City Council - Regular Session
The Chambers at City Center

8534 Main Street, Woodstock GA
(Main) 770.592.6000 (Fax) 770.926.1375
http://www.woodstockga.gov
***Hearing Assistance Available Upon Request**

AGENDA

Monday, January 12, 2026

City Council - Regular Session
7:00 PM

ITEM 1. MEETING CALLED TO ORDER

7:00 PM Meeting called to order at The Chambers at City Center,
8534 Main Street, Woodstock, GA.

ITEM 2. APPOINTMENTS/OATH OF OFFICE

1. **Oath of Office - Mayor Michael Caldwell** (Robyn Adams)
2. **Oath of Office - Council Member Warren Johnson (Ward 1)** (Robyn Adams)
3. **Oath of Office - Council Member Colin Ake (Ward 3)** (Robyn Adams)
4. **Oath of Office - Council Member Brian Wolfe (Ward 5)** (Robyn Adams)
5. **Reappointment and Oath of Office - Lisa Morton - Downtown Development Authority (Mayor Michael Caldwell)** (Michael Caldwell)
6. **Reappointment - Trent Chambers - Downtown Development Authority (Council Member Warren Johnson, Ward 1)** (Michael Caldwell)
   Mr. Chambers was unable to attend and will perform his Oath of Office at a future meeting.
7. **Reappointment and Oath of Office - Spencer Nix - Downtown Development Authority (Council Member Colin Ake, Ward 3)** (Michael Caldwell)
8. **Reappointment and Oath of Office - Melissa Madigan - Downtown Development Authority (Council Member Brian Wolfe, Ward 5)** (Michael Caldwell)
9. **Reappointment and Oath of Office - Rob Hogan - Planning Commission (Mayor Michael Caldwell)** (Michael Caldwell)
10. **Reappointment and Oath of Office - Chase Roth - Planning Commission (Council Member Warren Johnson, Ward 1)** (Michael Caldwell)

11. **Reappointment and Oath of Office - Brandon Williams - Planning Commission (Council Member Colin Ake, Ward 3)** (Michael Caldwell)

12. **Reappointment and Oath of Office - Ali Najafi - Planning Commission (Council Member Brian Wolfe, Ward 5)** (Michael Caldwell)

13. **Appointments/Reappointments to Ethics Board** (Michael Caldwell)
    - Reappointment of Ron Richmond, Jimmy Wolfe, and Paula Nix (Mayor Michael Caldwell)
    - Appointment of Tim Mawhinney and Reappointment of David Hacker (Council Member Warren Johnson, Ward 1)
    - Reappointment of Brandon Williams and Trent Chambers (Council Member Colin Ake, Ward 3)
    - Appointment of Scott Stoke and Reappointment of Mark Brague (Council Member Brian Wolfe, Ward 5)

14. **Reappointment of Parks and Recreation Advisory Board Members** (Michael Caldwell)
    - Reappointment of Valerie Harty and Lisa Mosely (Mayor Michael Caldwell)
    - Reappointment of Dennis Conway (Council Member Warren Johnson, Ward 1)
    - Reappointment of Mike Singletary (Council Member Colin Ake, Ward 3)
    - Reappointment of Stephen Faletra (Council Member Brian Wolfe, Ward 5)

15. **Appointment of New Mayor Pro Tempore** (Michael Caldwell)

16. **Reappointment of Jeff Moon to Cherokee County Development Authority** (Michael Caldwell)

ITEM 3. ANNOUNCEMENTS

1. **Announcements** (Brian Wolfe)

   City Offices will be closed on Monday, January 19th in observance of Martin Luther King, Jr. Day. The Work Session of Mayor and Council scheduled for that day is cancelled.

   On Friday, January 30th, Mayor Michael Caldwell will present his 2026 State of the City Address at a breakfast at Woodstock City Church hosted by IN WDSTK. To register, go to inwdstk.org.

ITEM 4. PRESENTATIONS AND DISCUSSION ITEMS

1. **FY 2025 Annual Comprehensive Financial Report and Single Audit Presentation (Nichols Cauley)** (Ron Shelby)

ITEM 5. PUBLIC COMMENT

ITEM 6. CONSENT AGENDA

1. **Approve Alcohol License - Sizzling Spices, LLC** (Melissa Sigmund)
   Request for approval of alcohol license for Sizzling Spices, LLC. Mabrur Rahman has applied to the City of Woodstock on behalf of Sizzling Spices, LLC for the addition of Sunday Sales to the existing on-premise consumption of malt beverages and wine at a restaurant located at 106 Main St., Suite A-1, within the city limits of Woodstock. Sizzling Spices, LLC is owned by Mabrur Rahman, Rojesh Shakya, and Madhav Rupakheti. The registered agent will be Mabrur Rahman.

2. **Approve Resolution No. 2026-001 - Interfund Loan to TSPLOST I Fund and Related MAJBA JE 20454** (Ron Shelby)
Request for approval to adopt Resolution No. 2026-001 and approve related MAJBA JE 20454 for an interfund loan to the TSPLOST I Fund for the Haney Road Extension project and other undesignated capital transportation projects.

3. **Approve an Agreement with Kimley Horn for Professional Services related to the Haney Road Extension Project** (Chris Luly)
Request for approval of an agreement with Kimley Horn to provide professional roadway and transportation engineering services for the extension of Haney Road from the existing three-legged roundabout to Rope Mill Road. The scope of services included in the proposal are: project management, data collection, preliminary design and, if authorized, final plans, limited bid administration and construction services.

4. **Approve RFB 2026-02 Award & Contract and Related MAJBA JE 20377 for HMGP 4685-0027 – City Annex Generator Upgrade & Pump Station (4) Fixed Generator Replacement Project (Award RFB & Contract)** (Jeremy Parker)
Request for approval of the award and contract to NextEdge Networks for RFB 2026 - 02 HMGP 4685-0027 – City Annex Generator Upgrade & Pump Station (4) Fixed Generator Replacement Project in an amount not to exceed $590,261. The City received 3 submittals. A related MAJBA 20377 is included in this agenda item for approval of additional funding for this project. If approved, this will also authorize the Mayor to execute the contract.

5. **Approve Agreement with Hazen and Sawyer for the Proposal of a Waste Water Treatment Plan and Related MAJBA JE 20498** (Coty Thigpen)
Request for approval of an agreement with Hazen and Sawyer for a proposal to assist the City with master planning services to determine future wastewater capacity and to approve the related MAJBA JE 20498 to repurpose a portion of the WWTP West Trunk Line Improvement Project funding to fund the WWTP Master Plan Project.

ITEM 7. NEW BUSINESS

1. **Consideration to Ratify Cherokee County Appointment David Moody as Land Bank Board Member** (Jeff Moon)

ITEM 8. MINUTES APPROVAL

1. **Consideration of Approval to Adopt Council Meeting Minutes - December 15, 2025** (Robyn Adams)

ITEM 9. DEPARTMENTAL REPORTS

1. **Investment Report (November 2025)** (Ron Shelby)

2. **Tax Allocation District (TAD #1) Annual Report (FY 2025)** (Ron Shelby)

3. **Community Development Hot Sheet (December 2025)** (Melissa Sigmund)

4. **Police Monthly Report (November 2025)** (Roland Castro)

ITEM 10. MAYOR AND COUNCIL COMMENTS

ITEM 11. CITY MANAGER AND STAFF COMMENTS

ITEM 12. EXECUTIVE SESSION - Personnel, Litigation, Real Estate

ITEM 13. FINAL ADJOURNMENT

AGENDA ITEM NO. 2.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Robyn Adams, City Clerk

ITEM TYPE: Appointments to Boards, Committees, Oaths of Office

AGENDA SECTION: APPOINTMENTS/OATH OF OFFICE

SUBJECT: **Oath of Office - Mayor Michael Caldwell**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 2026 - Mayor Michael Caldwell.pdf

City of Woodstock, Georgia

Oath of Office

I, Michael Caldwell, do solemnly affirm that I will well and truly perform the duties of Mayor of the City of Woodstock, Georgia to which I have been elected; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Michael Caldwell
Mayor

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Honorable Robert Tidwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.2

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Oath of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Oath of Office - Council Member Warren Johnson (Ward 1)**
SUGGESTED ACTION:	

ATTACHMENTS:
Oath of Office 2026 - Council Member Warren Johnson.pdf

City of Woodstock, Georgia

Oath of Office

I, Warren Johnson, do solemnly affirm that I will well and truly perform the duties of Council Member for Ward 1 of the City of Woodstock, Georgia to which I have been elected; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Warren Johnson
Council Member, Ward 1

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Honorable Robert Tidwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.3

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Robyn Adams, City Clerk

ITEM TYPE: Oath of Office

AGENDA SECTION: APPOINTMENTS/OATH OF OFFICE

SUBJECT: **Oath of Office - Council Member Colin Ake (Ward 3)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 2026 - Council Member Colin Ake.pdf

City of Woodstock, Georgia

Oath of Office

I, Colin Ake, do solemnly affirm that I will well and truly perform the duties of Council Member for Ward 3 of the City of Woodstock, Georgia to which I have been elected; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Colin Ake
Council Member, Ward 3

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Honorable Robert Tidwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.4

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Oath of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Oath of Office - Council Member Brian Wolfe (Ward 5)**

SUGGESTED ACTION:

ATTACHMENTS:

Oath of Office 2026 - Council Member Brian Wolfe.pdf

City of Woodstock, Georgia

Oath of Office

I, Brian Wolfe, do solemnly affirm that I will well and truly perform the duties of Council Member for Ward 5 of the City of Woodstock, Georgia to which I have been elected; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Brian Wolfe
Council Member, Ward 5

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Honorable Robert Tidwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.5

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Lisa Morton - Downtown Development Authority (Mayor Michael Caldwell)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 2026 - Lisa Morton - DDA.pdf

City of Woodstock, Georgia

Oath of Office

I, Lisa Morton, do solemnly affirm that I will well and truly perform the duties of Board Member of the Downtown Development Authority of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Lisa Morton
Downtown Development Authority

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Mayor Michael Caldwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.6

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment - Trent Chambers - Downtown Development Authority (Council Member Warren Johnson, Ward 1)**
SUGGESTED ACTION:	Mr. Chambers was unable to attend and will perform his Oath of Office at a future meeting.

ATTACHMENTS:

AGENDA ITEM NO. 2.7

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Spencer Nix - Downtown Development Authority (Council Member Colin Ake, Ward 3)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 2026 - Spencer Nix - DDA.pdf

City of Woodstock, Georgia

Oath of Office

I, Spencer Nix, do solemnly affirm that I will well and truly perform the duties of Board Member of the Downtown Development Authority of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____

Spencer Nix
Downtown Development Authority

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Mayor Michael Caldwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.8

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Melissa Madigan - Downtown Development Authority (Council Member Brian Wolfe, Ward 5)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 2026 - Melissa Madigan - DDA.pdf

City of Woodstock, Georgia

Oath of Office

I, Melissa Madigan, do solemnly affirm that I will well and truly perform the duties of Board Member of the Downtown Development Authority of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Melissa Madigan
Downtown Development Authority

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Mayor Michael Caldwell

on this 12th day of January 2026

AGENDA ITEM NO. 2.9

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Rob Hogan - Planning Commission (Mayor Michael Caldwell)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office 202 - Rob Hogan - PC At Large.pdf

City of Woodstock, Georgia

Oath of Office

I, Rob Hogan, do solemnly affirm that I will well and truly perform the duties of Planning Commissioner of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Rob Hogan
Planning Commissioner, At-Large

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Michael Caldwell, Mayor

on this 12th day of January 2026

AGENDA ITEM NO. 2.10

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Chase Roth - Planning Commission (Council Member Warren Johnson, Ward 1)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office - Chase Roth - PC Ward 1.pdf

City of Woodstock, Georgia

Oath of Office

I, Chase Roth, do solemnly affirm that I will well and truly perform the duties of Planning Commissioner of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____

Chase Roth
Planning Commissioner, Ward 1

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Michael Caldwell, Mayor

on this 12th day of January 2026

AGENDA ITEM NO. 2.11

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Brandon Williams - Planning Commission (Council Member Colin Ake, Ward 3)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office - Brandon Williams - PC Ward 3.pdf

City of Woodstock, Georgia

Oath of Office

I, Brandon Williams, do solemnly affirm that I will well and truly perform the duties of Planning Commissioner of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____

Brandon Williams
Planning Commissioner, Ward 3

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Michael Caldwell, Mayor

on this 12th day of January 2026

AGENDA ITEM NO. 2.12

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment and Oath of Office - Ali Najafi - Planning Commission (Council Member Brian Wolfe, Ward 5)**

SUGGESTED ACTION:

ATTACHMENTS:
Oath of Office - Ali Najafi - PC Ward 5.pdf

City of Woodstock, Georgia

Oath of Office

I, Ali Najafi, do solemnly affirm that I will well and truly perform the duties of Planning Commissioner of the City of Woodstock, Georgia to which I have been appointed; and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and the United States of America, so help me God.

As sworn to this 12th day of January 2026

_____
Ali Najafi
Planning Commissioner, Ward 5

Notary Public:_____

Notary Expires:_____

Oath of Office Administered by: _____
Michael Caldwell, Mayor

on this 12th day of January 2026

AGENDA ITEM NO. 2.13

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Robyn Adams, City Clerk

ITEM TYPE: Appointments to Boards, Committees, Oaths of Office

AGENDA SECTION: APPOINTMENTS/OATH OF OFFICE

SUBJECT: **Appointments/Reappointments to Ethics Board**

SUGGESTED ACTION:

- Reappointment of Ron Richmond, Jimmy Wolfe, and Paula Nix (Mayor Michael Caldwell)
- Appointment of Tim Mawhinney and Reappointment of David Hacker (Council Member Warren Johnson, Ward 1)
- Reappointment of Brandon Williams and Trent Chambers (Council Member Colin Ake, Ward 3)
- Appointment of Scott Stoke and Reappointment of Mark Brague (Council Member Brian Wolfe, Ward 5)

ATTACHMENTS:

AGENDA ITEM NO. 2.14

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CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment of Parks and Recreation Advisory Board Members**
SUGGESTED ACTION:	• Reappointment of Valerie Harty and Lisa Mosely (Mayor Michael Caldwell) • Reappointment of Dennis Conway (Council Member Warren Johnson, Ward 1) • Reappointment of Mike Singletary (Council Member Colin Ake, Ward 3) • Reappointment of Stephen Faletra (Council Member Brian Wolfe, Ward 5)
ATTACHMENTS:	

AGENDA ITEM NO. 2.15

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CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Appointment of New Mayor Pro Tempore**
SUGGESTED ACTION:	
ATTACHMENTS:	

AGENDA ITEM NO. 2.16

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CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	APPOINTMENTS/OATH OF OFFICE
SUBJECT:	**Reappointment of Jeff Moon to Cherokee County Development Authority**
SUGGESTED ACTION:	
ATTACHMENTS:	

AGENDA ITEM NO. 3.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Stacy Brown, Communications

ITEM TYPE: Announcements

AGENDA SECTION: ANNOUNCEMENTS

SUBJECT: **Announcements**

SUGGESTED ACTION:

City Offices will be closed on Monday, January 19th in observance of Martin Luther King, Jr. Day. The Work Session of Mayor and Council scheduled for that day is cancelled.

On Friday, January 30th, Mayor Michael Caldwell will present his 2026 State of the City Address at a breakfast at Woodstock City Church hosted by IN WDSTK. To register, go to inwdstk.org.

ATTACHMENTS:

AGENDA ITEM NO. 4.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Ron Shelby, Finance Department
ITEM TYPE:	Presentation and Discussion Items
AGENDA SECTION:	PRESENTATIONS AND DISCUSSION ITEMS
SUBJECT:	**FY 2025 Annual Comprehensive Financial Report and Single Audit Presentation (Nichols Cauley)**

SUGGESTED ACTION:

ATTACHMENTS:
City of Woodstock 2025 Final ACFR.pdf
City of Woodstock - 2025 Single Audit Final.pdf

City of Woodstock, Georgia



Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 2025



City of Woodstock, Georgia



Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Prepared by
Finance Department
Woodstock City Hall Annex



CITY OF WOODSTOCK, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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City of Woodstock

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770-592-6000 · 678-388-6350 (Fax)
www.woodstockga.gov

December 15, 2025

Honorable Michael Caldwell, Mayor,
Members of the City Council, and
Citizens of Woodstock, Georgia

Ladies and Gentlemen:

The Annual Comprehensive Financial Report of the City of Woodstock, Georgia, for the fiscal year ended June 30, 2025, is hereby submitted as mandated by state statute. The statute requires that the City of Woodstock, Georgia issue a report on its financial position and activity on an annual basis, and this report is to be audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and component units of the City of Woodstock, Georgia. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The firm of Nichols, Cauley & Associates, LLC, a firm of certified public accountants, audited the City of Woodstock's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended June 30, 2025, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Woodstock's financial statements for the fiscal year ended June 30, 2025 are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditor's report is presented as the first financial section component of this report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This narrative can be found immediately after the

Independent Auditor's report.

REPORTING ENTITY

The financial reporting entity (City of Woodstock) includes all the funds of the primary government, as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable.

The City provides a full range of services to its estimated 39,381 citizens. Some of the services which are available to those residents include police and fire protection; court systems; the construction and maintenance of highways, streets and infrastructure; buildings and grounds maintenance; tax collection, planning and zoning; building permitting and inspections; recreational activities and cultural events; parking operations; and inherent administrative services. The city also provides water and sewer services and stormwater management services, which are shown as Enterprise Funds in this report.

GOVERNMENT STRUCTURE, LOCAL ECONOMIC CONDITION AND OUTLOOK

Established in 1897, Woodstock, Georgia is a leader in Metropolitan Atlanta in amenity-based living, offering an excellent corporate environment for companies seeking the most effective solutions to relocate their facilities and their employees. The City of Woodstock's population increased by 41.5% between 2015 and 2024 and is currently home to an estimated 39,381 residents; Woodstock continues to be poised for additional new, planned growth over the next decade. Woodstock is the gateway to the beautiful North Georgia Mountains, with convenient access to major airports - Hartsfield Jackson Atlanta International and Chattanooga's Metropolitan.

In March of 2024, Woodstock was named one of the World's Smart21 communities in Taipei, Taiwan at the Smart Cities and Intelligent Communities Conference, hosted by the Intelligent Community Forum (ICF). Each of the cities, towns or regions honored as a Smart21 community have applied the six principles of the ICF's Community Accelerator Strategy to build inclusive, economically prosperous communities, while also focusing on social health and cultural richness, which together make a community strong and resilient. "The City of Woodstock is committed to improving its citizen's quality of life through smart technology programs. From transportation systems to innovative infrastructure technology, the city has been boldly pursuing the initiatives of its Smart Master Plan since 2020." said Mayor Caldwell.

In September of 2021, Woodstock was ranked #31 in Money Magazine's 50 Best Cities to Live. Woodstock's blend of small-town charm within reach of big city attractions makes it an attractive choice for many metro area residents. Homes range from $250,000 to $3 million offering a wide variety of elegant, southern living. Woodstock's local area golf clubs include Eagle Watch and the Towne Lake Hills Golf Club. Eagle Watch with its Arnold Palmer design offers a 72-hole course, while Towne Lake's 18-hole championship course offers a challenge in a beautiful setting. Both golf courses are representative of the rolling green hills and wooded countryside unique to the foothills of the north Georgia mountains.

Within an easy ride, the northwest mountains of Georgia offer a wide range of family fun for nature lovers from camping, nature hikes, white water rafting and access to several lakes and over 13 State Parks. Part of Cherokee County, which formed in 1830 from land held by the Cherokee Indians, Woodstock also offers access to the rich history of Native Americans in Georgia. Lake Allatoona, an 11,860-acre lake, also offers recreational activities. As part of Atlanta's metropolitan statistical area, Woodstock with its convenient location between Chattanooga and Atlanta, offers access to major national and international sporting events and cultural arts.

The governing body of the City is the Mayor and Council, which appoints a City Manager. The Mayor and Council are empowered to levy taxes, establish fees and utility rates, adopt a budget, appoint committees, and take other actions within the jurisdiction consistent with their function as a policy-making body. The City Manager is responsible for the daily operations of the City government in accordance with the policies of the Mayor and Council.

The local economic condition remains strong for the City of Woodstock as the Taxable Assessed Value of property in the City increased by 9.47%, from the year previous, to $3,582,588,098 (as of January 1, 2025). The Federal Reserve Bank of St. Louis's unemployment rate estimate in Cherokee County is 3.00 percent as of August 1, 2025, compared to the State of Georgia's 3.6 percent as of the same point in time.

The economic outlook is favorable as there are several commercial projects in various stages of development. Residential construction continues to expand as the City of Woodstock has already seen 217 new single-family residential permits issued in calendar year 2025.

On December 5, 2023, both Standard & Poor's and Moody's increased the City's bond rating based our strong local economy and financial performance during the past few years. Standard and Poor's raised the City's bond rating to 'AA+' from 'AA', and Moody's raised it to 'Aa1' from 'Aa2'. Both are just one step below the top investment grade that a City can receive. This rating was reaffirmed by Moody's Investor Services Service in it's Annual Issuer Comment Report on March 7, 2025.

FINANCIAL INFORMATION, MANAGEMENT AND CONTROL

Management of the City is responsible for establishing and maintaining an internal control structure. In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles, and for maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. This is a point of emphasis for the Finance staff going forward.

As a recipient of Federal and State financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is evaluated periodically by the internal audit staff of the City. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Budgetary controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Mayor and City Council and to comply with generally accepted accounting principles. Budgetary control is maintained by encumbering estimated purchase prices on purchase orders against appropriated account balances prior to the issuance of the purchase order. Purchase orders which would result in an over expenditure of appropriated balances are not processed unless additional funds are approved. Encumbered amounts lapse at year-end; however, encumbrances generally are re-appropriated as part of the following year's budget.

In general, the City's budgeting process is structured by fund and a separate budget is provided for each fund. For operational purposes, the City is divided into major functions and each function is split into areas called Departments, which is the legal level of control. The City defines specific objectives and performance measurements at the Department level so the activities and services for which each Department is responsible can be monitored.

The City of Woodstock's Budget Amendment Policy (CPM 200-0008) was revised in 2017 to limit departmental utilization of excess funds available in expenditure line items specifically: vehicle operations and utilities. This revision safeguards theses line items from being utilized for other expenditures in advance of price fluctuations or seasonal changes. This policy change was effective in keeping each department at or below the legal level of control.

LONG-TERM FINANCIAL PLANNING

As part of its strategic financial plan, the Mayor and City Council have adopted a minimum Fund Balance Policy (CPM 200-0005) that requires 25% of the General Fund Revenues be held in Fund Balance, categorized as unassigned. In addition, the policy requires that the city keep 20% of general fund revenues as cash reserves.

As of June 30, 2025, the City of Woodstock's General Fund unassigned fund balance exceeded this requirement for FY 2025, ending with $12,418,757, a decrease of 15.36%, or 43.47% of general fund revenues. This decrease in unassigned fund balance was the direct result of Loan Resolutions in FY 2025 from the General Fund to the Impact Fee Fund totaling $1,500,000 for cash flow for the Noonday Creek Trail extension project which is a partially reimbursable grant project; to the Impact Fee Fund totaling $700,000 for the Fowler Office Park settlement; and to the Impact fee Fund totaling $485,455 for the purchase of property located at 132 Dupree Rd. An unaudited cash analysis done on June 30, 2025 recorded the General Fund with $15,505,332 in cash and securities on hand, which was 54.27% of FY 2025 General Fund revenues.

In addition, the Council adopted a Minimum Fund Balance (Net Position) Policy for the Water and

Sewer Fund (CPM 800-0006) on May 21, 2018 which sets the minimum Net Position target at 33% of revenues for the fund. Currently, the Water and Sewer Fund exceeds this requirement for 2025, ending with an unrestricted Net Position of $6,675,965, which is 59.31% of operating revenues. This is a decrease of $861,315, and is the direct result of increased capital construction expenditures, along with a decrease in the collection of Water/Sewer TAP Fees to be used for water/sewer capital infrastructure expenditure such as additional wells.

INDEPENDENT AUDIT

The City Charter and the State of Georgia require an annual audit to be made of the books of account, financial records and transactions of all administrative departments of the City by independent Certified Public Accountants selected by the City Council. This requirement has been complied with and the auditor's opinion has been included in this report.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Woodstock for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the thirty-first consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Respectfully submitted,

Jeffrey S. Moon
City Manager

Respectfully submitted,

Ronald C Shelby, CGFM
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

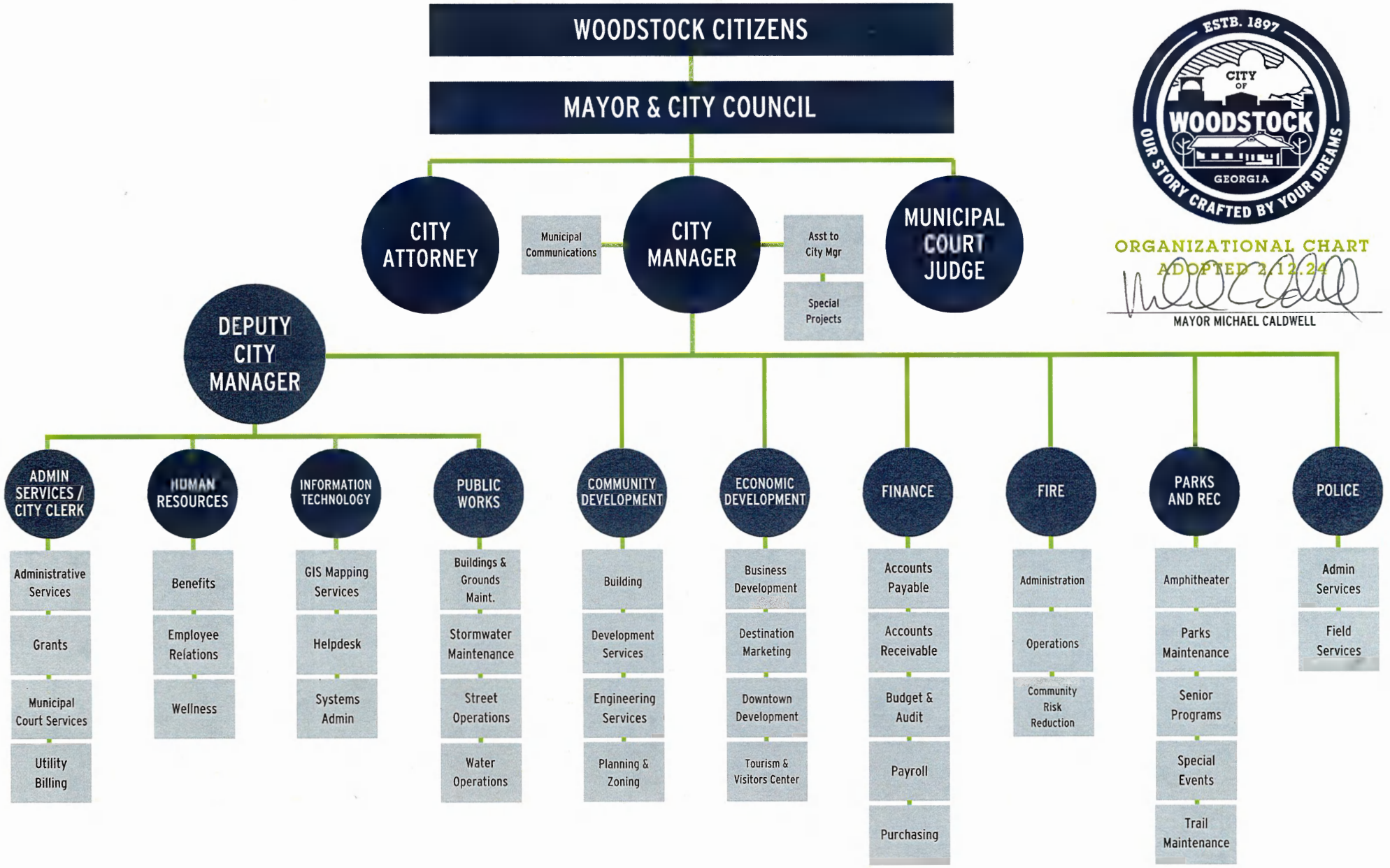
City of Woodstock
Georgia

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO



ESTB. 1897 CITY OF WOODSTOCK GEORGIA OUR STORY CRAFTED BY YOUR DREAMS

ORGANIZATIONAL CHART
ADOPTED 2.12.24

MAYOR MICHAEL CALDWELL

CITY OF WOODSTOCK, GEORGIA

CITY OFFICIALS AND ADMINISTRATIVE PERSONNEL

MAYOR
Michael Caldwell

CITY COUNCIL

Warren Johnson
David Potts
Colin Ake
Tracy Collins
Brian Wolfe
Robert Usher

CITY MANAGER
Jeffrey S. Moon

DEPUTY CITY MANAGER
Coty Thigpen

CHIEF FINANCIAL OFFICER
Ronald C. Shelby

CITY CLERK
Robyn Adams

POLICE CHIEF
Robert Jones

FIRE CHIEF
Shane Dobson

COMMUNITY DEVELOPMENT DIRECTOR
Tracy Albers

PARKS AND RECREATION DIRECTOR
Brian Borden

PUBLIC WORKS DIRECTOR
Jeremy Parker

ECONOMIC DEVELOPMENT DIRECTOR
Brian Stockton

CHIEF INFORMATION OFFICER
Katy Leggett

HUMAN RESOURCES DIRECTOR
Mindy Nobis

CITY ATTORNEYS
Moore Ingram Johnson & Steele, LLP
Hall Booth Smith, PC

CITY AUDITORS
Nichols, Cauley & Associates, LLC

FINANCIAL SECTION





NICHOLS CAULEY

INDEPENDENT AUDITOR'S REPORT

The Honorable Michael Caldwell, Mayor
Members of the City Council
City of Woodstock, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Woodstock, Georgia as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Woodstock, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Woodstock, Georgia, as of June, 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Woodstock, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Woodstock, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Woodstock, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Woodstock, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of Pension Contributions, and budgetary comparison schedules on pages 5-18 and 55-61 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Woodstock, Georgia's basic financial statements. The combining and individual fund statements and schedules and special reports section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and the special reports section are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and the special reports section are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information

otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of the City of Woodstock, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Woodstock, Georgia's internal control over financial reporting and compliance.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia
December 15, 2025

Management's Discussion and Analysis

As management of the City of Woodstock, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Woodstock for the fiscal year ended June 30, 2025. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements that follow this narrative.

Financial Highlights

⇨The City's combined net position increased $10,541,228 to $148,629,787 in 2025, from $138,088,559 in 2024.

⇨Combined revenue increased $2,135,151 to $63.1 million in 2025, of which governmental activities totaled $47.4 million and business-type activities totaled $15.7 million. The largest portion of this increase was an increase of $2.1 million in Property Taxes due to a new separate Parks Bond Debt Service millage rate approved by voters.

⇨ Overall combined expenses increased $8.8 million to $52.6 million for 2025, from $43.8 million in 2024. Of these expenses, governmental activities totaled $39.4 million and business-type activities totaled $13.2 million. Of this total increase, $5.0 million represented an increase in Public Works expenditures related to the construction of a new parking garage.

⇨As of June 30, 2025, the City's governmental funds reported a combined ending fund balance of $55,787,372, which is a decrease of $12,225,814 from 2024. Approximately 50.4% ($28.1 million) of total fund balance is in the Capital Projects fund for various capital construction projects. The significant decrease in 2025 is due to the expenditure of bond funds in the Capital Projects funds totaling $8,901,370, mainly for the construction of a new Parking Garage completed in December 2024.

⇨As of June 30, 2025, unassigned fund balance for the General Fund was $12,418,757, a decrease of $2.25 million, or 15.36%. This $12.4 million represents 43.47% of total General Fund 2025 revenues. The unassigned General Fund fund balance is equal to an average 5.22 months of General Fund revenue. This fund balance decrease was mainly due to $3.3 million in advances made to the Development Impact Fee fund in FY2025 to purchase various properties and to provide cash flow for additional construction on the Noonday Creek trail project. These advances are secured by future Impact Fee revenues.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to City of Woodstock's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the City using government-wide statements, and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the City of Woodstock.

Required Components of Annual Financial Report

Basic Financial Statements

The first two statements (pages 19-20) in the basic financial statements are the Government-wide Financial Statements. They provide both short and long-term information about the City's financial status.

The next statements (pages 21-27) are Fund Financial Statements. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statement; and 3) the proprietary funds statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the City's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

Government-wide Financial Statements

The government-wide financial statements, the Statement of Net Position and the Statement of Activities are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The two government-wide statements report the City's net position and how they have changed. Net position is the difference between the City's total assets plus deferred outflows of resources and total liabilities plus deferred inflows of resources. Quantifying net position is one way to measure the City's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities, and 2) business-type activities. The governmental activities include most of the City's basic services such as public safety, community services, and general administration. Property and other types of taxes, and licenses and permits, finance most of these activities. The business-type activities are those that the City charges customers to provide. This includes water and sewer services, and storm water services offered by the City.

The government-wide financial statements are on pages 19-20 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Woodstock, like all other governmental entities in Georgia, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All City of Woodstock funds can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a short-term spending

focus. As a result, the governmental fund financial statements give the reader a detailed, short-term, view that helps him or her determine if there are financial resources available to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City of Woodstock adopts an annual budget for its General Fund and the special revenue funds, as required by the state's General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Council; 2) the final budget as amended by the Council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. Enterprise Funds are used to report on the same functions presented as business-type activities in the government-wide financial statements. The City of Woodstock uses enterprise funds to account for its water and sewer operations, and the storm water utility operations.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 28-54 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's combined net position (government and business-type activities) totaled $148.6 million as of June 30, 2025. That's an increase of 7.6% over 2024.

The largest portion of the City's total net position are Capital Assets which increased 17.1% ($22.5 million) reflecting its investment in items such as land, buildings, equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. Significant construction and capital asset acquisitions for the year included

- $11.7M in City Center construction of a new Downtown parking deck,
- $5.1M in various road projects across the City,
- $3.3M in Noonday Creek Trail construction,
- $1.7M in the Wastewater Treatment Plant Membrane Rehab project,
- $1.4M in land purchases,
- $0.7M for the Revere Well Site construction

Along with various road improvements, acquisitions of property in the downtown area for development, and other public safety vehicle and equipment purchases. The City uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets

is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Woodstock, Georgia
Statement of Net Position - Primary Government
For The Years Ending June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 67,642,478	$ 82,425,513	$ 8,508,588	$ 9,732,994	$ 76,151,066	$ 92,158,507
Capital assets	121,738,001	101,528,159	32,315,382	30,003,021	154,053,383	131,531,180
Total assets	189,380,479	183,953,672	40,823,970	39,736,015	230,204,449	223,689,687
Deferred outflows of resources	2,571,382	3,137,400	308,433	445,403	2,879,815	3,582,803
Current liabilities	11,172,675	11,713,089	2,995,094	2,886,371	14,167,769	14,599,460
Long-term liabilities	60,967,170	64,973,945	6,777,032	8,661,256	67,744,202	73,635,201
Total liabilities	72,139,845	76,687,034	9,772,126	11,547,627	81,911,971	88,234,661
Deferred inflows of resources	2,401,345	919,974	141,161	29,296	2,542,506	949,270
Net position:						
Net investment in capital assets	91,326,913	80,764,391	24,037,777	20,823,219	115,364,690	101,587,610
Restricted	14,296,536	13,327,219	-	-	14,296,536	13,327,219
Unrestricted	11,787,222	15,392,454	7,181,339	7,781,276	18,968,561	23,173,730
Total net position	$ 117,410,671	$ 109,484,064	$ 31,219,116	$ 28,604,495	$ 148,629,787	$ 138,088,559

Deferred inflows of resources increased from $949,270 in 2024 to $2,542,506 in 2025, or 167.8%. The deferred inflows can be mainly attributed to pension adjustments, and the sale of intangible assets (i.e., sale of telecom leases). The revenues from this sale will be recognized as they are earned over the remaining life of the lease timeframe of 40 years.

Deferred outflows between years decreased from $3,582,803 in 2024 to $2,879,815 in 2025, or by 19.6%. The majority of the current change is related to changes in pension liability, as calculated by the Pension Actuary, resulting from position adjustments made in FY 2024 and FY 2025.

Governmental Activities: Governmental Activities increased the City's net position by $7,926,607, or 7.2%. Total revenues in 2025 increased by $347K. The largest single revenue line behind that growth was increased Property Taxes due to the addition of a voter approved Parks Debt Service millage rate. In FY 2025, the City earned an additional $2.15M in Property Taxes.

City of Woodstock's Change in Net Position
For The Years Ending June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues -						
Charges for services	$ 4,707,817	$ 5,414,465	$ 12,818,157	$ 12,088,015	$ 17,525,974	$ 17,502,480
Operating grants and contributions	1,161,667	3,307,379	-	-	1,161,667	3,307,379
Capital grants and contributions	12,581,759	12,279,591	2,633,045	1,435,756	15,214,804	13,715,347
General Revenues-						
Property taxes	16,014,839	13,865,579	-	-	16,014,839	13,865,579
Franchise taxes	2,840,379	2,611,580	-	-	2,840,379	2,611,580
Insurance premium taxes	3,350,830	3,113,353	-	-	3,350,830	3,113,353
Alcohol beverage taxes	1,495,110	1,553,542	-	-	1,495,110	1,553,542
Other taxes	3,219,408	3,101,243	-	-	3,219,408	3,101,243
Interest	1,999,044	1,744,414	319,155	458,164	2,318,199	2,202,578
Other revenues	-	32,978	-	-	-	32,978
Total Revenues	47,370,853	47,024,124	15,770,357	13,981,935	63,141,210	61,006,059
Expenses:						
General government	5,691,773	4,369,910	-	-	5,691,773	4,369,910
Public safety	17,694,531	17,781,102	-	-	17,694,531	17,781,102
Public works	8,133,087	3,122,882	-	-	8,133,087	3,122,882
Culture and recreation	3,330,937	3,250,533	-	-	3,330,937	3,250,533
Housing and development	1,693,168	2,397,471	-	-	1,693,168	2,397,471
Interest on long-term debt	2,848,770	125,974	-	-	2,848,770	125,974
Water and sewer	-	-	11,790,791	11,511,274	11,790,791	11,511,274
Stormwater	-	-	1,416,925	1,283,376	1,416,925	1,283,376
Total Expenses	39,392,266	31,047,872	13,207,716	12,794,650	52,599,982	43,842,522
Increase (decrease) in net position before transfers	7,978,587	15,976,252	2,562,641	1,187,285	10,541,228	17,163,537
Transfers	(51,980)	476,149	51,980	(476,149)	-	-
Special items	-	-	-	-	-	-
Increase (decrease) in net position	7,926,607	16,452,401	2,614,621	711,136	10,541,228	17,163,537
Net position - beginning	109,484,064	93,031,663	28,604,495	27,893,359	138,088,559	120,925,022
Restatement	-	-	-	-	-	-
Net position - end of year	$ 117,410,671	$ 109,484,064	$ 31,219,116	$ 28,604,495	$ 148,629,787	$ 138,088,559

The City continues to experience strength in local housing values and new construction, increased auto sales/registration, as well as continued business sales growth. The travel and tourism industry in Woodstock also remains strong. According to the US Census bureau, Woodstock's population is estimated to have grown from 38,473 in 2024 to 39,381 in 2025 resulting in increased demand on local resources.

The continued bright spot from 2021 to 2025 has been continued strength in sales tax revenues collected in the SPLOST V and SPLOST VII funds. SPLOST V expired on June 30, 2024, and was replaced by the newly authorized 6-year SPLOST VII, which began on July 1, 2024. As of June 30, 2025, SPLOST VII sales tax revenues were slightly down by $110K (or 1.4%) as compared to FY 2024 collections.

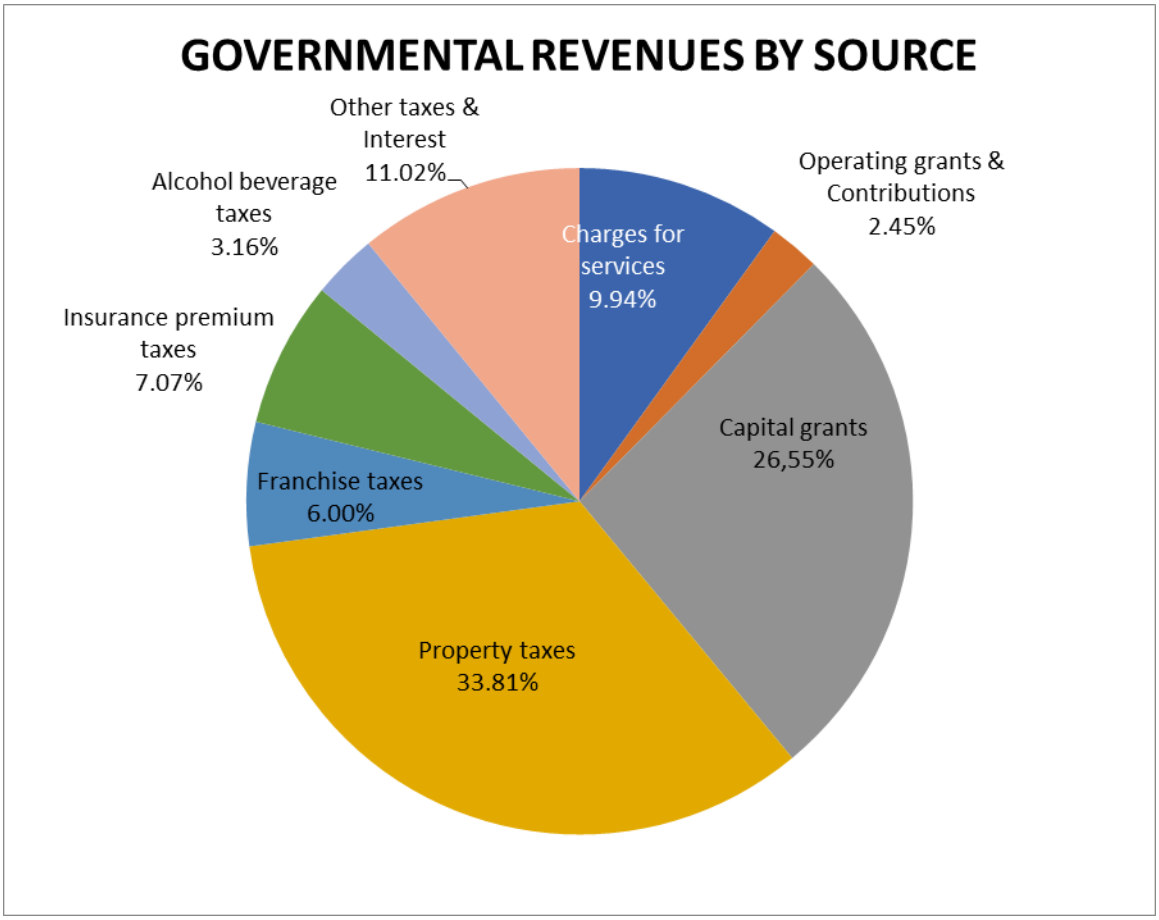
City of Woodstock

1% Special Purpose Local Options Sales Tax (SPLOST) Collections

Year	Amount
2021	$ 6,278,828
2022	6,995,229
2023	7,436,148
2024	7,761,898
2025	7,651,449

Governmental Activity Revenues are generated from a variety of sources including Charges for Services, Grants, Intergovernmental Transfers, and Taxes. Property Taxes are the majority revenue source for the City at 33.81% of total Governmental Activities revenue. In 2025, revenues from Property Taxes increased by $2,149,260, due to both new construction, and a new voter approved Parks Bond Debt Service millage rate which brought in $1,204,917.

Woodstock continues to experience a growing property tax digest with new construction of commercial and residential properties within City limits. In the past 12 months ending June 30, 2025, the rate of construction has slowed, reflective of a nationwide trend, likely due to higher mortgage rates and price inflation. During this most recent period ending June 30, 2025, the City issued 204 Single Family Residential building permits, versus 396 in the period ending June 30, 2024, and 300 in the period ending June 30, 2023.



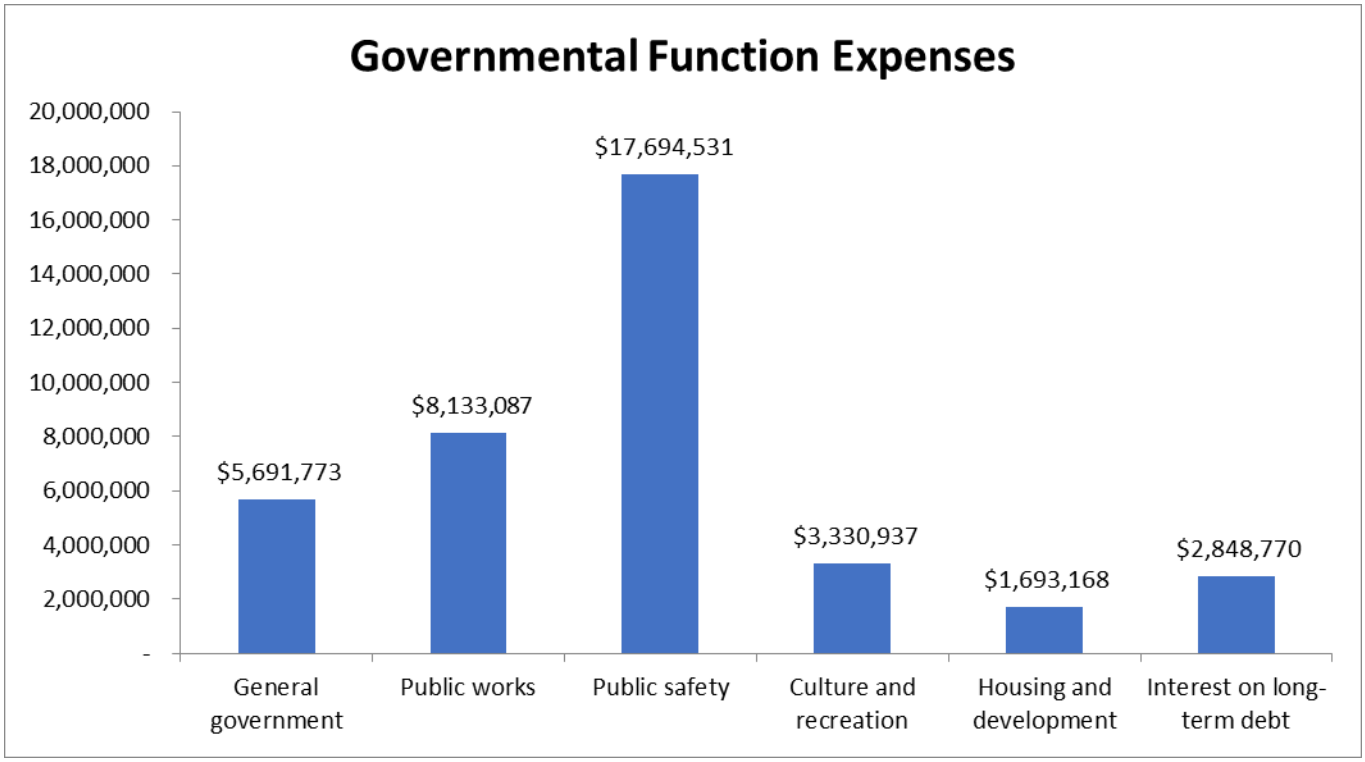
Governmental Activity Expenses generate a variety of services.

