall firewall was upgraded in June 2026, but the secondary firewall (failover) was not, leaving the two locations on mismatched versions. As a result, the systems no longer function optimally together and are increasingly vulnerable due to the inconsistencies between them.

Risks:
The secondary firewall (failover) is now expired and not fully functional, creating operational risk and limiting the City's ability to maintain reliable service.

Police Patrol Laptop Replacement

Cost: $50K

Summary:
IT recommends a phased Police laptop replacement approach beginning in 2028 and continuing through 2030, allowing the City to stagger lifecycles, maintain continuity, and ensure laptops remain supported over time.

Risks:
Without this shift to phased purchasing, equipment failures will continue to peak simultaneously, leaving the department vulnerable to avoidable service disruptions.

Increase In Group Health Insurance Coverage

Cost: $1M

Summary:
Growth in insurance premiums are well above the projected increase due in large part to a growth in the experienced claims number. The City is self-insured and switched plans in October of 2025 to mitigate some of the increases faced at that time. Increase in participants in due in part from Fire Department full-time transition.

Risks:
Without additional funding in the Group Health Fund, the City will not be able to pay the maximum claim numbers quoted in the actuarial tables.

2027 Election – Additional Polling Location

Cost: $100K

Summary:
Fulton County administers Roswell elections. If the State places a Public Service Commission race on the ballot in 2027, then the State will pay for the polling locations and election staff. In this scenario, Roswell's estimated cost will be approximately $100K for the additional polling location.

Risks:
If no state office is on the 2027 ballot, Roswell would be responsible for funding its election. Fulton County estimates the cost at approximately $800,000 to $1.2 million.

Fleet Replacement Plan

Cost: $3.973M

Summary:
33 vehicles are recommended for replacement based on the City's established fleet replacement criteria. These guidelines were developed using industry best practices, with guidance from the American Public Works Association (APWA) used as a reference. Each vehicle is evaluated and assigned points based on age, mileage/hours, type of service, reliability, maintenance and repair (M&R) costs, and overall condition. The total score is then used to determine whether a vehicle meets the City's threshold for recommended replacement. Based on this evaluation, 33 vehicles currently meet the City's criteria for replacement.

Risks:
If Fleet Replacement is not fully funded, the City may need to keep aging vehicles in service beyond their recommended replacement cycle, resulting in increased maintenance costs, reduced reliability, and additional downtime. Deferring replacements will also increase the replacement backlog and could result in higher costs in future years. Additionally, continued use of older vehicles may create safety and operational concerns for employees and City services.

Dredging Assistance – Chickering Lake

Cost: $325K

Summary:
This request is based on the amount requested in FY2026 from Chickering to fund 50% of the sediment removal costs. In December 2025, the City received two applications for dredging assistance. Due to limited funds, the City approved to fund one of the projects based on date of application requirements and postpone funding the second project. The Dredging Assistance Policy is a policy to share lake or pond dredging costs (up to 50%, maximum of $500,000) with the lake or pond owner(s). To qualify, the lake or pond must meet one of the following criteria: 1) A drainage area of at least 100 acres, or 2) A storage volume of at least 20-acre feet. The city is under no obligation to continue this policy and may re-prioritize the city's budget at any time.

Risks:
If this project is not funded in FY27, the City could deny the funding or the funding could be delayed. Furthermore, the City may receive additional requests for FY2028 for dredging assistance, and the City would need to determine if this project and/or others are funded in FY2028.
Per Article 24.6 Approved applications may be funded as funds are budgeted by mayor and council and allocated under the city's normal budget process. Upon approval applicants may be funded on a "first come first serve basis".

Building Maintenance Plan

Cost: $4.9M

Summary:
This is based on an evaluation of the current Facilities Condition Assessment report developed in 2024. Projects that have been completed under other funding sources (Bond, Public Facilities Authority, etc.) have been removed. There are some inflationary costs, both based on unit prices as well as quantities, and therefore 10% contingency was added.

Risks:
If funding is reduced or delayed, planned repairs and improvements may need to be deferred or reprioritized, increasing the potential for building and system issues that could disrupt daily City operations. This may reduce the functionality of City facilities, including facilities that support Public Safety, and impact the services provided from those locations. Delaying necessary improvements may also increase maintenance needs and result in higher repair or replacement costs.