Governmental Activities expenses increased overall by $8,344,394; or 26.88%, driven by

- 5 new full-time and 3 part-time positions, in addition to current position adjustments, totaling $522,330, added to the City's normal annual COLA (3%) and Merit Award (3%) programs,
- Inflationary impact on insurance costs including; $336K in Property Casualty and Liability insurance; $245K in Workers Compensation expenses; and an increase of $1.01M in employee healthcare insurance expenses,
- A $1.9M increase in additional Debt Service for both the 2023 DDA Downtown Parking Deck bonds and the 2024 City of Woodstock Park Bonds,
- Significant additional Parks and Recreation Impact Fee capital project expenditures including land acquisition and Noonday Creek trail construction totaling $3.7M,
- Additional Tax Allocation District infrastructure expenditures totaling $390K,
- And a newly created downtown Parking Operations program which is not yet profitable.

Due to strong inflationary pressures and a tight labor market, the City has continued to experience significant upward pressure on labor costs, especially in the Police and Fire Departments, but also extending into Public Works and Parks and Recreation. As a result, the City continues to prioritize remaining competitive with salaries in order to attract and retain qualified employees in these positions, on top of the City's annual COLA and Merit Award programs. This has allowed the City

to return to full staffing, as compared to high turnover and significant vacancies in previous years.



- The largest use of funds at 44.9% is for Public Safety (fire and police) at $17,694,531 which is down $86,571, or 0.5%, from FY 2024 due to continued full staffing, past increases given to both Fire and Police to help both with retention and attraction of new hires in a very competitive market. The City of Woodstock is currently working on issuing debt for the design and construction of 2 additional fire stations, bringing the total to 4.
- This is followed by Public Works expenditures (20.6%) at $8,133,087, which is up $5,010,205, or 160.4%, as compared to FY 2024 due to numerous public work projects across the City.
- Finally, General Government expenditures (14.5%) at $5,691,773, which is up $1,321,863, or 32.3%, as compared to FY 2024.

Personnel Cost increases in FY 2025, as compared to FY 2024, that impacted all program areas included:

- Health Insurance (Woodstock's self-insured plan) experienced cost increases of $1,010,172 or 20.3% due to inflationary pressures. Total Health Insurance expenditures were $5,974,388.
- Annual COLA costs were 3% of salaries for FY 2025, or $237,648 beginning the first full pay period of January 2025.
- Annual Merit Award costs of 3% on average, beginning on the first full pay period of April 2025, at a cost of $125,235. In addition, the further implementation of three quarters of a fiscal year, of the previous year's 3% Merit Award program at an additional cost of $359,553.

All of these were implemented in order to attract and retain qualified employees in a highly competitive and inflationary employment market.

The General Government expense category includes administrative activities such as human resources, information technology, finance, community relations, etc., and maintenance of government property. Public Works includes SPLOST expenditures for road and other infrastructure construction. Meanwhile, Culture and Recreation includes Woodstock's extensive public park and trail system.

Business-type activities: Business-type activities increased the City's ending FY 2025 net position by $2,614,621, or 9.14%.

Enterprise Funds include Woodstock's Water & Sewer System Fund, and it's Storm-Water Fund: Total revenues for the year ended June 30, 2025, increased by $1,788,422, or 12.8%, to $15,770,357. This is attributed to a warmer Spring and Summer, thereby increasing water demand. Water and Sewer rates are reviewed annually to ensure that inflationary changes in cost structure are covered. Another 4% base increase was implemented in FY 2025.

Deferred inflows for business-type activities increased $111,865 (381.4%) to $141,161. Deferred outflows decreased $136,970 (30.8%) to $308,433 as of June 30, 2025.

Business-type activity Capital assets increased by $2,312,361 to $32,315,382 as of June 30, 2025, most of which can be attributed to the installation of new filtration membranes at the Wastewater Treatment Plant.

Financial Analysis of the City's Funds

As noted earlier, the City of Woodstock uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Woodstock's governmental fund review is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Woodstock's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of June 30, 2025, the City's governmental funds reported a total combined ending Fund Balance of $55,787,372 a decrease of $12,225,814 (17.98%) over FY 2024. This decrease is due mainly to the expenditure of bond funds for capital projects in two FY 2024 bond issues:

- $18,775,000 – Dated December 12, 2023 - Downtown Development Authority City of Woodstock Revenue Bonds (Downtown Parking Deck Project), Series 2023
- $24,000,000 – Dated March 25, 2024 – City of Woodstock (Georgia) General Obligation Public Improvement Bonds (Parks and Recreation), Series 2024

In addition, Governmental Funds earned Interest Income of $2,078,677, an increase of $358,461 over the year previous due to sustained higher interest rates, and high project fund balances.

Of this total combined ending Fund Balance, $10,408,807, or 18.6% (a decrease of $3,974,708 over FY

2024) constitutes *unassigned fund balance*, which is available for spending in the coming year. The remainder of fund balance is *Nonspendable, Restricted, Committed*, or *Assigned* to indicate that it is not available for new spending because it is not in spendable form; ($40,820,861) Restricted and ($4,557,704) Nonspendable.

A subset of Governmental Funds, the General Fund is the chief operating fund of the City of Woodstock. At the end of the current fiscal year, the General Fund's total fund balance was $16,900,139, an increase of $701,203 (4.3%), and it includes an unassigned fund balance of $12,418,757 (a decrease of $2,254,219 or 15.4%). This decrease in unassigned General Fund fund balance is due mainly to the revenue and expenditure changes, as well as loans to other funds, outlined previously leading to changes in the Governmental Funds' fund balance overall.

Management recognizes the need to continue preserving reserves for unanticipated needs and natural disasters and has implemented a series of prospective measures to improve the balances and revenues of the general fund. Budget controls are locked into place going forward and the revised purchasing policy is strictly enforced. Revenue streams continue to trend upward due to a strong local economy. The City's tax digest continues to see significant gains each year due to new construction while increases in values on existing properties have been balanced by decreases in the City's millage rate so as not to overburden local taxpayers.

General Fund Budgetary Highlights: During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories; 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

With the exception of items mentioned previously:

- The General Fund itself had FY 2025 Investment Earnings of $662,962, down from $765,290 in FY 2024. Though interest rates remained flat, lower investment earnings were directly related to lower General Fund balances as dollars were lent to other funds such as Development Impact Fees for cash flow needs, leaving less to generate interest earnings for the General Fund.
- The increase in Property Tax revenue directly related to New Construction and the addition of a voter approved Parks Bond millage rate to repay the 2024 City of Woodstock Parks Bond debt.
- Increases in expenditures for the City's self-insured Health Insurance plan totaled $1,010,172 across all funds.
- 2 part-time and 4 full-time positions were added to the General Fund in FY 2025.
- Continued funding for the full fiscal year of FY 2024 Merit Award Increases, as well as new Merit Award increase beginning in April of 2025, along with the COLA beginning the first full pay period in January 2025.
- Property, Liability and Casualty insurance premiums were up $336K, or 79% for FY 2025.

There were no other significant budgetary issues impacting the City of Woodstock's FY 2025 budget.

Major Capital Projects Fund: The Major Capital Projects Fund is made up of balances from

- The City Center (Parking Deck) construction fund,
- The Capital Equipment fund,
- The 2023 Downtown Development Authority Revenue Bond - Downtown Parking Deck capital project fund, which was completed in FY 2025 with the fund anticipated to close by July 2025.
- The 2024 City of Woodstock GO Parks Bond ($24,000,000) capital project fund, whose various projects are in early planning stages at this time,
- And the Capital Projects fund.

The FY25 fund balance in the Major Capital Projects Fund, at June 30, 2025, decreased by $8,901,370 (from $36,993,574 to $28,092,204). This decrease was directly attributable to the completion of the Downtown Parking Deck project in December 2024. Meanwhile, the 2024 City of Woodstock Parks Bond projects are anticipated to take multiple years for completion. Work has already started on the largest single project, Little River Park.

SPLOST Funds. The City of Woodstock's Special Purpose Local Option Sales Tax Fund (SPLOST) is used to account for the acquisition and construction of major capital assets and facilities that were approved by the voters of Cherokee County, GA through special purpose local option sales tax referendums numbered V and VII. Total Fund Balance as of June 30, 2025, for the SPLOST Fund was $10,443,514, a decrease of $1,738,617 (14.27%) over FY 2024. This fund balance now includes the SPLOST V, SPLOST VII and Parking Deck/Downtown Redevelopment Project funds which is a project that has been partially funded through SPLOST V funding.

The entire fund balance is considered Restricted as it can only be used on projects and capital assets outlined in the authorizing referendums. As mentioned previously, the main reason for the strength in the SPLOST Fund Balance for FY 2025 was the continued strength of that revenue stream. On June 30, 2024, SPLOST V closed with total Excess SPLOST collections of $9,352,181 over the life of the 6 year SPLOST. Beginning July 1, 2024, the new SPLOST VII began collections at approximately the same pace of the old SPLOST V.

Proprietary Funds. The City of Woodstock's proprietary funds provide the same type of information found in the government-wide statements. The Unrestricted Net Position of the Water and Sewer Fund at the end of the FY 2025 amounted to $6,675,965, a decrease of $861,315 (11.43%) from FY 2024. This decrease is mainly due to a slowing of new construction projects over the last two years, leading to a continued flattening in the collection of Water/Sewer Tap Fees from $856,718 in FY2024, to $908,744 in FY2025. Water/Sewer Tap Fees are not used for operational expenditures, but rather for one-time Capital construction needs. During years when Capital Outlay is less than average, these fees contribute directly to the increase in Net Position in the Water and Sewer Fund (and vice versa).

The FY 2025 Stormwater unrestricted fund balance increased by $261,378 to $505,374 as revenues exceeded conservatively budgeted expenditures. A rate increase of 4% per ERU was last implemented in FY 2024.

The total net change in all proprietary funds Total Net position for FY 2025 was an increase of $2,614,621 (9.1%) to $31,219,116 as of June 30, 2025.

Woodstock's Water and Sewer department has been purchasing land and investing in the development of additional wells over the past few years to reduce the need to purchase water from outside vendors. This increase in fund balance is a direct result of that investment impacting operating income through a reduction in our system's operating cost structure.

Other Significant Changes in various fund balances:

- **Development Impact Fee Fund:** The FY 2025 fund balance at June 30, 2025 decreased by $1,604,112 to negative $1,891,985. In FY 2024, The Impact Fee Fund borrowed $650,000 from the General Fund to complete the purchase of 209 Bell Place as the new location for Parks and Recreation administrative offices. In FY 2025, the Impact Fee Fund borrowed by resolution from the General Fund:
    - $1,500,000 for Noonday Creek Trail Extension Project cash flow
    - $700,000 for Fowler Office Park ROW settlement
    - $485,455 for the Purchase of 132 Dupree Rd

  All to be paid pack to the General fund from Impact Fee collections as they become available.

- **Tax Allocation District (TAD) Fund**: The City's Tax Allocation District was created in 2007 through an Intergovernmental Agreement between the City and Cherokee County. All Property Tax revenues collected from parcels within the TAD boundaries are reserved exclusively for capital projects within those boundaries. The TAD Fund balance as of June 30, 2025 decreased to $555,189 from $718,497. In FY23 TAD had borrowed $1,100,000 from Water/Sewer for accelerated Capital Project execution, to be repaid from future TAD collections. As of June 30, 2024 TAD still owed the Water/Sewer fund $650,000, which was fully repaid in FY25. Revenues in the TAD Fund consist only of Property Tax Collections by the City, and Property Tax Collections contributed by the County under the IGA. These revenues totaled $1,545,545 in FY 2025, up $99,882 (6.9%) from FY 2024.

- **Health Insurance Fund:** The FY 2025 fund balance at June 30, 2025 decreased by $647,171 (15.5%) to $3,539,166. Woodstock is self-insured for both its Health and Dental plans. Total healthcare costs, combined with excess claims healthcare insurance, continue to keep the fund balance strong.

- **Opioid Settlement Fund:** The FY25 fund balance, at June 30, 2025, decreased $90,403 (80.0%) to $22,600. These funds are legally restricted to mitigate Opioid Usage in the community. In FY 2025, the City spent $8,172 to equip Woodstock buildings and first responders with medical equipment and Narcan necessary for response to an Opioid overdose situation. The City also contributed $130,000 to Cherokee County for use in its Opioid Remediation program.

Capital Asset and Debt Administration

Capital Assets. The City of Woodstock's investment in land and capital assets for its governmental and business-type activities as of June 30, 2025, totals $154,053,383. This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the city, such as roads, bridges, sidewalks, drainage, curb and gutter and water and sewer systems.

The net increase in City investment in capital assets for fiscal year 2025 was an increase of $22,522,203 (17.1%) from $131.5 million to $154.1 million. Various Capital Projects led to a significant increase this year, including:

- $11.7M in City Center construction of a new Downtown parking deck,
- $5.1M for various road projects
- $3.35M for Noonday Creek Trail construction
- $1.01M for various park projects
- $1.0M for New Vehicles and related equipment
- $0.3 for various Capital Equipment

Additional information regarding capital assets can be found in Note 7 to the financial statements.

Long Term Obligations. As of June 30, 2025, the City of Woodstock has obligations outstanding in the amount of $67,744,202, a decrease of $5,890,999 from FY 2024 (including debt, compensated absences, subscription liabilities, bond premiums/discounts, and pension liability). The outstanding total represents $60,967,170 of governmental activity debt related to obligations for SPLOST projects, accrued vacation liability, net pension liability, financed purchases, subscription liabilities, and revenue bonds. The balance of $6,777,032 of the outstanding debt represents debt related to business-type activities. The water and sewer revenue bond issues outstanding are the URA Series 2016 and 2017 with a Principal amount of $7,816,789. The current portion of the bonds are $1,550,181. The bonds were part of a refinancing in November 2016 and January 2017.

Georgia general statutes limit the amount of general obligation debt that a unit of government can issue to 10 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for City of Woodstock is $234,836,670 based on the 2025 tax digest. As of June 30, 2025, the amount of outstanding debt applicable to the limit is $24,000,000.

Additional information regarding the City of Woodstock's long-term obligations can be found in Notes 8 and 12 of the Notes to Financial Statements.

Economic Factors

The Mayor and Council, along with a dedicated staff of professionals, have continued to aggressively address the current and future needs of the City by focusing on sound financial management, the use of current resources for capital expenditures, and an extensive budget process.

FY 2025 Highlights:

- The Woodstock tax digest continues to increase, with Gross Taxable Digest (40% of Assessed Value) going from $3,272,561,519 in 2024 to $3,582,588,098 in 2025, or up 9.47%. Of that increase, New Construction in Woodstock totaled $210,602,639. For FY 2025, the Percent of Levy collected is at 99.8%, similar to previous years, reflecting strong employment and earnings of Woodstock residents.

- New residential permits were 289 for the calendar year 2024, as compared to 342 for the calendar year 2023. Calendar year 2025 is off to a weaker year, comparable to 2024, with 129 permits issued through June 30, 2025 (versus 214 at the same point in 2024). This slowing is likely due to

high mortgage rates and increasing property values (see property value growth above) resulting in a slowdown in demand and related construction. The City doesn't currently expect any significant variance in home values come next January 1, 2026, assessments, but lower mortgage rates could follow Fed rate decreases, leading to some increased demand.

- A lagging indicator, Woodstock's Occupation Tax (Business License) is based upon a business's previous year's revenues, as filed with the IRS. For FY 2025, revenues were $2,156,130, up from $2,064,790 in FY 2024. A growth rate of 4.42% provides a further sign of continued strength in the local economy.

- Finally, the 1% Special Purpose Local Option Sales Tax (SPLOST) revenue continues to hold steady at $7,651,449 for FY 2025, versus $7,761,898 for FY 2024, and $7,436,148 for FY 2023, indicating continued strength in local sales and minimal negative impact from inflationary pressures.

- Moody's raised its rating on the City of Woodstock to 'Aa1' from 'Aa2' on December 5, 2023 based upon the City's strong economic metrics, local economic outlook, as well as strong budgetary performance over the last few years. This rating was reaffirmed by Moody's Investor Services in its Annual Issuer Comment Report on March 7, 2025.

- Standard and Poor's raised its rating on the City of Woodstock to 'AA+' from 'AA' on December 5, 2023 based upon the same financial and economic information as well. This was reiterated with the 2024 City of Woodstock GOs (Parks Bond Project) debt issuance the following March.

Requests for Information

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Financial Officer, City of Woodstock, 12453 Highway 92, Woodstock, GA. 30188. Budget information can be obtained by going to www.woodstockga.gov and selecting the Finance department and selecting from the drop-down list.

CITY OF WOODSTOCK, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Convention and Visitors' Bureau
Assets:				
Cash and cash equivalents	$ 9,290,496	$ 1,944,645	$ 11,235,141	$ 214,158
Investments	8,573,696	3,798,354	12,372,050	-
Receivables, net	882,511	1,519,973	2,402,484	-
Internal balances	372,468	(372,468)	-	-
Due from primary government	-	-	-	84,732
Due from other governments	2,167,477	-	2,167,477	-
Inventories	-	-	-	13,362
Prepaid items	1,446,078	178,517	1,624,595	-
Restricted assets	44,909,752	1,439,567	46,349,319	-
Capital assets, non depreciated	84,868,687	4,122,186	88,990,873	-
Capital assets, depreciated, net	36,869,314	28,193,196	65,062,510	-
Total assets	189,380,479	40,823,970	230,204,449	312,252
Deferred outflows of resources:				
Deferred loss on refunding	171,768	118,685	290,453	-
Related to pensions	2,399,614	189,748	2,589,362	-
Total deferred outflows of resources	2,571,382	308,433	2,879,815	-
Liabilities:				
Accounts payable and other current liabilities	4,365,667	600,453	4,966,120	95,286
Due to component unit	84,732	-	84,732	-
Due to other governments	653,289	-	653,289	-
Deposits	2,668,190	773,915	3,442,105	-
Unearned revenue	435,134	-	435,134	-
Due within one year				
Long term obligations	2,965,663	1,620,726	4,586,389	-
Due in more than one year				
Long term obligations	55,217,869	6,322,409	61,540,278	-
Net pension liability	5,749,301	454,623	6,203,924	-
Total liabilities	72,139,845	9,772,126	81,911,971	95,286
Deferred inflows of resources:				
Sale of future revenues	616,177	-	616,177	-
Related to pensions	1,785,168	141,161	1,926,329	-
Total deferred inflows of resources	2,401,345	141,161	2,542,506	-
Net position:				
Net investment in capital assets	91,001,908	24,037,777	115,039,685	-
Restricted for:				
Capital projects	12,267,472	-	12,267,472	-
Debt service	269,467	-	269,467	-
Culture and recreation	1,279,214	-	1,279,214	-
Public safety	61,292	-	61,292	-
Housing and development	760,684	-	760,684	-
Unrestricted	11,770,634	7,181,339	18,951,973	216,966
Total net position	$ 117,410,671	$ 31,219,116	$ 148,629,787	$ 216,966

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit: Convention and Visitors' Bureau
Primary Government								
Governmental activities:								
General government	$ 5,691,773	$ 765,111	$ 36,411	$ -	$ (4,890,251)	$ -	$ (4,890,251)	
Public safety	17,694,531	1,895,275	1,061,636	185,048	(14,552,572)	-	(14,552,572)	
Public works	8,133,087	-	-	9,019,675	886,588	-	886,588	
Housing and development	1,693,168	1,562,105	43,615	941,854	854,406	-	854,406	
Culture and recreation	3,330,937	485,326	20,005	2,435,182	(390,424)	-	(390,424)	
Interest on long-term debt	2,848,770	-	-	-	(2,848,770)	-	(2,848,770)	
Total governmental activities	39,392,266	4,707,817	1,161,667	12,581,759	(20,941,023)	-	(20,941,023)	
Business-type activities:								
Water and sewer	11,790,791	11,255,519	-	2,633,045	-	2,097,773	2,097,773	
Stormwater	1,416,925	1,562,638	-	-	-	145,713	145,713	
Total business-type activities	13,207,716	12,818,157	-	2,633,045	-	2,243,486	2,243,486	
Total Primary Government	$ 52,599,982	$ 17,525,974	$ 1,161,667	$ 15,214,804	(20,941,023)	2,243,486	(18,697,537)	
Component Unit:								
Convention and Visitors' Bureau	$ 388,324	$ 71,622	$ 268,819	$ -				$ (47,883)
General Revenues:								
Property taxes, levied for general purposes					14,809,922	-	14,809,922	-
Property taxes, levied for debt service					1,204,917	-	1,204,917	-
Insurance premium tax					3,350,830	-	3,350,830	-
Alcohol taxes					1,495,110	-	1,495,110	-
Hotel/motel tax					840,344	-	840,344	-
Franchise taxes					2,840,379	-	2,840,379	-
Financial institution tax					160,390	-	160,390	-
Business taxes					2,218,674	-	2,218,674	-
Unrestricted investment earnings					1,999,044	319,155	2,318,199	-
Transfers					(51,980)	51,980	-	-
Total general revenues and transfers					28,867,630	371,135	29,238,765	-
Change in net position					7,926,607	2,614,621	10,541,228	(47,883)
Net position - beginning					109,484,064	28,604,495	138,088,559	264,849
Net position - ending					$ 117,410,671	$ 31,219,116	$ 148,629,787	$ 216,966

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025

	General Fund	SPLOST Fund	Development Impact Fee	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	$ 4,468,340	$ -	$ -	$ 522,417	$ -	$ 4,990,757
Investments	8,573,696	-	-	-	-	8,573,696
Receivables, net	743,864	-	-	-	138,647	882,511
Due from other funds	637,150	-	-	-	118,330	755,480
Due from other governments	-	1,315,917	612,032	-	239,528	2,167,477
Prepaid items	1,258,544	-	-	-	85,514	1,344,058
Advance to other funds	3,213,646	-	-	-	-	3,213,646
Restricted assets	2,853,861	10,879,466	1,041,484	27,867,451	2,267,490	44,909,752
Total assets	$ 21,749,101	$ 12,195,383	$ 1,653,516	$ 28,389,868	$ 2,849,509	$ 66,837,377
Liabilities:						
Accounts payable	$ 317,489	$ 952,747	$ 331,855	$ 6,888	$ 178,491	$ 1,787,470
Retainage payable	-	138,330	-	-	-	138,330
Accrued liabilities	904,350	-	-	-	16,239	920,589
Due to other funds	57,498	7,503	-	-	318,011	383,012
Due to component unit	-	-	-	-	84,732	84,732
Due to other governments	-	653,289	-	-	-	653,289
Advance from other funds	-	-	3,213,646	-	-	3,213,646
Deposits	2,668,190	-	-	-	-	2,668,190
Unearned revenue	135,822	-	-	-	8,536	144,358
Arbitrage payable	-	-	-	290,776	-	290,776
Total liabilities	4,083,349	1,751,869	3,545,501	297,664	606,009	10,284,392
Deferred inflows of resources:						
Sale of future revenues	616,177	-	-	-	-	616,177
Unavailable revenue - property taxes	14,175	-	-	-	-	14,175
Unavailable revenue - fines, fees, and penalties	135,261	-	-	-	-	135,261
Total deferred inflows of resources	765,613	-	-	-	-	765,613
Fund Balance:						
Nonspendable	4,472,190	-	-	-	85,514	4,557,704
Restricted	9,192	10,443,514	-	28,092,204	2,275,951	40,820,861
Unassigned	12,418,757	-	(1,891,985)	-	(117,965)	10,408,807
Total fund balance	16,900,139	10,443,514	(1,891,985)	28,092,204	2,243,500	55,787,372
Total liabilities, deferred inflows of resources, and fund balances	$ 21,749,101	$ 12,195,383	$ 1,653,516	$ 28,389,868	$ 2,849,509	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	121,738,001
Property tax revenue, fees, fines and penalties earned but unavailable are not reported in the funds.	149,436
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.	2,571,382
The Insurance Internal Service Fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	3,813,552
Long-term liabilities and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds:	
Leases	(632,999)
Bonds payable	(49,081,206)
Notes payable	(2,278,578)
Subscription liability	(791,035)
Unamortized bond discount/premium	(4,392,289)
Accrued interest payable	(931,071)
Accrued compensated absences	(1,007,425)
Net pension liability	(5,749,301)
Deferred inflows of resources related to pensions	(1,785,168)
Net position of governmental activities	$ 117,410,671

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General Fund	SPLOST Fund	ARPA Grant Fund	Development Impact Fee	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	$ 23,866,030	$ -	$ -	$ -	$ -	$ 3,064,513	$ 26,930,543
Licenses and permits	1,469,082	-	-	-	-	-	1,469,082
Intergovernmental	-	8,732,517	-	2,435,182	-	2,284,947	13,452,646
Charges for services	831,971	-	-	326,100	-	166,446	1,324,517
Fines and forfeitures	1,585,596	-	-	-	-	54,585	1,640,181
Investment earnings	662,962	391,039	-	12,843	979,131	32,702	2,078,677
Contributions and donations	81,165	-	-	-	36,411	17,580	135,156
Other	69,793	-	-	-	1,488	135,973	207,254
Total revenues	28,566,599	9,123,556	-	2,774,125	1,017,030	5,756,746	47,238,056
Expenditures:							
Current:							
General government	4,569,482	11,038	-	-	-	256,138	4,836,658
Public safety	15,375,295	-	-	-	-	261,578	15,636,873
Public works	2,804,942	-	-	-	-	1,535,000	4,339,942
Housing and development	2,023,242	-	-	9,454	-	184,357	2,217,053
Culture and recreation	2,067,400	-	-	2,756	-	1,502,997	3,573,153
Capital outlay	-	9,967,993	-	4,302,268	10,409,144	841,205	25,520,610
Debt service							
Principal	662,986	136,614	-	-	-	1,317,417	2,117,017
Interest	4,666	17,015	-	-	-	2,138,997	2,160,678
Total expenditures	27,508,013	10,132,660	-	4,314,478	10,409,144	8,037,689	60,401,984
Excess (deficiency) of revenues over (under) expenditures	1,058,586	(1,009,104)	-	(1,540,353)	(9,392,114)	(2,280,943)	(13,163,928)
Other financing sources (uses):							
Transfers in	2,533	135,557	-	-	620,500	2,739,023	3,497,613
Transfers out	(1,117,319)	(1,075,537)	-	(63,759)	(151,980)	(1,140,998)	(3,549,593)
Issuance of notes payable	-	210,467	-	-	22,224	-	232,691
Issuance of subscriptions	611,107	-	-	-	-	-	611,107
Insurance reimbursements	65,418	-	-	-	-	-	65,418
Sale of capital assets	80,878	-	-	-	-	-	80,878
Total other financing sources (uses)	(357,383)	(729,513)	-	(63,759)	490,744	1,598,025	938,114
Net change in fund balance	701,203	(1,738,617)	-	(1,604,112)	(8,901,370)	(682,918)	(12,225,814)
Fund balance - beginning, 06/30/24, as previously presented	16,198,936	12,182,131	472,808	-	36,993,574	2,165,737	68,013,186
Changes within financial reporting entity (nonmajor to major fund)	-	-	-	(287,873)	-	287,873	-
Changes within financial reporting entity (major to nonmajor fund)	-	-	(472,808)	-	-	472,808	-
Fund balance - beginning, 06/30/24, as adjusted or restated	16,198,936	12,182,131	-	(287,873)	36,993,574	2,926,418	68,013,186
Fund balance - ending	$ 16,900,139	$ 10,443,514	$ -	$ (1,891,985)	$ 28,092,204	$ 2,243,500	$ 55,787,372

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
RECONCILATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds		$ (12,225,814)
Amounts reported for governmental activities in the statement of activities are different because:		
Some revenues in the statement of activities do not provide current financial resources and, therefore, are not reported in the governmental funds.		
Unavailable revenue		27,389
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. When assets are sold or retired, the difference between the sales proceeds, if any, and the net book value of the assets is reported in the statement of activities as a gain or loss.		
Depreciation expense	(3,610,742)	
Capital outlays	23,919,694	
Loss on disposal of assets	(99,110)	20,209,842
The issuance of long-term debt provides current financial resources and the repayment of principal on long-term debt consumes current financial resources in the governmental funds. Governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities.		
Principal payments on notes payable	233,171	
Principal payments on leases	177,027	
Principal payments on bonds payable, net	1,084,246	
Principal payments on subscription liability	607,262	
Gain on disposal of subscription liability	85,083	
Issuance of subscriptions	(611,107)	
Issuance of notes payable	(232,691)	
Premiums on bonds payable	233,229	1,576,220
The Insurance Internal Service Fund is used by management to charge the cost of insurance to individual funds.		(473,284)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Amortization of deferred loss on refunding	(37,477)	
Net pension liability	1,846,109	
Deferred outflows of resources related to pensions	(528,541)	
Deferred inflows of resources related to pensions	(1,499,996)	
Accrued interest payable	(869,533)	
Accrued compensated absences	(98,308)	(1,187,746)
Change in net position of governmental activities		$ 7,926,607

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Enterprise Funds			Governmental Activities
	Major Water & Sewer	Stormwater	Total	Internal Service Funds
Assets:				
Current assets:				
Cash	$ 869,819	$ 1,074,826	$ 1,944,645	$ 4,299,739
Investments	3,798,354	-	3,798,354	-
Receivables, net:				
Utility accounts	1,517,360	2,613	1,519,973	-
Prepaid items	143,540	34,977	178,517	102,020
Restricted assets:				
Cash	665,652	-	665,652	-
Investments	773,915	-	773,915	-
Total current assets	7,768,640	1,112,416	8,881,056	4,401,759
Noncurrent assets:				
Capital assets, net	28,621,442	3,693,940	32,315,382	-
Total noncurrent assets	28,621,442	3,693,940	32,315,382	-
Total assets	36,390,082	4,806,356	41,196,438	4,401,759
Deferred outflows of resources:				
Deferred charge from refunding	118,685	-	118,685	-
Deferred outflow of resources related to pensions	110,954	78,794	189,748	-
Total deferred outflows of resources	229,639	78,794	308,433	-
Liabilities:				
Current liabilities:				
Accounts and claims payable	463,253	1,382	464,635	588,207
Accrued liabilities	106,863	28,955	135,818	-
Deposits	773,915	-	773,915	-
Due to other funds	694	371,774	372,468	-
Accrued compensated absences	34,224	36,321	70,545	-
Bonds payable - current	1,550,181	-	1,550,181	-
Total current liabilities	2,929,130	438,432	3,367,562	588,207
Long-term liabilities (net of current portion):				
Accrued compensated absences	17,336	-	17,336	-
Net pension liability	265,838	188,785	454,623	-
Bonds payable	6,305,073	-	6,305,073	-
Total long-term liabilities	6,588,247	188,785	6,777,032	-
Total liabilities	9,517,377	627,217	10,144,594	588,207
Deferred inflows of resources:				
Deferred inflow of resources related to pensions	82,543	58,618	141,161	-
Net position:				
Net investment in capital assets	20,343,836	3,693,941	24,037,777	-
Unrestricted	6,675,965	505,374	7,181,339	3,813,552
Total net position	$ 27,019,801	$ 4,199,315	$ 31,219,116	$ 3,813,552

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Enterprise Funds			Governmental Activities
	Major Water and Sewer	Stormwater	Total	Internal Service Funds
Operating revenues				
Charges for services	$ 11,255,519	$ 1,562,638	$ 12,818,157	$ 4,875,942
Operating expenses				
Personal services	1,150,140	726,765	1,876,905	-
Operating	8,256,963	459,280	8,716,243	5,452,959
Depreciation	2,186,068	230,880	2,416,948	-
Total operating expenses	11,593,171	1,416,925	13,010,096	5,452,959
Operating income (loss)	(337,652)	145,713	(191,939)	(577,017)
Nonoperating revenues (expenses)				
Interest income	281,219	37,936	319,155	103,733
Interest expense	(197,620)	-	(197,620)	-
Total nonoperating revenues (expenses)	83,599	37,936	121,535	103,733
Income (loss) before contributions and transfers	(254,053)	183,649	(70,404)	(473,284)
Capital contributions	2,633,045	-	2,633,045	-
Transfers in	-	151,980	151,980	-
Transfers out	(100,000)	-	(100,000)	-
Increase (decrease) in net position	2,278,992	335,629	2,614,621	(473,284)
Net position at beginning of year	24,740,809	3,863,686	28,604,495	4,286,836
Net position at end of year	$ 27,019,801	$ 4,199,315	$ 31,219,116	$ 3,813,552

See accompanying notes to financial statements.

CITY OF WOODSTOCK, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Enterprise Funds			
	Major Water and Sewer	Stormwater	Total	Internal Service Funds
Cash flows from (to) operating activities:				
Cash received from services provided	$ 10,985,771	$ 1,562,065	$ 12,547,836	$ 4,875,942
Cash payments for goods and services	(7,538,039)	(560,691)	(8,098,730)	-
Cash payments for benefits and claims	-	-	-	(5,455,655)
Cash payments for employee services and fringe benefits	(1,237,726)	(730,269)	(1,967,995)	-
Net cash from (to) operating activities	2,210,006	271,105	2,481,111	(579,713)
Cash flows from (to) noncapital financing activities:				
Transfers in	-	151,980	151,980	-
Net cash from (to) noncapital financing activities	-	151,980	151,980	-
Cash flows from (to) capital and related financing activities:				
Capital contributions	908,745	-	908,745	-
Interest paid	(196,468)	-	(196,468)	-
Payments for capital acquisitions	(2,699,879)	(305,130)	(3,005,009)	-
Principal payments on long-term obligations	(1,460,753)	-	(1,460,753)	-
Transfers out	(100,000)	-	(100,000)	-
Net cash from (to) capital and related financing activities	(3,548,355)	(305,130)	(3,853,485)	-
Cash flows from (to) investing activities:				
Proceeds from investments	1,442,677	-	1,442,677	-
Interest received from investments	281,219	37,936	319,155	103,733
Net cash from (to) investing activities	1,723,896	37,936	1,761,832	103,733
Net increase (decrease) in cash	385,547	155,891	541,438	(475,980)
Cash at beginning of year	1,149,924	918,935	2,068,859	4,775,719
Cash at end of year (including $665,652 in restricted cash)	$ 1,535,471	$ 1,074,826	$ 2,610,297	$ 4,299,739

See accompanying notes to financial statements.
Continued on next page.

CITY OF WOODSTOCK, GEORGIA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (CONT'D)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Enterprise Funds			
	Major			
	Water and Sewer	Stormwater	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash from (to) operating activities:				
Operating income (loss)	$ (337,652)	$ 145,713	$ (191,939)	$ (577,017)
Adjustments to reconcile operating income (loss) to net cash from (to) operating activities:				
Depreciation	2,186,068	230,880	2,416,948	-
Change in assets and liabilities:				
(Increase) decrease in receivables, net	(257,838)	(573)	(258,411)	-
(Increase) decrease in prepaid items	(46,560)	(14,635)	(61,195)	(10,258)
(Increase) decrease in due from other funds	650,000	-	650,000	-
(Increase) decrease in deferred outflows of resources	87,369	23,693	111,062	-
Increase (decrease) in accounts and claims payable	122,503	(86,568)	35,935	7,562
Increase (decrease) in accrued liabilities	10,414	1,225	11,639	-
Increase (decrease) in customer deposits	(11,910)	-	(11,910)	-
Increase (decrease) in due to other funds	(7,019)	(208)	(7,227)	-
Increase (decrease) in net pension liability	(248,597)	(77,059)	(325,656)	-
Increase (decrease) in deferred inflows of resources	63,228	48,637	111,865	-
Net cash from (to) operating activities	$ 2,210,006	$ 271,105	$ 2,481,111	$ (579,713)
Schedule of non-cash capital and financing activities:				
Contributed capital assets	$ 1,724,300	$ -	$ 1,724,300	$ -

See accompanying notes to financial statements.

Continued from previous page.

The accounting methods and procedures adopted by the City of Woodstock, Georgia, conform to generally accepted accounting principles (GAAP) in the United States of America as applied to governmental entities. The following notes to the financial statements are an integral part of the City's Annual Comprehensive Financial Report.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Woodstock was created in 1897 and operates under an elected Mayor and Council form of government. The City's major operations as authorized by its charter include public safety (police and fire), culture and recreation, highways and streets, public improvements, and general administrative services. The City also operates public utilities (water and sewer, and stormwater) for the incorporated and immediate surrounding areas.

The financial statements of the reporting entity include those of the City of Woodstock (the primary government) and in accordance with generally accepted accounting principles, as set forth in Statement of Governmental Accounting Standards No. 61 "The Financial Reporting Entity: Omnibus an amendment of Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 34", the financial statements of its component units. The component units discussed below are included in the reporting entity because of the financial relationship with the City. The fiscal year ended of the component units is June 30. The component units do not issue separate Component Unit Financial Statements. A brief description of the City's component units is as follows:

Discretely Presented Component Unit

Woodstock Convention and Visitors' Bureau: The Woodstock Convention and Visitors' Bureau is a separate legal entity whose purpose is to promote and market the community spaces for special events, conventions, trade shows and other similar purposes for the Woodstock area.

The Woodstock City Council appoints a majority of the Bureau's board and the City has the ability to impose its will on the Bureau.

Blended Component Units

Woodstock Downtown Development Authority: The Woodstock Downtown Development Authority is a separate legal entity whose purpose is to assist in the development of the downtown area of the City of Woodstock. The Woodstock City Council appoints a majority of the Authority's board, the City is able to impose its will on the Authority, and the debt of the entity is expected to be paid entirely by the City.

Urban Redevelopment Agency of Woodstock: The Urban Redevelopment Agency of Woodstock (URA) was created by the City of Woodstock in 2009. The purpose of the URA is to serve as a financing vehicle for community development projects for the sole benefit of the City. The Mayor and City Council of the City appoint all members of the URA, provides all of the resources for current year expenditures of the URA, and the debt of the entity is expected to be paid entirely by the City. The URA does not have the ability to issue debt or carry out their activities without the assistance of the City or the appropriation of funds from the City Council.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from the legally separate *component units* for which the primary government is financially accountable. The City's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when a payment is due.

Property taxes, franchise taxes, state and federal grants, probation fines, interest revenue and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected by the State at year end on behalf of the City are also recognized as revenues. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

SPLOST Capital Projects Fund - The fund is used by the City to account for the acquisition and construction of major capital facilities that were approved by the voters of Cherokee County, Georgia through special purpose local option sales tax referendums.

The Development Impact Fund - is used to account for fees collected from developers to support infrastructure improvements due to new growth.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources that are restricted for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The City reports the following major proprietary funds:

Water and Sewer Enterprise Fund - This fund accounts for the activities of the City's water and sewer services.

Additionally, the City reports the following fund types:

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund - This fund is used to accumulate resources that are restricted, committed, or assigned for the principal and interest payments on long-term obligations of the governmental funds.

Enterprise Fund - This fund was established to account for the activities of the City's rainwater runoff. Revenues to this fund come from user charges.

Internal Service Funds - The Internal Service Funds account for workers' compensation and employee group health risks management services provided to the various City departments.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer, stormwater and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Budgets and Budgetary Accounting

Detailed information pertaining to the budget is included in the Required Supplementary Information section.

E. Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, cash and cash equivalents include restricted and unrestricted amounts in demand deposits.

Investments are stated at fair value. Statutes authorize the City to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, obligations of other counties, municipal corporations and political subdivisions of the State of Georgia which are rated "AA" or better by Moody's Investors Service, Inc., non-negotiable certificates of deposit issued by any bank or trust company organized under the laws of any state of the United States of America or any national banking association, repurchase agreements when collateralized by U.S. Government or agency obligations, and pooled investment programs sponsored by the State of Georgia for the investment of local government funds.

The City's investment in Georgia Fund 1 represents the City's portion of the pooled investment account. Georgia Fund 1 is managed by the Office of State Treasurer. The entire portfolio, including the City's pro-rata portion, consists of collateralized certificates of deposit and government or governmental agency securities owned outright and under agreement to resell. The reported value of Georgia Fund 1 is the same as the fair value of the pool shares.

F. Short-Term/Long-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds."

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Noncurrent portions of long-term interfund loan receivables are reported as advances.

Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the current fiscal period are recorded as prepaid items. The consumption method is used to account for prepaid items within the City's funds.

H. Capital Assets

Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed assets are reported

at their acquisition value as of the date donated. The City has fully implemented the retroactive reporting of infrastructure.
The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The capitalization threshold for capital assets is $5,000.

Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation has been calculated on an estimated useful life as follows:

Asset Class	Useful life
Buildings and improvements	20-50 years
Parks and improvements	5-50 years
Streets and improvements	15-50 years
Vehicles and equipment	3-20 years
Infrastructure and improvements	25-60 years
Intangible assets	5-50 years

I. Compensated Absences

The City provides personal leave time to all eligible employees and permits accumulation of a maximum of 680 hours for general government employees, 728 hours for police department employees, and 836 hours for fire department employees.

Accumulated unpaid personal leave pay amounts are accrued when incurred by the City in the government-wide and proprietary financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. A liability in the governmental funds is reported only if the benefit has matured.

J. Long-Term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category, the loss resulting from the refunding of debt reported in the proprietary fund statement of net position and the government wide statement of net position, and deferred outflows related to pensions reported in the proprietary fund statement of net position and the government wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify as deferred inflows of resources. The first item, which only arises under the modified accrual basis of accounting, is the unavailable revenue reported in the governmental funds balance sheet which consists of two sources: property taxes and related fees, and probation fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Secondly, the City has deferred inflows related to the sale of future revenues reported in the government wide statement of net position and the governmental funds balance sheet. Lastly, the City has deferred inflows related to pensions reported in the government wide statement of net position and the proprietary fund statement of net position.

L. Nature and Purpose of Classifications of Fund Balance

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. The committed fund balance classification includes amounts that can only be used for specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of a fiscal year, commit fund balances. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (adoption of another resolution) to remove or revise the limitation. Amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. The City Council is authorized to assign fund balance. Nonspendable fund balances include amounts that cannot be spent because

they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report a positive unassigned balance. In the event that funds other than the General Fund have an unassigned fund balance, it would be a deficit. See Note 9.

The City uses restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal documents or contracts that prohibit doing this. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has adopted a policy to maintain a minimum level of unassigned fund balance in the General Fund. The target level is set at 25% of General Fund revenues recorded on a GAAP basis.

The City has also adopted a policy to maintain a minimum of 20% cash reserves of General Fund revenues measured on a GAAP basis to accumulate unrestricted funds for operational emergencies.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflow of resources, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) DEPOSITS AND INVESTMENTS

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City reduces its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. As of June 30, 2025, the City was not exposed to custodial credit risk.

Credit and interest rate risk - investments

As a means of limiting exposure to losses arising from credit risk, the City's investment policy requires the City to invest in products that are federally-insured or fully collateralized. Investments of the City require a rating of 'A3' or better from Moody's or 'A-' or better from Standard and Poor's.

The City's investment policy limits the maximum maturity or average life of the investments to 5 years. The City may invest in securities exceeding 5 years if the maturities of such investments are made to coincide approximately with the expected use of the funds.

Type of Investment	Rating	Investment Maturities (in Years)	Fair Value
		Less than 1	
Primary Government			
Georgia Fund 1	AAAf	$ 13,145,965	$ 13,145,965
		$ 13,145,965	$ 13,145,965

Investments of the primary government, detailed above, include $773,915 grouped in restricted assets.

(3) RECEIVABLES

Receivables at June 30, 2025 consist of the following:

	Property Taxes	Other Taxes and Fines	Utility Accounts	Other	Allowance for Uncollectibles	Net Receivables
General Fund	$ 33,258	$ 706,535	$ -	$ 189,922	$ (185,851)	$ 743,864
Non-major Governmental Funds	-	130,610	-	8,037	-	138,647
Water and Sewer Fund	-	-	1,992,385	-	(475,025)	1,517,360
Stormwater Fund	-	-	4,653	-	(2,040)	2,613
Total	$ 33,258	$ 837,145	$ 1,997,038	$ 197,959	$ (662,916)	$ 2,402,484

(4) DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2025 consist of the following:

	Cherokee County, GA	Other	Total
SPLOST Fund	$ 1,315,917	$ -	$ 1,315,917
Development Impact Fee Fund	-	612,032	612,032
Non-major Governmental Funds	-	239,528	239,528
	$ 1,315,917	$ 851,560	$ 2,167,477

(5) INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund loans receivable are considered "available spendable resources". Such balances at June 30, 2025 include Due from (to) and Interfund receivable (payable) and are summarized as follows:

	Receivable To		
Payable From	General Fund	Non-major Governmental Funds	Total
General Fund	$ -	$ 57,498	$ 57,498
SPLOST Fund	7,503	-	7,503
Non-major Governmental Funds	257,179	60,832	318,011
Water and Sewer Fund	694	-	694
Stormwater Fund	371,774	-	371,774
Total	$ 637,150	$ 118,330	$ 755,480

Generally, outstanding balances between funds reported as "due to/from other funds" include outstanding charges by one fund to another for services or goods, subsidy commitments outstanding at year-end, and other miscellaneous receivables/payables between funds. Interfund loans receivable are considered "available spendable resources."

Advances from/to other funds for the current year were as follows:

	Advances To
Advances From	Development Impact Fee Fund
General Fund	$ 3,213,646

The amounts payable to the general fund relate to long-term receivables issued in the prior year. None of the balance is specifically scheduled to be collected in the subsequent year.

Interfund transfers for the current year were as follows:

	Transfer Out From						
Transfer In To	General Fund	SPLOST Fund	Development Impact Fee Fund	Capital Projects Funds	Non-major Governmental Funds	Water and Sewer Fund	Total
General Fund	$ -	$ -	$ -	$ -	$ 2,533	$ -	$ 2,533
SPLOST Fund	35,557	-	-	-	-	100,000	135,557
Capital Projects	537,350	-	-	-	83,150	-	620,500
Non-major Governmental Funds	544,412	1,075,537	63,759	-	1,055,315	-	2,739,023
Stormwater Fund	-	-	-	151,980	-	-	151,980
Total	$ 1,117,319	$ 1,075,537	$ 63,759	$ 151,980	$ 1,140,998	$ 100,000	$ 3,649,593

Transfers and payments within the reporting entity are substantially for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, maintaining debt service on a routine basis, or in accordance with budgetary authorizations.

(6) RESTRICTED ASSETS

The City's restricted assets at June 30, 2025 are as follows:

Governmental Funds:		
General Fund:		
Cash bonds	$	2,447,006
Contributions and donations		178,173
Municipal court bonds		228,682
		2,853,861
SPLOST Fund:		
Unspent proceeds		10,879,466
Development impact fees		
Unspent proceeds		1,041,484
Capital Projects		
Unspent proceeds		27,867,451
Non-major Governmental Funds:		
Hotel motel tax funds		87,632
Parking operations funds		134,087
Unspent grant money		11,920
Confiscated assets		46,628
Contributions and donations		72,308
Vehicle excise tax funds		103,956
Downtown development		1,018,538
Tax allocation district proceeds		519,169
Debt service		250,384
Opioid settlement proceeds		22,868
		2,267,490
Total governmental funds	$	44,909,752
Proprietary Funds		
Water and Sewer Enterprise Fund:		
Debt service	$	665,652
Customer deposits		773,915
Total proprietary funds	$	1,439,567

(7) CAPITAL ASSETS

Capital asset activity for the period ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reclassifications/ Reductions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 25,806,590	$ 1,209,755	$ -	$ 27,016,345
Construction in progress	37,362,502	20,489,840	-	57,852,342
Total capital assets not being depreciated	63,169,092	21,699,595	-	84,868,687
Capital assets, being depreciated:				
Buildings and improvements	19,242,149	-	(135,000)	19,107,149
Parks and improvements	5,073,088	-	-	5,073,088
Streets and improvements	33,416,825	543,426	135,000	34,095,251
Vehicles and equipment	14,081,934	1,065,566	(530,485)	14,617,015
Lease assets - real estate	1,098,082	-	-	1,098,082
Lease assets - equipment	190,252	-	-	190,252
Subscription based information technology arrangement assets	2,938,481	611,107	(193,251)	3,356,337
Total capital assets being depreciated	76,040,811	2,220,099	(723,736)	77,537,174
Less accumulated depreciation for:				
Buildings and improvements	(8,718,885)	(614,789)	214,857	(9,118,817)
Parks and improvements	(2,885,518)	(146,337)	-	(3,031,855)
Streets and improvements	(14,544,438)	(829,090)	(214,857)	(15,588,385)
Vehicles and equipment	(9,890,370)	(1,241,287)	530,485	(10,601,172)
Lease assets - real estate	(449,001)	(150,979)	-	(599,980)
Lease assets - equipment	(29,307)	(26,048)	-	(55,355)
Subscription based information technology arrangement assets	(1,164,225)	(602,212)	94,141	(1,672,296)
Total accumulated depreciation	(37,681,744)	(3,610,742)	624,626	(40,667,860)
Total capital assets being depreciated, net	38,359,067	(1,390,643)	(99,110)	36,869,314
Governmental activities capital assets, net	$ 101,528,159	$ 20,308,952	$ (99,110)	$ 121,738,001
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 915,871	$ 700,000	$ -	$ 1,615,871
Construction in progress	2,398,070	815,552	(707,307)	2,506,315
Total capital assets not being depreciated	3,313,941	1,515,552	(707,307)	4,122,186
Capital assets, being depreciated:				
Infrastructure and improvements	61,004,758	3,102,836	-	64,107,594
Buildings and improvements	533,406	-	-	533,406
Vehicles and equipment	6,632,360	818,228	(57,709)	7,392,879
Intangible assets	500,000	-	-	500,000
Total capital assets being depreciated	68,670,524	3,921,064	(57,709)	72,533,879
Less accumulated depreciation for:				
Infrastructure and improvements	(36,574,468)	(1,888,964)	-	(38,463,432)
Buildings and improvements	(308,969)	(17,026)	-	(325,995)
Vehicles and equipment	(5,048,007)	(500,958)	57,709	(5,491,256)
Intangible assets	(50,000)	(10,000)	-	(60,000)
Total accumulated depreciation	(41,981,444)	(2,416,948)	57,709	(44,340,683)
Total capital assets being depreciated, net	26,689,080	1,504,116	-	28,193,196
Business-type activities capital assets, net	$ 30,003,021	$ 3,019,668	$ (707,307)	$ 32,315,382

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 1,120,304
Public safety	993,274
Public works, including depreciation of general infrastructure	846,961
Housing and development	181,684
Culture and recreation	468,519
Total depreciation expense - governmental activities	$ 3,610,742
Business-type activities:	
Water and sewer	$ 2,186,068
Stormwater	230,880
Total depreciation expense - business-type activities	$ 2,416,948

(8) LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Notes payable	$ 2,279,058	$ 232,691	$ (233,171)	$ 2,278,578	$ 236,278
Revenue bonds	26,165,452	-	(1,084,246)	25,081,206	1,609,820
General obligation bonds	24,000,000	-	-	24,000,000	-
Lease liability	810,026	-	(177,027)	632,999	128,951
Subscriptions	872,273	611,107	(692,345)	791,035	496,976
Bond premiums/discounts	4,625,518	-	(233,229)	4,392,289	-
Total debt	58,752,327	843,798	(2,420,018)	57,176,107	2,472,025
Compensated absences	909,117	884,905	(786,597)	1,007,425	493,638
Governmental activities long-term liabilities	$ 59,661,444	$ 1,728,703	$ (3,206,615)	$ 58,183,532	$ 2,965,663
Business-type activities:					
Revenue bonds	$ 9,277,542	$ -	$ (1,460,753)	$ 7,816,789	$ 1,550,181
Bond premiums/discounts	46,853	-	(8,388)	38,465	-
Total debt	9,324,395	-	(1,469,141)	7,855,254	1,550,181
Compensated absences	92,794	70,545	(75,458)	87,881	70,545
Business-type activities long-term liabilities	$ 9,417,189	$ 70,545	$ (1,544,599)	$ 7,943,135	$ 1,620,726

For Governmental Activities, compensated absences and the net pension liability are typically liquidated in the General Fund.

Governmental activities:

Notes Payable (Direct Borrowings/Placements)

During fiscal year 2018 a note from the Georgia Environmental Finance Authority (GEFA) in the amount of $911,000 was issued to the City to assist with the financing of the purchase of various tracts of land located off Trickum Road at a rate of 0.65% and due in equal monthly installments of $5,313 until March 2033.

The debt service requirements on the 2018 GEFA Note are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 60,807	$ 2,952	$ 63,759
2027	61,203	2,556	63,759
2028	61,602	2,157	63,759
2029	62,004	1,755	63,759
2030	62,408	1,351	63,759
2031-2033	205,019	1,608	206,627
Total	$ 513,043	$ 12,379	$ 525,422

In August 2020, the City was awarded a $2,024,025 note (“2020 GTIB Note”) from the State Road and Tollway Authority's Georgia Transportation Infrastructure Bank ("GTIB") for road and infrastructure development. The 2020 GTIB note bears interest at a rate of 1.56% compounding annually and due in equal monthly installments of $16,511 until September 2033.

In May 2022, the City was awarded a $2,900,000 note (“2022 GTIB Note”) from the State Road and Tollway Authority's Georgia Transportation Infrastructure Bank ("GTIB") for road and infrastructure development. The 2022 GTIB note bears interest at a rate of 0.52% compounding annually. Interest will begin to accrue at the earliest of the completion date of the project, date the note if fully disbursed, or three years after the notes effective date of May 10, 2022 (the “Amortization Commencement Date”). The 2022 GTIB note is due in monthly installments beginning on the Amortization Commencement Date and matures on the 10th anniversary of the Amortization Commencement Date. As of June 30, 2025, $67,568 has been drawn down and is outstanding.

In July 2023, the City was awarded a $1,500,000 note (“2023 GTIB Note”) from the State Road and Tollway Authority's Georgia Transportation Infrastructure Bank ("GTIB") for road and infrastructure development. The 2023 GTIB note bears interest at a rate of 2.66% compounding annually. Interest will begin to accrue at the earliest of the completion date of the project, date the note if fully disbursed, or three years after the notes effective date of

August 24, 2023 (the "Amortization Commencement Date"). The 2023 GTIB note is due in monthly installments beginning on the Amortization Commencement Date and matures on the 10th anniversary of the Amortization Commencement Date. As of June 30, 2025, $305,657 has been drawn down and is outstanding.

The debt service requirements on the 2022 GTIB Note and 2023 GTIB Note have not been determined. The debt service requirements on the 2020 GTIB Note are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 175,471	$ 22,661	$ 198,132
2027	178,228	19,904	198,132
2028	181,029	17,104	198,133
2029	183,873	14,260	198,133
2030	186,762	11,371	198,133
2031-2034	627,482	16,448	643,930
Total	$ 1,532,845	$ 101,748	$ 1,634,593

Bonds Payable (Direct Borrowings/Placements)

Urban Redevelopment Agency Bonds

During 2009, the Urban Redevelopment Agency Series 2009A and B revenue bonds were issued in the amount of $7,105,000 to finance the purchase of property and various downtown improvements and also to pay-off certificate of participation debt at a rate between 3% and 5%. In November 2016 and April 2017, portions of this debt was refunded as detailed below. The unrefunded portion of this debt was to be serviced by the General Fund, Tax Allocation District Fund, and SPLOST Fund and matured on February 1, 2021.

In November 2016, the Urban Redevelopment Agency Series 2016 revenue bonds were issued in the amount of $9,120,000 to refund a portion of the Urban Redevelopment Agency Series 2009A and B revenue bonds and a portion of the Urban Redevelopment Agency Series 2010 revenue bonds at a rate of 1.81%. This debt is to be serviced by the General Fund, Tax Allocation District Fund, SPLOST Fund, and the Water & Sewer Fund. These bonds mature on February 1, 2030. The advance refunding reduced total debt service payments over the next 14 years by $1,110,295. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $990,660.

In April 2017, the Urban Redevelopment Agency Series 2017 revenue bonds were issued in the amount of $7,330,000 to refund a portion of the Urban Redevelopment Agency Series 2009A and B revenue bonds, a portion of the Urban Redevelopment Agency Series 2010 revenue bonds, and the Georgia Environmental Facilities Authority note payable at a rate of 2.26% This debt is to be serviced by the General Fund, Tax Allocation District Fund, SPLOST Fund, and the Water & Sewer Fund. These bonds mature on February 1, 2031. The

advance refunding reduced total debt service payments over the next 13 years by $684,466. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $598,981.

Downtown Development Authority Bonds

In February 2010, Downtown Development Authority issued revenue bonds in the amount of $3,710,000. The City and the Downtown Development Authority entered into an intergovernmental agreement in which the City guaranteed the funding for the debt service of the bonds. The proceeds were used to acquire land and easements for an interchange project at I-575 and Rope Mill. In April 2017, a portion of this debt was refunded as detailed below. The unrefunded portion of the bonds matured during fiscal year 2021.

In April 2017, the Downtown Development Authority Series 2017 revenue bonds were issued in the amount of $2,475,000 to refund a portion of the Downtown Development Authority Series 2010 revenue bonds at a rate of 2.29%. These bonds mature on February 1, 2031. The advance refunding reduced total debt service payments over the next 13 years by $231,184. This results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of $198,391.

In November 2020, the Downtown Development Authority Series 2020 revenue bonds were issued in the amount of $3,220,000 to finance the purchase of property for downtown improvement at a rate of 1.57%. These bonds mature on February 1, 2031.

In December 2023, the Downtown Development Authority Series 2023 revenue bonds were issued in the amount of $18,775,000 to finance the construction of a downtown parking facility within the downtown area at a rate of 5.00%. These bonds mature on February 1, 2045.

The debt service requirements on Governmental Activities' portion of the Urban Redevelopment Agency Series 2016 and 2017 and Downtown Development Authority Series 2017, 2020 and 2023 bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	1,609,820	1,008,957	$ 2,618,777
2027	1,662,541	960,658	2,623,199
2028	1,912,261	910,412	2,822,673
2029	1,800,819	852,454	2,653,273
2030	1,851,434	797,269	2,648,703
2031-2035	4,641,402	3,270,854	7,912,256
2036-2040	5,135,000	2,148,500	7,283,500
2041-2045	6,467,929	809,451	7,277,380
Total	$ 25,081,206	$ 10,758,555	$ 35,839,761

General Obligation Bonds

In March 2024, the city issued General Obligation Public Improvement Bonds, Series 2024 for the purpose of financing or reimbursing all or a portion of the cost of acquiring, constructing, reconstructing, renovating, repairing, equipping, critical capital maintenance and improving certain municipal recreational facility improvements and related infrastructure within the city. These bonds mature on February 1, 2044.

Annual debt service requirements on the general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ -	$ 1,200,000	$ 1,200,000
2027	-	1,200,000	1,200,000
2028	-	1,200,000	1,200,000
2029	-	1,200,000	1,200,000
2030	-	1,200,000	1,200,000
2031-2035	6,190,000	5,488,250	11,678,250
2036-2040	8,925,000	3,603,750	12,528,750
2041-2044	8,885,000	1,137,750	10,022,750
Total	$ 24,000,000	$ 16,229,750	$ 40,229,750

Leases

The City, as a lessee, has entered into lease agreements involving real estate and equipment. The total of the City's lease assets are recorded at a cost of $1,288,334, less accumulated amortization of $655,335. Future lease payments under the lease agreements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 128,951	$ 11,556	$ 140,507
2027	61,900	9,832	71,732
2028	62,599	8,487	71,086
2029	37,614	7,305	44,919
2030	38,482	6,437	44,919
2031-2035	155,700	21,306	177,006
2036-2040	147,753	7,249	155,002
Total	$ 632,999	$ 72,172	$ 705,171

Subscriptions

The City has entered into subscription based information technology arrangements (SBITA) involving desktop and server software subscriptions, finance and human resource services software, and communication services software. The total of the City's subscription assets are recorded at a cost of $3,356,337, less accumulated amortization of $1,672,296. Future subscription payments under SBITA agreements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 496,976	$ 21,611	$ 518,587
2027	144,872	8,757	153,629
2028	149,187	4,443	153,630
Total	$ 791,035	$ 34,811	$ 825,846

Legal Debt Margin

The City is subject to a debt limit that is 10% of its total assessed taxable property valuation. At June 30, 2025, that amount was $234,836,670. As of June 30, 2025, the amount of outstanding debt applicable to limit was $24,000,000.

Business-type Activities:

Bonds Payable (Direct Borrowings/Placements)

In September 2010, the Urban Redevelopment Agency issued revenue bonds in the amount of $20,280,000 to finance costs of making renovations, additions, extensions and expansions to the City's water and sewerage system, to refund the 2003 revenue bonds, to repay loans from the City's General Fund for system improvements made in prior years, and to pay the cost associated with the issuance of the bonds. As previously disclosed, in November 2016 and April 2017, portions of this debt were refunded by the Urban Redevelopment Agency Series 2016 and 2017 bonds. The unrefunded portion is being serviced by the Water and Sewer Fund and matured on February 1, 2024.

The debt service requirements on the Business-Type Activities' portion of the Water and Sewer Funds portion of the Urban Redevelopment Agency Series 2016 and 2017 bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 1,550,181	$ 153,338	$ 1,703,519
2027	1,587,433	124,165	1,711,598
2028	1,412,802	94,275	1,507,077
2029	1,599,174	63,536	1,662,710
2030	1,628,558	32,492	1,661,050
2031	38,641	872	39,513
Total	$ 7,816,789	$ 468,678	$ 8,285,467

The amount of defeased debt outstanding but removed from the City's records totaled $13,854,582 at June 30, 2025.

(9) FUND BALANCE

The composition of the City's fund balances is as follows:

	General Fund	SPLOST Fund	Development Impact Fund	Capital Projects Fund	Non-major Governmental Funds	Total
Nonspendable:						
Prepaids	$ 1,258,544	$ -	$ -	$ -	$ 85,514	$ 1,344,058
Advances	3,213,646	-	-		-	3,213,646
Restricted for:						
Public safety	-	-	-	-	197,013	197,013
Housing and development	9,192	-	-	-	1,180,818	1,190,010
Culture and recreation	-	-	-	-	645,241	645,241
Capital projects	-	10,443,514	-	28,092,204	-	38,535,718
Debt service	-	-	-	-	252,879	252,879
Unassigned	12,418,757	-	(1,891,985)	-	(117,965)	10,408,807
	$ 16,900,139	$ 10,443,514	$ (1,891,985)	$ 28,092,204	$ 2,243,500	$ 55,787,372

The Development Impact Fee Fund and Parking Operations Fund have deficit fund balances of $1,891,985 and $117,965 respectively, at June 30, 2025.

(10) COMMITMENTS AND CONTINGENCIES

The City has active construction projects at June 30, 2025.

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

(11) PROPERTY TAXES

The City bills and collects real and personal property taxes. Ad valorem tax on motor vehicles and mobile homes is collected by the Cherokee County Tax Collector and remitted to the City. City property tax revenues are recognized when levied to the extent that they result in current receivables.

Property taxes are levied in August of each year on the assessed valuation of property as of the preceding January 1. Taxes levied on August 15 were due on or before December 20, the lien date. Assessed values are established by the Cherokee County Tax Assessor's office and are currently calculated at 40% of the market value. The assessed values of real and personal property (excluding public utility franchise and heavy duty equipment) at January 1, 2023 were $3,139,984,009 and $136,693,488, respectively.

Based on the 2024 digest millage levy of 5.223, a property tax owner would pay $5.22 per $1,000 of assessed valuation. Current tax collections of $12,061,684 for the fiscal year ended June 30, 2025 were 99.80% of the levy.

(12) EMPLOYEE RETIREMENT SYSTEM

General Information about the Pension Plans

The City provides pension benefits for all its full-time employees through Georgia Municipal Employees Benefit System ("GMEBS"), an agent multi-employer public employee retirement system that acts as a common investment and administrative agent for cities in the state of Georgia. The authority to establish and amend benefit provisions rests with GMEBS.

All full-time employees become eligible for the plan after one year of service and benefits vest after completing five years of service. Employees who retire after age 65 with 5 years of services or after age 55 with 10 years of credited service are entitled to a retirement benefit. The monthly benefit is determined using a flat percentage formula, incorporating the employees' highest average earnings for five consecutive years, years of service and a rate of 2.0%.

Employees covered by benefit terms. At January 1, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	56
Inactive employees entitled to but not yet receiving benefits	172
Active employees	206
Total	434

Contributions. Contributions are determined under the projected unit credit actuarial cost method. The GMEBS Board of Trustees has adopted an actuarial funding policy for determination of annual contributions. For the year ended June 30, 2025, the actuarially determined rate was 10.73% of annual pay. The City's contributions to the Plan were $1,357,322 for the year ended June 30, 2025.

Net Pension Liability

The City's net pension liability was measured as of September 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025.

Actuarial assumptions. The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.00% - 8.50%, including inflation
Investment rate of return	7.375%
Post-retirement benefit increases	Not applicable

Mortality rates were based on the sex-distinct Pri-2012 head-count weighted Mortality Tables.

The mortality and actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	45%	6.60%
International equity	20%	7.03%
Global fixed income	5%	3.70%
Domestic fixed income	20%	2.70%
Real estate	10%	3.40%
Total	100%	

Discount rate. The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 9/30/2023	$ 27,124,456	$ 18,748,768	$ 8,375,688
Changes for the year:			
Service cost	626,338	-	626,338
Interest	2,013,109	-	2,013,109
Differences between expected and actual experience	840,389	-	840,389
Contributions - employer	-	1,170,537	(1,170,537)
Net investment income	-	4,513,605	(4,513,605)
Benefit payments, including refunds of employee contributions	(908,799)	(908,799)	-
Administrative expense	-	(32,542)	32,542
Other	-	-	-
Net changes	2,571,037	4,742,801	(2,171,764)
Balances at 9/30/2024	$ 29,695,493	$ 23,491,569	$ 6,203,924

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.375%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375%) or 1-percentage-point higher (8.375%) than the current rate:

	1% Decrease 6.375%	Current Discount 7.375%	1% Increase 8.375%
Net pension liability	$ 10,936,949	$ 6,203,924	$ 2,333,402

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued GMEBS Retirement Trust financial report. The Georgia Municipal Employee Benefit System issues a publicly available financial report that includes financial statements and required supplementary information of GMEBS. That report may be obtained by writing to Georgia Municipal Association, Risk Management and Employee Benefit Services, 201 Pryor Street, NW, Atlanta, Georgia 30303 or by calling 404-688-0472. The plan's fiduciary net position has been determined on the same basis as that used by the plan.

The GMEBS's financial statements are prepared using the accrual basis of accounting. Contributions are recognized as revenues in the period in which the contributions are received. Investment income is recognized as earned by the GMEBS. The net appreciation (depreciation) in the fair value of investments held by the GMEBS is recorded as an increase (decrease) to investment income based on the valuation of investments as of the date of the Statement of Net Position. Plan refunds, transfers and benefits to participants are recorded as they are received or paid. Other expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made. Investments are reported at fair value as of the Statement of Net Position date.

Investments of the System consist of common and preferred stocks, corporate fixed income securities, equity and fixed income mutual funds, governmental and governmental agency securities, real estate investment trusts, and external collective investment trusts. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments in real estate funds are valued based on appraisals and valuations prepared by Morgan Stanley Real Estate Advisors. Fair value of the external collective investment trusts are equal to the value of the pool shares. The Office of the Comptroller of Currency is the oversight agency for the external collective investment trusts. Temporary cash and cash equivalent investments are reported at cost, which approximates fair value. Investments that do not have an established market are reported at estimated fair values.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of $1,437,021 At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of

resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions after the measurement date	$ 1,017,990	$ -
Differences between expected and actual experience	1,571,372	(169,692)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,756,637)
Total	$ 2,589,362	$ (1,926,329)

The deferred outflows of resources of $1,017,991 related to pensions resulted from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,	
2026	$ 29,051
2027	450,088
2028	(377,688)
2029	(456,408)
	$ (354,957)

(13) DEFINED CONTRIBUTION PLAN

The City contributes to the City of Woodstock Profit-Sharing Plan & Trust (the "Plan), which is a defined contribution plan under Section 401(a) of the Internal Revenue Code. Employees contribute to a defined contribution plan under Section 457 (b) of the Internal Revenue Code. The Plans are administered by MissionSquare, formerly known as ICMA-Retirement Corporation. At June 30, 2025, there were 152 active plan members (participants with a balance) in the Section 401(a) plan, and 171 active plan members (participants with a balance) in the Section 457(b) plan. Plan provisions and contribution requirements are established and amended by the City.

The plan consists of both employee and employer contributions. All fulltime employees and elected officials who have completed the probationary period of 6 months, except sworn police officers and firefighters who serve a 12 month period of probation, are eligible to participate in the plan. Participants become fully vested in the plan after five (5) years of service.

A participant that leaves the employment of the City is entitled to their account balance if vesting requirements are satisfied. The employer has elected to contribute 5% of each participant's wages for each Plan Year in which that participant has contributed at least 3% of their wages, or such amount so as to meet the requirement to qualify for exclusion from participating in Social Security. The City made actual contributions of $477,333 during fiscal year 2025. The plan does not have a separate audited GAAP-basis postemployment benefit plan report. The plan held no securities of the City or other related parties during the year.

(14) RISK MANAGEMENT

General Liability and Property Damage

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City carries commercial insurance and did not experience any significant reductions in insurance coverage from the prior year. The City also did not experience any settlements that exceeded their insurance coverage over the past three fiscal years.

The City's limit of General liability is $2,000,000 for bodily injury/property damage, and $4,000,000 in aggregate. Coverage is subject to a per occurrence deductible of $25,000. Excess liability coverage is in the amount of $5,000,000 subject to a $10,000 retention. Law Enforcement Liability (Primary) is $1,000,000 per occurrence and in aggregate. Coverage is subject to a $150,000 retention. Law Enforcement Liability (Excess) is another $2,000,000 per occurrence and in aggregate.

Cyber Liability

The City is also exposed to Cyber and Data risk. The City carries commercial insurance with a Cyber Limit of Liability of $1,000,000 for each claim and/or event, and $1,000,000 in aggregate. Coverage is subject to a $10,000 retention.

Workers' Compensation and Employee Health Coverage – Self Insured

In June 2013, the City became self-insured for its workers' compensation risks. The City retains the risk for the first $750,000 per occurrence of an individual claim and commercial insurance policies are purchased for claims in excess of this amount.

In October 2012, the City became self-insured for its employee group health coverage. The City retains the risk for up to $110,000 of an individual claim, and commercial insurance policies are purchased for claims in excess of this amount. Additionally, the City has aggregate reimbursement insurance of $1,000,000.

Changes in the balance of claims liabilities during the year are as follows:

	Workers' Compensation	Employee Group Health
Claims payable - June 30, 2023	$ 77,486	$ 409,195
Claims incurred	327,959	4,333,787
Claims paid	(302,915)	(4,264,867)
Claims payable - June 30, 2024	102,530	478,115
Claims incurred	263,109	4,940,827
Claims paid	(182,169)	(5,014,205)
Claims payable - June 30, 2025	$ 183,470	$ 404,737

(15) SALE OF FUTURE REVENUES

During fiscal year 2019, the City entered into a 40 year agreement with an unrelated third party in which the City sold future revenues related to cell towers and the associated land. The City received a total of $745,000. The estimated present value of the future revenues sold, assuming a 3.0% interest rate, was $815,744 at the time of sale.

(16) JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities and counties in the ten county Atlanta regions, is a member of the Atlanta Regional Commission (ARC). Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia. The RC Board membership includes the officials of political subdivisions and private citizens representing districts with the Atlanta region. OCGA 50-8-39.1 provides that certain member governments are liable for any debts or obligations of a RC. Separate financial statements may be obtained from Atlanta Regional Commission, 229 Peachtree Street, Atlanta, Georgia 30303.

(17) ADJUSTMENTS

During fiscal year 2025, changes within the financial reporting entity resulted in adjustments to beginning net position and fund balance, as follows:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances		
	Funds		
	ARPA Grant Fund	Development Impact Fund	Nonmajor Governmental
6/30/24, as previously reported	$ 472,808	$ -	$ 2,165,737
Change from nonmajor to major fund	-	(287,873)	287,873
Change from major to nonmajor fund	(472,808)	-	472,808
6/30/25, as adjusted or restated	$ -	$ (287,873)	$ 2,926,418

CITY OF WOODSTOCK, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	$ 626,338	$ 473,815	$ 547,797	$ 517,232	$ 491,532	$ 431,324	$ 388,618	$ 381,552	$ 365,255	$ 368,294
Interest	2,013,109	1,787,479	1,708,573	1,572,556	1,452,422	1,293,620	1,169,880	1,037,487	904,381	765,778
Changes of benefit terms	-	110,745	-	-	-	-	-	-	1,105,376	-
Changes of assumptions	-	-	-	-	-	1,480,126	-	236,745	-	-
Differences between expected and actual experience	840,389	1,371,012	(424,231)	271,618	132,778	(359,580)	488,366	532,364	(366,610)	915,263
Benefit payments, including refunds of employee contributions	(908,799)	(763,575)	(612,909)	(482,435)	(464,559)	(455,642)	(423,764)	(306,841)	(274,955)	(246,876)
Net change in total pension liability	2,571,037	2,979,476	1,219,230	1,878,971	1,612,173	2,389,848	1,623,100	1,881,307	1,733,447	1,802,459
Total pension liability - beginning	27,124,456	24,144,980	22,925,750	21,046,779	19,434,606	17,044,758	15,421,658	13,540,351	11,806,904	10,004,445
Total pension liability - ending (a)	$ 29,695,493	$ 27,124,456	$ 24,144,980	$ 22,925,750	$ 21,046,779	$ 19,434,606	$ 17,044,758	$ 15,421,658	$ 13,540,351	$ 11,806,904
Plan fiduciary net position										
Contributions - employer	$ 1,170,537	$ 1,170,695	$ 1,265,750	$ 1,015,057	$ 1,048,597	$ 759,413	$ 659,325	$ 602,404	$ 481,024	$ 497,250
Net investment income	4,513,605	2,185,276	(3,158,738)	3,586,177	1,264,654	380,478	1,089,999	1,406,363	913,247	78,695
Benefit payments including refunds of employee contributions	(908,799)	(763,575)	(612,909)	(482,435)	(464,559)	(455,642)	(423,764)	(306,841)	(274,955)	(246,876)
Administrative expense	(32,542)	(35,697)	(35,904)	(33,133)	(31,112)	(28,983)	(30,106)	(30,959)	(18,110)	(20,249)
Net change in plan fiduciary net position	4,742,801	2,556,699	(2,541,801)	4,085,666	1,817,580	655,266	1,295,454	1,670,967	1,101,206	308,820
Plan fiduciary net position - beginning	18,748,768	16,192,069	18,733,870	14,648,204	12,830,624	12,175,358	10,879,904	9,208,937	8,107,731	7,798,911
Plan fiduciary net position - ending (b)	$ 23,491,569	$ 18,748,768	$ 16,192,069	$ 18,733,870	$ 14,648,204	$ 12,830,624	$ 12,175,358	$ 10,879,904	$ 9,208,937	$ 8,107,731
City's net pension liability - ending (a) - (b)	$ 6,203,924	$ 8,375,688	$ 7,952,911	$ 4,191,880	$ 6,398,575	$ 6,603,982	$ 4,869,400	$ 4,541,754	$ 4,331,414	$ 3,699,173
Plan fiduciary net position as a percentage of the total pension liability	79.11%	69.12%	67.06%	81.72%	69.60%	66.02%	71.43%	70.55%	68.01%	68.67%
Covered payroll	$ 13,783,192	$ 12,510,124	$ 10,047,187	$ 11,430,030	$ 10,892,213	$ 10,265,234	$ 9,714,281	$ 9,024,877	$ 8,538,537	$ 8,638,890
City's net pension liability as a percentage of covered payroll	45.01%	66.95%	79.16%	36.67%	58.74%	64.33%	50.13%	50.32%	50.73%	42.82%

CITY OF WOODSTOCK, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS

	6/30/2025	6/30/2024	6/30/2023*	6/30/2022*	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Actuarially determined contribution	$ 1,357,322	$ 1,108,275	$ 1,191,502	$ 1,151,198	$ 1,107,289	$ 951,778	$ 695,292	$ 724,591	$ 561,675	$ 454,140
Contributions in relation to the actuarially determined contribution	1,357,322	1,108,275	1,192,727	1,151,198	1,107,289	1,009,719	637,351	724,591	561,675	454,140
Contribution deficiency (excess)	$ -	$ -	$ (1,225)	$ -	$ -	$ (57,941)	$ 57,941	$ -	$ -	$ -
Covered payroll	$ 15,351,582	$ 14,434,139	$ 13,142,207	$ 11,550,114	$ 11,100,295	$ 11,201,732	$ 12,245,204	$ 10,917,811	$ 10,050,413	$ 9,417,344
Contributions as a percentage of covered payroll	8.84%	7.68%	9.08%	9.97%	9.98%	9.01%	5.20%	6.64%	5.59%	4.82%

* As revised

CITY OF WOODSTOCK, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Taxes	$ 23,523,176	$ 23,739,426	$ 23,866,030	$ 126,604
Licenses and permits	1,730,500	1,730,500	1,469,082	(261,418)
Charges for services	1,064,425	1,064,425	831,971	(232,454)
Fines and forfeitures	1,631,000	1,631,000	1,585,596	(45,404)
Investment earnings	650,000	650,000	662,962	12,962
Contributions and donations	40,500	40,500	81,165	40,665
Other	78,800	78,800	69,793	(9,007)
Cost allocation	1,688,874	1,688,874	1,688,874	-
Total revenues	30,407,275	30,623,525	30,255,473	(368,052)
Expenditures:				
Mayor and Council	298,118	298,118	286,636	11,482
City Manager	1,020,400	1,012,673	923,277	89,396
City Clerk	409,605	412,950	380,227	32,723
Finance Department	931,627	939,529	883,937	55,592
Technology	1,870,324	1,909,228	1,687,396	221,832
Human Resources / Risk Management	628,483	638,295	572,074	66,221
General Services	1,371,599	1,582,620	1,581,354	1,266
Municipal Court	1,067,179	1,046,127	1,037,362	8,765
Police	8,669,446	8,652,263	8,407,227	245,036
Fire	6,233,942	6,292,621	5,930,706	361,915
Public Works - Streets	1,336,989	1,387,277	1,357,161	30,116
Buildings and Grounds	1,398,833	1,569,875	1,447,781	122,094
Building Inspections	787,047	802,372	793,678	8,694
Community Development	980,400	989,297	947,967	41,330
Economic Development	263,524	284,817	281,597	3,220
Contingency	516,320	178,992	-	178,992
Culture and Recreation	2,227,339	2,266,033	2,067,400	198,633
Total expenditures	30,011,175	30,263,087	28,585,780	1,677,307
Excess (deficiency) of revenues over expenditures	396,100	360,438	1,669,693	1,309,255
Other financing sources (uses):				
Transfers in	-	2,533	2,533	-
Transfers out	(795,360)	(1,341,569)	(1,117,319)	224,250
Insurance reimbursements	5,000	61,951	65,418	3,467
Sale of capital assets	40,000	40,000	80,878	40,878
Total other financing sources (uses)	(750,360)	(1,237,085)	(968,490)	268,595
Net change in fund balance	$ (354,260)	$ (876,647)	701,203	$ 1,577,850
Reconciliation to GAAP Basis:				
Unbudgeted debt proceeds			611,107	
Unbudgeted capital expenditures			(611,107)	
Fund balance at beginning of year - GAAP basis			16,198,936	
Fund balance at end of year - GAAP basis			$ 16,900,139	

CITY OF WOODSTOCK, GEORGIA
DEVELOPMENT IMPACT FEE FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Intergovernmental revenue	$ 4,580,000	$ 4,580,000	$ 2,435,182	$ (2,144,818)
Charges for services	530,000	536,934	326,100	(210,834)
Investment earnings	3,000	12,843	12,843	-
Total revenues	533,000	549,777	338,943	(210,834)
Expenditures:				
Current:				
Housing and development	30,000	30,000	9,454	20,546
Culture and recreation	2,800	2,800	2,756	44
Capital outlay	5,776,500	6,978,732	4,302,268	2,676,464
Total expenditures	5,809,300	7,011,532	4,314,478	2,697,054
Excess (deficiency) of revenues over (under) expenditures	(5,276,300)	(6,461,755)	(3,975,535)	2,486,220
Other financing sources (uses):				
Transfers out	(63,759)	(63,759)	(63,759)	-
Total other financing sources (uses)	(63,759)	(63,759)	(63,759)	-
Net change in fund balance	$ (5,340,059)	$ (6,525,514)	(4,039,294)	$ 2,486,220
Fund deficit at beginning of year			(287,873)	
Fund deficit at end of year			$ (4,327,167)	

1. Changes of Assumptions

Amounts reported in the Schedule of Changes in Net Pension Liability and Related Ratios reflect the following assumption changes based on an actuarial study conducted from January 1, 2015 through June 30, 2019:

- The mortality table for healthy retirees and beneficiaries was changed from the sex-distinct RP-2000 Combined Healthy Mortality Table, set forward two years in age for males and one year for females to the sex-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25.
- The mortality table for disabled participants was changed from the sex-distinct RP-2000 Disabled Retiree Mortality Table to the sex-distinct Pri-2012 head-count weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.
- The mortality table for active participants, terminated vested participants, and deferred beneficiaries was changed from the sex-distinct RP-2000 Combined Healthy Mortality Table, set forward two years in age for males and one year for females to the sex-distinct Pri-2012 head-count weighted Employee Mortality Table.
- Future mortality improvement is based on projecting generationally from 2012 using 60% of the sex-distinct Scale SSA2019. Previously future mortality improvements were not explicitly projected.
- The prior retirement assumption was based on the Plan's normal retirement eligibility. If normal retirement eligibility was only available on or after age 65, the prior assumption was 60% at ages 65 to 69 and 100% at age 70 and older. If normal retirement eligibility was available prior to age 65, the rates were 10% at ages 55 to 59, 20% at age 60, 25% at age 61, 35% at age 62, 40% at age 63, 45% at age 64, 50% at ages 65 to 69, and 100% at age 70 and older as long as a participant was at least eligible for early retirement.
- The new assumption relates to when a given participant is eligible for normal retirement (either regular normal retirement or alternative normal retirement). Retirement rates do not apply if a participant is not eligible for either early or normal retirement. The retirement rates where normal retirement is available on or after age 65 are 5% at ages 55 to 59, 7% at ages 60 and 61, 20% at age 62, 10% at ages 63 and 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older.
- Where normal retirement is available to a given participant at age 62, 63, or 64, the new retirement rates are 3% when first eligible for early retirement through age 60, 10% at ages 61 to 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 30%.
- Where normal retirement is available at age 60 or 61, the new retirement rates are 3% when first eligible for early retirement through age 59, 10% at ages 60 to 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 20%.
- Where normal retirement is available prior to age 60, the new retirement rates are 3% when first eligible for early retirement through the year prior to normal retirement eligibility, 10% from normal retirement eligibility through age 59, 20% at age 60, 25% at

age 61, 35% at age 62, 40% at age 63, 45% at age 64, 50% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 10%.

2. Methods and Assumptions to Determine Contribution Rates

Valuation date – The actuarially determined contribution rate for fiscal year 2025 was determined as of January 1, 2025, with an interest adjustment to the fiscal year.

Actuarial cost method – Projected unit credit

Amortization method – Closed level dollar for remaining unfunded liability

Asset valuation method - Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Projected salary increase – 3.00%-8.50%, including inflation

Investment rate of return – 7.375%

Retirement Age – 65

Mortality - Mortality rates were based on the sex-distinct Pri-2012 head-count weighted Mortality Tables.

3. Budgetary Data

An operating budget is legally required to be adopted each fiscal year for all funds. Budgets are prepared by the City Manager and presented not later than thirty days before the beginning of the fiscal year. Budgets for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds are prepared using the modified accrual basis of accounting except for certain items discussed below, while the budgets for the Enterprise Funds are prepared using the full accrual basis. The budget for the General Fund is prepared on the budgetary basis. Certain cost allocations are budgeted as a revenue rather than a reduction of expenditure and capital outlay and proceeds from subscription based information technology arrangements and leases are not budgeted in the General Fund.

The City generally follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed operating budget including proposed expenditures and the means of financing them is submitted to the City Council and the citizens by the City Manager by publication in the newspaper.

2. A public hearing on the budget is held to obtain taxpayer comments.

3. The budget is then legally adopted through the passing of an ordinance by the City Council.

4. The level of control (the level at which expenditures may not legally exceed appropriations) for each of the above adopted budgets is at the department level.

5. Formal budgetary integration is employed as a management control device during the year for all funds.

Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted, or as amended, by the City Council. Individual amendments were not material in relation to the original appropriations which were amended. All appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City.

CITY OF WOODSTOCK, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025

	Special Revenue Funds											
	Multiple Grant	Hotel/Motel Tax	ARPA Grant	Tax Allocation District	Confiscated Assets	Green Prints	Vehicle Excise Tax	Opioid Settlement	Parking Operations	Downtown Development Authority	Debt Service	Total Non-major
Assets:												
Receivables, net	$ -	$ 96,350	$ -	$ -	$ -	$ 2,292	$ 31,765	$ -	$ -	$ 5,745	$ 2,495	$ 138,647
Due from other funds	-	-	-	57,498	-	-	-	-	-	60,832	-	118,330
Due from other governments	239,441	-	-	87	-	-	-	-	-	-	-	239,528
Prepaid items	-	-	-	-	-	-	68,926	-	-	-	16,588	85,514
Restricted assets:												
Cash and cash equivalents	11,920	87,632	-	519,169	46,628	72,308	103,956	22,868	134,087	1,018,538	250,384	2,267,490
Total assets	$ 251,361	$ 183,982	$ -	$ 576,754	$ 46,628	$ 74,600	$ 204,647	$ 22,868	$ 134,087	$ 1,085,115	$ 269,467	$ 2,849,509
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	$ 14,564	$ 42	$ -	$ 21,565	$ -	$ -	$ -	$ 268	$ 42,052	$ 100,000	$ -	$ 178,491
Accrued liabilities	-	16,239	-	-	-	-	-	-	-	-	-	16,239
Due to other funds	40,494	67,517	-	-	-	-	-	-	210,000	-	-	318,011
Due to component unit	-	84,732	-	-	-	-	-	-	-	-	-	84,732
Unearned revenue	-	-	-	-	7,936	-	-	-	-	600	-	8,536
Total liabilities	55,058	168,530	-	21,565	7,936	-	-	268	252,052	100,600	-	606,009
Fund balance:												
Nonspendable	-	-	-	-	-	-	68,926	-	-	-	16,588	85,514
Restricted	196,303	15,452	-	555,189	38,692	74,600	135,721	22,600	-	984,515	252,879	2,275,951
Unassigned	-	-	-	-	-	-	-	-	(117,965)	-	-	(117,965)
Total fund balance	196,303	15,452	-	555,189	38,692	74,600	204,647	22,600	(117,965)	984,515	269,467	2,243,500
Total liabilities and fund balance	$ 251,361	$ 183,982	$ -	$ 576,754	$ 46,628	$ 74,600	$ 204,647	$ 22,868	$ 134,087	$ 1,085,115	$ 269,467	$ 2,849,509

CITY OF WOODSTOCK, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds												
	Multiple Grant	Hotel/Motel Tax	ARPA Grant	Tax Allocation District	Confiscated Assets	Development Impact Fee	Green Prints	Vehicle Excise Tax	Opioid Settlement	Parking Operations	Downtown Development Authority	Debt Service	Total Non-major
Revenues:													
Taxes	$ -	$ 840,344	$ -	$ 751,337	$ -	$ -	$ -	$ 267,915	$ -	$ -	$ -	$ 1,204,917	$ 3,064,513
Intergovernmental	434,937	-	1,055,802	794,208	-	-	-	-	-	-	-	-	2,284,947
Charges for services	-	-	-	-	-	-	-	-	-	-	166,446	-	166,446
Fines and forfeitures	-	-	-	-	6,815	-	-	-	47,770	-	-	-	54,585
Investment earnings	-	-	27,073	-	-	-	-	-	-	-	-	5,629	32,702
Contributions and donations	-	-	-	-	-	-	17,580	-	-	-	-	-	17,580
Other	-	-	-	-	-	-	-	-	-	-	135,973	-	135,973
Total revenues	434,937	840,344	1,082,875	1,545,545	6,815	-	17,580	267,915	47,770	-	302,419	1,210,546	5,756,746
Expenditures:													
Current:													
General government	-	-	-	-	-	-	-	-	138,173	117,965	-	-	256,138
Public safety	261,578	-	-	-	-	-	-	-	-	-	-	-	261,578
Public works	65,000	-	1,470,000	-	-	-	-	-	-	-	-	-	1,535,000
Housing and development	184,357	-	-	-	-	-	-	-	-	-	-	-	184,357
Culture and recreation	-	635,637	-	-	-	-	41,429	274,037	-	-	551,894	-	1,502,997
Capital outlay	-	-	-	841,205	-	-	-	-	-	-	-	-	841,205
Debt service - principal	-	-	-	-	-	-	-	-	-	-	-	1,317,417	1,317,417
Debt service - interest	-	-	-	-	-	-	-	-	-	-	-	2,138,997	2,138,997
Total expenditures	510,935	635,637	1,470,000	841,205	-	-	41,429	274,037	138,173	117,965	551,894	3,456,414	8,037,689
Excess (deficiency) of revenues over (under) expenditures	(75,998)	204,707	(387,125)	704,340	6,815	-	(23,849)	(6,122)	(90,403)	(117,965)	(249,475)	(2,245,868)	(2,280,943)
Other financing sources (uses):													
Transfers in	64,702	-	-	-	-	-	-	-	-	-	187,667	2,486,654	2,739,023
Transfers out	-	(187,667)	(85,683)	(867,648)	-	-	-	-	-	-	-	-	(1,140,998)
Total other financing sources (uses)	64,702	(187,667)	(85,683)	(867,648)	-	-	-	-	-	-	187,667	2,486,654	1,598,025
Net change in fund balance	(11,296)	17,040	(472,808)	(163,308)	6,815	-	(23,849)	(6,122)	(90,403)	(117,965)	(61,808)	240,786	(682,918)
Fund balance - beginning, 06/30/24, as previously presented	207,599	(1,588)	-	718,497	31,877	(287,873)	98,449	210,769	113,003	-	1,046,323	28,681	2,165,737
Changes within financial reporting entity(nonmajor to major fund)	-	-	-	-	-	287,873	-	-	-	-	-	-	287,873
Changes within financial reporting entity(major to nonmajor fund)	-	-	472,808	-	-	-	-	-	-	-	-	-	472,808
Fund balance - beginning, 06/30/24, as adjusted or restated	207,599	(1,588)	472,808	718,497	31,877	-	98,449	210,769	113,003	-	1,046,323	28,681	2,926,418
Fund balance at end of year	$ 196,303	$ 15,452	$ -	$ 555,189	$ 38,692	$ -	$ 74,600	$ 204,647	$ 22,600	$ (117,965)	$ 984,515	$ 269,467	$ 2,243,500

CITY OF WOODSTOCK, GEORGIA
MULTIPLE GRANT FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	$ 472,506	$ 434,937	$ (37,569)
Total revenues	472,506	434,937	(37,569)
Expenditures:			
Current:			
General government	152,000	-	152,000
Public safety	268,209	261,578	6,631
Public works	65,000	65,000	-
Housing and development	400,000	184,357	215,643
Total expenditures	885,209	510,935	374,274
Excess (deficiency) of revenues over (under) expenditures	(412,703)	(75,998)	336,705
Other financing sources (uses):			
Transfers in	64,702	64,702	-
Total other financing sources (uses)	64,702	64,702	-
Net change in fund balance	$ (348,001)	(11,296)	$ 336,705
Fund balance at beginning of year		207,599	
Fund balance at end of year		$ 196,303	

CITY OF WOODSTOCK, GEORGIA
HOTEL/MOTEL TAX FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	$ 826,440	$ 840,344	$ 13,904
Total revenues	826,440	840,344	13,904
Expenditures:			
Culture and recreation	-	635,637	(635,637)
Total expenditures	-	635,637	(635,637)
Excess of revenues over expenditures	826,440	204,707	(621,733)
Other financing sources (uses):			
Transfers out	-	(187,667)	(187,667)
Total other financing sources (uses)	-	(187,667)	(187,667)
Net change in fund balance	$ 826,440	17,040	$ (809,400)
Fund deficit at beginning of year		(1,588)	
Fund balance at end of year		$ 15,452	

CITY OF WOODSTOCK, GEORGIA
ARPA GRANT FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	$ -	$ 1,055,802	$ 1,055,802
Investment earnings	34,876	27,073	(7,803)
Total revenues	34,876	1,082,875	1,047,999
Expenditures:			
Current:			
General government	18,000	-	18,000
Public works	1,470,000	1,470,000	-
Total expenditures	1,488,000	1,470,000	18,000
Excess (deficiency) of revenues over (under) expenditures	(1,453,124)	(387,125)	1,065,999
Other financing sources (uses):			
Transfers out	(85,683)	(85,683)	-
Total other financing sources (uses)	(85,683)	(85,683)	-
Net change in fund balance	$ (1,538,807)	(472,808)	$ 1,065,999
Fund balance at beginning of year		472,808	
Fund balance at end of year		$ -	