Year 5 – Full-Time Fire Department Transition & Equipment

Cost: $1.2M

Summary:
This request completes the transition to a fully career department. FY2027 represents the final year of the 5-year full-time transition plan adopted by the Mayor and Council in 2022, funding the last 30 firefighter positions along with associated one-time equipment costs. The full annualized costs for the transition will effect 2028. Approval fulfills the plan as adopted and brings the department's staffing model to full completion on schedule.

Risks:
If this final phase goes unfunded, it locks in a staffing model that was already failing before the transition began, against call volume that has grown by more than 40% over the past decade. A stalled 2027 phase reopens that same gap and widens it, since part-time attrition accelerated under the current plans' trajectory to transition part-time members out. More importantly, it poses a high risk of high attrition among already hired full-time members because of the uncertainty and instability the decision would create.

Fire Pumper Replacement

Cost: $1.47M

Summary:
This request funds a new fire engine for front-line service. The younger engine it replaces will move to the reserve fleet, allowing the department to retire a 25-year-old reserve engine that is past the end of its recommended service life according to the National Fire Protection Association (NFPA). This replacement cycle helps keep reliable engines available for both daily response and backup service.

Risks:
Without this replacement, the 25-year-old engine will remain in service beyond the age NFPA recommends for replacement. This increases the risk of mechanical failure, higher maintenance costs, longer repair times, and difficulty finding replacement parts. The department would also continue to rely on this older engine when a front-line engine is unavailable due to maintenance, repairs, or damage. If the reserve engine is also unavailable, coverage could be reduced and the department may need to rely more on mutual aid or engines from other stations. Deferring the purchase does not eliminate the cost. It shifts the expense to a future budget while extending the time the department must rely on an aging reserve engine. Future replacement costs may also be higher as fire engine prices increase.

Signal Pole Replacement

Cost: $400K

Summary:
Replacement of aging, decaying or otherwise structurally deficient timber traffic signal poles. The city has not installed signals on wood poles in over 15 years and existing poles are reaching the end of expected life. In addition, this would apply to poles that fail due to accidents, storms, etc. Many of these intersections are in areas where redevelopment cannot be counted on to upgrade/replace as part of the redevelopment. This funding would provide poles for 3-7 intersections (4 if all replaced with Mast Arms and 7 if using steel strain poles).

Risks:
Old wood poles are more susceptible to failing due to deteriorated condition or during storms. A pole failure will result in the entire signal span collapsing and creating a hazardous condition and require emergency replacement.

Americans With Disabilities Act Transition Plan

Cost: $1M

Summary:
This request will fund the highest impact projects within the ADA Report that identified 4299 barriers with an estimated $14.1M cost to address all barriers, and is based on information provided in the June 21, 2023 ADA Title II Transition Plan. This budget would augment the Facilities Condition Assessment funds. The ADA Transition Plan will be executed over several years.

Risks:
Title II of the ADA requires all state and local governments, including municipalities, to ensure people with disabilities have equal access to programs, services, facilities, and digital platforms. Delaying the execution of the ADA Transition Plan puts the City at risk for in non-compliance in federal requirements as well as legal and operational risks.

Fire Department Ballistic Gear

Cost: $84K

Summary:
Replacement of RFD's ballistic protective gear, which is reaching the end of its manufacturer-rated service life. Ballistic vests and plates are certified under National Institute of Justice (NIJ) standards for a fixed protection period, typically five years from the date of manufacture, but ours was 10 years, after which the manufacturer no longer warrants the ballistic threat rating, and the equipment is considered expired for operational use, regardless of visible condition.

Risks:
Deploying personal protective equipment (PPE) past its retirement date means personnel are operating with PPE that is no longer certified to provide its rated protection, increasing the risk of injury or death. Deferring replacement can also lead to increased costs and extend the window during which personnel use non-compliant protection while the gear continues to degrade beyond its certified life.

Parks Maintenance & Capital Investments

Cost: $378K

Summary:
This funding supports projects not identified or are ineligible for bond funding that will support critical facility repairs, expanded HVAC controls, signage and fixture replacements, targeted improvements at the Adult Recreation Center and Visual Arts Center, and preservation needs at the City's historic properties. These investments are intended to address priority maintenance needs, extend the useful life of existing City assets, improve facility functionality and the customer experience, and reduce the potential for more significant repair costs in future years. This funding is supplemented by $1.5 million allocated in the bond funding for park maintenance items.

Risks:
Failure to fund these improvements would result in the continued deferral of necessary facility maintenance and repairs. For historic preservation, this could also result in further deterioration and the potential loss of historically significant building components that may become more costly or difficult to restore, similar to what was recently seen with the Smith Historic Home ceiling collapse.