CITY OF WOODSTOCK, GEORGIA
TAX ALLOCATION DISTRICT FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	$ 745,000	$ 751,337	$ 6,337
Intergovernmental	649,213	794,208	144,995
Total revenues	1,394,213	1,545,545	151,332
Expenditures:			
Capital outlay	947,570	841,205	106,365
Total expenditures	947,570	841,205	106,365
Excess (deficiency) of revenues over (under) expenditures	446,643	704,340	257,697
Other financing sources (uses):			
Transfers out	(867,648)	(867,648)	-
Total other financing sources (uses)	(867,648)	(867,648)	-
Net change in fund balance	$ (421,005)	(163,308)	$ 257,697
Fund balance at beginning of year		718,497	
Fund balance at end of year		$ 555,189	

CITY OF WOODSTOCK, GEORGIA
CONFISCATED ASSETS FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ 3,000	$ 6,815	$ 3,815
Total revenues	3,000	6,815	3,815
Expenditures:			
Capital outlay	3,000	-	3,000
Total expenditures	3,000	-	3,000
Net change in fund balance	$ -	6,815	$ 6,815
Fund balance at beginning of year		31,877	
Fund balance at end of year		$ 38,692	

CITY OF WOODSTOCK, GEORGIA
GREEN PRINTS FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Contributions and donations	$ 15,000	$ 17,580	$ 2,580
Total revenues	15,000	17,580	2,580
Expenditures:			
Current:			
Culture and recreation	49,606	41,429	8,177
Total expenditures	49,606	41,429	8,177
Net change in fund balance	$ (34,606)	(23,849)	$ 10,757
Fund balance at beginning of year		98,449	
Fund balance at end of year		$ 74,600	

CITY OF WOODSTOCK, GEORGIA
VEHICLE EXCISE TAX FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	$ 235,000	$ 267,915	$ 32,915
Expenditures:			
Current:			
Culture and recreation	304,500	274,037	30,463
Total expenditures	304,500	274,037	30,463
Net change in fund balance	$ (69,500)	(6,122)	$ 63,378
Fund balance at beginning of year		210,769	
Fund balance at end of year		$ 204,647	

CITY OF WOODSTOCK, GEORGIA
OPIOID SETTLEMENT FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Fines and forfeitures	$ 33,780	$ 47,770	$ 13,990
Expenditures:			
Current:			
General government	150,000	138,173	11,827
Total expenditures	150,000	138,173	11,827
Net change in fund balance	$ (116,220)	(90,403)	$ 25,817
Fund balance at beginning of year		113,003	
Fund balance at end of year		$ 22,600	

CITY OF WOODSTOCK, GEORGIA
PARKING OPERATIONS FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Expenditures:			
Current:			
General government	$ -	$ 117,965	$ (117,965)
Total expenditures	-	117,965	(117,965)
Net change in fund balance	$ -	(117,965)	$ (117,965)
Fund balance at beginning of year		-	
Fund deficit at end of year		$ (117,965)	

CITY OF WOODSTOCK, GEORGIA
DOWNTOWN DEVELOPMENT AUTHORITY FUND
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Charges for services	$ -	$ 166,446	$ 166,446
Other revenues	-	135,973	135,973
Total revenues	-	302,419	302,419
Expenditures:			
Current:			
Culture and recreation	-	551,894	(551,894)
Total expenditures	-	551,894	(551,894)
Excess (deficiency) of revenues over (under) expenditures	-	(249,475)	(249,475)
Other financing sources (uses):			
Transfers in	-	187,667	187,667
Total other financing sources (uses)	-	187,667	187,667
Net change in fund balance	$ -	(61,808)	$ (61,808)
Fund balance at beginning of year		1,046,323	
Fund balance at end of year		$ 984,515	

CITY OF WOODSTOCK, GEORGIA
CAPITAL PROJECTS FUND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Investment earnings	$ 670,000	$ 976,337	$ 979,131	$ 2,794
Contributions and donations	-	42,484	36,411	(6,073)
Other revenues	-	1,401	1,488	87
Total revenues	670,000	1,020,222	1,017,030	(3,192)
Expenditures:				
Capital outlay	10,285,820	11,148,079	10,409,144	738,935
Total expenditures	10,285,820	11,148,079	10,409,144	738,935
Excess (deficiency) of revenues over (under) expenditures	(9,615,820)	(10,127,857)	(9,392,114)	735,743
Other financing sources (uses):				
Transfers in	286,400	620,500	620,500	-
Transfers out	-	(151,980)	(151,980)	-
Issuance of notes payable	-	-	22,224	22,224
Total other financing sources (uses)	286,400	468,520	490,744	22,224
Net change in fund balance	$ (9,329,420)	$ (9,659,337)	(8,901,370)	$ 757,967
Fund balance at beginning of year			36,993,574	
Fund balance at end of year			$ 28,092,204	

CITY OF WOODSTOCK, GEORGIA
SPLOST FUND
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Intergovernmental	$ 7,236,734	$ 8,732,517	$ 1,495,783
Investment earnings	87,173	391,039	303,866
Total revenues	7,323,907	9,123,556	1,799,649
Expenditures:			
General government	456,509	11,038	445,471
Public works	745,702	-	745,702
Housing and development	383,197	-	383,197
Capital outlay	1,872,786	9,967,993	(8,095,207)
Debt service			
Principal	-	136,614	(136,614)
Interest	745,702	17,015	728,687
Total expenditures	4,203,896	10,132,660	(5,928,764)
Excess (deficiency) of revenues over (under) expenditures	3,120,011	(1,009,104)	(4,129,115)
Other financing sources (uses):			
Transfers in	135,557	135,557	-
Transfers out	(1,100,344)	(1,075,537)	24,807
Issuance of debt	-	210,467	210,467
Total other financing sources (uses)	(964,787)	(729,513)	235,274
Net change in fund balance	$ 2,155,224	(1,738,617)	$ (3,893,841)
Fund balance at beginning of year		12,182,131	
Fund balance at end of year		$ 10,443,514	

CITY OF WOODSTOCK, GEORGIA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:			
Taxes	$ 1,018,500	$ 1,204,917	$ 186,417
Investment earnings	-	5,629	5,629
Total revenues	1,018,500	1,210,546	192,046
Expenditures:			
Current:			
General government	43,183	-	43,183
Debt service	3,504,930	3,456,414	48,516
Total expenditures	3,548,113	3,456,414	91,699
Excess (deficiency) of revenues over (under) expenditures	(2,529,613)	(2,245,868)	283,745
Other financing sources (uses):			
Transfers in	2,525,711	2,486,654	(39,057)
Total other financing sources (uses)	2,525,711	2,486,654	(39,057)
Net change in fund balance	$ (3,902)	240,786	$ 244,688
Fund balance at beginning of year		28,681	
Fund balance at end of year		$ 269,467	

CITY OF WOODSTOCK, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2025

Assets:	Workers Comp Insurance	Group Health Insurance	Totals
Current assets:			
Cash	$ 355,836	$ 3,943,903	$ 4,299,739
Prepaid items	102,020	-	102,020
Total current assets	457,856	3,943,903	4,401,759
Total assets	457,856	3,943,903	4,401,759
Liabilities:			
Current liabilities:			
Accounts and claims payable	183,470	404,737	588,207
Total current liabilities	183,470	404,737	588,207
Total liabilities	183,470	404,737	588,207
Net position:			
Unrestricted	274,386	3,539,166	3,813,552
Total net position	$ 274,386	$ 3,539,166	$ 3,813,552

CITY OF WOODSTOCK, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Workers Comp Insurance	Group Health Insurance	Totals
Operating revenues:			
Charges for services	$ 500,000	$ 4,375,942	$ 4,875,942
Operating expenses:			
Operating	326,113	5,126,846	5,452,959
Total operating expenses	326,113	5,126,846	5,452,959
Operating income (loss)	173,887	(750,904)	(577,017)
Nonoperating revenues (expenses):			
Investment income	-	103,733	103,733
Income (loss) before transfers	173,887	(647,171)	(473,284)
Increase (decrease) in net position	173,887	(647,171)	(473,284)
Net position at beginning of year	100,499	4,186,337	4,286,836
Net position at end of year	$ 274,386	$ 3,539,166	$ 3,813,552

CITY OF WOODSTOCK, GEORGIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Workers Comp Insurance	Group Health Insurance	Totals
Cash flows from (to) operating activities:			
Cash received from contributions and services provided	$ 500,000	$ 4,375,942	$ 4,875,942
Cash payments for benefits and claims	(255,431)	(5,200,224)	(5,455,655)
Net cash from (to) operating activities	244,569	(824,282)	(579,713)
Cash flows from (to) investing activities:			
Interest received from investments	-	103,733	103,733
Net cash from (to) investing activities	-	103,733	103,733
Net increase (decrease) in cash	244,569	(720,549)	(475,980)
Cash at beginning of year	111,267	4,664,452	4,775,719
Cash at end of year	$ 355,836	$ 3,943,903	$ 4,299,739
Reconciliation of operating income (loss) to net cash from (to) operating activities:			
Operating income (loss)	$ 173,887	$ (750,904)	$ (577,017)
Adjustments to reconcile operating income (loss) to net cash from (to) operating activities:			
Change in assets and liabilities:			
(Increase) decrease in prepaid items	(10,258)	-	(10,258)
Increase (decrease) in accounts and claims payable	80,940	(73,378)	7,562
Net cash from (to) operating activities	$ 244,569	$ (824,282)	$ (579,713)

STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding the financial statements, note disclosures, required supplementary information as well as the overall financial position of the City.

Financial Trends

These schedules contain trend information to help the user understand how the City's financial performance has changed over time.

Revenue Capacity

These schedules contain information to help the user assess the City's major revenue sources.

Debt Capacity

These schedules present information to help the user assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic

These schedules present demographic and economic indicators to help the user understand the environment within which the City's financial activities take place.

Operating

These schedules contain staffing, key operating and capital statistics comparisons to help the user understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Except where noted, the information in these schedules is derived from the City's Annual Comprehensive Financial Report for the relevant year.

CITY OF WOODSTOCK, GEORGIA

Table 1

GOVERNMENT-WIDE NET POSITION

Last Ten Fiscal Years

Governmental activities	2016	2017	2018	2019	2020	2021	2022*	2023	2024	2025
Net investment in capital assets	$ 24,790,190	$ 27,275,482	$ 27,318,753	$ 35,114,234	$ 40,214,345	$ 42,081,290	$ 51,042,456	$ 62,839,102	$ 80,764,391	$ 91,001,908
Restricted	2,904,193	3,297,809	4,119,496	4,262,785	4,693,270	7,854,915	12,064,635	16,328,923	13,327,219	14,638,129
Unrestricted	1,911,010	2,008,241	2,682,375	2,791,365	2,743,314	7,684,731	10,920,768	13,863,638	15,392,454	11,770,634
Total governmental activities net assets	$ 29,605,393	$ 32,581,532	$ 34,120,624	$ 42,168,384	$ 47,650,929	$ 57,620,936	$ 74,027,859	$ 93,031,663	$ 109,484,064	$ 117,410,671
Business-type activities										
Net investment in capital assets	$ 12,198,653	$ 11,848,523	$ 13,215,685	$ 15,165,311	$ 16,733,002	$ 17,477,276	$ 17,764,057	$ 18,171,575	$ 20,823,219	$ 24,037,777
Restricted	300,016	145	-	-	-	-	-	-	-	-
Unrestricted	481,309	2,613,492	4,442,752	5,026,770	5,670,394	7,281,537	8,423,978	9,721,784	7,781,276	7,181,339
Total business-type activities net assets	$ 12,979,978	$ 14,462,160	$ 17,658,437	$ 20,192,081	$ 22,403,396	$ 24,758,813	$ 26,188,035	$ 27,893,359	$ 28,604,495	$ 31,219,116
Primary government										
Net investment in capital assets	$ 36,988,843	$ 39,124,005	$ 40,534,438	$ 50,279,545	$ 56,947,347	$ 59,558,566	$ 68,806,513	$ 81,010,677	$ 101,587,610	$ 115,039,685
Restricted	3,204,209	3,297,954	4,119,496	4,262,785	4,693,270	7,854,915	12,064,635	16,328,923	13,327,219	14,638,129
Unrestricted	2,392,319	4,621,733	7,125,127	7,818,135	8,413,708	14,966,268	19,344,746	23,585,422	23,173,730	18,951,973
Total primary government assets	$ 42,585,371	$ 47,043,692	$ 51,779,061	$ 62,360,465	$ 70,054,325	$ 82,379,749	$ 100,215,894	$ 120,925,022	$ 138,088,559	$ 148,629,787

* Restated.

CITY OF WOODSTOCK, GEORGIA

GOVERNMENT-WIDE CHANGES IN NET POSITION

Table 2

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022**	2023	2024	2025
Expenses										
Governmental activities										
General government	$ 2,852,620	$ 2,997,716	$ 3,853,779	$ 3,370,674	$ 3,251,766	$ 2,386,930	$ 3,320,810	$ 3,433,291	$ 4,369,909	$ 5,691,773
Public safety	8,765,669	10,945,201	11,018,612	10,761,423	11,846,496	11,657,908	12,605,892	14,709,062	17,781,102	17,694,531
Public works	2,409,200	2,386,359	3,089,888	3,318,842	3,839,860	2,921,272	2,965,904	1,585,352	3,122,882	8,133,087
Housing and development	2,239,903	1,833,957	2,160,954	1,876,324	2,090,863	2,438,844	2,143,409	2,347,363	2,397,471	1,693,168
Culture and recreation	1,116,845	1,891,225	1,652,719	2,534,431	2,246,773	2,486,607	3,000,100	3,361,782	3,250,533	3,330,937
Interest and fiscal charges on long-term debt	408,887	486,352	1,253,023	301,299	254,644	332,813	225,607	253,883	125,974	2,848,770
Total governmental activities expenses	$ 17,793,124	$ 20,540,810	$ 23,028,975	$ 22,162,993	$ 23,530,402	$ 22,224,374	$ 24,261,722	$ 25,690,733	$ 31,047,871	$ 39,392,266
Business-type activities										
Water and sewer utilities	$ 9,031,112	$ 8,484,077	$ 7,723,936	$ 8,963,434	$ 8,912,745	$ 9,722,382	$ 10,682,330	$ 10,601,083	$ 11,511,274	$ 11,790,791
Storm water utilities	1,177,848	1,029,159	947,978	857,423	901,993	1,231,875	1,136,676	1,367,557	1,283,376	1,416,925
Total business-type activities expenses	$ 10,208,960	$ 9,513,236	$ 8,671,914	$ 9,820,857	$ 9,814,738	$ 10,954,257	$ 11,819,006	$ 11,968,640	$ 12,794,650	$ 13,207,716
Primary government										
Total primary government expenses	28,002,084	30,054,046	31,700,889	31,983,850	33,345,140	33,178,631	36,080,728	37,659,373	43,842,521	52,599,982
Program revenues										
Governmental activities										
Charges for service										
General government	$ 613,364	$ 656,179	$ 674,316	$ 623,231	$ 707,805	$ 469,225	$ 606,043	$ 555,680	$ 613,876	$ 765,111
Public safety	1,794,107	1,675,636	2,101,777	2,016,612	1,402,236	1,509,523	1,783,704	1,790,060	1,744,317	1,895,275
Public works		867	1,406	169	-	-	-	-	-	-
Housing and development	2,293,066	1,525,265	1,328,878	2,750,336	1,484,814	2,317,236	2,032,765	2,612,231	2,548,620	1,562,105
Culture and recreation	$ 101,884	162,559	247,744	224,260	150,447	130,080	402,885	1,265,754	507,652	485,326
Other activities	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	39,111	298,020	139,036	151,270	157,100	1,922,376	6,425,356	3,981,464	3,307,379	1,161,667
Capital grants and contributions	4,087,336	4,328,357	4,662,831	6,293,037	6,375,164	6,978,139	8,767,302	10,452,342	12,279,591	12,581,759
Total governmental activities program revenues	$ 8,928,868	$ 8,646,883	$ 9,155,988	$ 12,058,915	$ 10,277,566	$ 13,326,579	$ 20,018,055	$ 20,657,531	$ 21,001,435	$ 18,451,243
Business-type activities										
Charges for service										
Water and sewer charges	$ 7,441,312	$ 7,968,996	$ 8,247,938	$ 8,426,103	$ 8,524,595	$ 9,052,037	$ 9,314,718	$ 9,586,636	$ 10,525,852	$ 11,255,519
Stormwater utility fees	1,146,593	1,231,594	1,263,437	1,288,856	1,316,349	1,371,999	1,401,276	1,443,807	1,562,163	1,562,638
Capital grants and contributions	1,096,109	1,176,108	1,093,830	2,323,132	2,078,994	2,886,043	2,522,280	2,392,100	1,435,756	2,633,045
Total business-type activities program revenues	$ 9,684,014	$ 10,376,698	$ 10,605,205	$ 12,038,091	$ 11,919,938	$ 13,310,079	$ 13,238,274	$ 13,422,543	$ 13,523,771	$ 15,451,202
Total primary government program revenues	18,612,882	19,023,581	19,761,193	24,097,006	22,197,504	26,636,658	33,256,329	34,080,074	34,525,206	33,902,445
Net (expense) revenue										
Governmental activities	$ (8,864,256)	$ (11,893,927)	$ (13,872,987)	$ (10,104,078)	$ (13,252,836)	$ (8,897,795)	$ (4,243,667)	$ (5,033,202)	$ (10,046,436)	$ (20,941,023)
Business-type activities	(524,946)	863,462	1,933,291	2,217,234	2,105,200	2,355,822	1,419,268	1,453,903	729,121	2,243,486
Total primary government net (expense)	$ (9,389,202)	$ (11,030,465)	$ (11,939,696)	$ (7,886,844)	$ (11,147,636)	$ (6,541,973)	$ (2,824,399)	$ (3,579,299)	$ (9,317,315)	$ (18,697,537)

General revenue and other changes in net assets										
Governmental activities										
Taxes										
Property	$ 8,141,864	$ 9,069,244	$ 9,736,131	$ 10,426,834	$ 10,919,179	$ 10,919,229	$ 11,971,708	$ 13,426,537	$ 13,865,579	$ 16,014,839
Excise	1,377,359	1,491,885	1,580,243	1,704,287	1,810,332	1,911,654	1,973,000	2,966,163	3,113,353	3,350,830
Sales	4,416,756	4,539,220	4,776,434	5,403,847	5,420,414	5,475,213	5,871,210	6,214,159	6,439,358	6,714,553
Hotel/Motel	349,155	365,455	474,721	668,322	533,104	540,193	783,092	789,310	827,007	840,344
Gain on sale of assets	-	-	-	-	-	-	27,106	122,261	32,978	-
Unrestricted investment earnings	6,311	13,837	80,222	176,488	88,343	16,293	26,517	518,576	1,744,414	1,999,044
Transfers	120,097	(609,575)	(1,235,672)	(227,940)	(35,991)	5,220	(2,043)	-	476,149	(51,980)
Total governmental activities	$ 14,411,542	$ 14,870,066	$ 15,412,079	$ 18,151,838	$ 18,735,381	$ 18,867,802	$ 20,650,590	$ 24,037,006	$ 26,498,838	$ 28,867,630
Business-type activities										
Capital contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unrestricted investment income	37	9,145	27,314	88,470	70,124	4,815	7,911	251,421	458,164	319,155
Transfers	(120,097)	609,575	1,235,672	227,940	35,991	(5,220)	2,043	-	(476,149)	51,980
Total business-type activities	$ (120,060)	$ 618,720	$ 1,262,986	$ 316,410	$ 106,115	$ (405)	$ 9,954	$ 251,421	$ (17,985)	$ 371,135
Total primary government	$ 14,291,482	$ 15,488,786	$ 16,675,065	$ 18,468,248	$ 18,841,496	$ 18,867,397	$ 20,660,544	$ 24,288,427	$ 26,480,853	$ 29,238,765
Change in net position										
Governmental activities	$ 5,547,286	$ 2,976,139	$ 1,539,092	$ 8,047,760	$ 5,482,545	$ 9,970,007	$ 16,406,923	$ 19,003,804	$ 16,452,402	$ 7,926,607
Business-type activities	(645,006)	1,482,182	3,196,277	2,533,644	2,211,315	2,355,417	1,429,222	1,705,324	711,136	2,614,621
Total primary government	$ 4,902,280	$ 4,458,321	$ 4,735,369	$ 10,581,404	$ 7,693,860	$ 12,325,424	$ 17,836,145	$ 20,709,128	$ 17,163,538	$ 10,541,228

** As Restated

CITY OF WOODSTOCK, GEORGIA

Table 3

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022*	2023	2024	2025
General Fund										
Nonspendable	$ 382,335	$ 372,089	$ 473,662	$ 436,010	$ 438,805	$ 1,382,660	$ 702,160	$ 432,460	$ 1,516,768	$ 4,472,190
Restricted	18,285	9,192	16,908	16,908	49,951	50,887	118,187	137,477	9,192	9,192
Unassigned	4,675,003	5,466,373	6,042,101	6,268,509	5,933,891	7,006,326	9,997,824	14,336,180	14,672,976	12,418,757
Total General Fund	$ 5,075,623	$ 5,847,654	$ 6,532,671	$ 6,721,427	$ 6,422,647	$ 8,439,873	$ 10,818,171	$ 14,906,117	$ 16,198,936	$ 16,900,139
All Other Governmental Funds										
Nonspendable	$ 15,000	$ 32,936	$ 44,315	$ 52,695	$ 73,917	$ 77,250	$ 2,316,389	$ 633,672	$ 16,511	$ 85,514
Restricted	2,870,908	3,255,681	4,021,558	3,592,698	4,389,795	7,566,941	8,374,293	14,055,108	52,087,200	40,811,669
Committed	-	-	-	-	36,399	-	2,105,091	1,182,036	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(159,909)	-	-	-	(509,061)	-	(250,611)	(209,115)	(289,461)	(2,009,950)
Total All Other Governmental Funds	$ 2,725,999	$ 3,288,617	$ 4,065,873	$ 3,645,393	$ 3,991,050	$ 7,644,191	$ 12,545,162	$ 15,661,701	$ 51,814,250	$ 38,887,233
Total Govenmental Funds	$ 7,801,622	$ 9,136,271	$ 10,598,544	$ 10,366,820	$ 10,413,697	$ 16,084,064	$ 23,363,333	$ 30,567,818	$ 68,013,186	$ 55,787,372

*Restated.

CITY OF WOODSTOCK, GEORGIA

Table 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023**	2024*	2025
Revenues:										
Property taxes	$ 14,458,433	$ 15,620,929	$ 16,707,097	$ 18,360,800	$ 18,824,802	$ 18,856,578	$ 20,585,412	$ 23,404,195	$ 24,244,798	$ 26,930,543
Licenses and permits	1,175,204	1,106,578	1,137,656	1,559,813	1,285,207	1,662,221	1,658,903	1,856,352	1,852,308	1,469,082
Charges for services	1,834,264	1,212,436	1,143,535	2,064,413	1,051,640	1,463,356	1,501,771	2,702,711	1,778,512	1,324,517
Fines and forfeitures	1,582,477	1,398,711	1,835,742	1,788,654	1,256,553	1,297,004	1,506,662	1,593,755	1,513,507	1,640,181
Intergovernmental revenue	4,051,950	4,207,277	4,664,854	6,277,907	6,030,949	8,917,872	18,916,349	13,462,152	15,500,815	13,452,646
Contributions	29,477	545,635	133,390	149,790	149,106	214,161	139,037	909,010	118,328	135,156
Investment earnings	6,395	14,016	87,626	186,845	88,343	16,690	27,957	625,610	1,720,216	2,078,677
Rents	70,039	77,042	-	-	-	-	-	-	-	-
Other local revenue	48,135	62,134	30,150	46,186	122,329	43,004	110,716	38,869	89,522	207,254
Total governmental funds	23,256,374	24,244,758	25,740,050	30,434,408	28,808,929	32,470,886	44,446,807	44,592,654	46,818,006	47,238,056
Expenditures										
General government	1,434,617	2,447,386	2,988,221	2,667,779	2,473,190	2,424,543	2,802,533	2,773,637	4,494,008	4,836,658
Public safety	8,873,118	9,441,895	10,363,438	10,959,655	11,522,756	11,803,259	12,548,888	13,542,506	15,236,667	15,636,873
Public works	1,837,872	2,230,181	1,874,399	1,899,214	2,303,057	2,236,247	2,109,232	2,431,393	3,923,870	4,339,942
Housing and development	1,763,307	1,590,101	1,645,411	2,610,274	2,100,143	2,217,992	2,428,184	2,148,734	2,215,583	2,217,053
Culture and recreation	1,285,645	1,708,967	3,008,490	2,114,693	1,992,760	2,155,690	2,634,943	3,161,890	3,515,503	3,573,153
Debt service -- Principal	2,367,843	1,227,304	2,275,461	1,413,637	1,156,724	1,366,429	1,233,285	1,393,789	1,955,927	2,117,017
Interest and Fees	617,304	553,511	364,146	293,314	231,157	305,582	192,730	207,539	203,156	2,160,678
Issuance Costs	-	-	-	-	-	-	-	-	442,336	-
Capital outlay	6,198,596	4,137,057	3,982,371	8,792,982	7,012,572	8,236,803	8,992,540	13,373,830	26,895,827	25,520,610
Total expenditures	24,378,302	23,336,402	26,501,937	30,751,548	28,792,359	30,746,545	32,942,335	39,033,318	58,882,877	60,401,984
Excess (deficit) of revenue over expenditures	(1,121,928)	908,356	(761,887)	(317,140)	16,570	1,724,341	11,504,472	5,559,336	(12,064,871)	(13,163,928)
Other financing sources (uses)										
Sale of capital assets	60,765	34,980	27,790	53,298	12,867	89,959	27,106	122,261	32,978	80,878
Insurance reimbursements	25,184	47,863	39,976	51,751	28,806	55,515	109,007	7,543	34,200	65,418
Debt service principal	(3,508,600)	-	-	-	-	-	-	-	-	-
Proceeds from long-term debt issue	5,742,982	7,287,343	911,000	-	-	3,220,000	49,240	1,615,345	-	-
Payment to refunded bond esrow agent	-	(6,878,402)	-	-	-	-	-	-	-	-
Revenue bonds proceeds issued	-	-	-	-	-	-	-	-	18,775,000	-
General obligation bonds issued	-	-	-	-	-	-	-	-	24,000,000	-
Premiums/discounts on revenue bonds issued	-	-	-	-	-	-	-	-	1,453,712	-
Premiums/discounts on general obligation bonds issued	-	-	-	-	-	-	-	-	3,166,817	-
Issuance of debt	-	-	-	-	-	-	-	-	456,448	
Issuance of bonds payable	-	-	-	-	-	-	-	-	-	22,224
Issuance of notes payable	-	-	-	-	-	-	-	-	-	210,467
Issuance of "leases (or lessee)"	-	-	-	-	-	-	-	-	301,682	-
Issuance of "subscriptions"	-	-	-	-	-	-	-	-	772,138	611,107
Transfers	120,097	(65,491)	-	(19,633)	(11,366)	5,220	(2,043)	(100,000)	316,264	(51,980)
Special Item - Property Sale	-	-	1,245,394	-	-	-	-	-	201,000	-
Total other financing sources (uses)	2,440,428	426,293	2,224,160	85,416	30,307	3,370,694	183,310	1,645,149	49,510,239	938,114
Net change in fund balance	1,318,500	1,334,649	1,462,273	(231,724)	46,877	5,095,035	11,687,782	7,204,485	37,445,368	(12,225,814)
Fund balance beginning	6,483,122	7,801,622	9,136,271	10,598,544	10,366,820	10,413,697	15,508,732	27,196,514	30,567,818	68,013,186
Restatement	-	-	-	-	-	-	-	(3,833,181)	-	-
Fund balance ending	$ 7,801,622	$ 9,136,271	$ 10,598,544	$ 10,366,820	$ 10,413,697	$ 15,508,732	$ 27,196,514	$ 30,567,818	$ 68,013,186	$ 55,787,372
Debt service expenditures to noncapital expenditures	16.93%	9.25%	11.47%	7.70%	5.98%	7.55%	5.90%	6.73%	7.24%	13.98%

*Restated.

**Restatement due to ARPA revenue recognition in prior FY 2022.

CITY OF WOODSTOCK, GEORGIA

Table 5

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
OF ALL TAXABLE PROPERTY

Last Ten Digest Years

Tax Year	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other*					
2015	$ 710,155,736	$ 344,263,246	$ 72,539,702	$ 89,960	$ 152,328,033	$ 974,720,611	6.992	$ 2,436,801,528	40.00%
2016	809,711,833	398,813,291	29,691,400	79,650,384	192,197,144	1,125,669,764	6.992	2,814,174,410	40.00%
2017	961,227,064	400,881,184	21,682,730	81,330,110	229,222,854	1,235,898,234	6.808	3,089,745,585	40.00%
2018	993,429,344	478,561,629	15,531,080	96,259,083	272,645,393	1,311,135,743	6.720	3,277,839,358	40.00%
2019	1,093,893,421	524,936,319	12,558,940	105,116,526	327,840,275	1,408,664,931	6.554	3,521,662,328	40.00%
2020	1,209,766,333	561,668,202	10,252,530	106,788,754	349,743,794	1,538,732,025	6.307	3,846,830,063	40.00%
2021	1,366,908,428	643,982,785	8,216,890	105,458,458	407,295,883	1,717,270,678	5.981	4,293,176,695	40.00%
2022	1,694,764,331	820,723,642	7,440,670	115,728,589	608,967,158	2,029,690,074	5.693	5,074,225,185	40.00%
2023	2,124,666,441	805,169,335	7,349,430	117,958,627	843,748,034	2,211,395,799	5.125	5,528,489,498	40.00%
2024	2,306,849,368	833,134,641	6,752,250	129,941,238	928,310,799	2,348,366,698	5.677	5,870,916,745	40.00%

*Tax Years 2016 and forward Other category corrected to include personal property totals

CITY OF WOODSTOCK, GEORGIA

Table 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

	Overlapping Rates (1)									
	City of Woodstock			County			School District			Total
Fiscal Year	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage	Direct & Overlapping Rates
2016	6.992	0.000	6.992	5.720	0.744	6.464	19.45	0.00	19.45	32.906
2017	6.992	0.000	6.992	5.680	0.609	6.289	19.45	0.00	19.45	32.731
2018	6.808	0.000	6.808	5.483	0.581	6.064	18.95	0.50	19.45	32.322
2019	6.720	0.000	6.720	5.366	0.503	5.869	18.95	1.00	19.95	32.539
2020	6.554	0.000	6.554	5.216	0.480	5.696	18.45	1.00	19.45	31.700
2021	6.307	0.000	6.307	5.212	0.461	5.673	18.45	1.25	19.70	31.680
2022	5.981	0.000	5.981	5.212	0.434	5.646	18.20	1.25	19.45	31.077
2023	5.693	0.000	5.693	4.995	0.354	5.349	16.45	1.50	17.95	28.992
2024	5.125	0.000	5.125	4.954	0.319	5.273	16.45	1.50	17.95	28.348
2025	5.223	0.454	5.677	5.153	0.270	5.423	16.45	1.50	17.95	29.050

(1) Cherokee County Tax Commissioner's Office

CITY OF WOODSTOCK, GEORGIA

Table 7

PRINCIPAL PROPERTY TAXPAYERS

Current Tax Digest Year and Nine Years Prior

Taxpayer	Type of Business	June 30, 2025 Taxable Valuation	Rank	Percentage of Total Taxable Valuation	June 30, 2016 Taxable Valuation	Rank	Percentage of Total Taxable Valuation
Trea Sycamore Lane LLC	Apartments	$ 46,687,176	1	1.99%	$ -	-	0.00%
Atlanta Outlet Shoppes Cmbs LLC	Shopping Center	26,437,320	2	1.13%	-	-	0.00%
Walton Woodstock Apartments LLC	Apartments	26,031,239	3	1.11%	34,871,100	1	3.58%
Eqr-View At Woodstock LLC	Apartments	25,574,038	4	1.09%	-	-	0.00%
Avonlea Towne Lake LLC	Apartments	25,024,884	5	1.07%	20,837,300	7	2.14%
Eqr-Station 92 LLC	Apartments	24,479,999	6	1.04%	-	-	0.00%
Park 9 Owner LLC	Apartments	23,174,804	7	0.99%	-	-	0.00%
Solomon-Woodstock LLC	Senior Living	22,300,001	8	0.95%	-	-	0.00%
Park At Towne Lake LLC	Retail	19,875,921	9	0.85%	-	-	0.00%
Costco Wholesale Corporation	Retail	12,816,285	10	0.55%	-	-	0.00%
Bell Partners Inc	Apartments				25,111,400	2	2.57%
Crest at Laurelwood Apartments LLC	Apartments				24,115,500	3	2.47%
Bell Partners Inc	Shopping Center				23,179,700	4	2.38%
Park at Towne Lake LC	Shopping Center				22,241,800	5	2.28%
Alta Wood Partners, LLC	Apartments				22,207,400	6	2.28%
Ridgewalk Apartment Development LLC	Apartments				20,653,900	8	2.12%
470 West 166 LLC	Apartments				17,940,700	9	1.84%
Wal-Mart Real Estate Trust	Retail				15,882,100	10	1.63%
		$ 252,401,667		10.75%	227,040,900		23.28%
All Others		$ 2,095,965,031		89.25%	747,679,711		76.71%
Total		$ 2,348,366,698		100.00%	974,720,611		100.00%

Source: City of Woodstock Finance Department

CITY OF WOODSTOCK, GEORGIA

TABLE 8

PROPERTY TAXES LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	Levy	Collected Within the Fiscal Year of the Levy: Collected Amount	Percent of Levy	Collections in Subsequent Years	Total Collections to Date: Amount		Percent of Levy	
2016	$ 6,910,146	$ 6,877,840	99.53%	$ 31,127	$ 6,908,967		99.98%	
2017	7,844,938	7,790,784	99.31%	52,961	7,843,745		99.98%	
2018	8,371,562	8,334,000	99.55%	36,339	8,370,339		99.99%	
2019	8,935,231	8,920,754	99.84%	13,161	8,933,915		99.99%	
2020	9,381,993	9,373,641	99.91%	4,848	9,378,489		99.96%	
2021	9,771,513	9,768,010	99.96%	2,223	9,770,233		99.99%	
2022	9,768,061	9,752,353	99.84%	30,866	9,783,219		100.16%	**
2023	11,080,638	11,065,100	99.86%	24,458	11,089,558	*	100.08%	**
2024	10,808,286	10,794,689	99.87%	14,917	10,809,606	*	100.01%	**
2025	12,085,834	12,061,684	99.80%	n/a	12,061,684		99.80%	

*Restated

**Total collections exceed levy due to higher collections of preceding/prior years.

CITY OF WOODSTOCK, GEORGIA

Table 9

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
GENERAL OBLIGATION BONDS

Last Ten Fiscal Years

Net General Obligation
Bonded Debt Outstanding

Fiscal Year	Direct Total City Debt	Cherokee County Total		Cherokee County School System	Total County Debt	% Of County Debt Applicable To City (1)		Total County Debt Applicable To City (1)	Total Applicable To City (1)
2016	$ 14,036,084	$ 71,658,319	(1)	$ 405,430,000	$ 477,088,319	7.89%	(1)	$ 37,642,268	$ 51,678,352
2017	13,752,258	71,014,585	(1)	456,985,862	528,000,447	7.80%	(1)	41,184,035	54,936,293
2018	13,241,163	78,415,533	(1)	414,723,818	493,139,351	12.75%	(1)	62,875,267	76,116,430
2019	10,946,485	76,008,191	(1)	413,085,000	489,093,191	7.88%	(1)	38,540,543	49,487,028
2020	9,788,867	62,854,748	(1)	472,710,292	535,565,040	12.77%	(1)	68,391,656	78,180,523
2021	11,643,916	55,313,524	(1)	444,530,482	499,844,006	12.77%	(1)	63,830,080	75,473,996
2022	10,461,414	45,265,519	(1)	382,690,000	427,955,519	13.18%	(1)	56,404,537	66,865,951
2023	11,200,463	38,982,764	(1)	357,785,000	396,767,764	13.28%	(1)	52,690,759	63,891,222
2024	58,752,327	38,982,763	(1)	430,810,000	469,792,763	13.42%	(1)	63,046,189	121,798,516
2025	57,261,190	32,652,442	(2)	467,475,000	500,127,442	13.14%	(2)	65,716,746	122,977,936

(1) Based on population numbers accessible at: https://www.census.gov/quickfacts/fact/table/woodstockcitygeorgia,cherokeecountygeorgia

(2) World Population review.com: https://worldpopulationreview.com/us-cities/georgia/woodstock

CITY OF WOODSTOCK, GEORGIA

Table 10

RATIO OF TOTAL OUTSTANDING DEBT

Last Ten Fiscal Years

	Governmental Activities								Business-Type Actvity							
Fiscal Year	General Obligation Bonds	Revenue Bonds	Leases	Subscriptions*	Tax Anticipation Note	Bond Premium/Discounts	Financed Purchase	Notes Payable	Revenue Bonds	General Obligation Bonds	Financed Purchase	GEFA Notes Payable	Bond Premium/Discounts	Total Primary Government	% of Personal Income	Per Capita
2016	$ -	$ 8,740,722	$ -	$ -	$ -	$ -	$ 5,194,042	$ 147,042	$ 17,027,835	$ -	$ 1,521,840	$ 2,713,921	$ -	$ 35,345,402	3.90%	$ 1,182
2017	-	8,881,348	-	-	-	-	4,741,555	129,355	19,632,269	-	1,344,824	-	-	34,729,351	3.71%	1,123
2018	-	8,261,068	-	-	-	-	3,972,301	1,007,794	18,378,381	-	1,164,647	-	-	32,784,191	3.42%	1,039
2019	-	7,622,025	-	-	-	-	2,474,301	840,700	17,017,817	-	979,729	-	-	28,934,572	2.64%	898
2020	-	6,978,601	-	-	-	-	2,019,482	782,219	15,721,240	-	791,649	-	-	26,293,191	2.06%	767
2021	-	9,610,981	-	-	-	-	600,408	723,356	14,303,871	-	600,408	-	72,029	25,911,053	1.91%	784
2022	-	8,860,979	-	518,387	-	-	880,308	713,350	12,693,895	-	404,426	-	63,637	24,134,982	1.62%	667
2023	-	8,133,920	-	490,175	-	5,883	448,508	2,121,977	11,005,959	-	203,703	-	55,245	22,465,370	1.38%	601
2024	24,000,000	26,165,452	810,026	872,273	-	4,625,518	-	2,279,058	9,277,542	-	-	-	46,853	68,076,722	3.76%	1,769
2025	24,000,000	25,081,206	632,999	791,035	-	4,392,289	-	2,278,578	7,816,789	-	-	-	38,465	65,031,361	3.32%	1,651

* Adjusted to reflect the impact of GASB 96 beginning in FY 2022.

CITY OF WOODSTOCK, GEORGIA

Table 11

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Tax Year	Assessed Value *	Percentage	Debt Limit	Net Amount Appliciable	Legal Debt Margin	Total Net Applicable to Limit as Percentage of Debt Limit
2015	$ 974,720,611	10.00%	$ 97,472,061	-	$ 97,472,061	0.00%
2016	1,125,669,764	10.00%	112,566,976	-	112,566,976	0.00%
2017	1,235,898,234	10.00%	123,589,823	-	123,589,823	0.00%
2018	1,311,135,743	10.00%	131,113,574	-	131,113,574	0.00%
2019	1,408,664,931	10.00%	140,866,493	-	140,866,493	0.00%
2020	1,538,732,025	10.00%	153,873,203	-	153,873,203	0.00%
2021	1,717,270,678	10.00%	171,727,068	-	171,727,068	0.00%
2022	2,029,690,074	10.00%	202,969,007	-	202,969,007	0.00%
2023	2,211,395,799	10.00%	221,139,580	-	221,139,580	0.00%
2024	2,348,366,698	10.00%	234,836,670	-	234,836,670	0.00%

* Restated for all years, tying with Table 5 Assessed Value

CITY OF WOODSTOCK, GEORGIA

Table 12

REVENUE BOND COVERAGE
WATER & SEWER FUND

Last Ten Fiscal Years

Fiscal Year	Gross Revenues(1)	Direct Operating Expenses	Net Revenue Available for Debt Service	Revenue Bond (2) Debt Service Requirements (3) Principal	Interest	Total	Coverage
2016	$ 8,537,458	$ 5,987,827	$ 2,549,631	$ 955,000	$ 616,025	$ 1,571,025	1.62%
2017	9,734,269	5,770,207	3,964,062	841,488	596,925	1,438,413	2.76%
2018	10,484,060	5,273,307	5,210,753	1,005,000	234,350	1,239,350	4.20%
2019	11,065,674	6,327,813	4,737,861	1,035,000	204,200	1,239,200	3.82%
2020	10,698,338	6,335,837	4,362,501	1,065,000	173,150	1,238,150	3.52%
2021	11,924,923	7,220,769	4,704,154	1,095,000	139,109	1,234,109	3.81%
2022	11,764,072	7,944,935	3,819,137	1,130,000	108,350	1,238,350	3.08%
2023	12,204,192	7,880,839	4,323,353	1,165,000	74,450	1,239,450	3.49%
2024	12,077,708	8,768,380	3,309,328	1,200,000	37,500	1,237,500	2.67%
2025	14,169,783	9,407,103	4,762,680	- (4)	- (4)	- (4)	N/A

(1) Includes interest income and tap fees

(2) URA Bonds Payable, Series 2010 issued, defeasing Series 2003 Revenue Bonds

(3) Actual Amounts presented may be different than actual requirement because of refunding of several of the revenue bonds

(4) URA Bonds Payable, Series Debt Issue paid off in FY 2024

CITY OF WOODSTOCK, GEORGIA

Table 13

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population		Personal Income	Per Capita Personal Income		Median Age		School Enrollment(2)		Unemployment Rate	
2016	29,898	(1)	$ 906,716,646	$ 30,327	(1)	34	(8)	1176		5.50%	(6)
2017	30,929	(1)	935,045,528	30,232	(1)	33.2	(8)	1163		4.80%	(6)
2018	31,564	(1)	959,009,012	30,383	(1)	33.4	(8)	1151		4.00%	(6)
2019	32,234	(1)	1,094,376,534	33,951	(1)	34.9	(8)	4664	(7)	3.10%	(6)
2020	34,272	(1)	1,278,379,872	37,301	(1)	36.5	(8)	4745	(4)	4.20%	(3)
2021	33,059	(1)	1,325,070,838	40,082	(1)	38	(8)	4745	(4)	2.80%	(9)
2022	36,198	(1)	1,490,488,848	41,176	(1)	36.1	(8)	4414	(4)	2.80%	(9)
2023	37,350	(1)	1,628,646,750	43,605	(1)	37	(8)	4362	(4)	2.80%	(9)
2024	38,473	(1)	1,808,577,257	47,009	(1)	37.6	(5)	4272	(4)	2.60%	(5)
2025	39,381	(10)	1,957,353,843	49,703	(10)	37.5	(5)	4251	(4)	2.43%	(5)

(1) US Census Bureau: https://www.census.gov/quickfacts/fact/table/woodstockcitygeorgia,cherokeecountygeorgia/PST045219

(2) Cherokee County Board of Education

(3) Georgia Department of Labor

(4) www.publicschoolreview.com

(5) Cherokee Office of Economic Development: https://www.cherokeegaprospector.com/cherokee/community/Woodstock-Georgia/1384176/demographics

(6) US Bureau of Labor Statistics

(7) Middle school and high school annexed into City limits effective August 1, 2018.

(8) Data USA: https://datausa.io/profile/geo/woodstock-ga

(9) BestPlaces.net: https://www.bestplaces.net/economy/city/georgia/woodstock

(10) World Population review.com: https://worldpopulationreview.com/us-cities/georgia/woodstock, cherokee-county

CITY OF WOODSTOCK, GEORGIA

TABLE 14

PRINCIPAL EMPLOYERS
As Available from City of Woodstock Public Records

Current Year And Nine Years Prior

	2025				2016		
Employer	Number of Employees	Ranking	Percentage of Total Employment	Employer	Number of Employees	Ranking	Percentage of Total Employment
Wal-Mart Supercenter #575	500	1	2.28%	Lifetime Fitness	215	1	1.08%
Cherokee County School District	440	2	2.01%	City of Woodstock	208	2	1.04%
Keller Williams Realty	300	3	1.37%	Walmart	205	3	1.03%
Lifetime Fitness	250	4	1.14%	The Kroger Company	188	4	0.94%
Austin Law Group	250	5	1.14%	The Home Depot#116	160	5	0.80%
City of Woodstock	240	6	1.09%	SA Ga Operating Holdings L	150	6	0.75%
Target	175	7	0.80%	Publix	131	7	0.66%
First Baptist Church of Woodstock	160	8	0.73%	Lowe's of Woodstock #543	117	8	0.59%
Roytec Industries	150	9	0.68%	Kohl's #443	108	9	0.54%
Lowe's of Woodstock #543	140	10	0.64%	Target Corporation T-1780	99	10	0.50%
Total Principal Employers	2,605		11.88%	Total Principal Employers	1,581		7.91%
Total Employment	21,932 *			Total Employees	19,997		

Sources: City of Woodstock Community Development, and
https://www.cherokeegaprospector.com/cherokee/community/Woodstock-Georgia/1384176/business?employeesMin=101
* Georgia Department of Labor Civilian Laborforce Estimate by City: https://dol.georgia.gov/documents

CITY OF WOODSTOCK, GEORGIA

Table 15

FULL-TIME CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Full-time Equivalent Employees as of June 30.

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	55	60	63	64	64	67	67	70	74	74
Public Safety										
Police	59	56	64	64	64	64	66	67	67	69
Fire	47	52	53	53	53	53	54	54	55	55
Public Works	8	10	9	11	15	12	12	12	12	12
Water and Sewer Utilities	15	14	14	16	20	20	21	14	12	14
Stormwater Utility	8	8	8	7	7	8	8	8	8	8
Total	192	200	211	215	223	224	228	225	228	232

Source: City of Woodstock Budget Office.

CITY OF WOODSTOCK, GEORGIA

Table 16

OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Physical Arrests	1,495	1,373	1,715	1,577	1,072	1,242	1,341	941	734	1,193
Parking Violations	508	184	257	135	187	251	87	21	29	247
Traffic Violations	8,695	7,602	8,446	8,909	6,200	7,131	8,271	6,408	7,183	6,804
Fire										
Number of Calls Answered	5,216	5,696	5,638	5,730	5,664	5,580	6,722	6,849	7,097	6,958
Inspections	2,428	2,357	1,992	2,000	1,418	2,300	2,938	2,727	2,579	2,422
Highways and Streets										
Street Resurfacing(miles)	0.98	0.98	1.07	1.4606	3.34	2.63	2.99	1.94	3.77	3.85
Potholes Repaired	68	61	46	68	50	82	46	84	84	106
Water										
New Connections	205	232	196	130	376	411	317	123	139	148
Water Main Breaks	11	9	12	23	39	37	17	9	7	11
Average Daily Consumption(Million Gallons Daily)	1.4	1.5	1.6	1.6	1.6	1.7	1.7	1.7	2.2	2.4
Sewer										
Average Daily Sewerage Treatment(Million Gallons Daily)	1.21	1.21	1.22	1.23	1.31	1.34	1.41	1.30	1.44	1.57

Sources: Various City Departments.
Note 1: Full Fire Department function implemented in fiscal year 2008.

CITY OF WOODSTOCK, GEORGIA

Table 17

CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	58	58	59	67	76	71	77	77	80	89
Fire Stations	2	2	2	2	2	2	2	2	2	2
Highways and Streets										
Streets (Miles)	106.7	106.7	107.1	107.1	107.35	107.35	111	111.58	112.16	121.84
Streetlights	316	316	319	355	355	392	401	389	389	389
Traffic Signals	17	18	19	18	18	20	20	20	20	20
Community Centers	1	1	1	1	1	1	1	1	1	1
Water										
Water Mains(Miles)	56.1	56.1	72.5	75.8	81.1	87.6	88.6	89.09	89.82	107.28
Fire Hydrants	1,672	1,672	1,672	1,773	1,945	1,989	1,998	2,029	2,126	2,159
Maximum Daily Capacity (thousand gals.)	1,200	1,200	1,200	1,581	1,724	1,977	2,185	2,187	2,443	2,982
Sewer										
Sanitary Sewers(Miles)	43.1	43.1	43.1	51.7	57.3	57.3	58.3	58.66	58.71	97.64
Storm Sewers(Miles)	72.75	72.75	72.75	97.38	99.24	102.1	104.3	106.38	107.08	118.72

Sources: Various City Departments.

SPECIAL REPORTS SECTION





CITY OF WOODSTOCK, GEORGIA
HOTEL/MOTEL TAX
SCHEDULE OF REVENUE RECEIVED AND EXPENDITURES INCURRED
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Revenues	Expenditures
Current Year	Current Year
$840,344	$840,344

* Expended in the Hotel/Motel Tax Special Revenue Fund, Woodstock Downtown Development Authority, and Convention and Visitors' Bureau.

CITY OF WOODSTOCK, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL SALES TAX V PROCEEDS (1 PERCENT SALES TAX)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	SPLOST Funded Current Year	Non-SPLOST* Funded Current Year	Project Length Actual Total	Estimated Percentage of Completion
Communication & Technology	$ 2,000,000	$ 2,133,859	$ 2,018,398	$ 11,635	$ -	$ 2,030,033	95.13%
Parking Deck & Other Parking Improvements	5,020,000	11,823,463	8,966,020	1,071,846	-	10,037,866	84.90%
Public Works	11,834,670	29,862,787	24,628,033	3,960,211	10,467	28,598,711	95.77%
Parks & Recreation Facilities & Equipment	2,250,000	5,457,237	4,420,787	263,700	401,338	5,085,825	93.19%
Public Safety Facilities & Equipment	7,167,220	7,465,628	5,252,666	495,029	-	5,747,695	76.99%
Water, Wastewater and Stormwater Facilities	620,000	1,592,671	956,247	504,143	100,000	1,560,390	97.97%
	$ 28,891,890	$ 58,335,645	$ 46,242,151	$ 6,306,564	$ 511,805	$ 53,060,520	

***Notes:**

Communication & Technology project expenditures funded by additional funds from the Capital Project Fund.
Public Works project expenditures funded by grants, loans and other govnerment entity contributions.
Parks & Recreation project expenditures funded by grants.
Water, Wastewater and Stormwater project expenditures funded by additional funds from the Water & Sewer Fund.

CITY OF WOODSTOCK, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH SPECIAL SALES TAX VII PROCEEDS (1 PERCENT SALES TAX)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures Prior Years	SPLOST Funded Current Year	Non-SPLOST* Funded Current Year	Project Length Actual Total	Estimated Percentage of Completion
Communication & Technology	$ 685,000	$ 685,000	$ -	$ 51,898	$ -	$ 51,898	7.58%
Parking & Transportation Improvement	700,000	700,000	-	-	-	-	0.00%
Public Works	30,087,357	31,116,596	-	2,402,384	1,029,239	3,431,623	11.03%
Parks & Recreation	9,469,365	9,469,365	-	-	-	-	0.00%
Public Safety	7,429,900	7,465,457	-	870,750	35,557	906,307	12.14%
Business & Economic Development, Land Acquisition, Infrastructure & Facilities	1,142,268	1,142,268	-	-	-	-	0.00%
	$ 49,513,890	$ 50,578,686	$ -	$ 3,325,032	$ 1,064,796	$ 4,389,828	

***Notes:**

Public Works project expenditures funded by grants, loans and other government entity contributions.
Public Safety project expenditures funded by additional funds from the General Fund.

CITY OF WOODSTOCK, GEORGIA
SCHEDULE OF DEVELOPMENT IMPACT FEES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Parks	Admin	Total
Receipts:			
Prior Years	$ 15,265,891	$ 180,930	$ 15,446,821
Current Year	2,764,671	9,454	2,774,125
Total Receipts	18,030,562	190,384	18,220,946
Expenditures:			
Prior Years	15,553,764	180,930	15,734,694
Current Year	4,368,783	9,454	4,378,237
Total Expenditures	19,922,547	190,384	20,112,931
Balance at end of year	$ (1,891,985)	$ -	$ (1,891,985)

CITY OF WOODSTOCK, GEORGIA

REPORTS OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS
IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND
GOVERNMENT AUDITING STANDARDS

FOR THE YEAR ENDED
JUNE 30, 2025

CITY OF WOODSTOCK, GEORGIA
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FOR THE YEAR ENDED JUNE 30, 2025

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Mayor and City Council
The City of Woodstock, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Woodstock, Georgia (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia
December 22, 2025

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Mayor and City Council
The City of Woodstock, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Woodstock's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will

not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated December 15, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Nichols, Cauley & Associates, LLC

Kennesaw, Georgia
December 22, 2025

CITY OF WOODSTOCK, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass through Cherokee County			
Community Development Block Grants Cluster Entitlement/Special Purpose			
Community Development Block Grants/Entitlement Grants	14.218	WC24F	$ 65,000
Total U.S. Department of Housing and Urban Development			65,000
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Programs			
Assistance to Firefighters Grant	97.044	-	59,976
Total U.S. Department of Homeland Security			59,976
U.S. DEPARTMENT OF JUSTICE			
Direct Programs			
Bulletproof Vest Partnership Program	16.607	-	11,515
Total U.S. Department of Justice			11,515
EXECUTIVE OFFICE OF THE PRESIDENT			
Pass through Gwinnett County			
High Intensity Drug Trafficking Areas Program	95.001	2024	13,127
Total Executive Office of the President			13,127

(continued on the following page)

CITY OF WOODSTOCK, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF TREASURY			
Direct Programs			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	-	1,470,000
		Total U.S. Department of Treasury	1,470,000
U.S. DEPARTMENT OF TRANSPORTATION			
Pass through Atlanta Regional Commission			
Highway Planning and Construction	20.205	UP2348	184,357
Pass through Georgia Department of Transportation			
Recreation Trails Program	20.219	PI#0016015	3,561,864
Pass through Governor's Office of Highway Safety			
Highway Safety Cluster			
State and Community Highway Safety	20.600	GA-2025WoodstocPD-111	175,720
		Total U.S. Department of Transportation	3,921,941
		Total Expenditures of Federal Awards	$ 5,541,559

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of City of Woodstock (the “City”) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATES

The City has elected not to use the 10 percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – AMOUNTS PASSED THROUGH TO SUBRECIPEINTS

The Organization did not pass through any amounts to subrecipients during the year ended June 30, 2025.

NOTE 5 – FEDERAL LOAN PROGRAM

The Organization did not have any federal loan programs during the year ended June 30, 2025.

Section I: Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal Controls over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs	
• Material weaknesses identified?	No
• Significant deficiencies identified?	No
Type of auditor's report issued on compliance for major Federal programs	Unmodified
Any audit findings disclosed that are required to be reported In accordance with 2 CFR 200.516(a)?	No
Dollar threshold used to distinguish between type A and type B Programs:	$750,000
Auditee qualified as a low risk auditee?	Yes

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Section II: Financial Statement Findings:

None Reported.

Section III: Federal Awards Findings:

None Reported.

AGENDA ITEM NO. 6.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Delana Price, Community Development
ITEM TYPE:	License Approval
AGENDA SECTION:	CONSENT AGENDA
SUBJECT:	**Approve Alcohol License - Sizzling Spices, LLC**
SUGGESTED ACTION:	Request for approval of alcohol license for Sizzling Spices, LLC. Mabrur Rahman has applied to the City of Woodstock on behalf of Sizzling Spices, LLC for the addition of Sunday Sales to the existing on-premise consumption of malt beverages and wine at a restaurant located at 106 Main St., Suite A-1, within the city limits of Woodstock. Sizzling Spices, LLC is owned by Mabrur Rahman, Rojesh Shakya, and Madhav Rupakheti. The registered agent will be Mabrur Rahman.

ATTACHMENTS:
SIZZLING SPICE - ADD SUNDAY SALES.pdf

Delana Price

From: Sizzling Spices <sizzlingspicesllc@gmail.com>
Sent: Wednesday, December 10, 2025 10:57 AM
To: Delana Price
Subject: Alcohol Permit for Sunday

CAUTION: This message originated outside of the City of Woodstock mail system -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.

Hello Ms. Price,

It was a pleasure meeting with you yesterday. I wanted to follow up and confirm that we have submitted the request for serving alcohol on Sunday, specifically (beer and wine only)

Please let us know if you need anything else from us to move this forward. We truly appreciate your time, guidance, and help throughout this process.

Thank you again.

Best regards,

Mabrur Rahman

678-491-3860

- paid $200.00 publication/signage fee 12/11/25
- Next City Council Meeting: Jan. 12, 2026
- Place ad = 12/14 for Jan 1st; Jan 8th
- City Council 1/12/2026

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

Effective Date: 01/09/2024

License #: ALCLIC24-000925

NAICS Code #: 722110

Business Name: Sizzling Spices, LLC

DBA Name:

Business Location:
106 Arnold Mill Rd Suite 1A

Business Description:
Beer/Wine pouring

Applicant/Owner:
Sizzling Spices, LLC
106 Arnold Mill Rd Suite 1A
Woodstock, GA 30188

City of Woodstock

Registered Agent :
Mabrur Rahman

This license is not transferable and is subject to be revoked if abused.

Account #: 9261

Expires: 12/31/2024

Woodstock, Georgia

This license expires as specified above. Licensed business to be conducted in conformity with and subject to the provisions of the ordinance of the City of Woodstock and the laws of the State of Georgia.

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

Effective Date: 01/09/2024

License #: ALCLIC24-000925

NAICS Code #: 722110

Business Name: Sizzling Spices, LLC

DBA Name:

Business Location:
106 Arnold Mill Rd Suite 1A

Business Description:
Beer/Wine pouring

Applicant/Owner:
Sizzling Spices, LLC
106 Arnold Mill Rd Suite 1A
Woodstock, GA 30188

City of Woodstock

Registered Agent:
Mabrur Rahman

This license is not transferable and is subject to be revoked if abused.

Account #: 9261

Expires: 12/31/2024

Woodstock, Georgia

This license expires as specified above. Licensed business to be conducted in conformity with and subject to the provisions of the ordinance of the City of Woodstock and the laws of the State of Georgia.

THIS LICENSE MUST BE POSTED IN A CONSPICUOUS PLACE

Effective Date: 01/09/2024

License #: ALCLIC24-000925

NAICS Code #: 722110

Business Name: Sizzling Spices, LLC

DBA Name:

Business Location:
106 Arnold Mill Rd Suite 1A

Business Description:
Beer/Wine pouring

Applicant/Owner:
Sizzling Spices, LLC
106 Arnold Mill Rd Suite 1A
Woodstock, GA 30188

City of Woodstock

Registered Agent:
Mabrur Rahman

This license is not transferable and is subject to be revoked if abused.

Account #: 9261

Expires: 12/31/2024

Woodstock, Georgia

This license expires as specified above. Licensed business to be conducted in conformity with and subject to the provisions of the ordinance of the City of Woodstock and the laws of the State of Georgia.

City of Woodstock
12453 Hwy 92
Woodstock, GA 30188

Sizzling Spices, LLC
106 Arnold Mill Rd Suite 1A
Woodstock, GA 30188

Development Services Division
12453 Highway 92, Woodstock, GA 30188
Office: (770) 592-6054
businesslicense@woodstockga.gov

ALCOHOL LICENSE APPLICATION **(For office use only)**

Business Name: Sizzling Spices LLC

Street Location: 106 Arnold Mill Rd Ste A1 30188

OFFICE USE ONLY: **Date Received** 11/22/23 **Payment** $ 700.00

Method of Payment Received: CK **Fingerprint appointment:** 11/27/23

Note: Office recommendation: Any office recommending denial shall attach written justification and any documents necessary to support the recommendation then forward to the next office for review.

Development Srv Rep Signature — Date 11/28/23 — ☑ Requirements met ☐ Recommend denial
Comment Official Oath page forthcoming

Community Development Signature — Date 11/30/23 — ☑ Requirements met ☐ Recommend denial
Comment

Records Clerk Signature — Date 12/01/2023 — ☑ Requirements met ☐ Recommend denial
Comment

Police Signature — Date 12/05/23 — ☑ Requirements met ☐ Recommend denial
Comment

☑ AD E-MAILED TO CHEROKEE TRIBUNE, DATE: 12/14/23 TO RUN ON THE FOLLOWING DATES: 12/28/23 ; 1/4/2024

☑ COMPLETED SIGNS; NOTIFIED APPLICANT OF HEARING AND TO PLACE SIGNS AT LOCATION.

☑ VERIFIED PUBLIC NOTICE SIGN IS PROPERLY POSTED BY: see attached DATE: 12/22/23

☑ COMPLETE AGENDA REQUEST AND FORWARD WITH APPLICATION TO LICENSE ADMINISTRATOR. #671

☑ CITY COUNCIL ACTION: ☑ APPROVED ☐ DENIED DATE: 1/8/24

Development Services Division
12453 Highway 92, Woodstock, GA 30188
Office: (770) 592-6054
businesslicense@woodstockga.gov

ALCOHOL LICENSE APPLICATION

☑ **New Application & Ad Fee, $700**

DISTILLED SPIRITS $5,000/yr Plus monthly excise tax	**MALT BEVERAGE $1,000/yr**	**WINE $1,000/yr**
☐ Restaurant	☑ Restaurant	☑ Restaurant
☐ Bar/Lounge	☐ Bar/Lounge	☐ Bar/Lounge
☐ Private Club	☐ Private Club	☐ Private Club
☐ Package Store	☐ Package Store	☐ Package Store
☐ Live Entertainment	☐ Live Entertainment	☐ Live Entertainment
☐ Manufacturing	☐ Convenience Store	☐ Convenience Store
	☐ Grocery/Super Store	☐ Grocery/Super Store
	☐ Manufacturing	☐ Manufacturing

☐ Sunday Sales (Consumption only), $500
☐ Ancillary Tasting, no fee — Circle all that apply: MALT BEVERAGE WINE DISTILLED SPIRITS* *for manufacturing only
☐ Ancillary Package, $1,000 ea. — Circle all that apply: MALT BEVERAGE WINE
☐ Brown-Bagging, $100 — Circle all that apply: MALT BEVERAGE WINE DISTILLED SPIRITS
☐ Special Event Facility License – separate application with applicable fees required
☐ Change of Registered Agent, $100

BUSINESS INFORMATION -If Business Owner is Different from Applicant – Fingerprint and Consent Form required for each

☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☑ LLC

Full Name of Business: Sizzling Spices LLC

D/B/A: Sizzling Spices (Fine Indian Cuisine)

Street Address of Business: 106 Arnold Mill Rd. Ste A-1 Woodstock

Location Phone Number: 678-401-2488

Name of Business Owner: Mabrur Rahman

Mailing Address: 106 Arnold Mill Rd, Ste A-1 Woodstock, GA 30188

FEDERAL TAX ID#: 92-3434234 GA SALES & USE TAX #: 20288790095

Owner Phone Number: 678-491-3860 Fax Number: NA

AGENDA ITEM NO. 6.2

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Crystal Welch, Finance Department
ITEM TYPE:	Resolution
AGENDA SECTION:	CONSENT AGENDA
SUBJECT:	**Approve Resolution No. 2026-001 - Interfund Loan to TSPLOST I Fund and Related MAJBA JE 20454**
SUGGESTED ACTION:	Request for approval to adopt Resolution No. 2026-001 and approve related MAJBA JE 20454 for an interfund loan to the TSPLOST I Fund for the Haney Road Extension project and other undesignated capital transportation projects.

ATTACHMENTS:

RES 2026-001 - TSPLOST I Reimburse WS TAP 01.12.2026.pdf

MAJBA JE 20454 - New Fund 335 TSPLOST I - Haney Rd Extension.pdf

CITY OF WOODSTOCK
STATE OF GEORGIA

RESOLUTION NO. 2026-001

A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WOODSTOCK, GEORGIA AUTHORIZING THE TRANSPORTION SPECIAL PURPOSE LOCAL OPTION SALES TAX I (TSPLOST I) TO BORROW FROM WATER SEWER TAPS FUND.

WHEREAS, The Mayor and Council authorized use of Transportation Special Purpose Local Option Sales Tax I (the "TSPLOST I") Funds for Haney Road Extension Project and other undesignated transportation projects; and

WHEREAS, the TSPLOST I Fund does not have sufficient resources to fund the related expenditures as revenue collection of TSPLOST I does not occur until sometime after the expenditures are anticipated to be made.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Woodstock, Georgia that the TSPLOST I Fund shall borrow from the Water Sewer Taps Fund in the amount of $1,500,000. TSLOST I Fund shall reimburse the Water Sewer Taps Fund as funds become available in the TSPLOST I Fund.

Resolved this 12th day of January 2026.

_____
Michael Caldwell, Mayor

Attest:_____
Robyn Adams, City Clerk

City of Woodstock, GA
Major Budget Amendment

Name of Department **335 TSPLOST I**
Budget Amendment # **MAJBA JE 20454**

Explanation of Request

This MAJBA is to prepare for the receipt of the new TSPLOST funds that begin in April 2026 as well as fund the Haney Rd Extension project by borrowing funds from the W/S Tap Fund via Resolution 2026-001. Borrowed funds will be repayed to W/S Tap Fund as TSPLOST funds become available. The funding for Haney Road Extension project will fund the design and engineering costs through construction documents.

ACCOUNT NUMBER	ACCOUNT NAME	DEBIT	CREDIT
335-4215-541442-00-HANEXT	Haney Rd Extension Project	$ 250,000.00	
335-4215-541410-00	Infrastructure	$ 250,000.00	
335-1510-313500-01	TSPLOST I Revenue		$ 500,000.00
TOTALS		**$ 500,000.00**	**$ 500,000.00**

AGENDA ITEM NO. 6.3

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Chris Luly, Administration
ITEM TYPE:	Contracts, Agreements, Leases
AGENDA SECTION:	CONSENT AGENDA
SUBJECT:	**Approve an Agreement with Kimley Horn for Professional Services related to the Haney Road Extension Project**
SUGGESTED ACTION:	Request for approval of an agreement with Kimley Horn to provide professional roadway and transportation engineering services for the extension of Haney Road from the existing three-legged roundabout to Rope Mill Road. The scope of services included in the proposal are: project management, data collection, preliminary design and, if authorized, final plans, limited bid administration and construction services.

ATTACHMENTS:

2025 12 11_Haney RAB to Rope Mill Rd Design_KH Proposal_KH Executed_.pdf

KH Haney Concept Design.pdf

December 11, 2025

Coty Thigpen
City of Woodstock, Georgia
12453 Highway 92
Woodstock, GA 30188

Re: Letter Agreement for Professional Services for
Haney Road Roundabout to Rope Mill Road Extension Design Phase

Dear Mrs. Thigpen

Kimley-Horn and Associates, Inc. ("Kimley-Horn" or "Consultant") is pleased to submit this Letter Agreement ("Agreement") to the **City of Woodstock, Georgia** ("Client") for providing professional roadway and transportation engineering services for the extension of Haney Road from the existing three-legged roundabout to Rope Mill Road project ("Project") in Woodstock, GA. These engineering services will be provided to advance the conceptual geometry developed in the previous letter proposal and if authorized prepare preliminary and final design for the above referenced Project.

Project Understanding

Kimley-Horn understands the Client would like to engage Kimley-Horn to advance the new alignment extension of Haney Road developed in the concept phase, prepared by Kimley-Horn. The Client is seeking the advancement of the new alignment geometry to 60% design to determine limits of right-of-way and easement acquisition. If authorized, Kimley-Horn will advance the 60% design to final 100% design construction documentation.

Kimley-Horn will obtain the services of **Davis Engineering & Survey (DES)** for topographic survey services for the subject project. Kimley-Horn will review the survey deliverable before proceeding with design.

Scope of Services:

The tasks are comprised of professional design services aimed at advancing the conceptual geometry developed in the previous letter proposal using CAD software. Kimley-Horn will provide the services specifically set forth below and additional services "if authorized":

Our scope of services, fee, and schedule are as follows:

Task 1A – Project Management

Kimley-Horn will provide the following meetings for the projects as outlined:

- Monthly Progress Meetings

- Representatives from Kimley-Horn, up to two (2), will attend monthly up to one (1) hour virtual meetings to discuss progress for the project for the duration of the task order term and until final sealed plan acceptance by the City has occurred.

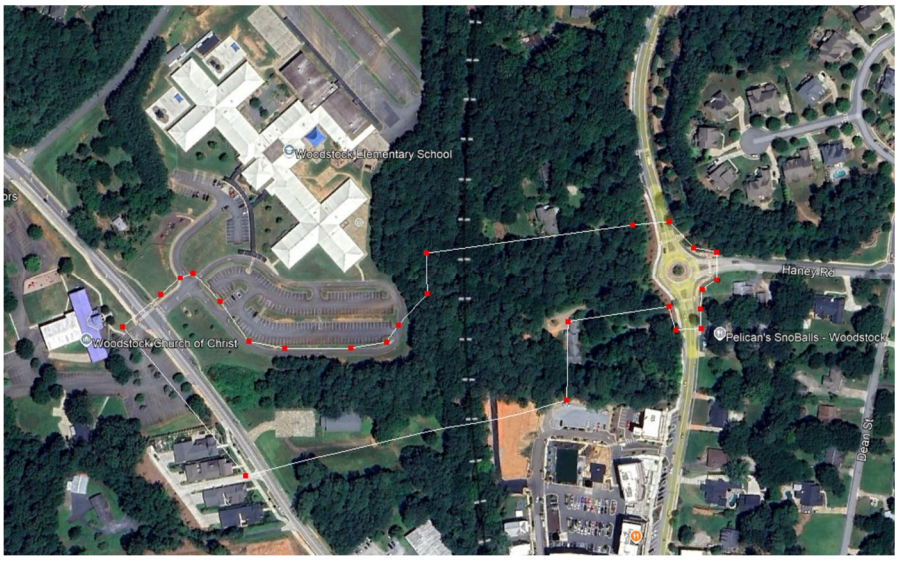
Kimley-Horn will provide monthly project schedule updates for the project, and monthly invoicing for the project.

Task 1B – Data Collection

DES will field-collect a Topographic Survey (two-foot contour interval) of the project area. DES's scope of work is shown below:

DES will collect drone LiDAR topographic data on the areas shown on the KMZ file provided by the Kimley-Horn on 12/01/2025 to produce a topographic map with data at 2-foot intervals. Field check shots will be collected, as needed, to supplement and check the lidar topo data: specifically, along the railroad bed. Data will be detailed on the plat and may be exported in CAD file format for later use, if requested.

Limits of Survey are shown below:



Kimley-Horn will review and perform one (1) field walk verification of the survey deliverable provided by DES. The field walk will be performed to verify existing infrastructure and validate the survey deliverable.

Kimley-Horn will perform a desktop-level environmental screening of the project boundary, utilizing readily available resources and databases. These resources will be used to identify potential environmental constraints and issues of concern for each project. Kimley-Horn will perform a site visit and provide a brief overview memorandum of findings.

Kimley-Horn will hold one (1) Kickoff Meeting with Georgia Northeastern Railroad Company (GNRR) and the City to discuss the project design schedule, railroad track design details, railroad crossing control details, agency review policies, and responsibilities for each agency. Up to three (3) Kimley-Horn staff will attend the Kickoff meeting.

Task 1A-1B Deliverables List:

- Meeting Minutes
- Monthly schedule updates and invoices
- DES Topographic Survey Database
- Environmental Desktop Screening Memo
- GNRR Kickoff Meeting Minutes

Task 2 – Haney Road Extension 60% Preliminary Design

Upon receipt of the Task 1 deliverables, acceptance, and approval of the City administered pavement design method, Kimley-Horn will begin preliminary design of the project to 60% design plan completion. The intent of the 60% design is to determine the limits of construction and determine right-of-way and easement boundaries. Specific design components will consist of:

- Cover Sheet
- Index
- General Notes
- Typical Sections
- Summary of Quantities
- Construction Layout (Alignment(s))
- Mainline Plans
- Mainline Profiles
- Sideroad Profiles
- Driveway Locations and Profiles
- Special Grading
- Drainage Area Map
- Drainage Profiles (if needed)
- Earthwork Cross Sections
- Existing Utility Plans
- Lighting Plans
    - Preliminary light pole location and details
- Signal Plans
    - Preliminary railroad crossing signal plans
- Signing and Marking Plans
- Retaining Wall Envelopes (if needed)
- Retaining Wall Plans (if needed)

- Preliminary Erosion Control Plans Best Management Practice BMP
    - It is anticipated that improvements will disturb more than one (1) acre and a Notice of Intent (NOI) and full permit EPD plans will be required. Preliminary submittal will only include 54 series.
- Preliminary Right of Way Plans
- Special Construction Details
    - Railroad crossing details anticipated
- All CAD/DGN files

Kimley-Horn will coordinate the first of a two-phase utility submittal with the City.

- Kimley-Horn will coordinate with utility contacts and provide the cover and plan sheets highlighting the area of disturbance to utility owners. Utility owners will have sixty (60) days to provide facility locations and location verifications.

Once 60% plans are completed, Kimley-Horn will submit the plans and engineer's opinion of probable construction cost (OPCC). Representatives from Kimley-Horn will attend one (1) meeting, to review the City's comments. Kimley-Horn will also provide formal responses to any comments within two (2) weeks of receiving the comments

This task includes two (2) meetings with two (2) Kimley-Horn staff:

- One (1) meeting to discuss reasonable comments from the City
- One (1) meeting with the Georgia Northeastern Railroad Company (GNRR) to discuss construction details

Kimley-Horn will provide comment responses to the City and GNRR and confirm comment resolution with both agencies before proceeding to Task 3.

Task 2 Deliverables List:

- 1st Utility Submittal
- 60% Plans Package
- Roundabout design check package
- Engineer's Opinion of Probable Construction Cost (OPCC)
- 60% Review Comment Responses

Task 3 – Final Sealed Plans (If Authorized)

Kimley-Horn will revise the design plans per the 60% comment responses and will provide these revised plans to utility owners as a 2nd utility submittal. Utility owners will verify conflicts and provide necessary relocations and quantities.

- Cover Sheet
- Index

- General Notes
- Typical Sections
- Summary of Quantities
- Construction Layout (Alignment(s))
- Mainline Plans
- Mainline Profiles
- Sideroad Profiles
- Driveway Locations and Profiles
- Special Grading
- Drainage Area Map
- Drainage Profiles (if needed)
- Earthwork Cross Sections
- Existing Utility Plans
- Utility Relocation Plans (provided by others)
- Lighting Plans & Details
    - Wire schedule and final details
- Signal Plans
    - Railroad crossing signal plans and details
- Signing and Marking Plans
- Landscaping/Tree Protection Plans
- Retaining Wall Envelopes (if needed)
- Retaining Wall Plans (if needed)
- Preliminary Erosion Control Plans Best Management Practice (BMP)
    - It is anticipated that improvements will disturb more than one (1) acre and a Notice of Intent (NOI) and full permit EPD plans will be required. Multi-phase erosion control plans are included in this scope of services.
- Special Construction Details
    - Railroad crossing details anticipated
- Final Right of Way Plans (if needed)
- All CAD/DGN files

Kimley-Horn will coordinate a 2nd utility submittal with the City.

- Kimley-Horn will revise 60% submittal plans, per comments received from the City, and submit updated plans to utility contacts to finalize locations and provide relocation plans.
- Kimley-Horn will coordinate with utility contacts and provide utility owners sixty (60) days to provide utility relocation plans to be inserted into contract plans.

Kimley»Horn

Once final plans are completed, Kimley-Horn will submit the plans and engineer's opinion of probable construction cost (OPCC) to the City for review. Representatives from Kimley-Horn will attend one (1) meeting, to review the City's comments. Kimley-Horn will also provide formal responses to any comments within two (2) weeks of receiving the comments

This task includes two (2) meetings with up to two (2) Kimley-Horn staff:

- One (1) meeting to discuss reasonable comments from the City
- One (1) meeting to discuss reasonable comments from GNRR

Kimley-Horn will submit an erosion control submittal package to EPD for final approval. This task includes up to two (2) rounds of reasonable comments from EPD.

Kimley-Horn anticipates that up to two (2) rounds of reasonable right-of-way revisions will be required due to City coordination with the development.

Once final contract plans are completed, Kimley-Horn will provide professional seal by register professional engineer in Georgia and submit electronically to the City and up to two (2) 11x17 hard copies of the plans may be requested.

Task 3 Deliverables List (if authorized):

- 2nd Utility Submission
- Right-of-Way Revisions (if necessary)
- Final Plans Submittal
- Submittal to NPDES for Erosion Control
- Final Plan Review Responses to both City and GNRR
- Engineer's Final Opinion of Probable Construction Cost (OPCC)
- Contract Sealed Plans Submittal

Task 4 – Limited Bid Administration and Construction Services (If Authorized)

Kimley-Horn will provide the following services for limited bid administration and construction services.

Kimley-Horn will prepare and issue up to two (2) addenda or modifications to the construction documents during the bidding process.

Kimley-Horn will review and evaluate submittals of materials proposed by Contractor in accordance with the Contract Documents.

Kimley-Horn will respond up to ten (10) requests for information (RFIs) from the Contractor regarding the interpretation of the design, conflicting field conditions, or minor modifications in the construction of the Work.

Kimley-Horn will provide up to four (4) site visits for construction observation and photo documentation to observe the progress of work.

Kimley-Horn will not supervise, direct, or control Contractor's work, and will not have authority to stop the Work or responsibility for the means, methods, or techniques selected by Contractor, and safety at the site. Kimley-Horn will not be responsible for acts or omissions of the Contractor or any of its subcontractors, suppliers, or vendors. The Contractor is responsible for providing notes of all field changes. Kimley-Horn does not guarantee Contractor's performance.

Deliverables:

Deliverables are as described in the scope of services above.

Schedule

We will provide our services as expeditiously as practicable with the goal of meeting a mutually agreed upon schedule after receiving an executed agreement and notice to proceed.

Information Provided by Client

The following is a detailed list of information required to complete the tasks:

- Geotechnical reports or preferred pavement design
- Existing survey topographic database from Adair Park Development
- Adair Park Development Plans and Concepts
- Utility owner information
- Stakeholders contact information
    - GNRR Contact
    - Woodstock Elementary School Contact
    - Utility Owner Contacts

Additional Services

Any services not specifically provided for in the above scope will be billed as additional services and performed at our then current hourly rates. Additional services we can provide include, but are not limited to, the following:

- Property and Topographical surveys beyond proposed scope
- Environmental documentation beyond proposed scope
- Subconsultant Services beyond proposed scope
- Public Meetings/Public Involvement beyond proposed scope
- Attendance at meetings beyond proposed scope
- Value Engineering Studies/Services
- Landscape Architecture Services beyond proposed scope
- Bid Phase Services beyond proposed scope
- Limited Construction Phase Services beyond proposed scope

- Submittals not specified
- Agency coordination not specified
- Right-of-way cost estimation or acquisition services
- Utility coordination or design services beyond proposed scope
- Construction documentation
- Pavement design per GDOT small project model

Fees and Expenses:

Kimley-Horn will perform the services of Task 1-4 described herein on a labor fee plus expense bases with the not-to-exceed fee of **$250,000.00**. Included below is a breakdown of fee per task. Where applicable, the Not To Exceed Fee consists of a budgeted effort (number of hours) as stated within the Scope of Services. The Client will be notified, and an amendment agreed upon in the event that additional effort will be required.

Task 1A – Project Management	$ 8,000.00
Task 1B* - Data Collection	$ 15,500.00
Task 2 - Haney Road Extension 60% Preliminary Design	$136,500.00
Total Not-to-Exceed Fee	**$160,000.00**

**Includes sub-contractor fee*

If Authorized Tasks

Task 3 – Final Sealed Plans (If authorized)	$79,000.00
Task 4 – Limited Bid Administration and Construction Services	$11,000.00
Additional if Authorized Not-to-Exceed Fee	**$90,000.00**

Kimley-Horn will not exceed the total maximum labor fee shown without authorization from the Client. However, Kimley-Horn reserves the right to reallocate amounts among tasks as necessary.

Labor fee will be billed on an hourly basis according to our then-current rates. Direct reimbursable expenses such as express delivery services, air travel, and other direct expenses will be billed at 1.15 times cost. A percentage of labor fee will be added to each invoice to cover certain other expenses as to these tasks such as telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Administrative time related to the project may be billed hourly. All permitting, application, and similar project fees will be paid directly by the Client. Should the Client request Kimley-Horn to advance any such project fees on the Client's behalf, an invoice for such fees, with a fifteen percent (15%) markup, will be immediately issued to and paid by the Client.

Payment will be due within 25 days of your receipt of the invoice and should include the invoice number and Kimley-Horn project number.

Kimley»Horn

Closure:

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard Provisions, "Kimley-Horn" shall refer to Kimley-Horn and Associates, Inc., and "Client" shall refer to City of Woodstock, Georgia.

We appreciate the opportunity to provide these services. Please contact me if you have any questions.

Sincerely,

Adam Gomez, P.E.

KIMLEY-HORN AND ASSOCIATES, INC.





Eric Gunderson

Vice President

Adam Gomez

Project Manager

CITY OF WOODSTOCK, GEORGIA

» MP 68

SIGNED: _____

PRINTED NAME: _____

TITLE:_____

DATE: _____

Attachment – Standard Provisions

KIMLEY-HORN AND ASSOCIATES, INC.
STANDARD PROVISIONS

1) **Kimley-Horn's Scope of Services and Additional Services.** Kimley-Horn will perform only the services specifically described in this Agreement ("Services"). Any services that are not set forth in the scope of Services described herein will constitute additional services ("Additional Services"). If requested by the Client and agreed to by Kimley-Horn, Kimley-Horn will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay Kimley-Horn for any Additional Services an amount based upon Kimley-Horn's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.

2) **Client's Responsibilities**. In addition to other responsibilities herein or imposed by law, the Client shall:
   a. Designate in writing a person to act as its representative, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
   b. Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project and all standards of development, design, or construction.
   c. Provide Kimley-Horn all available studies, plans, or other documents pertaining to the project, such as surveys, engineering data, environmental information, etc., all of which Kimley-Horn may rely upon.
   d. Arrange for access to the site and other property as required for Kimley-Horn to provide its services.
   e. Review all documents or reports presented by Kimley-Horn and communicate decisions pertaining thereto within a reasonable time so as not to delay Kimley-Horn.
   f. Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary.
   g. Obtain any independent accounting, legal, insurance, cost estimating, and feasibility services required by Client.
   h. Give prompt written notice to Kimley-Horn whenever the Client becomes aware of any development that affects Kimley-Horn's services or any defect or noncompliance in any aspect of the project.

3) **Period of Services**. Unless otherwise stated herein, Kimley-Horn will begin work after receipt of a properly executed copy of this Agreement. This Agreement assumes conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that Kimley-Horn does not control. If such delay or suspension extends for more than six months, Kimley-Horn's compensation shall be renegotiated.

4) **Method of Payment.** Client shall pay Kimley-Horn as follows:
   a. Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by Kimley-Horn and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due under this or any other agreement within 30 days after Kimley-Horn's transmittal of its invoice, Kimley-Horn may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid.
   b. The Client will remit all payments electronically to:
      Account Name: KIMLEY-HORN AND ASSOCIATES, INC.
      Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104
      Account Number: 2073089159554
      ABA#: 121000248
   c. The Client will send the project number, invoice number and other remittance information by e-mail to payments@kimley-horn.com at the time of payment.
   d. If the Client relies on payment or proceeds from a third party to pay Kimley-Horn and Client does not pay Kimley-Horn's invoice within 60 days of receipt, Kimley-Horn may communicate directly with such third party to secure payment.
   e. If the Client objects to an invoice, it must advise Kimley-Horn in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due.
   f. If Kimley-Horn initiates legal proceedings to collect payment, it shall recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings.

Such expenses shall include the cost, at Kimley-Horn's normal hourly billing rates, of the time devoted to such proceedings by its employees.

g. The Client agrees that the payment to Kimley-Horn is not subject to any contingency or condition. Kimley-Horn may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of Kimley-Horn to collect additional amounts from the Client.

5) **Use of Deliverables.** All documents, data, and other deliverables prepared by Kimley-Horn are related exclusively to the services described in this Agreement and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use or reuse by the Client or others on extensions of this project or on any other project. Any modifications by the Client to any of Kimley-Horn's deliverables, or any reuse of the deliverables without written authorization by Kimley-Horn will be at the Client's sole risk and without liability to Kimley-Horn, and the Client shall indemnify, defend and hold Kimley-Horn harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. Kimley-Horn's electronic files and source code remain the property of Kimley-Horn and shall be provided to the Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the deliverables prepared by Kimley-Horn, the hardcopy shall govern.

6) **Intellectual Property.** Kimley-Horn may use or develop its proprietary software, patents, copyrights, trademarks, trade secrets, and other intellectual property owned by Kimley-Horn or its affiliates ("Intellectual Property") in the performance of this Agreement. Intellectual Property, for purposes of this section, does not include deliverables specifically created for Client pursuant to the Agreement and use of such deliverables is governed by section 5 of this Agreement. Unless explicitly agreed to in writing by both parties to the contrary, Kimley-Horn maintains all interest in and ownership of its Intellectual Property and conveys no interest, ownership, license to use, or any other rights in the Intellectual Property to Client. Any enhancements of Intellectual Property made during the performance of this Agreement are solely owned by Kimley-Horn and its affiliates. If Kimley-Horn's services include providing Client with access to or a license for Kimley-Horn's (or its affiliates') proprietary software or technology, Client agrees to the terms of the Software License Agreement set forth at https://www.kimley-horn.com/khts-software-license-agreement ("the License Agreement") which terms are incorporated herein by reference.

7) **Opinions of Cost.** Because Kimley-Horn does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to costs, including but not limited to the costs of construction and materials, are made solely based on its judgment as a professional familiar with the industry. Kimley-Horn cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. Kimley-Horn's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.

8) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof, or upon thirty days' written notice for the convenience of the terminating party. Kimley-Horn shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by Kimley-Horn as a result of such termination.

9) **Standard of Care.** The standard of care applicable to Kimley-Horn's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by Kimley-Horn's performance of services, and it is agreed that Kimley-Horn is not a fiduciary with respect to the Client.

10) **LIMITATION OF LIABILITY.** In recognition of the relative risks and benefits of the Project to the Client and Kimley-Horn, the risks are allocated such that, to the fullest extent allowed by law, and notwithstanding any other provisions of this Agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of Kimley-Horn and Kimley-Horn's officers, directors, employees, agents, and subconsultants to the Client or to anyone claiming by, through or under the Client, for any and all claims, losses, costs, attorneys' fees, or damages whatsoever arising out of or in any way related to the services

under this Agreement from any causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of Kimley-Horn or Kimley-Horn's officers, directors, employees, agents, and subconsultants, shall not exceed twice the total compensation received by Kimley-Horn under this Agreement or $50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. This Section is intended solely to limit the remedies available to the Client or those claiming by or through the Client, and nothing in this Section shall require the Client to indemnify Kimley-Horn.

11) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.

12) **Construction Costs.** Under no circumstances shall Kimley-Horn be liable for extra costs or other consequences due to changed or unknown conditions or related to the failure of contractors to perform work in accordance with the plans and specifications. Kimley-Horn shall have no liability whatsoever for any costs arising out of the Client's decision to obtain bids or proceed with construction before Kimley-Horn has issued final, fully approved plans and specifications. The Client acknowledges that all preliminary plans are subject to substantial revision until plans are fully approved and all permits obtained.

13) **Certifications.** All requests for Kimley-Horn to execute certificates, lender consents, or other third-party reliance letters must be submitted to Kimley-Horn at least 14 days prior to the requested date of execution. Kimley-Horn shall not be required to execute certificates, consents, or third-party reliance letters that are inaccurate, that relate to facts of which Kimley-Horn does not have actual knowledge, or that would cause Kimley-Horn to violate applicable rules of professional responsibility.

14) **Dispute Resolution.** All claims arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the American Arbitration Association as a condition precedent to litigation. Any mediation or civil action by Client must be commenced within one year of the accrual of the cause of action asserted but in no event later than allowed by applicable statutes.

15) **Hazardous Substances and Conditions.** Kimley-Horn shall not be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Kimley-Horn's services will be limited to analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. Kimley-Horn will notify the Client of unanticipated hazardous substances or conditions of which Kimley-Horn actually becomes aware. Kimley-Horn may stop affected portions of its services until the hazardous substance or condition is eliminated.

16) **Construction Phase Services.**

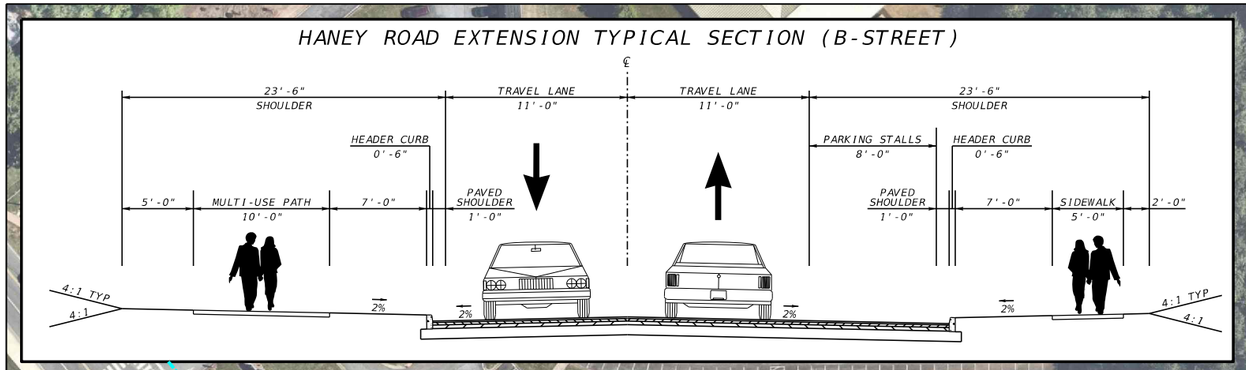
a. If Kimley-Horn prepares construction documents and Kimley-Horn is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against Kimley-Horn in any way connected thereto.
b. Kimley-Horn shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, equipment maintenance and inspection, sequence, schedule, safety programs, or safety practices, nor shall Kimley-Horn have any authority or responsibility to stop or direct the work of any contractor. Kimley-Horn's visits will be for the purpose of observing construction and reporting to the Client whether the contractors' work generally conforms to the construction documents prepared by Kimley-Horn. Kimley-Horn neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.
c. Kimley-Horn is not responsible for any duties assigned to it in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and its means and methods; that the contractor shall indemnify the Client and Kimley-Horn for all claims and liability arising out of job site accidents; and that the Client and Kimley-Horn shall be made additional insureds under the contractor's general liability insurance policy.

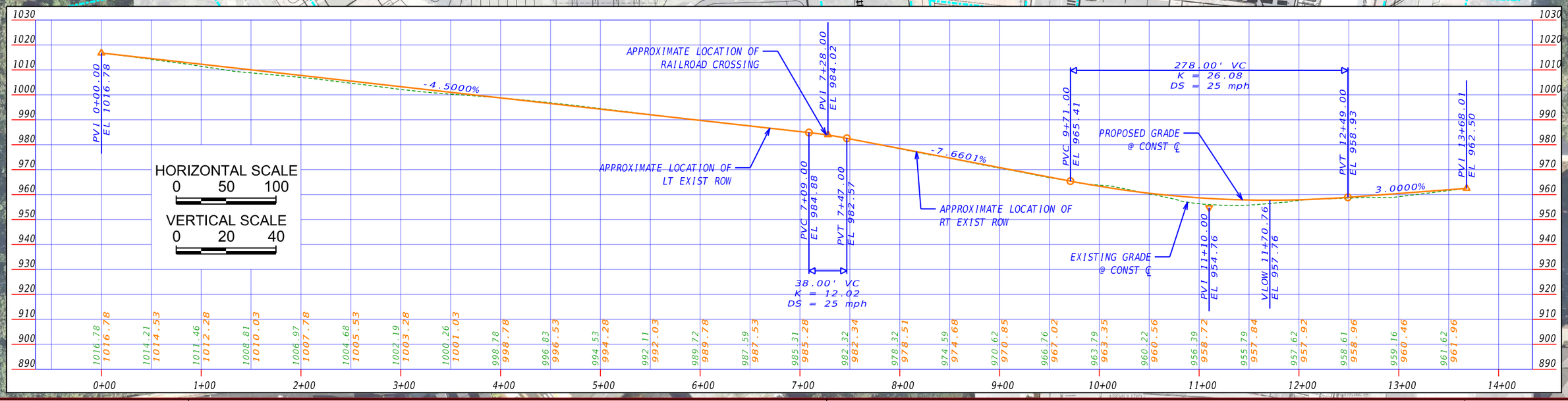
17) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and Kimley-Horn, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and Kimley-Horn. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by Kimley-Horn, without the written consent of Kimley-Horn. Kimley-Horn reserves the right to

augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If Kimley-Horn exercises this right, Kimley-Horn will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.

18) **Confidentiality.** The Client consents to the use and dissemination by Kimley-Horn of photographs of the project and to the use by Kimley-Horn of facts, data and information obtained by Kimley-Horn in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, Kimley-Horn shall use reasonable care to maintain the confidentiality of that material.

19) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State where the Project is located. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements, or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by Kimley-Horn. If Client requires Kimley-Horn to register with or use an online vendor portal for payment or any other purpose, any terms included in the registration or use of the online vendor portal that are inconsistent or in addition to these terms shall be void and shall have no effect on Kimley-Horn or this Agreement. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.