Facility Security Upgrades

Cost: $57K

Summary:
The City of Roswell’s core badge reader infrastructure is now more than a decade past End of Life and eight years beyond End of Support, leaving the organization with no viable way to replace or repair failing equipment.

Risks:
Hardware and components can no longer be purchased from vendors or secondary markets, and licenses are no longer available from any source.

Timeline:
2027 City Hall Ground & Second Floor Badge readers; 2028 City Hall First Floor; 2029 Fire Stations 1, 2, 3, 5, 6; 2030 Dobbs Water Station FS 7. 2031: 1810 and RAPSTC, 2032: Wellness

Crabapple Drive to Roswell Area Park, Design

$80K

Summary:
Funding will support coordination with Roswell Transportation to evaluate the feasibility and potential design of a secondary vehicle entrance into Roswell Area Park from the Crabapple Center property. This initiative is primarily focused on public safety, including improving emergency access, providing an additional point of ingress and egress, and reducing reliance on the park's existing primary entrance during emergencies, major events, and periods of high traffic.

Risks:
Without funding, the City would be unable to fully evaluate and design a potential secondary vehicle entrance into Roswell Area Park. The park would continue to rely on its existing singular access point, potentially limiting emergency access and evacuation options and increasing public safety concerns during emergencies, major events, or periods of significant traffic congestion.

2045 Comprehensive Plan Housing Study

$250K

Summary:
Mayor and Council instructed Staff to pursue a Housing Study and Strategy as an action item in the Community Work Program. The City has never conducted a housing study; it will help answer how housing fits into the City's economic growth and inform the community about housing needs and profile. It will further engage the community to define housing accessibility and how the housing crisis impacts Roswell homeowners.

Risks:
Without funding city economic and land use discussions and planning will be incomplete. Further the community was promised additional discussion specifically regarding housing in the City. Staff does not have the resources or technical expertise to conduct the market profile or analysis of housing stock or demographic and economic characteristics of the community. This will hamper the development of policy needed to inform the UDC Update and conversation related to density.

Police Department Rifle Replacements

Cost: $110K

Summary:
Replace Police Department Rifles (11.5" 223 / 5.56 AR15 PATTERN RIFLE, SEMI AUTO AND SUPPRESSOR). For 167 sworn officers, there is a requirement of 155 rifles. This represents roughly half of the total cost. The other half is supplemented with a trade-in of shotguns to a licensed firearms dealer for a credit toward the purchase of the rifles. Many rifles have been in the field for over 20 years (purchases of currently deployed rifles 2005-2012). These are standard issue/patrol rifles. Specialized SWAT purchases remain separate (purchased in 2016).

Risks:
The bulk of the department rifles were purchased over 15 years ago. Additionally, these rifles are commercial grade. The first request to upgrade these rifles was 10 years ago. PD has been replacing parts and troubleshooting these rifles for years. Incremental repair is no longer sustainable.

Capital Reserve Fund – Infrastructure

Cost: $1M

Summary:
The Mayor has proposed a Capital Reserve for Infrastructure to put towards future needs surrounding Capital projects. Upon approval of this funding, a resolution will be put forward outlining when this funding can be used and for what projects.

Risks:
Without a dedicated reserve, the City may not have funding readily available when critical infrastructure fails or an unexpected capital need arises. This could delay repairs while funding is identified and approved, increasing the risk of further damage, higher repair costs, service disruptions, and impacts to residents and businesses.

Capital Reserve Fund – Public Safety

Cost: $1M

Summary:
The Mayor has proposed a Capital Reserve for Public Safety to better plan for long-term expenses like fire-pumpers, equipment replacement, or emergency capital needs. Upon approval of this funding, a resolution will be put forward outlining when this funding can be used and for what projects.

Risks:
Without a dedicated reserve, the City may not have funding readily available when a critical public safety asset needs replacement or an unexpected public safety need arises. This could delay the City’s response while funding is identified and approved, increasing the risk of higher costs, longer equipment downtime, and reduced operational readiness.

Timeline and Dates

- **14 September 2026**

Millage Rate First Reading

- **16 September 2026**

Town Hall, 6:00-7:30PM at Eagles Nest Church

- **21 September 2026**

Millage Rate Hearing - Special Called Meeting at 6 PM

- **28 September 2026**

Millage Rate Second Reading

Thank You

City of Roswell | 2026 Tax Year Millage Rate