Kimley»Horn

HANEY ROAD EXTENSION FROM MAIN STREET TO ROPE MILL ROAD
CITY OF WOODSTOCK

OVERVIEW OF ROADWAY EXTENSION

SCALE
0 50 100

EXHIBIT: 1.1

AGENDA ITEM NO. 6.4

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Martyn Detz, Public Works
ITEM TYPE:	Bids, Authorize, Solicit, Award, Reject, Rebid
AGENDA SECTION:	CONSENT AGENDA
SUBJECT:	**Approve RFB 2026-02 Award & Contract and Related MAJBA JE 20377 for HMGP 4685-0027 – City Annex Generator Upgrade & Pump Station (4) Fixed Generator Replacement Project (Award RFB & Contract)**
SUGGESTED ACTION:	Request for approval of the award and contract to NextEdge Networks for RFB 2026 - 02 HMGP 4685-0027 – City Annex Generator Upgrade & Pump Station (4) Fixed Generator Replacement Project in an amount not to exceed $590,261. The City received 3 submittals. A related MAJBA 20377 is included in this agenda item for approval of additional funding for this project. If approved, this will also authorize the Mayor to execute the contract.

ATTACHMENTS:

Submittal - NextEdgeNetworks.pdf
Rebid Bid Opening 2026 - 02 - As Read.pdf
MAJBA JE 20377 - 4121 - HMGP Grant Generator Replacement Project.pdf
CON 2026 - 02 - HMGP 4685-0027 - City Annex Generator and Pump Statation (4) Replacement - Agreement.pdf

CITY OF
WOODSTOCK
GEORGIA

12453 Highway 92, Woodstock, GA 30188
770-592-6000 · www.woodstockga.gov

REQUEST FOR BIDS
For
HMGP – City Annex Generator Upgrade and Pump Stations (4) Fixed Generator Replacement and Installation Project

Rebid
RFB NUMBER
2026 – 02
HMGP 4685-0027

RELEASED:

October 30th, 2025

DUE:

December 3rd, 2025
2:00 P.M. EST

For all questions about this RFB contact:

Martyn Detz
Financial Analyst: Purchasing
770-592-6000 Ext 1205
www.bidnetdirect.com//cityofwoodstock

EXHIBIT SUBMITTAL CHECKLIST

The below items have been included in the submittal

__X__ **CONTRACTOR INFORMATION**
__X__ **FEDERAL LANGUAGE ACKNOWLEDGEMENT & SYSTEM OF AWARDS MANAGEMENT NUMBER**
__X__ **E VERIFY AFFIDAVIT**
__X__ **CONFLICT OF INTEREST DISCLOSURE FORM – CITY OF WOODSTOCK**
__X__ **DEBARMENT AND SUSPENSION FORM**
__X__ **EQUAL OPPORTUNITY PROVISION CERTIFICATIONS**
__X__ **CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES**
__X__ **DRUG FREE WORKPLACE CERTIFICATION**
__X__ **NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR**
__X__ **ANTI-LOBBYING CERTIFICATION**
__X__ **MINORITY AND WOMEN'S BUSINESS ENTERPRISE**

The 02 day of December, 20 25.

Signature: _____

Printed: Chad McCune

Title: Program Manager

EXHIBIT A CONTRACTOR INFORMATION FORM

See following page.

City of Woodstock

CONTRACTOR INFORMATION

Firm Name: NextEdge Networks Holdings

Contact Person: Chad McCune

Firm Address: 1355 1Windward Concourse,

Alpharetta, GA 30005

Phone: 404 451 7042

Fax:

Email: chad.mccune@nextedgenetworks.com

With this packet, please also provide a W-9 and Certificate of Insurance for the company/firm.

Signature – Authorized Officer or Agent

12/02/2025

Date

EXHIBIT B E-VERIFY AFFIDAVIT WITH INSTRUCTIONS

STATE OF GEORGIA
CITY OF WOODSTOCK, GEORGIA

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT

1. Compliance with the requirements of O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 of the Georgia Department of Labor (said Rules being hereinafter referred to as "Rule 300-10-1-.02") are conditions of this contract.

2. In the event Contractor employs or contracts with any subcontractor in connection with this contract, Contractor will secure from the subcontractor such subcontractor's indication of the employee-number category (as set forth above) applicable to the subcontractor; and

3. Contractor's compliance with the requirements of O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 shall be attested by the execution of the contractor affidavit as shown in Rule 300-10-1-.07, or a substantially similar contractor affidavit, which document is attached hereto and shall be a part of this Contract.

4. In the event Contractor employs or contracts with any subcontractor in connection with this contract, Contractor will secure from such subcontractor attestation of the subcontractor's compliance with O.C.G.A. § 13-10-91 and Rule 300-10-1-.08 or a substantially similar subcontractor affidavit, and maintain records of such attestation for inspection by the City at any time. Such subcontractor affidavit shall become a part of the agreement between Contractor and the subcontractor.

Acceptance

By signing you agree to the terms and conditions as presented for the locations listed above.



12/02/2025

Signature of Authorized Officer or Agent Date

Chad McCune

Printed Name and Title of Authorized Officer or Agent.

See following page(s).

City of Woodstock

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation which is contracting with the City of Woodstock, Georgia (the "City") has registered with and is participating in a federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontract who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

2703380

Federal Work Authorization User Identification Number

04/04/2023

Date of Authorization

NextEdge Networks Holdings LLC

Name of Contractor

RFB 2026 – 02 HMGP – Fixed Generator Replacement

Name of Project

City of Woodstock, Georgia

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on December 02, 2025 in Ballground (city), Ga (state).

Signature of Authorized Officer or Agent

Chad McCune - Program Manager

Printed Name and Title of Authorized Officer or Agent

Subscribed and Sworn before me this the 2nd day of December, 2025

Notary Public

5/2/2027

My Commission Expires

BERNARD OAKLEY NOTARY PUBLIC CHEROKEE COUNTY, GA MY COMMISSION EXPIRES MAY 02 2027

EXHIBIT C BID PROPOSAL FORM

Proposal of Chad McCune (hereinafter called "Bidder") a contractor organized and existing under the laws of the State of Ga, * an individual, a corporation, or a partnership doing business as NextEdge Networks Holdings.

TO: City of Woodstock, Georgia (Hereinafter referred to as "City")

The Bidder, in compliance with your invitation for bids for the work as described in Section 2.0 of

RFB 2026 – 02
HMGP – Fixed Generator Replacement

having examined the scope of work with related documents and the site of the proposed work, and being familiar with all of the conditions surrounding the scope of work of the proposed Project, including the availability of materials and labor, hereby proposes to furnish all labor, materials, and supplies, and to construct the Project in accordance with the Contract Documents, within the time set forth herein, and at the prices stated in the bid submission. These prices are to cover all expenses incurred in performing the work required under this Contract, of which this bid is a part.

Amount shall be shown in figures. The prices in the bid submittal shall include all labor, materials, removal, overhead, profit, insurance, etc., to cover the finished work of the project as stated in the contract.

Total Price: $ 590,261

Bidder hereby agrees to commence work under this Contract on or before a date to be specified in a written "Notice to Proceed" of the City and to fully complete the Project within ONE HUNDRED-FIFTY (150) consecutive calendar days; bidder further agrees to pay as liquidated damages the sum of $250 per each consecutive calendar day that the Contractor shall be in default after the date stipulated in the contract for completing the work.

Bidder understands that the City reserves the right to reject any or all bids and to waive any informalities in the bidding.

The Bidder agrees that this bid shall be good and may not be withdrawn for a period of 60 calendar days after the scheduled closing time for receiving bids.

The Bidder declares that he understands that the quantities shown on the bid are subject to adjustment by either increase or decrease, and that should the quantities of any of the items of work be increased, the undersigned proposes to do the additional work at the unit prices stated herein; and should the quantities be decreased, he also understands that payment will be made on actual quantities at the unit price bid and will make no claim for anticipated profits for any decrease in the quantities and that actual quantities will be determined upon completion of work, at which time adjustment will be made to the Contract amount by direct increase or decrease.

The Bidder agrees to provide a three-year warranty all on all goods and services provided within this scope upon satisfactory completion of the project.

The Bidder acknowledges that they have read and signed the Contractor and Subcontractor Affidavits and Federal Certifications for HMGP projects.

The full name and residence of persons or parties interested in the foregoing bids, as principals, are named as follows:

Scott Chapman - 335 Willbanks Drive. Ballground, Ga 30107

Kris Van Liew - 335 Willbanks Drive. Ballground, Ga 30107

Chad McCune - 335 Willbanks Drive. Ballground, Ga 30107

Dee Farquhar - 335 Willbanks Drive. Ballground, Ga 30107

The 02nd day of December, 20 25.

Signature: 

Printed: Chad McCune

Title: Program Manager

EXHIBIT D UNIT PRICING SHEET

Please use ‘Exhibit D’ as provided in a separate document file.

REBID - RFB 2026 - 02 - HMGP 4685-0027 - City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project							TOTAL	$ 590,261 -
Vendor:	NextEdge Networks Holdings							
Signature:								
Site Location	Shipping and Installation	Generator	Fuel Tank	Concrete Pad	Fuel Tank Elevation	Facility Transfer Switch	Fuel for Initial Testing	Total Generator Cost
Brookshire Pump Station #2, 50 kW, 316 Ashland Court	$13,669	$25,565						$ 49,234 -
Brookshire Pump Station #3, 100kW, 938 Santa Anita Drive	$19,136	$49,791						$ 68,927 -
Bell Park Pump Station #1, 75 kW, 604 Bell Park Circle	$17,770	$46,234						$ 64,004 -
Bell Park Pump Station #2, 75 kW, 6970 Main Street	$17,770	$46,234						$ 64,004 -
City Annex/Police Headquarters, 175 kW fixed 12453 Highway 92	$241,503	$102,588						$ $344,092 -
							Total	$ 590,261 -

EXHIBIT F REQUIRED FEDERAL LANGUAGE ACKNOWLEDGEMENT & SAM.GOV

See following page(s).

REQUIRED FEDERAL LANGUAGE ACKNOWLEDGEMENT

This bid is being solicited in accordance with Code of Federal Regulations (CFR) Title 2 → Subtitle A → Chapter II → Part 200 and Appendix II to Part 200 — Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and are hereby incorporated by reference.

This project is funded by the Hazard Mitigation Grant Program (HMGP) from the Georgia Emergency Management and Homeland Security Agency (GEMA/HS), award designated HMGP 4685-0027 by the Federal Emergency Management Agency (FEMA) and is subject to the provisions thereof. Contractors and subcontractors should be familiar with the requirements regarding conditions of employment, correct job classifications and minimum wage rates for all workers on the project. Contractors and subcontractors must comply with all Federal, State and local requirements. Minority and women's business enterprises are encouraged to participate in this Federal funded project. Procurement shall be in compliance with the Common Rule, 24 CFR 84.40-48. Potential contractors and subcontractors should be familiar with the requirements of Title VI of the Civil Rights Act of 1964 and 24 CFR 570.602 and Executive Order 11246 – Equal Employment Opportunity and Affirmative Action.

Please refer to the Electronic Code of Federal Regulations via the included link below for detailed information and guidance. https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

All contractors whose System for Award Management (SAM.gov) registration is not active at the time of the bid closing or that are debarred, suspended or otherwise excluded from or ineligible for participation on federal assistance programs may not undertake any activity in part or in full under this project.

It will be the responsibility of the Contractor to check the Cod of Federal Regulations (CFR) website for information and addendum.

Acknowledgment

By signing below, Respondent acknowledges that he/she has read and understands the above requirements.

Name of Contractor: NextEdge Neworks Holdings LLC

SAM.GOV #: V5Y8V94Y4ZP3 CAGE # 15WG9

Date: 12/02/2025

Signature of Authorized Representative: 

City of Woodstock, Georgia

VENDOR CONFLICT OF INTEREST DISCLOSURE FORM

All vendors interested in conducting business with the City of Woodstock, Georgia must complete and return the Vendor Conflict of Interest Disclosure Form in order to be eligible to be awarded a contract. Please note that all vendors are subject to comply with the City's conflict interest policies as stated within the certification section below. If a vendor has a relationship with a City official or employee, an immediate family member of a City official or employee, the vendor shall disclose the information required below.

Certification: I hereby certify that to my knowledge, there is no conflict of interest involving the vendor named below:

1. No City official or employee or City employee's immediate family member has an ownership interest in vendor's company or is deriving personal financial gain from this contract.
2. No retired or separated City official or employee who has been retired or separated from the City for less than one (1) year has an ownership interest in vendor's Company.
3. No City employee is contemporaneously employed or prospectively to be employed with the vendor.
4. Vendor hereby declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any City employee or elected official to obtain or maintain a contract.
5. Please note any exceptions below:

Vendor Name	Vendor Phone Number
NextEdge Networks Holdings LLC	404 451 7042
Conflict of Interest Disclosure*	
Name of City of Woodstock, Georgia employees, elected officials, or immediate family members with whom there may be a potential conflict of interest.	☐ Relationship to employee _____ ☐ Interest in vendor's company Alpharetta, GA 30005 ☐ Other _____
*Disclosing a potential conflict of interest does not disqualify vendors. In the event vendors do not disclose potential conflicts of interest and they are detected by the City; vendor will be exempt from doing business with the City.	

I certify that the information provided is true and correct by my signature below.

Signature of Authorized Representative	Date	Printed Name and Title of Authorized Representative
[signature]	12/02/2025	Chad McCune - Program Manager

PROCUREMENT USE ONLY

___ Yes, named employee was involved in Bid/ Proposal process.

___ No, named employee was involved in procurement process or decision.

EXHIBIT I DEBARMENT AND SUSPENSION FORM

The undersigned Proposer certifies on behalf of itself, and all Participating Members, Major Non-Participating Members and Contractors identified by such Proposer as of the date hereof, as follows:

The undersigned certifies to the best of its knowledge and belief, that it and its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any local, state or federal department or agency.

b. Have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, State or local) transaction or contract under a public transaction; violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, State or local) with commission of any of the offenses enumerated in paragraph 1b of this certification; and

d. Have not within a three (3) year period preceding this application/proposal had one or more public transactions (federal, State or local) terminated for cause or default.

Where the Proposer is unable to certify to any of the statements in this certification, it shall attach a certification to its proposal or bid stating that it is unable to provide the certification and explaining the reasons for such inability.



Signature of Contractor's Authorized Official

Chad McCune Program Manager

Name and Title of Contractor's Authorized Official

12/02/2025

Date

EQUAL OPPORTUNITY PROVISION CERTIFICATIONS
[EXECUTIVE ORDER 11246]

A. Executive Order 11246 (Contracts/Subcontracts above $10,000)

1. Section 202 Equal Opportunity Clause:

During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment, or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration without regard to race, color, religion, sex, or national origin.

(3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the Contract Compliance Officer advising the said labor union or workers' representatives of the contractor's commitment under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the Department and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and others.

(6) In the event of the contractor's non-compliance with the non-discrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) The contractor will include the provisions of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the Department may direct as a means of enforcing such provisions, including sanctions for non-compliance. Provide however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the Department the contractor may request the United States to enter into such litigation to protect the interest of the United States.

SPECIAL EQUAL OPPORTUNITY PROVISIONS:

A. Activities and Contracts Not Subject to Executive Order 11246, as Amended

(Applicable to Federally assisted construction contracts and related subcontracts $10,000 and under)

During the performance of this contract, the contractor agrees as follows:

(1) The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor shall take affirmative action to ensure that applicants for employment are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

(2) The Contractor shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by Contracting Officer setting forth the provisions of this nondiscrimination clause. The Contractor shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(3) Contractors shall incorporate foregoing requirements in all subcontracts.

NextEdge Networks Holdings

Name of Firm

Chad McCune

Name of Authorized Person



Signature of Authorized Person

12/02/2025

Date of Signature of Authorized Person

CERTIFICATION OF BIDDER
REGARDING EQUAL EMPLOYMENT OPPORTUNITY

INSTRUCTIONS

This certification is required pursuant to Executive Order 11246 (30 F. R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause, and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the bidder has not filed a compliance report due under applicable instructions, such bidder shall be required to submit a compliance report within seven calendar days after bid opening. No contract shall be awarded unless such report is submitted.

CERTIFICATION BY BIDDER

NAME AND ADDRESS OF BIDDER (Include ZIP Code):

NextEdge Networks Holdings 1355 Windward Concourse, Alpharetta, GA 30005

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

x| YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

☐ YES x| NO

3. Bidder has filed all compliance reports due under applicable instructions.

☐ YES x| NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended?

☐ YES x| NO

Chad McCune Program Manager

NAME AND TITLE OF SIGNER (Please type):

12/02/2025

SIGNATURE DATE

CERTIFICATION BY PROPOSED SUBCONTRACTOR REGARDING EQUAL EMPLOYMENT OPPORTUNITY

NAME OF PRIME CONTRACTOR | PROJECT NUMBER

INSTRUCTIONS:

The certification is required pursuant to Executive Order 11246 (30 F.R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause; and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the subcontractor has not filed a compliance report due under applicable instructions, such subcontractor shall be required to submit a compliance report before the owner approves the subcontract or permits work to begin under the subcontract.

SUBCONTRACTOR'S CERTIFICATION

NAME AND ADDRESS OF SUBCONTRACTOR (Include ZIP Code):

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

   x YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

   ☐ YES x NO

3. Bidder has filed all compliance reports due under applicable instructions.

   ☐ YES x NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11 x 6, as amended?

   ☐ YES x NO

NAME AND TITLE OF SIGNER (Please type):

Chad McCune Program Manager

SIGNATURE: 

DATE: 12/02/2025

EXHIBIT K CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES

The **CONTRACTOR** certifies that he does not, and will not, provide and maintain segregated facilities for his employees at his establishments and, further that he does not, and will not, permit his employees to perform their services at those locations, under his control, where segregated facilities are provided and maintained. Segregated facilities include, but are not necessarily limited to, drinking fountains, transportation, parking, entertainment, recreation, and housing facilities; waiting, rest, wash, dressing, and locker rooms, and time clock, work, storage, restaurant, and other eating areas which are set apart in fact, or by explicit directive, habit, local custom, or otherwise, on the basis of color, creed, national origin, and race.

The **CONTRACTOR** agrees that, except where he has obtained identical certifications from proposed subcontractors for specific time periods, he will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding $10,000.00 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certifications in his files.

The **CONTRACTOR** agrees that a breach of this certification is a violation of the Equal Opportunity clause in this Contract. The penalty for making false statements is prescribed in 18 U.S.C. 1001.

NextEdge Networks Holdings

Contractor



Signature

Chad McCune - Program Manager

Printed Name and Title of Signer

12/02/2025

Date

EXHIBIT L DRUG FREE WORKPLACE CERTIFICATION

CONTRACTOR certifies that they are a drug free workplace as described below and will maintain compliance with such for the duration of the agreement.

In order to have a drug-free workplace, a business shall:

1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of controlled substances is prohibited in the workplace and specifying the actions that shall be taken against employees for violation of such prohibition.

2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3) Give each employee engaged in providing the commodities of contractual services that are under proposal a copy of the statement specified in the subsection (1).

4) In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under proposal, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or nolo contender to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5) Impose a sanction on or require that satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

NextEdge Neworks Holdings
_____
Contractor


_____
Authorized Representative Signature

12/02/2025
_____
Date

EXHIBIT M NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR

State of Georgia

County of Cherokee

Chad McCune, being first duly sworn, deposes and says that:

(1) He is Agent (Owner, Partner, Officer, Representative, or Agent) of the **CONTRACTOR** that has submitted the attached Bid;

(2) He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

(3) Such Bid is genuine and is not a collusive or sham Bid;

(4) Neither the said **CONTRACTOR** nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted to or refrain from bidding in connection with such Contract, or has in any collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against The City of Woodstock, Georgia or any person interested in the proposed Contract; and,

(5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the **CONTRACTOR** or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed _____

Name Chad McCune

Title Program Manager

Subscribed and Sworn to before me this 2nd day of December, 20 25.

_____ (SEAL)

Sr. Manager Fleet and Vendor Operations

Title

My Commission expires 5/2/2027

Date

BERNARD OAKLEY NOTARY PUBLIC CHEROKEE COUNTY, GA MY COMMISSION EXPIRES MAY 02 2027

EXHIBIT N ANTI-LOBBYING CERTIFICATION

Certification for Contracts, Grants, Loans, and Cooperative Agreements (To be submitted with each bid or offer exceeding $100,000)

The undersigned Chad McCune certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor, Chad McCune certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.



Signature of Contractor's Authorized Official

Chad McCune

Name and Title of Contractor's Authorized Official

12/02/2025

Date

This form to be submitted with Bid:

MINORITY AND WOMEN'S BUSINESS ENTERPRISE UTILIZATION WORKSHEET

Grant Applicant HMGP 4685-0027

Project Number 2026-01

Contractor/Engineer NextEdge Networks LLC

Address, City, State, and Zip 1355 Windward Concourse, Alpharetta, GA 30005

Contact Person Chad McCune Telephone No 404 451 7042

Amount of Contract _____ MBE Percentage _____ WBE Percentage: _____

1. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

2. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

3. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

4. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

NextEdge Networks Holdings LLC

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☑ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) C

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) _____

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1355 Windward Concourse, Suite 410

6 City, state, and ZIP code

Alpharetta, GA 30005

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	2	–	1	6	8	7	1	7	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Colin Haggerty Colin Haggerty (Jul 18, 2024 19:10 EDT) **Date** Jul 18, 2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

W-9 NextEdge Networks Holdings (7.2024)

Final Audit Report 2024-07-18

Created:	2024-07-18
By:	JoAnna Wang (jwang@nextedgenetworks.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7njicvGuQcdHno1pFhyFrwo48DA-NclH

"W-9 NextEdge Networks Holdings (7.2024)" History

Document created by JoAnna Wang (jwang@nextedgenetworks.com)
2024-07-18 - 11:06:09 PM GMT

Document emailed to chaggerty@nextedgenetworks.com for signature
2024-07-18 - 11:08:54 PM GMT

Email viewed by chaggerty@nextedgenetworks.com
2024-07-18 - 11:09:02 PM GMT

Signer chaggerty@nextedgenetworks.com entered name at signing as Colin Haggerty
2024-07-18 - 11:10:36 PM GMT

Document e-signed by Colin Haggerty (chaggerty@nextedgenetworks.com)
Signature Date: 2024-07-18 - 11:10:38 PM GMT - Time Source: server

Agreement completed.
2024-07-18 - 11:10:38 PM GMT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/20/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CAC Specialty
320 Fillmore Street, Suite 200
Denver, CO 80206

www.cacgroup.com

CONTACT NAME: Kyla Franklin License No. 4283522
PHONE (A/C, No, Ext): **FAX (A/C, No):**
E-MAIL ADDRESS: kyla.franklin@cacgroup.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co of Hartford	20478
INSURER B : Continental Casualty Company	20443
INSURER C : Valley Forge Insurance Company	20508
INSURER D : Allied World Specialty Insurance Company	16624
INSURER E : Starr Indemnity & Liability Company	38318
INSURER F :	

INSURED
NextEdge Infrastructure Services, LLC
1355 Windward Concourse, Suite 410
Alpharetta GA 30005

COVERAGES **CERTIFICATE NUMBER:** 87698462 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✓ COMMERCIAL GENERAL LIABILITY			7094906200	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 1,000,000
	☐ CLAIMS-MADE ✓ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	☐ POLICY ✓ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	☐ OTHER:							$
B	AUTOMOBILE LIABILITY			7094905063	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	✓ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	☐ Liability Deductible- $0							$
B	✓ UMBRELLA LIAB ✓ OCCUR			7094924132 Follows Form	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 10,000,000
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$ 10,000,000
	✓ DED ✓ RETENTION $ 0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			AOS - 7094906410	1/1/2025	1/1/2026	✓ PER STATUTE ☐ OTH-ER	
C	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH)	N / A		CA - 7094907282	1/1/2025	1/1/2026	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
D	Professional Liability			03132443	1/1/2025	1/1/2026	Limit per Claim/Agg.	$5,000,000
D	Pollution Liability			03132443	1/1/2025	1/1/2026	Limit per Occ./Agg.	$10,000,000
E	Inland Marine			ITC100065433825	1/1/2025	1/1/2026	See Attached Details	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Work Locations:
Brookshire Pump Station 2 - 316 Ashland Ct, Woodstock, GA 30189; Brookshire Pump Station 3 - 938 Santa Anita Dr, Woodstock, GA 30189; Bell Park Pump Station 1 - 604 Bell Park Cir, Woodstock, GA 30188; Bell Park Pump Station 2 - 6970 Main St, Woodstock, GA 30188; City Annex - 12453 GA-92, Woodstock, GA 30188

CERTIFICATE HOLDER

City of Woodstock
12453 GA-92
Woodstock GA 30188

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



Grantland Rice IV

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AGENCY CUSTOMER ID: NENHOLD-01

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY	NAMED INSURED
CAC Specialty	NextEdge Infrastructure Services, LLC 1355 Windward Concourse, Suite 410 Alpharetta GA 30005
POLICY NUMBER	
CARRIER / NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance (03/16)

HOLDER: City of Woodstock

ADDRESS: 12453 GA-92 Woodstock GA 30188

Policy Forms:

General Liability
CNA75079XX- Blanket Additional Insured - Owners, Lessees or Contractors - with Products-Completed Operations Coverage Endorsement
CNA75008XX- Waiver of Transfer of Rights of Recovery Against Others to the Insurer Endorsement

Commercial Auto:
CNA71527XX – Additional Insured Primary and Non-Contributory
CA04441013- Waiver of Transfer of Rights of Recovery Against Others to Us (Waiver of Subrogation)

Workers Compensation/Employers Liability:
WC 00 03 13 04/84 and G-19160-B 11/97 - Waiver of Rights to Recover (Subrogation)

Inland Marine: Contractor's Equip, Inland Marine, Builders Risk/Installation Floater, Rented/Leased Equipment, Policy:
Contractor’s Equipment Limit- any one occurrence: $10,975,680
Equipment Leased/Borrowed/Rented (Short Term): $500,000 Per Item/Max
Builders Risk/Installation Floater Limit: $1,000,000 Per Occurrence

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BID BOND

KNOWN ALL BY THESE PRESENTS, That we, **NextEdge Networks Holdings LLC**, as Principal, and **Berkley Insurance Company**, as Surety, are held and firmly bound unto **City of Woodstock, GA**, as Obligee, in the sum of **(5% TAB) of Total Amount Bid** Dollars (**$(5% TAB)**) for the payment of which we bind ourselves, and our successors and assigns, jointly and severally, as provided herein.

WHEREAS, Principal has submitted or is about to submit a bid to the Obligee on a contract for **HMGP - City Annex Generator Upgrade and Pump Stations (5) Fixed Generator Replacement and Installation Project** ("Project").

NOW, THEREFORE, the condition of this bond is that if Obligee accepts Principal's bid, and Principal enters into a contract with Obligee in conformance with the terms of the bid and provides such bond or bonds as may be specified in the bidding or contract documents, then this obligation shall be void; otherwise Principal and Surety will pay to Obligee the difference between the amount of Principal's bid and the amount for which Obligee shall in good faith contract with another person or entity to perform the work covered by Principal's bid, but in no event shall Surety's and Principal's liability exceed the penal sum of this bond.

Signed this **17th** day of **October**, **2025**.

NextEdge Networks Holdings LLC

(Principal)

By: _____

Joshua Cavaretta, Vice President

Berkley Insurance Company

By: _____

Senia Hernandez, Attorney-in-Fact

No. BI-10362b

POWER OF ATTORNEY
BERKLEY INSURANCE COMPANY
WILMINGTON, DELAWARE

KNOW ALL MEN BY THESE PRESENTS, that BERKLEY INSURANCE COMPANY (the "Company"), a corporation duly organized and existing under the laws of the State of Delaware, having its principal office in Greenwich, CT, has made, constituted and appointed, and does by these presents make, constitute and appoint: ***John L. Hohlt; Jack W. Meikle; Candice Hild; Nadia Ortega; Senia Hernandez; or William Ison of Cobbs Allen Capital, LLC dba CAC Specialty of Houston, TX*** its true and lawful Attorney-in-Fact, to sign its name as surety only as delineated below and to execute, seal, acknowledge and deliver any and all bonds and undertakings, with the exception of Financial Guaranty Insurance, providing that no single obligation shall exceed **Fifty Million and 00/100 U.S. Dollars (U.S.$50,000,000.00),** to the same extent as if such bonds had been duly executed and acknowledged by the regularly elected officers of the Company at its principal office in their own proper persons.

This Power of Attorney shall be construed and enforced in accordance with, and governed by, the laws of the State of Delaware, without giving effect to the principles of conflicts of laws thereof. This Power of Attorney is granted pursuant to the following resolutions which were duly and validly adopted at a meeting of the Board of Directors of the Company held on January 25, 2010:

RESOLVED, that, with respect to the Surety business written by Berkley Surety, the Chairman of the Board, Chief Executive Officer, President or any Vice President of the Company, in conjunction with the Secretary or any Assistant Secretary are hereby authorized to execute powers of attorney authorizing and qualifying the attorney-in-fact named therein to execute bonds, undertakings, recognizances, or other suretyship obligations on behalf of the Company, and to affix the corporate seal of the Company to powers of attorney executed pursuant hereto; and said officers may remove any such attorney-in-fact and revoke any power of attorney previously granted; and further

RESOLVED, that such power of attorney limits the acts of those named therein to the bonds, undertakings, recognizances, or other suretyship obligations specifically named therein, and they have no authority to bind the Company except in the manner and to the extent therein stated; and further

RESOLVED, that such power of attorney revokes all previous powers issued on behalf of the attorney-in-fact named; and further

RESOLVED, that the signature of any authorized officer and the seal of the Company may be affixed by facsimile to any power of attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligation of the Company; and such signature and seal when so used shall have the same force and effect as though manually affixed. The Company may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Company, notwithstanding the fact that they may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, the Company has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 2nd day of May, 2024.

Attest:

(Seal)

By _____
Philip S. Welt
Executive Vice President & Secretary

Berkley Insurance Company

By _____
Jeffrey M. Hafter
Senior Vice President

STATE OF CONNECTICUT)
) ss:
COUNTY OF FAIRFIELD)

Sworn to before me, a Notary Public in the State of Connecticut, this 2nd day of May, 2024, by Philip S. Welt and Jeffrey M. Hafter who are sworn to me to be the Executive Vice President and Secretary, and the Senior Vice President, respectively, of Berkley Insurance Company.

MARIA C. RUNDBAKEN
NOTARY PUBLIC
CONNECTICUT
MY COMMISSION EXPIRES 04-30-2029

_____
Notary Public, State of Connecticut

CERTIFICATE

I, the undersigned, Assistant Secretary of BERKLEY INSURANCE COMPANY, DO HEREBY CERTIFY that the foregoing is a true, correct and complete copy of the original Power of Attorney; that said Power of Attorney has not been revoked or rescinded and that the authority of the Attorney-in-Fact set forth therein, who executed the bond or undertaking to which this Power of Attorney is attached, is in full force and effect as of this date.

Given under my hand and seal of the Company, this 17th day of October, 2025.

(Seal)

_____
Vincent P. Forte

WARNING – Any unauthorized reproduction or alteration of this document is prohibited. This power of attorney is void unless seals are readable and the certification seal at the bottom is embossed. The background imprint, warning and verification instructions (on reverse) must be in blue ink.

Rebid 2026 - 02 - HMGP 4685-0027 - City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project
December 4, 2025, 11:00 A.M.
Bid Tabulation - As Read

Firm Name	Total Cost as Read	Brookshire 2	Brookshire 3	Bell park 1	Bell Park 2	City Annex		4 Pump Stations	
Capital City Electrical Services	$ 594,221.00	$ 67,475.00	$ 84,590.00	$ 82,264.00	$ 82,264.00	$ 277,628.00	$ 594,221.00	$ 316,593.00	
Metro Power	$ 706,685.00	$ 77,519.00	$ 100,052.00	$ 85,274.00	$ 85,274.00	$ 358,566.00	$ 706,685.00	$ 348,119.00	
NextEdgeNetworks	$ 590,261.00	$ 49,234.00	$ 68,927.00	$ 64,004.00	$ 64,004.00	$ 344,092.00	$ 590,261.00	$ 246,169.00	Apparent Low Bidder

City of Woodstock, GA
Major Budget Amendment

Name of Department	**4121 - Buildings & Grounds Maintenance**
Budget Amendment #	**MAJBA JE 20377**

Explanation of Request

This MAJBA is to recognize HMGP grant revenue and to re-purpose project savings from the Towne Lake Pkwy Widening (GTIB 3) project to the HMGP Generator Replacement Project for the city's match plus additional needed funding.

The city was awarded a grant for the Hazard Mitigation Grant Program (HMGP) Generator Project which replaces (i.e., purchase and installation) of five (5) fixed generators at various facility locations. This grant provides 75% funding for the project with the city's match being 25%. The lowest responsive responsible bid is over the original grant/city match amount, therefore the city is responsible for funding the additional amount. The Towne Lake Pkwy Widening (GTIB 3) project came in underbudget therefore the savings is available to be re-purposed to other projects and a portion of this savings will be re-purposed to fund the additional amount needed for the HGMP generator project.

ACCOUNT NUMBER	ACCOUNT NAME	DEBIT	CREDIT
437-4121-542110-00-HMGPGR	HMGP Generator Replacement Project	$ 590,261.00	
437-4121-331351-00-HMGPGR	HMGP Grant Revenue - Generator Project		$ 325,034.19
437-4215-541410-00-00TLPW	Towne Lake Pkwy Widening (GTIB 3)		$ 265,226.81
TOTALS		**$ 590,261.00**	**$ 590,261.00**

This is the Standard Construction Services Agreement of the City of Woodstock, Georgia. Any Contractor doing business with the City must enter into this Agreement.

CONSTRUCTION SERVICES AGREEMENT

THIS AGREEMENT is effective as of this 12th day of January, 2026, by and between **CITY OF WOODSTOCK, GEORGIA,** a political subdivision of the State of Georgia, acting by and through its governing authority, the City Council ("City"), and NextEdge Networks Holdings LLC dba NextEdge ("Contractor"), collectively referred to as the "Parties."

WITNESSETH THAT:

WHEREAS, the City desires to retain Contractor to provide certain services generally described as HMGP 4685-00237 – City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project (the "Work"); and

WHEREAS, the City finds that specialized knowledge, skills, and training are necessary to perform the Work contemplated under this Agreement; and

WHEREAS, the Contractor has represented that it is qualified by training and experience to perform the Work; and

WHEREAS, the Contractor desires to perform the Work under the terms and conditions set forth in this Agreement; and

WHEREAS, the public interest will be served by this Agreement;

NOW, THEREFORE, the Parties hereto do mutually agree as follows:

I. SCOPE OF SERVICES AND TERMINATION DATE

A. Project Description

The City of Woodstock, Georgia, herein referred to as the City, is accepting bids from qualified contractors for the purpose of replacing and installing four (4) fixed generators at critical facilities in the community and upgrading the generator at the City Annex, hereinafter referred to as the "Project". This includes but is not limited to upgrading the 30-kW generator at the City Annex to 175-kW fixed to include an automatic transfer switch and concrete pad, replacing two (2) pump stations at Brookshire (50 kW, 100 kW), and two (2) pump stations at Bell Park (75kW). Bids shall include all labor and materials needed to remove and replace the units and perform startup that meets the requirements of the manufacturer to maintain factory warranty.

The City of Woodstock has received Hazard Mitigation Grant Program (HMGP) funds from the Georgia Emergency Management and Homeland Security Agency (GEMA/HS) for this project, award designated HMGP 4685-0027 by the Federal Emergency Management Agency (FEMA). It is imperative that respondents examine and become familiar with the Hazard Mitigation Grant Program. Respondents must comply with the Federal Regulations Contract Requirements

including but not limited to those acknowledged in the original bid document. All Federal Acknowledgements are attached in the contractor's signed forms found in **Exhibit A.**

B. <u>The Work</u>

The Work to be completed under this Agreement (the "Work") consists of the below listed goods and services which shall meet or exceed the specifications below.

Goods and services shall meet or exceed the following guidelines:

A. Brookshire Pump Station #2 – 50 kW, 316 Ashland Court (34.138537, -84.534922)
    a. Natural Gas - 240/120 3 phase
B. Brookshire Pump Station #3 – 100 kW, 938 Santa Anita Drive (34.132865, -84.538812)
    a. Natural Gas – 240/120 3 phase
C. Bell Park Pump Station #1 – 75 kW, 604 Bell Park Circle (34.124991, -84.512455)
    a. Diesel – 60 Hz
D. Bell Park Pump Station #2 – 75 kW, 6970 Main Street (34.121538, -84.506148)
    a. Diesel – 60 Hz

*The ATS does not need to be replaced in the initial scope for the existing generators.

E. City Annex/Police Headquarters – 175kW fixed (34.088101, -84.480993)
    - Contractor will remove the existing 30 kW Generator that runs the partial building and install a 175 kW generator that runs the whole building installed on preset coordinates (34.088211, -84.480087). The generator is large enough to handle load of building based on load and running calculation for 12453 Hwy 92 service by Cobb EMC
    - 1200 Amps
    - Install transfer switch to main distribution panel, wiring generator to transfer switch
    - Conduit and wire between transfer switch and generator as well as transfer switch to building electrical system (Must put Conduit in Ground)
    - Freight, delivery and placement
    - Gas connections to the Unit – gas line for underground Gas service at 12453 Hwy 92
    - Must install in ground and connect gas line to meter and to generator.
        - Gas line will come from the adjacent subdivision. The City has an easement
    - Supply concrete and framing material (pouring of concrete pad for new Generator at location specified) to include bolts for securing generator to the pad.
    - System Start up Service
        - EPA Certified
        - Emergency-standby rated
        - Standard weather protective enclosure
    - All materials must be delivered by vendor. Must install generator to fully functioning status. Must complete factory start up. Must complete startup and testing of power production and proper operation of generator.
        - This is to be a turnkey job. City expects to be briefed on startup and manual operation if necessary.
        - Stamped DWGs are not required for the Annex.

- The shed will need to be removed to install the pad. The City will move it.
- There is no MBE percent compliance
- Design permitting will not be needed for the Annex generator.
- There are 7 existing meters at the Annex. There are no other tenants in the Annex building. The City is looking to use only 1 meter. The intent is to only meter at the utility transformer. Cobb EMC or the awarded contractor has permission to use pass -through connections in the meters inside the building.

The contractor shall be responsible for furnishing all materials and labor to complete the project and shall coordinate construction dates and times with the City of Woodstock Public Works Director.

All work must be approved prior to the release of payment. All work is expected to be completed within 280 days after a notice to proceed has been issued.

C. Schedule, Completion Date, and Term of Agreement

Contractor warrants and represents that it will perform its services in a prompt and timely manner, which shall not impose delays on the progress of the Work. This Agreement shall commence as of the date first written above. The City shall require a one (1) week notice prior to project commencement and the Work shall be completed within 280 days after the notice to proceed has been issued.

D. Liquidated Damages

In the event of any delay which is not the fault, responsibility of, or within the reasonable control of the Contractor or any supplier to the Contractor, the Contractor is entitled to additional days for performance of this Contract upon (3)-day timely notice to the City of the delay and a request for an extension of time. Contractor shall not be entitled to any additional money for any delay, which it encounters. The Contractor's sole remedy shall be to obtain an extension of time from the City within which this Contract is to be performed. Under no circumstances shall the Contractor be entitled to assert any claim of entitlement against the City for actual or consequential damages resulting from delays. In conformity with the "time is of the essence" provisions of this contract, the amount of liquidated damages for this contract shall be in the amount $250 per day for every day the contract is not completed after the 280 days from the notice to proceed has been issued.

II. WORK CHANGES

A. The City reserves the right to order changes in the Work to be performed under this Agreement by altering, adding to, or deducting from the Work. All such changes shall be incorporated in written change orders executed by the Contractor and the City. Such change orders shall specify the changes ordered and any necessary adjustment of compensation and completion time. If the Parties cannot reach an agreement on the terms for performing the changed work within a reasonable time to avoid delay or other unfavorable impacts as determined by the City in its sole discretion, the City shall have the right to determine reasonable terms and the Contractor shall proceed with the changed work.

B. Any work added to the scope of this Agreement by a change order shall be executed under all the applicable conditions of this Agreement. No claim for additional compensation or

extension of time shall be recognized, unless contained in a written change order duly executed on behalf of the City and the Contractor.

C. The City Manager has authority to execute without further action of the City Council, any number of change orders so long as their total effect does not materially alter the terms of this Agreement or materially increase the total amount to be paid under this Agreement, as set forth in Section III(B) below. Any such change orders materially altering the terms of this Agreement or increasing the total amount to be paid under this Agreement in excess of 10% of the cost in III. B. must be approved by resolution of the City Council.

III. COMPENSATION AND METHOD OF PAYMENT

A. City agrees to pay the Contractor for the services performed and costs incurred by Contractor upon certification by the City that the services were actually performed, and costs actually incurred in accordance with the Agreement. Compensation for services performed for costs incurred shall be paid to the Contractor upon receipt and approval by the City of invoices setting forth in detail the services performed, and costs incurred. Invoices shall be and such invoices shall reflect charges incurred versus charges budgeted. Any material deviations in tests or inspections performed, or times or locations required to complete such tests or inspections, and like deviations from the Work described in this Agreement shall be clearly communicated to the City *before charges are incurred* and shall be handled through change orders as described in Section II above. The City shall pay the Contractor within thirty (30) days after approval of the invoice by City staff.

B. The total amount paid under this Agreement as compensation for services performed for costs incurred shall not, in any case, exceed **$590,261.00** except as outlined in Section II(C) above. The compensation for services performed shall be based upon unit pricing as detailed in **Exhibit B** Contractor's Price Proposal.

C. The Contractor shall submit a progress payment request after thirty (30) days for the completed work.

D. The Contractor shall provide a certificate of insurance coverage. Insurance policies to be carried under the agreement shall not be changed or cancelled without prior written notification to the City of Woodstock, Georgia.

IV. COVENANTS OF CONTRACTOR

A. Expertise of Contractor

Contractor accepts the relationship of trust and confidence established between it and the City, recognizing that the City's intention and purpose in entering into this Agreement is to engage an entity with the requisite capacity, experience, and professional skill and judgment to provide the services in pursuit of the timely and competent completion of the Work undertaken by Contractor under this Agreement.

B. Budgetary Limitations

Contractor agrees and acknowledges that budgetary limitations are not a justification for breach

of sound principals of Contractor's profession and industry. Contractor shall take no calculated risk in the performance of the Work. Specifically, Contractor agrees that, in the event it cannot perform the Work within the budgetary limitations established without disregarding sound principals of Contractor's profession and industry, Contractor will give written notice immediately to the City.

C. City's Reliance on the Work

The Contractor acknowledges and agrees that the City does not undertake to approve or pass upon matters of expertise of the Contractor and that, therefore, the City bears no responsibility for Contractor's services performed under this Agreement. The Contractor acknowledges and agrees that the acceptance of designs, plans, and specifications by the City is limited to the function of determining whether there has been compliance with what is required to be produced under this Agreement. The City will not, and need not, inquire into adequacy, fitness, suitability or correctness of Contractor's performance. Contractor further agrees that no approval of designs, plans, or specifications by any person, body or agency shall relieve Contractor of the responsibility for adequacy, fitness, suitability, and correctness of Contractor's professional and industry standards or for performing services under this Agreement in accordance with sound and accepted professional and industry principals.

D. Contractor's Reliance of Submissions by the City

Contractor must have timely information and input from the City in order to perform the services required under this Agreement. Contractor is entitled to rely upon information provided by the City, but Contractor shall be required to provide immediate written notice to the City if Contractor knows or reasonably should know that any information provided by the City is erroneous, inconsistent, or otherwise problematic.

E. Contractor's Representative

Chad McCune, or designee, shall be authorized to act on Contractor's behalf with respect to the Work as Contractor's designated representative.

F. Assignment of Agreement

The Contractor covenants and agrees not to assign or transfer any interest in, nor delegate any duties of this Agreement, without the prior express written consent of the City. As to any approved subcontractors, the Contractor shall be solely responsible for reimbursing them and the City shall have no obligation to them.

G. Responsibility of Contractor and Indemnification of City

The Contractor covenants and agrees to take and assume all responsibility for the services rendered in connection with this Agreement. The Contractor shall bear all losses and damages directly or indirectly resulting to it on account of the performance or character of the services rendered pursuant to this Agreement. Contractor shall defend, indemnify and hold harmless the City, its officers, boards, commissions, elected officials, employees and agents from and against any and all claims, suits, actions, liability, judgments, damages, losses, and expenses, including but not limited to, attorney's fees, which may be the result of willful, negligent or tortious conduct arising out of the Work, performance of contracted services, or operations by the Contractor, any subcontractor, anyone directly or indirectly

employed by the Contractor or subcontractor or anyone for whose acts the Contractor or subcontractor may be liable, regardless of whether or not the negligent act is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this provision. In any and all claims against the City or any of its agents or employees, by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by the Contractor or subcontractor or anyone for whose acts the Contractor or subcontractor may be liable, the indemnification obligation set forth in this provision shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under workers' or workmen's compensation acts, disability benefit acts or other employee benefit acts. This obligation to indemnify and defend the City, its members, officers, agents, employees and volunteers shall survive termination of this Agreement.

H. Independent Contractor

Contractor hereby covenants and declares that it is engaged in an independent business and agrees to perform the services as an independent contractor and not as the agent or employee of the City. The Contractor agrees to be solely responsible for its own matters relating to the time and place the services are performed; the instrumentalities, tools, supplies and/or materials necessary to complete the services; hiring of Contractors, agents or employees to complete the services; and the payment of employees, including compliance with Social Security, withholding and all other regulations governing such matters. The Contractor agrees to be solely responsible for its own acts and those of its subordinates, employees, and subcontractors during the life of this Agreement. Any provisions of this Agreement that may appear to give the City the right to direct Contractor as to the details of the services to be performed by Contractor or to exercise a measure of control over such services will be deemed to mean that Contractor shall follow the directions of the City with regard to the results of such services only.

Furthermore, Contractor certifies that contractor is not currently engaged in, and agrees for the duration of the Contract not to engage in, a boycott of Israel, as defined in O.C.G.A. §50-5-85

I. Insurance

(1) Requirements:

The Contractor shall have and maintain in full force and effect for the duration of this Agreement, insurance insuring against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Work by the Contractor, its agents, representatives, employees or subcontractors. All policies shall be subject to approval by the City Attorney to form and content. These requirements are subject to amendment or waiver if so approved in writing by the City Manager.

(2) Minimum Limits of Insurance:

Contractor shall maintain limits no less than:

- Worker's Compensation and Employers Liability – Statutory (for the State of Georgia and the State of domicile of the Contractor) coverage at a minimum of $100,000 per accident.

- Manufacturers' and Contractor's Liability, covering operations performed by or for the Contractor, with limits of not less than Bodily Injury – $500,000/$1,000,000. Property Damage - $500,000.

- Contractor Liability, covering liability of others assumed by the Contractor elsewhere in the contract under "Hold Harmless" Agreements or similar assumptions of liability.

- General Liability - $1,000,000/ $2,000,000 aggregate, naming the City as an additional insured during the duration of the contract.

(3) Deductibles and Self-Insured Retentions:

Any deductibles or self-insured retentions must be declared to and approved by the City.

(4) Other Insurance Provisions:

The policy is to contain, or be endorsed to contain, the following provisions:

(a) General Liability and Automobile Liability Coverage.

(i) The City, its officials, employees, agents and volunteers are to be covered as insured as respects: liability arising out of activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased, or used by the Contractor; automobiles owned, leased, hired, or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to the City, its officials, employees, agents or volunteers.

(ii) The Contractor's insurance coverage shall be primary noncontributing insurance as respects to any other insurance or self-insurance available to the City, its officials, employees, agents or volunteers. Any insurance or self-insurance maintained by the City, its officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

(ii) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the City, its officials, employees, agents or volunteers.

(iii) Coverage shall state that the Contractor's insurance shall apply separately to each insured against whom claim is made or suit is

brought, except with respect to the limits of the insurer's liability.

(v) Coverage shall be provided on a “pay on behalf” basis, with defense costs payable in addition to policy limits. There shall be no cross-liability exclusion.

(vi) The insurer agrees to waive all rights of subrogation against the City, its officials, employees, agents and volunteers for losses arising from work performed by the Contractor for the City.

(vii) All endorsements to policies shall be executed by an authorized representative of the insurer.

(b) Workers' Compensation Coverage.

The insurer will agree to waive all rights of subrogation against the City, its officials, employees, agents and volunteers for losses arising from work performed by the Contractor for the City.

(c) All Coverages.

(i) Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.

(ii) Policies shall have concurrent starting and ending dates.

(5) Acceptability of Insurers:

Insurance is to be placed with insurers with an A.M. Bests' rating of no less than A:VII.

(6) Verification of Coverage:

Contractor shall furnish the City with certificates of insurance and endorsements to the policies evidencing coverage required by this clause prior to the start of work. The certificates of insurance and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificate of insurance and endorsements shall be on a form utilized by Contractor's insurer in its normal course of business and shall be received and approved by the City prior to execution of this Agreement by the City. The City reserves the right to require complete, certified copies of all required insurance policies, at any time. The Contractor shall endeavor to provide proof that any expiring coverage has been renewed or replaced at least two (2) weeks prior to the expiration of the coverage, but at no time after the expiration of coverage.

(7) Subcontractors:

Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for

subcontractors shall be subject to all of the requirements stated in this Agreement, including but not limited to naming the parties as additional insured.

(8) Claims-Made Policies:

Contractor shall extend any claims-made insurance policy for at least six (6) years after termination or final payment under the Agreement, whichever is later.

(9) City as Additional Insured and Loss Payee:

The City shall be named as an additional insured and loss payee on all policies required by this Agreement.

J. Employment of Unauthorized Aliens Prohibited

It is the policy of City that unauthorized aliens shall not be employed to perform work on City contracts involving the physical performance of services. Therefore, the City shall not enter into a contract for the physical performance of services within the State of Georgia, unless the Contractor shall provide evidence on City-provided forms, attached hereto within **Exhibit A** (affidavits regarding compliance with the E-Verify program to be sworn under oath under criminal penalty of false swearing pursuant to O.C.G.A. § 16-10-71) that it and Contractor's subcontractors have within the previous twelve (12) month period conducted a verification, under the federal Employment Eligibility Verification ("EEV" or "E-Verify") program of the social security numbers, or other identifying information now or hereafter accepted by the E-Verify program, of all employees who will perform work on the City contract to ensure that no unauthorized aliens will be employed. The City Manager or his/her designee shall be authorized to conduct an inspection of the Contractor's and Contractor's subcontractors' verification process to determine that the verification was correct and complete. The Contractor and Contractor's subcontractors shall retain all documents and records of its verification process for a period of three (3) years following completion of the contract. This requirement shall apply to all contracts for the physical performance of services where more than three (3) persons are employed on the City contract.

The City Manager or his/her designee shall further be authorized to conduct periodic inspections to ensure that no City Contractor or Contractor's subcontractors employ unauthorized aliens on City contracts. By entering into a contract with the City, the Contractor and Contractor's subcontractors agree to cooperate with any such investigation by making its records and personnel available upon reasonable notice for inspection and questioning. Where a Contractor or Contractor's subcontractors are found to have employed an unauthorized alien, the City Manager or his/her designee may report same to the Department of Homeland Security. The Contractor's failure to terminate the employee, or otherwise cooperate with the investigation may be sanctioned by termination of the contract, and the Contractor shall be liable for all damages and delays occasioned by the City thereby.

Compliance with the requirements of the federal Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603, O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 is mandatory.

Contractor agrees that the employee-number category designated below is applicable to the contractor.

__X__ 500 or more employees.

____ 100 or more employees.

____ Fewer than 100 employees.

The above requirements shall be in addition to the requirements of State and Federal law and shall be construed to be in conformity with those laws.

K. Records, Reports and Audits

(1) Records:

(a) Records shall be established and maintained by the Contractor in accordance with requirements prescribed by the City with respect to all matters covered by this Agreement. Except as otherwise authorized, such records shall be maintained for a period of three years from the date that final payment is made under this Agreement. Furthermore, records that are the subject of audit findings shall be retained for three years or until such audit findings have been resolved, whichever is later.

(b) All costs shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers, or other official documentation evidencing in proper detail the nature and propriety of the charges. All checks, payrolls, invoices, contracts, vouchers, orders or other accounting documents pertaining in whole or in part to this Agreement shall be clearly identified and readily accessible.

(2) Reports and Information:

Upon request, the Contractor shall furnish to the City any and all statements, records, reports, data and information related to matters covered by this Agreement in the form requested by the City.

(3) Audits and Inspections:

At any time during normal business hours and as often as the City may deem necessary, there shall be made available to the City for examination all records with respect to all matters covered by this Agreement. The Contractor will permit the City to audit, examine, and make excerpts or transcripts from such records, and to audit all contracts, invoices, materials, payrolls, records of personnel, conditions of employment and or data relating to all matters covered by this Agreement.

L. Contractor Compliance Certifications

Contractor must comply with Title VI of the Civil Rights Act of 1964, the Anti-Kickback Act, the Contract Work Hour Standard Act, and the National Occupational Safety and Health Act of 1970.

Contractor must certify that they do not and will not maintain or provide for their employees any facilities which are segregated on a basis of race, color, creed, or national origin.

Contractor must certify that they have a drug-free workplace, if applicable.

Contractor agrees that it shall not engage in any activity or conduct that would result in a violation of the City of Woodstock, Georgia Code of Ethics.

M. Confidentiality

Contractor acknowledges that it may receive confidential information of the City and that it will protect the confidentiality of any such confidential information and will require any of its subcontractors, Contractors, and/or staff to likewise protect such confidential information. The Contractor agrees that confidential information it receives or such reports, information, opinions or conclusions that Contractor creates under this Agreement shall not be made available to, or discussed with, any individual or organization, including the news media, without prior written approval of the City. The Contractor shall exercise reasonable precautions to prevent the unauthorized disclosure and use of City information whether specifically deemed confidential or not.

N. Licenses, Certifications and Permits

The Contractor covenants and declares that it has obtained all diplomas, certificates, licenses, permits or the like required of the Contractor by any and all national, state, regional, City, local boards, agencies, commissions, committees or other regulatory bodies in order to perform the services contracted for under this Agreement. All work performed by Contractor under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily expected of competent professionals.

O. Key Personnel

All of the individuals identified are necessary for the successful prosecution of the Work due to their unique expertise and depth and breadth of experience. There shall be no change in Contractor's Project Manager or members of the project team without written approval of the City, which shall not be unreasonably withheld, conditioned, or delayed. Contractor recognizes that the composition of this team was instrumental in the City's decision to award the work to Contractor and that compelling reasons for substituting these individuals must be demonstrated for the City's consent to be granted. Any substitutes shall be persons of comparable or superior expertise and experience. Failure to comply with the provisions of this section shall constitute a material breach of Contractor's obligations under this Agreement and shall be grounds for termination. Contractor shall not subcontract with any third party for the performance of any portion of the Work without the prior written consent of the City. Contractor shall be solely responsible for any such subcontractors in terms of performance and compensation.

P. Authority to Contract

The Contractor covenants and declares that it has obtained all necessary approvals of its board of directors, stockholders, general partners, limited partners or similar authorities to simultaneously execute and bind Contractor to the terms of this Agreement, if applicable.

Q. Ownership of Work

All reports, designs, drawings, plans, specifications, schedules, work product and other materials prepared or in the process of being prepared for the services to be performed by the Contractor ("materials") shall be the property of the City and the City shall be entitled to full access and copies of all such materials. Any such materials remaining in the hands of the Contractor or subcontractor upon completion or termination of the work shall be delivered immediately to the City. The Contractor assumes all risk of loss, damage or destruction of or to such materials. If any materials are lost, damaged or destroyed before final delivery to the City, the Contractor shall replace them at its own expense. Any and all copyrightable subject matter in all materials is hereby assigned to the City and the Contractor agrees to execute any additional documents that may be necessary to evidence such assignment.

V. COVENANTS OF THE CITY

A. Right of Entry

The City shall provide for right of entry for Contractor to project areas, in order for Contractor to complete the Work.

B. City's Representative

Jeremy Parker, Public Works Director, or designee, shall be authorized to act on the City's behalf with respect to the Work as the City's designated representative

VI. TERMINATION

A. The City shall have the right to terminate this Agreement for any reason whatsoever by providing written notice thereof at least five (5) calendar days in advance of the termination date. The Contractor shall have no right to terminate this Agreement prior to completion of the Work, except in the event of the City's failure to pay the Contractor within thirty (30) days of Contractor providing the City with notice of a delinquent payment and an opportunity to cure.

B. Upon termination, City shall provide for payment to the Contractor for services rendered and expenses incurred prior to the termination date.

C. Upon termination, the Contractor shall: (1) promptly discontinue all services affected, unless the notice directs otherwise; and (2) promptly deliver to the City all data, drawings, reports, summaries, and such other information and materials as may have been generated or used by the Contractor in performing this Agreement, whether completed or in process, in the form specified by the City.

D. The rights and remedies of the City and the Contractor provided in this Section are in

addition to any other rights and remedies provided under this Agreement or at law or in equity.

VII. NO PERSONAL LIABILITY

No member, official or employee of the City shall be personally liable to the Contractor or any successor in interest in the event of any default or breach by the City or for any amount which may become due to the Contractor or successor or on any obligation under the terms of this Agreement. Likewise, Contractor's performance of services under this Agreement shall not subject Contractor's individual employees, officers or directors to any personal liability. The Parties agree that their sole and exclusive remedy, claim, demand or suit shall be directed and/or asserted only against Contractor or the City, respectively, and not against any employee, officer, director, or elected or appointed official.

VIII. ENTIRE AGREEMENT

This Agreement constitutes the complete agreement between the Parties and supersedes any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement. No other agreement, statement or promise relating to the subject matter of this Agreement not contained in this Agreement shall be valid or binding. This Agreement may be modified or amended only by a written document signed by representatives of both Parties with appropriate authorization.

IX. SUCCESSORS AND ASSIGNS

Subject to the provision of this Agreement regarding assignment, this Agreement shall be binding on the heirs, executors, administrators, successors and assigns of the respective Parties.

X. APPLICABLE LAW

If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the rules, regulations, statutes and laws of the State of Georgia will control.

XI. CAPTIONS AND SEVERABILITY

The caption or headnote on articles or sections of this Agreement are intended for convenience and reference purposes only and in no way define, limit or describe the scope or intent thereof, or of this Agreement nor in any way affect this Agreement. Should any article(s) or section(s), or any part thereof, later be deemed unenforceable by a court of competent jurisdiction, the offending portion of the Agreement should be severed, and the remainder of this Agreement shall remain in full force and effect to the extent possible.

XII. NOTICES

A. Communications Relating to Daily Activities

All communications relating to the day-to-day activities of the Work shall be exchanged between Jeremy Parker, Public Works Director, or designee, for the City and Chad McCune or designee, for the Contractor.

B. **Official Notices**

All other notices, writings or correspondence as required by this Agreement shall be in writing and shall be deemed received, and shall be effective, when: (1) personally delivered, or (2) on the third day after the postmark date when mailed by certified mail, postage prepaid, return receipt requested, or (3) upon actual delivery when sent via national overnight commercial carrier to the Parties at the addresses given below, unless a substitute address shall first be furnished to the other Parties by written notice in accordance herewith:

NOTICE TO THE CITY shall be sent to:

City of Woodstock, Georgia
Attn: City Manager
12453 Hwy 92
Woodstock, GA 30188

NOTICE TO THE CONTRACTOR shall be sent to:

NextEdge Networks Holdings LLC
Attn: Legal
1355 1Windward Concourse
Alpharetta, GA 30005

XIV. WAIVER OF AGREEMENT

The City's failure to enforce any provision of this Agreement or the waiver in a particular instance shall not be construed as a general waiver of any future breach or default.

XV. SOVEREIGN IMMUNITY

Nothing contained in this Agreement shall be construed to be a waiver of the City's sovereign immunity or any individual's qualified good faith or official immunities.

XVI. FORCE MAJEURE

Neither the City nor Contractor shall be liable for their respective non-negligent or non-willful failure to perform or shall be deemed in default with respect to the failure to perform (or cure a failure to perform) any of their respective duties or obligations under this Agreement or for any delay in such performance due to: (a) any cause beyond their respective reasonable control; (b) any act of God; (c) any change in applicable governmental rules or regulations rendering the performance of any portion of this Agreement legally impossible; (d) earthquake, fire, explosion or flood; (e) strike or labor dispute, excluding strikes or labor disputes by employees and/or agents of CONTRACTOR; (f) delay or failure to act by any governmental or military authority; or (g) any war, hostility, embargo, sabotage, civil disturbance, riot, insurrection or invasion. In such event, the time for performance shall be extended by an amount of time equal to the period of delay caused by such acts and all other obligations shall remain intact.

XVII. NO THIRD PARTY BENEFICIARIES

This agreement is for the benefit only of the parties hereto. No provision in this Agreement, including, but not limited to, any provision relating to insurance requirements herein, is intended for the benefit of any third party.

IN WITNESS WHEREOF the City and the Contractor have executed this Agreement effective as of the date the City Manager executes this Agreement on behalf of the City.

[SIGNATURES ON FOLLOWING PAGE]

CONTRACTOR:

NextEdge Networks Holdings LLC

By: _____
William C. Maguire
Chief Executive Officer

Its: _____

[CORPORATE SEAL]

SIGNED, SEALED, AND DELIVERED
in the presence of:

_____
Witness

_____
Notary Public

[NOTARY SEAL]

My Commission Expires:

_____

CITY OF WOODSTOCK, GEORGIA

_____

By: _____

Its: _____
[CITY SEAL]

SIGNED, SEALED, AND DELIVERED
in the presence of:

_____
Witness

_____
Notary Public
[NOTARY SEAL]

My Commission Expires:

_____

EXHIBIT A

Contractor's Signed Forms

____ CONTRACTOR INFORMATION

____ FEDERAL LANGUAGE ACKNOWLEDGEMENT & SYSTEM OF AWARDS MANAGEMENT NUMBER

____ E VERIFY AFFIDAVIT

____ CONFLICT OF INTEREST DISCLOSURE FORM – CITY OF WOODSTOCK

____ DEBARMENT AND SUSPENSION FORM

____ EQUAL OPPORTUNITY PROVISION CERTIFICATIONS

____ CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES

____ DRUG FREE WORKPLACE CERTIFICATION

____ NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR

____ ANTI-LOBBYING CERTIFICATION

____ MINORITY AND WOMEN'S BUSINESS ENTERPRISE

EXHIBIT SUBMITTAL CHECKLIST

The below items have been included in the submittal

__X__ **CONTRACTOR INFORMATION**
__X__ **FEDERAL LANGUAGE ACKNOWLEDGEMENT & SYSTEM OF AWARDS MANAGEMENT NUMBER**
__X__ **E VERIFY AFFIDAVIT**
__X__ **CONFLICT OF INTEREST DISCLOSURE FORM – CITY OF WOODSTOCK**
__X__ **DEBARMENT AND SUSPENSION FORM**
__X__ **EQUAL OPPORTUNITY PROVISION CERTIFICATIONS**
__X__ **CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES**
__X__ **DRUG FREE WORKPLACE CERTIFICATION**
__X__ **NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR**
__X__ **ANTI-LOBBYING CERTIFICATION**
__X__ **MINORITY AND WOMEN'S BUSINESS ENTERPRISE**

The 02 day of December, 20 25.

Signature: 

Printed: Chad McCune

Title: Program Manager

City of Woodstock

CONTRACTOR INFORMATION

Firm Name: NextEdge Networks Holdings

Contact Person: Chad McCune

Firm Address: 1355 1Windward Concourse,

Alpharetta, GA 30005

Phone: 404 451 7042

Fax:

Email: chad.mccune@nextedgenetworks.com

With this packet, please also provide a W-9 and Certificate of Insurance for the company/firm.

Signature – Authorized Officer or Agent

12/02/2025

Date

REQUIRED FEDERAL LANGUAGE ACKNOWLEDGEMENT

This bid is being solicited in accordance with Code of Federal Regulations (CFR) Title 2 → Subtitle A → Chapter II → Part 200 and Appendix II to Part 200 — Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and are hereby incorporated by reference.

This project is funded by the Hazard Mitigation Grant Program (HMGP) from the Georgia Emergency Management and Homeland Security Agency (GEMA/HS), award designated HMGP 4685-0027 by the Federal Emergency Management Agency (FEMA) and is subject to the provisions thereof. Contractors and subcontractors should be familiar with the requirements regarding conditions of employment, correct job classifications and minimum wage rates for all workers on the project. Contractors and subcontractors must comply with all Federal, State and local requirements. Minority and women's business enterprises are encouraged to participate in this Federal funded project. Procurement shall be in compliance with the Common Rule, 24 CFR 84.40-48. Potential contractors and subcontractors should be familiar with the requirements of Title VI of the Civil Rights Act of 1964 and 24 CFR 570.602 and Executive Order 11246 – Equal Employment Opportunity and Affirmative Action.

Please refer to the Electronic Code of Federal Regulations via the included link below for detailed information and guidance. https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

All contractors whose System for Award Management (SAM.gov) registration is not active at the time of the bid closing or that are debarred, suspended or otherwise excluded from or ineligible for participation on federal assistance programs may not undertake any activity in part or in full under this project.

It will be the responsibility of the Contractor to check the Cod of Federal Regulations (CFR) website for information and addendum.

Acknowledgment

By signing below, Respondent acknowledges that he/she has read and understands the above requirements.

Name of Contractor: NextEdge Neworks Holdings LLC

SAM.GOV #: V5Y8V94Y4ZP3 CAGE # 15WG9

Date: 12/02/2025

Signature of Authorized Representative: 

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/20/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CAC Specialty
320 Fillmore Street, Suite 200
Denver, CO 80206

www.cacgroup.com

CONTACT NAME: Kyla Franklin License No. 4283522
PHONE (A/C, No, Ext): **FAX (A/C, No):**
E-MAIL ADDRESS: kyla.franklin@cacgroup.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co of Hartford	20478
INSURER B : Continental Casualty Company	20443
INSURER C : Valley Forge Insurance Company	20508
INSURER D : Allied World Specialty Insurance Company	16624
INSURER E : Starr Indemnity & Liability Company	38318
INSURER F :	

INSURED
NextEdge Infrastructure Services, LLC
1355 Windward Concourse, Suite 410
Alpharetta GA 30005

COVERAGES **CERTIFICATE NUMBER:** 87698462 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✓ COMMERCIAL GENERAL LIABILITY			7094906200	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 1,000,000
	☐ CLAIMS-MADE ✓ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	☐ POLICY ✓ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	☐ OTHER:							$
B	AUTOMOBILE LIABILITY			7094905063	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	✓ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	☐ Liability Deductible- $0							$
B	✓ UMBRELLA LIAB ✓ OCCUR			7094924132 Follows Form	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 10,000,000
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$ 10,000,000
	✓ DED ✓ RETENTION $ 0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			AOS - 7094906410	1/1/2025	1/1/2026	✓ PER STATUTE ☐ OTH-ER	
C	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH)	N / A		CA - 7094907282	1/1/2025	1/1/2026	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
D	Professional Liability			03132443	1/1/2025	1/1/2026	Limit per Claim/Agg.	$5,000,000
D	Pollution Liability			03132443	1/1/2025	1/1/2026	Limit per Occ./Agg.	$10,000,000
E	Inland Marine			ITC100065433825	1/1/2025	1/1/2026	See Attached Details	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Work Locations:
Brookshire Pump Station 2 - 316 Ashland Ct, Woodstock, GA 30189; Brookshire Pump Station 3 - 938 Santa Anita Dr, Woodstock, GA 30189; Bell Park Pump Station 1 - 604 Bell Park Cir, Woodstock, GA 30188; Bell Park Pump Station 2 - 6970 Main St, Woodstock, GA 30188; City Annex - 12453 GA-92, Woodstock, GA 30188

CERTIFICATE HOLDER

City of Woodstock
12453 GA-92
Woodstock GA 30188

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Grantland Rice IV

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AGENCY CUSTOMER ID: NENHOLD-01

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY	NAMED INSURED
CAC Specialty	NextEdge Infrastructure Services, LLC 1355 Windward Concourse, Suite 410 Alpharetta GA 30005
POLICY NUMBER	
CARRIER / NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance (03/16)

HOLDER: City of Woodstock

ADDRESS: 12453 GA-92 Woodstock GA 30188

Policy Forms:

General Liability
CNA75079XX- Blanket Additional Insured - Owners, Lessees or Contractors - with Products-Completed Operations Coverage Endorsement
CNA75008XX- Waiver of Transfer of Rights of Recovery Against Others to the Insurer Endorsement

Commercial Auto:
CNA71527XX – Additional Insured Primary and Non-Contributory
CA04441013- Waiver of Transfer of Rights of Recovery Against Others to Us (Waiver of Subrogation)

Workers Compensation/Employers Liability:
WC 00 03 13 04/84 and G-19160-B 11/97 - Waiver of Rights to Recover (Subrogation)

Inland Marine: Contractor's Equip, Inland Marine, Builders Risk/Installation Floater, Rented/Leased Equipment, Policy:
Contractor’s Equipment Limit- any one occurrence: $10,975,680
Equipment Leased/Borrowed/Rented (Short Term): $500,000 Per Item/Max
Builders Risk/Installation Floater Limit: $1,000,000 Per Occurrence

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EXHIBIT I DEBARMENT AND SUSPENSION FORM

The undersigned Proposer certifies on behalf of itself, and all Participating Members, Major Non-Participating Members and Contractors identified by such Proposer as of the date hereof, as follows:

The undersigned certifies to the best of its knowledge and belief, that it and its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any local, state or federal department or agency.

b. Have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, State or local) transaction or contract under a public transaction; violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, State or local) with commission of any of the offenses enumerated in paragraph 1b of this certification; and

d. Have not within a three (3) year period preceding this application/proposal had one or more public transactions (federal, State or local) terminated for cause or default.

Where the Proposer is unable to certify to any of the statements in this certification, it shall attach a certification to its proposal or bid stating that it is unable to provide the certification and explaining the reasons for such inability.



Signature of Contractor's Authorized Official

Chad McCune Program Manager

Name and Title of Contractor's Authorized Official

12/02/2025

Date

EQUAL OPPORTUNITY PROVISION CERTIFICATIONS
[EXECUTIVE ORDER 11246]

A. Executive Order 11246 (Contracts/Subcontracts above $10,000)

1. Section 202 Equal Opportunity Clause:

During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment, or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration without regard to race, color, religion, sex, or national origin.

(3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the Contract Compliance Officer advising the said labor union or workers' representatives of the contractor's commitment under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the Department and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and others.

(6) In the event of the contractor's non-compliance with the non-discrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) The contractor will include the provisions of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the Department may direct as a means of enforcing such provisions, including sanctions for non-compliance. Provide however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the Department the contractor may request the United States to enter into such litigation to protect the interest of the United States.

SPECIAL EQUAL OPPORTUNITY PROVISIONS:

A. Activities and Contracts Not Subject to Executive Order 11246, as Amended

(Applicable to Federally assisted construction contracts and related subcontracts $10,000 and under)

During the performance of this contract, the contractor agrees as follows:

(1) The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor shall take affirmative action to ensure that applicants for employment are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

(2) The Contractor shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by Contracting Officer setting forth the provisions of this nondiscrimination clause. The Contractor shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(3) Contractors shall incorporate foregoing requirements in all subcontracts.

NextEdge Networks Holdings

Name of Firm

Chad McCune

Name of Authorized Person



Signature of Authorized Person

12/02/2025

Date of Signature of Authorized Person

CERTIFICATION OF BIDDER
REGARDING EQUAL EMPLOYMENT OPPORTUNITY

INSTRUCTIONS

This certification is required pursuant to Executive Order 11246 (30 F. R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause, and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the bidder has not filed a compliance report due under applicable instructions, such bidder shall be required to submit a compliance report within seven calendar days after bid opening. No contract shall be awarded unless such report is submitted.

CERTIFICATION BY BIDDER

NAME AND ADDRESS OF BIDDER (Include ZIP Code):

NextEdge Networks Holdings 1355 Windward Concourse, Alpharetta, GA 30005

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

x| YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

☐ YES x| NO

3. Bidder has filed all compliance reports due under applicable instructions.

☐ YES x| NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended?

☐ YES x| NO

Chad McCune Program Manager

NAME AND TITLE OF SIGNER (Please type):

12/02/2025

SIGNATURE DATE

CERTIFICATION BY PROPOSED SUBCONTRACTOR REGARDING EQUAL EMPLOYMENT OPPORTUNITY

NAME OF PRIME CONTRACTOR | PROJECT NUMBER

INSTRUCTIONS:

The certification is required pursuant to Executive Order 11246 (30 F.R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause; and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the subcontractor has not filed a compliance report due under applicable instructions, such subcontractor shall be required to submit a compliance report before the owner approves the subcontract or permits work to begin under the subcontract.

SUBCONTRACTOR'S CERTIFICATION

NAME AND ADDRESS OF SUBCONTRACTOR (Include ZIP Code):

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

   x YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

   ☐ YES x NO

3. Bidder has filed all compliance reports due under applicable instructions.

   ☐ YES x NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11 x 6, as amended?

   ☐ YES x NO

NAME AND TITLE OF SIGNER (Please type):

Chad McCune Program Manager

SIGNATURE: 

DATE: 12/02/2025

EXHIBIT K CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES

The **CONTRACTOR** certifies that he does not, and will not, provide and maintain segregated facilities for his employees at his establishments and, further that he does not, and will not, permit his employees to perform their services at those locations, under his control, where segregated facilities are provided and maintained. Segregated facilities include, but are not necessarily limited to, drinking fountains, transportation, parking, entertainment, recreation, and housing facilities; waiting, rest, wash, dressing, and locker rooms, and time clock, work, storage, restaurant, and other eating areas which are set apart in fact, or by explicit directive, habit, local custom, or otherwise, on the basis of color, creed, national origin, and race.

The **CONTRACTOR** agrees that, except where he has obtained identical certifications from proposed subcontractors for specific time periods, he will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding $10,000.00 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certifications in his files.

The **CONTRACTOR** agrees that a breach of this certification is a violation of the Equal Opportunity clause in this Contract. The penalty for making false statements is prescribed in 18 U.S.C. 1001.

NextEdge Networks Holdings

Contractor



Signature

Chad McCune - Program Manager

Printed Name and Title of Signer

12/02/2025

Date

EXHIBIT L DRUG FREE WORKPLACE CERTIFICATION

CONTRACTOR certifies that they are a drug free workplace as described below and will maintain compliance with such for the duration of the agreement.

In order to have a drug-free workplace, a business shall:

1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of controlled substances is prohibited in the workplace and specifying the actions that shall be taken against employees for violation of such prohibition.

2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3) Give each employee engaged in providing the commodities of contractual services that are under proposal a copy of the statement specified in the subsection (1).

4) In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under proposal, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or nolo contender to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5) Impose a sanction on or require that satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

NextEdge Neworks Holdings
_____
Contractor


_____
Authorized Representative Signature

12/02/2025
_____
Date

EXHIBIT M NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR

State of Georgia

County of Cherokee

Chad McCune, being first duly sworn, deposes and says that:

(1) He is Agent (Owner, Partner, Officer, Representative, or Agent) of the **CONTRACTOR** that has submitted the attached Bid;

(2) He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

(3) Such Bid is genuine and is not a collusive or sham Bid;

(4) Neither the said **CONTRACTOR** nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted to or refrain from bidding in connection with such Contract, or has in any collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against The City of Woodstock, Georgia or any person interested in the proposed Contract; and,

(5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the **CONTRACTOR** or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed _____

Name Chad McCune

Title Program Manager

Subscribed and Sworn to before me this 2nd day of December, 20 25.

_____ (SEAL)

Sr. Manager Fleet and Vendor Operations
Title

My Commission expires 5/2/2027
Date

BERNARD OAKLEY NOTARY PUBLIC CHEROKEE COUNTY, GA MY COMMISSION EXPIRES MAY 02 2027

EXHIBIT N ANTI-LOBBYING CERTIFICATION

Certification for Contracts, Grants, Loans, and Cooperative Agreements (To be submitted with each bid or offer exceeding $100,000)

The undersigned Chad McCune certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor, Chad McCune certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.



Signature of Contractor's Authorized Official

Chad McCune

Name and Title of Contractor's Authorized Official

12/02/2025

Date

This form to be submitted with Bid:

MINORITY AND WOMEN'S BUSINESS ENTERPRISE UTILIZATION WORKSHEET

Grant Applicant HMGP 4685-0027

Project Number 2026-01

Contractor/Engineer NextEdge Networks LLC

Address, City, State, and Zip 1355 Windward Concourse, Alpharetta, GA 30005

Contact Person Chad McCune Telephone No 404 451 7042

Amount of Contract _____ MBE Percentage _____ WBE Percentage: _____

1. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

2. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

3. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

4. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

EXHIBIT B

CONTRACTOR'S PRICE PROPOSAL (Exhibit C from Bid Submittal)

See following pages.

EXHIBIT C BID PROPOSAL FORM

Proposal of Chad McCune (hereinafter called "Bidder") a contractor organized and existing under the laws of the State of Ga, * an individual, a corporation, or a partnership doing business as NextEdge Networks Holdings.

TO: City of Woodstock, Georgia (Hereinafter referred to as "City")

The Bidder, in compliance with your invitation for bids for the work as described in Section 2.0 of

RFB 2026 – 02
HMGP – Fixed Generator Replacement

having examined the scope of work with related documents and the site of the proposed work, and being familiar with all of the conditions surrounding the scope of work of the proposed Project, including the availability of materials and labor, hereby proposes to furnish all labor, materials, and supplies, and to construct the Project in accordance with the Contract Documents, within the time set forth herein, and at the prices stated in the bid submission. These prices are to cover all expenses incurred in performing the work required under this Contract, of which this bid is a part.

Amount shall be shown in figures. The prices in the bid submittal shall include all labor, materials, removal, overhead, profit, insurance, etc., to cover the finished work of the project as stated in the contract.

Total Price: $ 590,261

Bidder hereby agrees to commence work under this Contract on or before a date to be specified in a written "Notice to Proceed" of the City and to fully complete the Project within ONE HUNDRED-FIFTY (150) consecutive calendar days; bidder further agrees to pay as liquidated damages the sum of $250 per each consecutive calendar day that the Contractor shall be in default after the date stipulated in the contract for completing the work.

Bidder understands that the City reserves the right to reject any or all bids and to waive any informalities in the bidding.

The Bidder agrees that this bid shall be good and may not be withdrawn for a period of 60 calendar days after the scheduled closing time for receiving bids.

The Bidder declares that he understands that the quantities shown on the bid are subject to adjustment by either increase or decrease, and that should the quantities of any of the items of work be increased, the undersigned proposes to do the additional work at the unit prices stated herein; and should the quantities be decreased, he also understands that payment will be made on actual quantities at the unit price bid and will make no claim for anticipated profits for any decrease in the quantities and that actual quantities will be determined upon completion of work, at which time adjustment will be made to the Contract amount by direct increase or decrease.

The Bidder agrees to provide a three-year warranty all on all goods and services provided within this scope upon satisfactory completion of the project.

The Bidder acknowledges that they have read and signed the Contractor and Subcontractor Affidavits and Federal Certifications for HMGP projects.

The full name and residence of persons or parties interested in the foregoing bids, as principals, are named as follows:

Scott Chapman - 335 Willbanks Drive. Ballground, Ga 30107

Kris Van Liew - 335 Willbanks Drive. Ballground, Ga 30107

Chad McCune - 335 Willbanks Drive. Ballground, Ga 30107

Dee Farquhar - 335 Willbanks Drive. Ballground, Ga 30107

The 02nd day of December, 20 25.

Signature: 

Printed: Chad McCune

Title: Program Manager

REBID - RFB 2026 - 02 - HMGP 4685-0027 - City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project							TOTAL	$ 590,261 -
Vendor:	NextEdge Networks Holdings							
Signature:								
Site Location	Shipping and Installation	Generator	Fuel Tank	Concrete Pad	Fuel Tank Elevation	Facility Transfer Switch	Fuel for Initial Testing	Total Generator Cost
Brookshire Pump Station #2, 50 kW, 316 Ashland Court	$13,669	$25,565						$ 49,234 -
Brookshire Pump Station #3, 100kW, 938 Santa Anita Drive	$19,136	$49,791						$ 68,927 -
Bell Park Pump Station #1, 75 kW, 604 Bell Park Circle	$17,770	$46,234						$ 64,004 -
Bell Park Pump Station #2, 75 kW, 6970 Main Street	$17,770	$46,234						$ 64,004 -
City Annex/Police Headquarters, 175 kW fixed 12453 Highway 92	$241,503	$102,588						$ $344,092 -
							Total	$ 590,261 -

EXHIBIT C

CONTRACTOR'S SUBMITTED PROPOSAL

See following page.

CITY OF
WOODSTOCK
GEORGIA

12453 Highway 92, Woodstock, GA 30188
770-592-6000 · www.woodstockga.gov

REQUEST FOR BIDS
For
HMGP – City Annex Generator Upgrade and Pump Stations (4) Fixed Generator Replacement and Installation Project

Rebid
RFB NUMBER
2026 – 02
HMGP 4685-0027

RELEASED:

October 30th, 2025

DUE:

December 3rd, 2025
2:00 P.M. EST

For all questions about this RFB contact:

Martyn Detz
Financial Analyst: Purchasing
770-592-6000 Ext 1205
www.bidnetdirect.com//cityofwoodstock

EXHIBIT SUBMITTAL CHECKLIST

The below items have been included in the submittal

__X__ **CONTRACTOR INFORMATION**
__X__ **FEDERAL LANGUAGE ACKNOWLEDGEMENT & SYSTEM OF AWARDS MANAGEMENT NUMBER**
__X__ **E VERIFY AFFIDAVIT**
__X__ **CONFLICT OF INTEREST DISCLOSURE FORM – CITY OF WOODSTOCK**
__X__ **DEBARMENT AND SUSPENSION FORM**
__X__ **EQUAL OPPORTUNITY PROVISION CERTIFICATIONS**
__X__ **CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES**
__X__ **DRUG FREE WORKPLACE CERTIFICATION**
__X__ **NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR**
__X__ **ANTI-LOBBYING CERTIFICATION**
__X__ **MINORITY AND WOMEN'S BUSINESS ENTERPRISE**

The 02 day of December, 20 25.

Signature: 

Printed: Chad McCune

Title: Program Manager

EXHIBIT A CONTRACTOR INFORMATION FORM

See following page.

City of Woodstock

CONTRACTOR INFORMATION

Firm Name: NextEdge Networks Holdings

Contact Person: Chad McCune

Firm Address: 1355 1Windward Concourse,

Alpharetta, GA 30005

Phone: 404 451 7042

Fax:

Email: chad.mccune@nextedgenetworks.com

With this packet, please also provide a W-9 and Certificate of Insurance for the company/firm.

Signature – Authorized Officer or Agent

12/02/2025

Date

EXHIBIT B E-VERIFY AFFIDAVIT WITH INSTRUCTIONS

STATE OF GEORGIA
CITY OF WOODSTOCK, GEORGIA

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT

1. Compliance with the requirements of O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 of the Georgia Department of Labor (said Rules being hereinafter referred to as "Rule 300-10-1-.02") are conditions of this contract.

2. In the event Contractor employs or contracts with any subcontractor in connection with this contract, Contractor will secure from the subcontractor such subcontractor's indication of the employee-number category (as set forth above) applicable to the subcontractor; and

3. Contractor's compliance with the requirements of O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 shall be attested by the execution of the contractor affidavit as shown in Rule 300-10-1-.07, or a substantially similar contractor affidavit, which document is attached hereto and shall be a part of this Contract.

4. In the event Contractor employs or contracts with any subcontractor in connection with this contract, Contractor will secure from such subcontractor attestation of the subcontractor's compliance with O.C.G.A. § 13-10-91 and Rule 300-10-1-.08 or a substantially similar subcontractor affidavit, and maintain records of such attestation for inspection by the City at any time. Such subcontractor affidavit shall become a part of the agreement between Contractor and the subcontractor.

Acceptance

By signing you agree to the terms and conditions as presented for the locations listed above.



Signature of Authorized Officer or Agent

12/02/2025

Date

Chad McCune

Printed Name and Title of Authorized Officer or Agent.

See following page(s).

City of Woodstock

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation which is contracting with the City of Woodstock, Georgia (the "City") has registered with and is participating in a federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontract who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

2703380

Federal Work Authorization User Identification Number

04/04/2023

Date of Authorization

NextEdge Networks Holdings LLC

Name of Contractor

RFB 2026 – 02 HMGP – Fixed Generator Replacement

Name of Project

City of Woodstock, Georgia

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on December 02, 2025 in Ballground (city), Ga (state).

Signature of Authorized Officer or Agent

Chad McCune - Program Manager

Printed Name and Title of Authorized Officer or Agent

Subscribed and Sworn before me this the 2nd day of December, 2025

Notary Public

5/2/2027

My Commission Expires

BERNARD OAKLEY NOTARY PUBLIC CHEROKEE COUNTY, GA MY COMMISSION EXPIRES MAY 02 2027

EXHIBIT C BID PROPOSAL FORM

Proposal of Chad McCune (hereinafter called "Bidder") a contractor organized and existing under the laws of the State of Ga, * an individual, a corporation, or a partnership doing business as NextEdge Networks Holdings.

TO: City of Woodstock, Georgia (Hereinafter referred to as "City")

The Bidder, in compliance with your invitation for bids for the work as described in Section 2.0 of

RFB 2026 – 02
HMGP – Fixed Generator Replacement

having examined the scope of work with related documents and the site of the proposed work, and being familiar with all of the conditions surrounding the scope of work of the proposed Project, including the availability of materials and labor, hereby proposes to furnish all labor, materials, and supplies, and to construct the Project in accordance with the Contract Documents, within the time set forth herein, and at the prices stated in the bid submission. These prices are to cover all expenses incurred in performing the work required under this Contract, of which this bid is a part.

Amount shall be shown in figures. The prices in the bid submittal shall include all labor, materials, removal, overhead, profit, insurance, etc., to cover the finished work of the project as stated in the contract.

Total Price: $ 590,261

Bidder hereby agrees to commence work under this Contract on or before a date to be specified in a written "Notice to Proceed" of the City and to fully complete the Project within ONE HUNDRED-FIFTY (150) consecutive calendar days; bidder further agrees to pay as liquidated damages the sum of $250 per each consecutive calendar day that the Contractor shall be in default after the date stipulated in the contract for completing the work.

Bidder understands that the City reserves the right to reject any or all bids and to waive any informalities in the bidding.

The Bidder agrees that this bid shall be good and may not be withdrawn for a period of 60 calendar days after the scheduled closing time for receiving bids.

The Bidder declares that he understands that the quantities shown on the bid are subject to adjustment by either increase or decrease, and that should the quantities of any of the items of work be increased, the undersigned proposes to do the additional work at the unit prices stated herein; and should the quantities be decreased, he also understands that payment will be made on actual quantities at the unit price bid and will make no claim for anticipated profits for any decrease in the quantities and that actual quantities will be determined upon completion of work, at which time adjustment will be made to the Contract amount by direct increase or decrease.

The Bidder agrees to provide a three-year warranty all on all goods and services provided within this scope upon satisfactory completion of the project.

The Bidder acknowledges that they have read and signed the Contractor and Subcontractor Affidavits and Federal Certifications for HMGP projects.

The full name and residence of persons or parties interested in the foregoing bids, as principals, are named as follows:

Scott Chapman - 335 Willbanks Drive. Ballground, Ga 30107

Kris Van Liew - 335 Willbanks Drive. Ballground, Ga 30107

Chad McCune - 335 Willbanks Drive. Ballground, Ga 30107

Dee Farquhar - 335 Willbanks Drive. Ballground, Ga 30107

The 02nd day of December, 20 25.

Signature: 

Printed: Chad McCune

Title: Program Manager

EXHIBIT D UNIT PRICING SHEET

Please use ‘Exhibit D’ as provided in a separate document file.

REBID - RFB 2026 - 02 - HMGP 4685-0027 - City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project							TOTAL	$ 590,261 -
Vendor:	NextEdge Networks Holdings							
Signature:								
Site Location	Shipping and Installation	Generator	Fuel Tank	Concrete Pad	Fuel Tank Elevation	Facility Transfer Switch	Fuel for Initial Testing	Total Generator Cost
Brookshire Pump Station #2, 50 kW, 316 Ashland Court	$13,669	$25,565						$ 49,234 -
Brookshire Pump Station #3, 100kW, 938 Santa Anita Drive	$19,136	$49,791						$ 68,927 -
Bell Park Pump Station #1, 75 kW, 604 Bell Park Circle	$17,770	$46,234						$ 64,004 -
Bell Park Pump Station #2, 75 kW, 6970 Main Street	$17,770	$46,234						$ 64,004 -
City Annex/Police Headquarters, 175 kW fixed 12453 Highway 92	$241,503	$102,588						$ $344,092 -
							Total	$ 590,261 -

EXHIBIT F REQUIRED FEDERAL LANGUAGE ACKNOWLEDGEMENT & SAM.GOV

See following page(s).

REQUIRED FEDERAL LANGUAGE ACKNOWLEDGEMENT

This bid is being solicited in accordance with Code of Federal Regulations (CFR) Title 2 → Subtitle A → Chapter II → Part 200 and Appendix II to Part 200 — Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and are hereby incorporated by reference.

This project is funded by the Hazard Mitigation Grant Program (HMGP) from the Georgia Emergency Management and Homeland Security Agency (GEMA/HS), award designated HMGP 4685-0027 by the Federal Emergency Management Agency (FEMA) and is subject to the provisions thereof. Contractors and subcontractors should be familiar with the requirements regarding conditions of employment, correct job classifications and minimum wage rates for all workers on the project. Contractors and subcontractors must comply with all Federal, State and local requirements. Minority and women's business enterprises are encouraged to participate in this Federal funded project. Procurement shall be in compliance with the Common Rule, 24 CFR 84.40-48. Potential contractors and subcontractors should be familiar with the requirements of Title VI of the Civil Rights Act of 1964 and 24 CFR 570.602 and Executive Order 11246 – Equal Employment Opportunity and Affirmative Action.

Please refer to the Electronic Code of Federal Regulations via the included link below for detailed information and guidance. https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

All contractors whose System for Award Management (SAM.gov) registration is not active at the time of the bid closing or that are debarred, suspended or otherwise excluded from or ineligible for participation on federal assistance programs may not undertake any activity in part or in full under this project.

It will be the responsibility of the Contractor to check the Cod of Federal Regulations (CFR) website for information and addendum.

Acknowledgment

By signing below, Respondent acknowledges that he/she has read and understands the above requirements.

Name of Contractor: NextEdge Neworks Holdings LLC

SAM.GOV #: V5Y8V94Y4ZP3 CAGE # 15WG9

Date: 12/02/2025

Signature of Authorized Representative: 

City of Woodstock, Georgia

VENDOR CONFLICT OF INTEREST DISCLOSURE FORM

All vendors interested in conducting business with the City of Woodstock, Georgia must complete and return the Vendor Conflict of Interest Disclosure Form in order to be eligible to be awarded a contract. Please note that all vendors are subject to comply with the City's conflict interest policies as stated within the certification section below. If a vendor has a relationship with a City official or employee, an immediate family member of a City official or employee, the vendor shall disclose the information required below.

Certification: I hereby certify that to my knowledge, there is no conflict of interest involving the vendor named below:

1. No City official or employee or City employee's immediate family member has an ownership interest in vendor's company or is deriving personal financial gain from this contract.
2. No retired or separated City official or employee who has been retired or separated from the City for less than one (1) year has an ownership interest in vendor's Company.
3. No City employee is contemporaneously employed or prospectively to be employed with the vendor.
4. Vendor hereby declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any City employee or elected official to obtain or maintain a contract.
5. Please note any exceptions below:

Vendor Name	Vendor Phone Number
NextEdge Networks Holdings LLC	404 451 7042
Conflict of Interest Disclosure*	
Name of City of Woodstock, Georgia employees, elected officials, or immediate family members with whom there may be a potential conflict of interest.	☐ Relationship to employee _____ ☐ Interest in vendor's company Alpharetta, GA 30005 ☐ Other _____
*Disclosing a potential conflict of interest does not disqualify vendors. In the event vendors do not disclose potential conflicts of interest and they are detected by the City; vendor will be exempt from doing business with the City.	

I certify that the information provided is true and correct by my signature below.

Signature of Authorized Representative	Date	Printed Name and Title of Authorized Representative
	12/02/2025	Chad McCune - Program Manager

PROCUREMENT USE ONLY

___ Yes, named employee was involved in Bid/ Proposal process.

___ No, named employee was involved in procurement process or decision.

EXHIBIT I DEBARMENT AND SUSPENSION FORM

The undersigned Proposer certifies on behalf of itself, and all Participating Members, Major Non-Participating Members and Contractors identified by such Proposer as of the date hereof, as follows:

The undersigned certifies to the best of its knowledge and belief, that it and its principals:

a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any local, state or federal department or agency.

b. Have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, State or local) transaction or contract under a public transaction; violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, State or local) with commission of any of the offenses enumerated in paragraph 1b of this certification; and

d. Have not within a three (3) year period preceding this application/proposal had one or more public transactions (federal, State or local) terminated for cause or default.

Where the Proposer is unable to certify to any of the statements in this certification, it shall attach a certification to its proposal or bid stating that it is unable to provide the certification and explaining the reasons for such inability.



Signature of Contractor's Authorized Official

Chad McCune Program Manager

Name and Title of Contractor's Authorized Official

12/02/2025

Date

EQUAL OPPORTUNITY PROVISION CERTIFICATIONS
[EXECUTIVE ORDER 11246]

A. Executive Order 11246 (Contracts/Subcontracts above $10,000)

1. Section 202 Equal Opportunity Clause:

During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment, or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration without regard to race, color, religion, sex, or national origin.

(3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the Contract Compliance Officer advising the said labor union or workers' representatives of the contractor's commitment under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the Department and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and others.

(6) In the event of the contractor's non-compliance with the non-discrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) The contractor will include the provisions of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the Department may direct as a means of enforcing such provisions, including sanctions for non-compliance. Provide however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the Department the contractor may request the United States to enter into such litigation to protect the interest of the United States.

SPECIAL EQUAL OPPORTUNITY PROVISIONS:

A. Activities and Contracts Not Subject to Executive Order 11246, as Amended

(Applicable to Federally assisted construction contracts and related subcontracts $10,000 and under)

During the performance of this contract, the contractor agrees as follows:

(1) The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor shall take affirmative action to ensure that applicants for employment are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

(2) The Contractor shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by Contracting Officer setting forth the provisions of this nondiscrimination clause. The Contractor shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(3) Contractors shall incorporate foregoing requirements in all subcontracts.

NextEdge Networks Holdings

Name of Firm

Chad McCune

Name of Authorized Person



Signature of Authorized Person

12/02/2025

Date of Signature of Authorized Person

CERTIFICATION OF BIDDER
REGARDING EQUAL EMPLOYMENT OPPORTUNITY

INSTRUCTIONS
This certification is required pursuant to Executive Order 11246 (30 F. R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause, and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the bidder has not filed a compliance report due under applicable instructions, such bidder shall be required to submit a compliance report within seven calendar days after bid opening. No contract shall be awarded unless such report is submitted.

CERTIFICATION BY BIDDER

NAME AND ADDRESS OF BIDDER (Include ZIP Code):

NextEdge Networks Holdings 1355 Windward Concourse, Alpharetta, GA 30005

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

x| YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

☐ YES x| NO

3. Bidder has filed all compliance reports due under applicable instructions.

☐ YES x| NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11246, as amended?

☐ YES x| NO

Chad McCune Program Manager

NAME AND TITLE OF SIGNER (Please type):



12/02/2025

SIGNATURE DATE

CERTIFICATION BY PROPOSED SUBCONTRACTOR REGARDING EQUAL EMPLOYMENT OPPORTUNITY

NAME OF PRIME CONTRACTOR | PROJECT NUMBER

INSTRUCTIONS:

The certification is required pursuant to Executive Order 11246 (30 F.R. 12319-25). The implementing rules and regulations provide that any bidder or prospective contractor, or any of their proposed subcontractors, shall state as an initial part of the bid or negotiations of the contract whether it has participated in any previous contract or subcontract subject to the equal opportunity clause; and, if so, whether it has filed all compliance reports due under applicable instructions.

Where the certification indicates that the subcontractor has not filed a compliance report due under applicable instructions, such subcontractor shall be required to submit a compliance report before the owner approves the subcontract or permits work to begin under the subcontract.

SUBCONTRACTOR'S CERTIFICATION

NAME AND ADDRESS OF SUBCONTRACTOR (Include ZIP Code):

1. Bidder has participated in a previous contract or subcontract subject to the Equal Opportunity Clause.

   x YES ☐ NO

2. Compliance reports were required to be filed in connection with such contract or subcontract.

   ☐ YES x NO

3. Bidder has filed all compliance reports due under applicable instructions.

   ☐ YES x NO

4. Have you ever been or are you being considered for sanction due to violation of Executive Order 11 x 6, as amended?

   ☐ YES x NO

NAME AND TITLE OF SIGNER (Please type):

Chad McCune Program Manager

SIGNATURE: 

DATE: 12/02/2025

EXHIBIT K CERTIFICATION BY CONTRACTOR REGARDING NON-SEGREGATED FACILITIES

The **CONTRACTOR** certifies that he does not, and will not, provide and maintain segregated facilities for his employees at his establishments and, further that he does not, and will not, permit his employees to perform their services at those locations, under his control, where segregated facilities are provided and maintained. Segregated facilities include, but are not necessarily limited to, drinking fountains, transportation, parking, entertainment, recreation, and housing facilities; waiting, rest, wash, dressing, and locker rooms, and time clock, work, storage, restaurant, and other eating areas which are set apart in fact, or by explicit directive, habit, local custom, or otherwise, on the basis of color, creed, national origin, and race.

The **CONTRACTOR** agrees that, except where he has obtained identical certifications from proposed subcontractors for specific time periods, he will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding $10,000.00 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certifications in his files.

The **CONTRACTOR** agrees that a breach of this certification is a violation of the Equal Opportunity clause in this Contract. The penalty for making false statements is prescribed in 18 U.S.C. 1001.

NextEdge Networks Holdings

Contractor



Signature

Chad McCune - Program Manager

Printed Name and Title of Signer

12/02/2025

Date

EXHIBIT L DRUG FREE WORKPLACE CERTIFICATION

CONTRACTOR certifies that they are a drug free workplace as described below and will maintain compliance with such for the duration of the agreement.

In order to have a drug-free workplace, a business shall:

1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of controlled substances is prohibited in the workplace and specifying the actions that shall be taken against employees for violation of such prohibition.

2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3) Give each employee engaged in providing the commodities of contractual services that are under proposal a copy of the statement specified in the subsection (1).

4) In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under proposal, the employee shall abide by the terms of the statement and shall notify the employer of any conviction of, or plea of guilty or nolo contender to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5) Impose a sanction on or require that satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

NextEdge Neworks Holdings
_____
Contractor


_____
Authorized Representative Signature

12/02/2025
_____
Date

EXHIBIT M NON-COLLUSION AFFIDAVIT OF PRIME CONTRACTOR

State of Georgia

County of Cherokee

Chad McCune, being first duly sworn, deposes and says that:

(1) He is Agent (Owner, Partner, Officer, Representative, or Agent) of the **CONTRACTOR** that has submitted the attached Bid;

(2) He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

(3) Such Bid is genuine and is not a collusive or sham Bid;

(4) Neither the said **CONTRACTOR** nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted to or refrain from bidding in connection with such Contract, or has in any collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against The City of Woodstock, Georgia or any person interested in the proposed Contract; and,

(5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the **CONTRACTOR** or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed _____

Name Chad McCune

Title Program Manager

Subscribed and Sworn to before me this 2nd day of December, 20 25.

_____ (SEAL)

Sr. Manager Fleet and Vendor Operations
Title

My Commission expires 5/2/2027
Date

BERNARD OAKLEY NOTARY PUBLIC CHEROKEE COUNTY, GA MY COMMISSION EXPIRES MAY 02 2027

EXHIBIT N ANTI-LOBBYING CERTIFICATION

Certification for Contracts, Grants, Loans, and Cooperative Agreements (To be submitted with each bid or offer exceeding $100,000)

The undersigned Chad McCune certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor, Chad McCune certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.



Signature of Contractor's Authorized Official

Chad McCune

Name and Title of Contractor's Authorized Official

12/02/2025

Date

This form to be submitted with Bid:

MINORITY AND WOMEN'S BUSINESS ENTERPRISE UTILIZATION WORKSHEET

Grant Applicant HMGP 4685-0027

Project Number 2026-01

Contractor/Engineer NextEdge Networks LLC

Address, City, State, and Zip 1355 Windward Concourse, Alpharetta, GA 30005

Contact Person Chad McCune Telephone No 404 451 7042

Amount of Contract _____ MBE Percentage _____ WBE Percentage: _____

1. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

2. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

3. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

4. MBE _____ Subcontractor _____
   WBE _____ Address, City, State, Zip _____
   Contact Person _____
   Amount of Subcontract _____ Tax ID Number _____
   Scope Of Work _____
   _____

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

NextEdge Networks Holdings LLC

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☑ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) C

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1355 Windward Concourse, Suite 410

6 City, state, and ZIP code

Alpharetta, GA 30005

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	2	–	1	6	8	7	1	7	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Colin Haggerty Colin Haggerty (Jul 18, 2024 19:10 EDT) **Date** Jul 18, 2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

W-9 NextEdge Networks Holdings (7.2024)

Final Audit Report 2024-07-18

Created:	2024-07-18
By:	JoAnna Wang (jwang@nextedgenetworks.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7njicvGuQcdHno1pFhyFrwo48DA-NclH

"W-9 NextEdge Networks Holdings (7.2024)" History

Document created by JoAnna Wang (jwang@nextedgenetworks.com)
2024-07-18 - 11:06:09 PM GMT

Document emailed to chaggerty@nextedgenetworks.com for signature
2024-07-18 - 11:08:54 PM GMT

Email viewed by chaggerty@nextedgenetworks.com
2024-07-18 - 11:09:02 PM GMT

Signer chaggerty@nextedgenetworks.com entered name at signing as Colin Haggerty
2024-07-18 - 11:10:36 PM GMT

Document e-signed by Colin Haggerty (chaggerty@nextedgenetworks.com)
Signature Date: 2024-07-18 - 11:10:38 PM GMT - Time Source: server

Agreement completed.
2024-07-18 - 11:10:38 PM GMT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/20/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CAC Specialty
320 Fillmore Street, Suite 200
Denver, CO 80206

www.cacgroup.com

CONTACT NAME: Kyla Franklin License No. 4283522
PHONE (A/C, No, Ext): **FAX (A/C, No):**
E-MAIL ADDRESS: kyla.franklin@cacgroup.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co of Hartford	20478
INSURER B : Continental Casualty Company	20443
INSURER C : Valley Forge Insurance Company	20508
INSURER D : Allied World Specialty Insurance Company	16624
INSURER E : Starr Indemnity & Liability Company	38318
INSURER F :	

INSURED
NextEdge Infrastructure Services, LLC
1355 Windward Concourse, Suite 410
Alpharetta GA 30005

COVERAGES **CERTIFICATE NUMBER:** 87698462 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✓ COMMERCIAL GENERAL LIABILITY			7094906200	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 1,000,000
	☐ CLAIMS-MADE ✓ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	☐ POLICY ✓ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	☐ OTHER:							$
B	AUTOMOBILE LIABILITY			7094905063	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	✓ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	☐ Liability Deductible- $0							$
B	✓ UMBRELLA LIAB ✓ OCCUR			7094924132 Follows Form	1/1/2025	1/1/2026	EACH OCCURRENCE	$ 10,000,000
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$ 10,000,000
	✓ DED ✓ RETENTION $ 0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			AOS - 7094906410	1/1/2025	1/1/2026	✓ PER STATUTE ☐ OTH-ER	
C	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N	N / A		CA - 7094907282	1/1/2025	1/1/2026	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
D	Professional Liability			03132443	1/1/2025	1/1/2026	Limit per Claim/Agg.	$5,000,000
D	Pollution Liability			03132443	1/1/2025	1/1/2026	Limit per Occ./Agg.	$10,000,000
E	Inland Marine			ITC100065433825	1/1/2025	1/1/2026	See Attached Details	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Work Locations:
Brookshire Pump Station 2 - 316 Ashland Ct, Woodstock, GA 30189; Brookshire Pump Station 3 - 938 Santa Anita Dr, Woodstock, GA 30189; Bell Park Pump Station 1 - 604 Bell Park Cir, Woodstock, GA 30188; Bell Park Pump Station 2 - 6970 Main St, Woodstock, GA 30188; City Annex - 12453 GA-92, Woodstock, GA 30188

CERTIFICATE HOLDER

City of Woodstock
12453 GA-92
Woodstock GA 30188

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Grantland Rice IV

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AGENCY CUSTOMER ID: NENHOLD-01

LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY	NAMED INSURED
CAC Specialty	NextEdge Infrastructure Services, LLC 1355 Windward Concourse, Suite 410 Alpharetta GA 30005
POLICY NUMBER	
CARRIER / NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance (03/16)

HOLDER: City of Woodstock

ADDRESS: 12453 GA-92 Woodstock GA 30188

Policy Forms:

General Liability
CNA75079XX- Blanket Additional Insured - Owners, Lessees or Contractors - with Products-Completed Operations Coverage Endorsement
CNA75008XX- Waiver of Transfer of Rights of Recovery Against Others to the Insurer Endorsement

Commercial Auto:
CNA71527XX – Additional Insured Primary and Non-Contributory
CA04441013- Waiver of Transfer of Rights of Recovery Against Others to Us (Waiver of Subrogation)

Workers Compensation/Employers Liability:
WC 00 03 13 04/84 and G-19160-B 11/97 - Waiver of Rights to Recover (Subrogation)

Inland Marine: Contractor's Equip, Inland Marine, Builders Risk/Installation Floater, Rented/Leased Equipment, Policy:
Contractor’s Equipment Limit- any one occurrence: $10,975,680
Equipment Leased/Borrowed/Rented (Short Term): $500,000 Per Item/Max
Builders Risk/Installation Floater Limit: $1,000,000 Per Occurrence

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BID BOND

KNOWN ALL BY THESE PRESENTS, That we, **NextEdge Networks Holdings LLC**, as Principal, and **Berkley Insurance Company**, as Surety, are held and firmly bound unto **City of Woodstock, GA**, as Obligee, in the sum of **(5% TAB) of Total Amount Bid** Dollars (**$(5% TAB)**) for the payment of which we bind ourselves, and our successors and assigns, jointly and severally, as provided herein.

WHEREAS, Principal has submitted or is about to submit a bid to the Obligee on a contract for **HMGP - City Annex Generator Upgrade and Pump Stations (5) Fixed Generator Replacement and Installation Project** ("Project").

NOW, THEREFORE, the condition of this bond is that if Obligee accepts Principal's bid, and Principal enters into a contract with Obligee in conformance with the terms of the bid and provides such bond or bonds as may be specified in the bidding or contract documents, then this obligation shall be void; otherwise Principal and Surety will pay to Obligee the difference between the amount of Principal's bid and the amount for which Obligee shall in good faith contract with another person or entity to perform the work covered by Principal's bid, but in no event shall Surety's and Principal's liability exceed the penal sum of this bond.

Signed this **17th** day of **October**, **2025**.

NextEdge Networks Holdings LLC

(Principal)

By: _____

Joshua Cavaretta, Vice President

Berkley Insurance Company

By: _____

Senia Hernandez, Attorney-in-Fact

No. BI-10362b

POWER OF ATTORNEY
BERKLEY INSURANCE COMPANY
WILMINGTON, DELAWARE

KNOW ALL MEN BY THESE PRESENTS, that BERKLEY INSURANCE COMPANY (the "Company"), a corporation duly organized and existing under the laws of the State of Delaware, having its principal office in Greenwich, CT, has made, constituted and appointed, and does by these presents make, constitute and appoint: ***John L. Hohlt; Jack W. Meikle; Candice Hild; Nadia Ortega; Senia Hernandez; or William Ison of Cobbs Allen Capital, LLC dba CAC Specialty of Houston, TX*** its true and lawful Attorney-in-Fact, to sign its name as surety only as delineated below and to execute, seal, acknowledge and deliver any and all bonds and undertakings, with the exception of Financial Guaranty Insurance, providing that no single obligation shall exceed **Fifty Million and 00/100 U.S. Dollars (U.S.$50,000,000.00),** to the same extent as if such bonds had been duly executed and acknowledged by the regularly elected officers of the Company at its principal office in their own proper persons.

This Power of Attorney shall be construed and enforced in accordance with, and governed by, the laws of the State of Delaware, without giving effect to the principles of conflicts of laws thereof. This Power of Attorney is granted pursuant to the following resolutions which were duly and validly adopted at a meeting of the Board of Directors of the Company held on January 25, 2010:

RESOLVED, that, with respect to the Surety business written by Berkley Surety, the Chairman of the Board, Chief Executive Officer, President or any Vice President of the Company, in conjunction with the Secretary or any Assistant Secretary are hereby authorized to execute powers of attorney authorizing and qualifying the attorney-in-fact named therein to execute bonds, undertakings, recognizances, or other suretyship obligations on behalf of the Company, and to affix the corporate seal of the Company to powers of attorney executed pursuant hereto; and said officers may remove any such attorney-in-fact and revoke any power of attorney previously granted; and further

RESOLVED, that such power of attorney limits the acts of those named therein to the bonds, undertakings, recognizances, or other suretyship obligations specifically named therein, and they have no authority to bind the Company except in the manner and to the extent therein stated; and further

RESOLVED, that such power of attorney revokes all previous powers issued on behalf of the attorney-in-fact named; and further

RESOLVED, that the signature of any authorized officer and the seal of the Company may be affixed by facsimile to any power of attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligation of the Company; and such signature and seal when so used shall have the same force and effect as though manually affixed. The Company may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Company, notwithstanding the fact that they may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, the Company has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 2nd day of May, 2024.

Attest:

(Seal)

By _____
Philip S. Welt
Executive Vice President & Secretary

Berkley Insurance Company

By _____
Jeffrey M. Hafter
Senior Vice President

STATE OF CONNECTICUT)
) ss:
COUNTY OF FAIRFIELD)

Sworn to before me, a Notary Public in the State of Connecticut, this 2nd day of May, 2024, by Philip S. Welt and Jeffrey M. Hafter who are sworn to me to be the Executive Vice President and Secretary, and the Senior Vice President, respectively, of Berkley Insurance Company.

MARIA C. RUNDBAKEN
NOTARY PUBLIC
CONNECTICUT
MY COMMISSION EXPIRES 04-30-2029

_____
Notary Public, State of Connecticut

CERTIFICATE

I, the undersigned, Assistant Secretary of BERKLEY INSURANCE COMPANY, DO HEREBY CERTIFY that the foregoing is a true, correct and complete copy of the original Power of Attorney; that said Power of Attorney has not been revoked or rescinded and that the authority of the Attorney-in-Fact set forth therein, who executed the bond or undertaking to which this Power of Attorney is attached, is in full force and effect as of this date.

Given under my hand and seal of the Company, this 17th day of October, 2025.

(Seal)

_____
Vincent P. Forte

WARNING – Any unauthorized reproduction or alteration of this document is prohibited. This power of attorney is void unless seals are readable and the certification seal at the bottom is embossed. The background imprint, warning and verification instructions (on reverse) must be in blue ink.

EXHIBIT D

RFB 2026 – 02 HMGP 4685-0027 – City Annex Generator Upgrade and Pump Station (4) Fixed Generator Replacement and Installation Project

See following page.

AGENDA ITEM NO. 6.5

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, Administration
ITEM TYPE:	Contracts, Agreements, Leases
AGENDA SECTION:	CONSENT AGENDA
SUBJECT:	**Approve Agreement with Hazen and Sawyer for the Proposal of a Waste Water Treatment Plan and Related MAJBA JE 20498**
SUGGESTED ACTION:	Request for approval of an agreement with Hazen and Sawyer for a proposal to assist the City with master planning services to determine future wastewater capacity and to approve the related MAJBA JE 20498 to repurpose a portion of the WWTP West Trunk Line Improvement Project funding to fund the WWTP Master Plan Project.

ATTACHMENTS:

Rubes Creek WRF WW Master Plan - Proposal submitted 20251208.pdf

MAJBA JE 20498 - 1522 WWTP Master Plan Project.pdf

Hazen and Sawyer
1300 Altmore Drive, Suite 520
Atlanta, GA 30342

December 8, 2025

Coty Thigpen
Deputy City Manager
City of Woodstock
12453 Hwy 92
Woodstock, GA 30188

Re: Rubes Creek WRF Conceptual-Level Wastewater Master Plan

Dear Coty:

Hazen and Sawyer (Hazen) is pleased to submit the following proposal to assist the City with master planning services to accommodate future wastewater capacity.

Project Understanding

The City of Woodstock (City) owns and operates the 2.5 mgd Rubes Creek Water Reclamation Facility (WRF). The WRF is currently operated by a contract operations company, EOM. Daily average flows at the WRF have exceeded 80% of the plant's daily capacity, and future growth is expected. The City has requested assistance in developing a conceptual-level master plan for Rubes Creek WRF.

In addition, the City has recently received a consent order from the Georgia Environmental Protection Division (GA EPD) for violations of the National Pollutant Discharge Elimination System (NPDES) effluent permit limits, dating back to 2022. While EOM is preparing the necessary documentation to respond to the GA EPD consent order, the City has requested assistance reviewing the documentation prior to submittal to the State.

Scope of Work

The Project will be organized in the following tasks:

- Task 1 – GA EPD Coordination
- Task 2 – Conceptual-level Wastewater Master Plan

Task 1 – GA EPD Coordination

Hazen will assist the City with discussions with GA EPD to increase the WRF's flow capacity to accommodate future expansion, and work with the City and EPD to establish modified NPDES discharge limits for the WRF (as applicable). Hazen will prepare supporting documentation as required for meetings with GA EPD to support the City with this effort; Hazen will attend these meetings to support the City in these discussions. Summaries of meetings and discussions with GA EPD will be provided to the City.

Job no 1017-114

In addition, Hazen will provide assistance to the City in addressing the Consent Order received from GA EPD. Tasks may include review GA EPD correspondence/submittals regarding the consent order and review of the Corrective Action Plan being developed by EOM. Hazen will provide technical advisement to the City regarding the anticipated outcomes of the Corrective Action Plan as well as how any proposed near-term changes at Rubes Creek WRF align with the conceptual-level wastewater master plan being developed within Task 2. A summary of this evaluation will be provided in writing to the City.

Task 2 – Conceptual-Level Wastewater Master Plan

To support the City with planning for Rubes Creek WRF, Hazen will perform the following subtasks:

- Influent Wastewater Characterization
- Flows and Loads Projections
- WRF Facility Assessment
- Flow Transfer Evaluation
- Conceptual Level Master Plan

Influent Wastewater Characterization

Hazen will review the plant's historical data to establish future design criteria for plant influent characteristics. These design criteria include current influent flow, loads, and flow and load peaking factors for minimum day, maximum month, maximum week and maximum day scenarios.

Flow and Load Projections

Hazen will discuss anticipated future conditions that may shape the need for immediate needs, future facility upgrades, and expansions with the City. These include, but are not limited to, future service requirements (increases in needed capacity due to projected residential, commercial or industrial customer bases) and increased hydraulic and pollutant loadings. Flow projections for future growth will be based on population projections and other data provided by the City. Flow projections may be influenced by potential flow transfer from the City to an adjacent utility (see Flow Transfer Considerations subtask below), if this is determined as technically feasible, desirable by the City, and willing to be considered by the neighboring utility.

WRF Facility Assessment

Hazen will perform a high level evaluation of the condition and performance of existing unit processes. The Facility Assessment will consist of the following:

- Condition Assessment:
    - Summarize existing unit processes and major equipment.
    - Provide an overview of unit processes and observations related to structural, process mechanical, and electrical systems.

- Capacity Evaluation: Based on the information collected during the above condition assessment, evaluate each unit process for design capacity based on the current and anticipated future plant design criteria. The evaluation will identify treatment limitations.
- Hydraulic Capacity Analysis:
    - Estimate average and peak hydraulic capacity limitations of the existing facility.
    - Identify hydraulic bottlenecks and future plant hydraulic capacities.
- Maximum Capacity Analysis: Based on the hydraulic and treatment capacity analyses, Hazen will estimate the maximum capacity that the plant could treat in the future accounting for the footprint available for new infrastructure.

Flow Transfer Considerations

If requested by the City, Hazen will assist the City in exploring the option of transferring flow to a neighboring utility's service area as an alternative to increasing the capacity of Rubes Creek WRF. The evaluation will include a review of existing/available City data (including lift station runtimes, gravity and force main pipe sizing, existing cross-connections [if any] as well as input from the neighboring utility, with the City's approval to coordinate with the utility and utility's willingness to provide input on its systems). The purpose of this subtask is to determine the technical feasibility of transferring sewer flows (*Can this be done? How could it be done?*) as well to provide a high-level concept and cost estimate for this work. Hazen will assist the City in preparing for and attending a meeting with the neighboring utility to discuss transferring wastewater flow with all stakeholders as well as coordinating the collection of information as needed to perform this assessment.

Conceptual Master Plan

Based upon the outcomes of the above subtasks, Hazen will develop a conceptual-level Master Plan to identify modifications needed to accommodate future flows and loads. The Master Plan will incorporate recommendations from the WRF facility assessment, flow transfer evaluation, as well as ideas developed in collaboration with City staff. The Master Plan will present a phased approach, including triggers for upgrades and expansions and estimated capital costs for proposed facilities and upgrades.

Hazen will prepare a Conceptual Master Plan Technical Memorandum (TM) summarizing at a conceptual-level the following:

- Summary of Task 2 assessments
- Revised design criteria – influent flows, loads, and load peaking factors and effluent criteria
- Recommendations for infrastructure improvements
- Phasing recommendations and timelines
- Site plan concept
- Opinion of Probable Construction Cost (OPCC), with appropriate contingencies

Assumptions

- Recommendations will be based on a 25-year planning horizon (ie, 2050).
- The effluent wasteload allocation will be based on feedback received from discussions with GA EPD. In the absence of any definable path forward from GA EPD, it will be assumed that current permit loads are held such that if additional flow is approved, the allowable effluent discharge concentration for permit parameters (BOD_5, TSS, ammonia, *Escherichia coli*, phosphorus, etc.) will decrease proportional to the increased flow.
- OPCC will be AACE Class 5 (-50% to +100% accuracy range).
- Level of detail for conceptual design will be limited to footprint of buildings and structures. This evaluation will not include sizing or design of individual equipment, piping, valves, control systems, etc.
- Field sampling and process model development are not required.

Meetings

- Kickoff meeting
- Progress update meetings (anticipate 2)
- GA EPD meeting
- Neighboring utility meeting
- Master Plan TM review meeting

Deliverables

- Master Plan TM
- Meeting agendas and minutes

Proposed Staff

The following are the proposed staff and roles:

- Tammy Hill, PE – Project Manager
- Kristen Smeby, PE – Wastewater Process/QC Review
- Alan Bowling, PE – Collections and Pumping Systems
- Lucas Bennett, PE – Design Engineer

Schedule & Compensation

It is anticipated that the work performed within this proposal will be completed within 4 months of receipt of an NTP from the City.

Compensation for the Scope of Services outlined above will be performed with a maximum not to exceed fee amount of $120,000. Work in excess of this limit will not commence without prior written approval from the City. A cost summary estimated by task is provided below.

Task	Hours	Budget
1: GA EPD Coordination	±80	20,000
2: Conceptual-Level Wastewater Master Plan	±550	100,000
	Total	**$120,000**

Please call me at (770) 289-8441 if you have any questions regarding this proposal. We look forward to working with you on this important project and serving the City of Woodstock in the future.

Very truly yours,



Alan Bowling, PE
Associate Vice President

cc: Tammy Hill, PE, Kristen Smeby, PE

City of Woodstock, GA
Major Budget Amendment

Name of Department **504 - 1522 WATER & SEWER TAP FEES**
Budget Amendment # **MAJBA JE 20498**

Explanation of Request

This MAJBA is to re-purpose a portion of the WWTP West Trunk Line Improvement Project funding to fund the WWTP Master Plan Project.

This WWTP Master Plan project will develop a conceptual-level master plan for the Rubes Creek Water Reclamation Facility (WWTP) that will identify modifications needed to accomodate future flows and loads as well as upgrades, expansions and estimated captial costs for proposed facilites and upgrades.

ACCOUNT NUMBER	ACCOUNT NAME	DEBIT	CREDIT
504-1522-521210-00-MASTPL	Professional Services - WWTP Master Plan Project	$ 120,000.00	
504-1522-541510-01-WESTTL	WWTP West Trunk Line Improvement Project		$ 120,000.00
TOTALS		**$ 120,000.00**	**$ 120,000.00**

AGENDA ITEM NO. 7.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Appointments to Boards, Committees, Oaths of Office
AGENDA SECTION:	NEW BUSINESS
SUBJECT:	**Consideration to Ratify Cherokee County Appointment David Moody as Land Bank Board Member**
SUGGESTED ACTION:	
ATTACHMENTS:	

AGENDA ITEM NO. 8.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Robyn Adams, City Clerk
ITEM TYPE:	Minutes
AGENDA SECTION:	MINUTES APPROVAL
SUBJECT:	**Consideration of Approval to Adopt Council Meeting Minutes - December 15, 2025**

SUGGESTED ACTION:

ATTACHMENTS:
Council Meeting Minutes 12.15.25 Final.pdf

City Council Meeting
The Chambers at City Center
8534 Main Street
(Main) 770 592-6000 (Fax) 770 926-1375
http://www.woodstockga.gov

~MINUTES~

Monday, December 15, 2025

City Council ~ 7:00 PM

Attendees: Mayor Michael Caldwell, Mayor Pro Tem Brian Wolfe, Council Member David Potts, Council Member Colin Ake, Council Member Tracy Collins, Council Member Rob Usher, City Manager Jeff Moon, Deputy City Manager Coty Thigpen, City Clerk Robyn Adams, City Attorney Phil Friduss, Police Chief Roland Castro, Assistant Police Chief Brian Aligood, Police Captain Ron Sinfelt, Deputy Fire Chief Jimmy Eley, Chief Financial Officer Ron Shelby, Chief Information Officer Katy Leggett, IT Engineer Caleb Fox, Community Development Director Melissa Sigmund, Deputy Community Development Director Duane Helton, Senior Planner Niwana Ray, Planner Cameron Dunn, Planner Natalie Faustine, Parks and Recreation Director Brian Borden, Human Resources Director Mindy Nobis, Capital Improvement Plan Administrator Chris Luly, Communications and Marketing Manager Stacy Brown, Special Events Recreation Specialist Myia Little, HR Generalist Mary Ogg.

Absent: Council Member Warren Johnson

ITEM 1) MEETING CALLED TO ORDER

- 7:00 PM Meeting called to order at The Chambers at City Center, 8534 Main Street, Woodstock, GA.
- Council Member Colin Ake led the group in The Pledge of Allegiance and Pastor Rigo Garcia from First Baptist Church of Woodstock led the group in prayer.

Mayor Michael Caldwell stated he is going to begin with Item 3) Swearing In of Police Chief Roland Castro. He thanked Black Rifle Coffee and Center Cut Catering for providing refreshments for the public reception for Chief Castro which occurred just prior to the meeting.

ITEM 2) RECOGNITION OF GUESTS AND VISITORS

2.1) Trophy Presentation - Float Winners for 2025 Christmas Jubilee Parade of Lights (Administration)

- Most Spirited Jeep: Snoopy Jeep
- Most Spirited Golf Cart: Guston's Grille Woodstock
- The People's Choice: Mystical Parties Entertainment
- History & Heritage: Let's Pretend Publishing
- Most Original: The Storybook Sanctuary
- Best Holiday: PO Boys Landscape Group.

Mayor Michael Caldwell and Special Events Recreation Specialist Myia Little recognized the winners and presented the trophies.

ITEM 3) APPOINTMENTS/OATH OF OFFICE

3.1) Swearing In of Police Chief Roland Castro (Administration)

- Mayor Michael Caldwell performed the swearing in ceremony for new Police Chief Roland Castro. Wayne Dodd from Congressman Loudermilk's office presented a declaration of congratulations to Chief Castro. Mayor Caldwell welcomed the new Chief.

ITEM 4) ANNOUNCEMENTS

4.1) Announcements (Administration)

Mayor Pro Tem Brian Wolfe read the announcements.

- The December 22nd Meeting of Mayor and Council is cancelled. City offices will be closed on December 24th and 25th in observance of Christmas.

- The Christmas Tree Chip and Dip will take place from December 26th to January 15th. Bring your Christmas trees to Olde Rope Mill Park and we will feed them to our chipper. You can also bring a shovel to the park and "dip" into the free mulch.

ITEM 5) PRESENTATIONS AND DISCUSSION ITEMS

5.1) Recognition of PlanFirst Designation from Georgia Department of Community Affairs (Community Development)

- The City of Woodstock has been designated as a 2026 PlanFirst Community by the Georgia Department of Community Affairs and chosen to participate in the program for three (3) years: January 1, 2026, until December 31, 2028. This designation recognizes the hard work and successful implementation of the City's Comprehensive Plan and acknowledges the City's commitment to identifying opportunities and setting the goals needed to move our community forward. The Memorandum of Understanding between the City of Woodstock and DCA was approved by City Council on October 27, 2025. Community Development Director Melissa Sigmund introduced Daniel Gaddis from the Department of Community Affairs who presented the recognition. Mr. Gaddis stated on behalf of Commissioner Nunn he is pleased to award Woodstock PlanFirst Designation. Woodstock is one of only 14 communities in the state to achieve this designation. The City has received this PlanFirst designation a record 4 times which is something that only 3 other local governments have achieved. This designation will be in place for 3 years. Mr. Gaddis shared some remarks and presented the certificate. The team from Community Development joined him to accept the award. Mayor Caldwell thanked the Department of Community Affairs and the team from Community Development.

ITEM 6) PUBLIC COMMENT

- *Mayor Michael Caldwell opened the Public Comment portion of the meeting.*

- *City Clerk Robyn Adams stated no one signed up to speak.*

- *Mayor Michael Caldwell closed the Public Comment portion of the meeting.*

ITEM 7) CONSENT AGENDA

7.1) Approve Alcohol License - Ninja Food Family, LLC (Community Development)

- Request for approval of an alcohol license for Ninja Food Family, LLC. Qinzhang Lin has applied to the City of Woodstock on behalf of Ninja Food Family, LLC for on-premises consumption with Sunday sale of malt beverages and wine at a restaurant located at 9820 Highway 92, Suite 170, within the city limits of Woodstock. Ninja Food Family, LLC is owned by Qinzhang Lin and Qing Li. The registered agent will be Qinzhang Lin.

7.2) Ratify Purchase of Right-of-Way and Easements - Neese Road - Parcel 69 (Administration)

- Request for approval to ratify the purchase of the following along Neese Road on Parcel 69: fee simple right-of-way (1,099 square feet), a permanent slope and utility easement (152 square feet), a temporary easement for construction (1,368 square feet), and a temporary easement for construction of driveway (469 square feet).

- *Council Member Tracy Collins made a motion to approve Items 7.1 and 7.2.*

- *Council Member Rob Usher seconded the motion.*

- *Motion carried (5-0) Council Member Warren Johnson Absent.*

ITEM 8) NEW BUSINESS

8.1) Consideration of Zoning Fine Appeal: Tree Removal Violation at 1000 Churchill Court (Administration)

- Request for consideration of a zoning fine appeal for the tree removal violation that occurred at 1000 Churchill Court. Staff recommends that Council maintain the $50,100.00 fine levied against IDC Development, LLC for the felling of fifty protected trees without approved plans or permits. Planner Cameron Dunn presented the details. The appellant, Gary Williams, presented his case. Council Member David Potts suggested the appellant obtain an engineer's report on the wall and possibly a landscape plan. Council Member Rob Usher stated staff is following guidelines when they issue violations for tree removal. Council Member Colin Ake agreed that a wall report would be helpful. City Manager Jeff Moon stated staff needs to review the code and address language to incorporate additional requirements. Council requested the appellant obtain a letter from a structural engineer showing the trees would have created structural issues with the wall and any other permitting requirements from staff.

- *Council Member David Potts made a motion to table Item 8.1 to the January 26, 2026, Council Meeting and requested the appellant provide a letter from a structural engineer for the wall and to provide staff with any other permitting requirements needed.*

- *Council Member Rob Usher seconded the motion.*

- *Motion carried (5-0) Council Member Warren Johnson Absent.*

ITEM 9) MINUTES APPROVAL

9.1) Consideration of Approval to Adopt Council Meeting Minutes - December 8, 2025 (City Clerk)

- *Mayor Pro Tem Brian Wolfe made a motion to approve Item 9.1 adopting the December 8, 2025, Council Meeting Minutes.*

- *Council Member Tracy Collins seconded the motion.*

- *Motion carried (5-0) Council Member Warren Johnson Absent.*

ITEM 10) DEPARTMENTAL REPORTS

10.1) Fire Monthly Report (November 2025) (Fire)

10.2) EOM Monthly Report (October 2025) (Public Works)

10.3) Parks and Recreation Monthly Report (November 2025) (Parks and Recreation)

10.4) Public Works Project Status Report (November & December 2025) (Public Works)

ITEM 11) MAYOR AND COUNCIL COMMENTS

Mayor Michael Caldwell thanked everyone for an awesome parade and stated Mr. Moon did a great job. Council Member David Potts stated more information needs to go out to the tree companies about permitting. Jeff Moon stated staff did send information out; however, staff can look into having

an insert in the business license renewal packet next year. Council Member Colin Ake stated he appreciates our Police Department being present to provide security at the Menorah lighting after the recent events occurred. Mayor Pro Tem Brian Wolfe commended Chief Dobson and the Fire Department on their improved response times. Council Member Rob Usher thanked staff for all their hard work over the past year. Mayor Michael Caldwell thanked all involved for Shop with a Hero event and congratulated the Community Development team again on the PlanFirst Designation award.

ITEM 12) CITY MANAGER STAFF COMMENTS

City Manager Jeff Moon stated information about tree permitting was displayed on the property tax bills. He stated the November recycling event was a success and the volume collected increased from last year. He stated he will not be requesting an Executive Session.

ITEM 13) EXECUTIVE SESSION – PERSONNEL, LITIGATION, REAL ESTATE

ITEM 14) FINAL ADJOURNMENT

- *Council Member Colin Ake made a motion to adjourn.*
- *Council Member Tracy Collins seconded the motion.*
- *Motion carried (5-0) Council Member Warren Johnson Absent.*

_____
Michael Caldwell, Mayor

_____
Robyn Adams, City Clerk

AGENDA ITEM NO. 9.1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Ron Shelby, Finance Department

ITEM TYPE: Departmental Reports

AGENDA SECTION: DEPARTMENTAL REPORTS

SUBJECT: **Investment Report (November 2025)**

SUGGESTED ACTION:

ATTACHMENTS:
Investment Report 11-30-2025.pdf

Investment Report to Mayor and Council

November 1, 2025- November 30, 2025

OVERVIEW

This financial report reflects the City's Investment balances for the 2026 fiscal year through **November 30, 2025**.

During the past year, the City of Woodstock has held its excess funds in short term, liquid instruments such as bank money market accounts and Georgia Fund 1, as the bond market hasn't been paying rates high enough to motivate investing further out on the yield curve and tying up needed liquidity.

On December 18, 2025, inflation for the 12-month period ended November was reported at 2.7%, a decrease from the 3.0% reported for the 12-month period ended October. On September 17, the Federal Reserve decreased the Fed Funds rate by 25 basis points (bp), followed by another 25 bp cut on October 29, and one more 25 bp interest rate cut on December 10, 2025.

On Friday, November 28th, the 30-day US Treasury Bill closed at 4.05%, nearly even with the month previous (10/31) of 4.06%. The 10-year decreased from 4.11% (10/31) to 4.02% (11/28). The market is no longer in an inverted yield curve, an indicator of an economy possibly moving towards recession. The spread between the 90-Day and 10-year Treasuries is an upward slope of 14bp (11/28) (versus 22bp on 10/31) with the 90 day at 3.88% and 10 year at 4.02%.

The 90 Day US Treasury remained essentially flat at 3.88% (11/28) vs3.89% (10/31) due to the markets expectation that the Fed would cut rates another 25 bp in December. In comparison, Woodstock closed the month of November earning a variable rate of 4.004% annualized at Georgia Fund 1, down from the 4.1494% yield earned in October. In September 2024, Ameris bank renegotiated the City's MMKT rate going forward as a spread of .58% off of the Federal Funds rate, giving us a current rate of 3.447% after the Fed's recent rate decisions (down from 3.924% in August). Subsequently, in November, we continued to utilize that account type with $39,757,250.61 in deposits due to its immediate liquidity profile, paired with investment restrictions on bond proceeds, while providing investment diversity from Georgia Fund 1. In FY26, Woodstock has earned a total of $631,727.27 in Interest at Ameris Bank alone. The Weighted Average Maturity (WAM) of the entire Woodstock Portfolio is currently less than 1 day.

As good stewards of public funds, Woodstock is prudently looking to maximize these earnings while keeping assets safe. It is not seeking to tie up funds for long periods of time due to nearby cash flow needs and market volatility. Woodstock continues investing operating cash in Georgia Fund 1, as the Pool can go further out on the yield curve and earn higher rates than the City can purchasing securities, and at higher rates than at Ameris, and yet it still accommodates our liquidity needs for significant near-term projects and other expenditures. Our cash position has now started increasing as annual Property Tax bills are due by December 31 of this year. Meanwhile significant construction project expenditures continue on all fronts. As a result, interest earnings are decreasing while pressure is put on rates overall.

Recent Arbitrage calculation on the City's bond earnings calculated an IRS liability of $290,775.92 which is not due for payment until the 5th year after issuance, on April 10, 2029. These funds are being segregated into a separate Money Market account.

GEORGIA FUND 1

Pursuant to OCGA 36-83-1 to 36-83-8; Georgia Fund 1 is able to offer to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia 1 Fund are safety of capital and liquidity. Georgia Fund 1 has a credit rating of AAAf by S&P Global.

GF1 ACCOUNT BALANCES

As of **November 30, 2025**, Georgia Fund 1 paid 4.004% annualized, which is down from the 4.1494% paid the month previous. The City of Woodstock had on deposit at **Georgia Fund 1** the following amounts:

Fund	Oct 31, 2025 BALANCE	Net DEPOSIT/ (WITHDRAWAL)	Nov 2025 INTEREST	November % Yield**	Management Fee Withheld *	Nov 30, 2025 BALANCE
GENERAL FUND	$ 6,039,513.30	$ 500,000.00	$ 20,479.85	4.004	($ 281.31)	$ 6,559,993.15
WATER – SEWER	$ 3,431,864.94	($ 0.00)	$ 11,294.53	4.004	($ 155.14)	$ 3,443,159.46
TOTAL	**$ 9,471,378.24**	**$ 500,000.00**	**$ 31,774.38**		**($ 436.45)**	**$ 10,003,152.61**

*Management Fee Withheld by Georgia Fund 1 has been netted out of the full INTEREST distribution.

** Current Yield (Annualized)

MONEY MARKET BALANCES

As of **November 30, 2025,** the City of Woodstock had **Money Market** deposits at Ameris bank in the following amounts. (Rates dropped 25bp in September due to the equal drop in the Fed Funds rate):

FUND	Oct 31, 2025 BALANCE	Net Deposit/ (Withdrawal)	Nov 2025 INTEREST	Nov % APYield	Nov 31, 2025 BALANCE
POOL-MMKT Ameris	$ 9,228,811.28	($1,850,761.48)	$ 21,414.21	3.447	$ 7,399,464.01
2024 Parks Bond- MMKT Ameris	$ 25,062,727.15	($ 0.00)	$ 65,258.60	3.447	$ 25,127,985.75
2024 Parks Bond Arbitrage	$ 291,629.37	$ 0.00	$ 757.10	3.447	$ 292,386.47
SPLOST V-MMKT Ameris	$ 2,356,159.74	($0.00)	$ 6,134.99	3.447	$ 2,362,294.73
SPLOST VII-MMKT Ameris	$ 4,563,237.84	($ 0.00)	$ 11,881.81	3.447	$ 4,575,119.65
TOTAL	**$ 41,502,565.38.01**	**($ 1,850,761.48)**	**$105,446.71**		**$ 39,757,250.61**

CD ACCOUNT BALANCES

As of **November 30, 2025,** the City of Woodstock had no **CD** accounts:

FUND	Aug 31, 2025 BALANCE	Sept Interest Received	Annualized Yield (APY)	Total Received at Maturity	Nov 30, 2025 BALANCE
	$ 0	$ 0	0.00%	$ 0	$ 0
TOTAL	**$ 0**	**$ 0**		**$ 0**	**$ 0**

SECURITY ACCOUNT BALANCES

The City of Woodstock periodically invests in securities as allowed by the City of Woodstock Investment Policy. These securities are purchased with the intent to hold until maturity. As of **November 30, 2025**, the City of Woodstock held the following **US Treasury** and **Agency Securities** at Multi-Bank Securities, Piper Sandler and Raymond James:

Total Current Portfolio Holdings by Purchase Value (PV) as of November 30, 2025:

General Fund Total PV:	**$ 0.00**
City Center Fund Total PV:	**$ 0.00**
Grand Total (PV):	**$ 0.00**
Weighted Average Yield To Maturity (YTM):	**0.00%**

Holdings/Purchase Transaction History:

Piper Sandler & Co.:

Purchase Date	Security	Maturity	PAR Value	Principal Purchase Price / Fund ***	Accrued Interest Paid To Seller*	Issued Coupon Amount**	Yield To Maturity (YTM)	CUSIP
TOTAL				**$ 0**	**$ 0**			

* Accrued Interest Paid to Seller is in addition to the Principal Purchase Price paid at closing. It compensates the seller for the days the security was owned by them since the previous coupon payment date. It will be repaid to Woodstock upon receipt of the next coupon payment.

** Treasury Notes have coupons. Treasury Bills are purchased at a discounted face value with no coupons.

***All Totals exclude any matured securities.

Multi-Bank Securities, Inc.:

Purchase Date	Security	Maturity	PAR Value	Principal Purchase Price / Fund ***	Accrued Interest Paid To Seller*	Issued Coupon Amount**	Yield To Maturity (YTM)	CUSIP
TOTAL				**$0**	**$ 0**			

* Accrued Interest Paid to Seller is in addition to the Principal Purchase Price paid at closing. It compensates the seller for the days the security was owned by them since the previous coupon payment date. It will be repaid to Woodstock upon receipt of the next coupon payment.
** Treasury Notes have coupons. Treasury Bills are purchased at a discounted face value with no coupons.
***All Totals exclude any matured securities.

Raymond James:

Purchase Date	Security	Maturity	PAR Value	Principal Purchase Price / Fund ***	Accrued Interest Paid To Seller*	Issued Coupon Amount**	Yield To Maturity (YTM)	CUSIP
TOTAL				**$0**	**$ 0**			

* Accrued Interest Paid to Seller is in addition to the Principal Purchase Price paid at closing. It compensates the seller for the days the security was owned by them since the previous coupon payment date. It will be repaid to Woodstock upon receipt of the next coupon payment.
** Treasury Notes have coupons. Treasury Bills are purchased at a discounted face value with no coupons.
***All Totals exclude any matured securities.

November 30, 2025 Market Pricing (All Firms, excluding matured securities):

Security	CUSIP	Maturity	Principal Purchase Price **	November 30, 2025, Market Price	TTL Market Gain/(Loss) *	August Interest /Coupons Received ***
TOTAL			**$0**	**$0**	**$0.00**	**$ 0.00**

* Market Gain or Loss is considered "unrealized" since the security is held until maturity. Market Value is expected to fluctuate on a daily basis. Securities purchased at a premium (e.g. Bonds and Notes) are expected to lose the premium principal value (Purchase Price minus PAR Value) by the time they reach maturity. This loss is compensated for through the receipt of a Coupon Amount, which exceeds the purchased Yield To Maturity (YTM). Securities purchased at a discount are expected to gain the discount over time and mature at PAR Value.

** Total Principal Purchase Price Excludes Matured Securities. Principal Purchase Price excludes Accrued Interest paid to seller.
*** Interest Coupon received includes the amount of Accrued Interest paid to Seller from the original purchase.

November Sale/Maturity Transactions (All Firms):

Sale or Maturity Date	Security	CUSIP	Principal Purchase Price	Principal Sale or Maturity (PAR) Proceeds	Principal Gain/(Loss) (Amortized Premium, Accrued Discount)	Total Interest Coupons Received (Notes)	Total Interest Received (Net of Accrued Int due seller)	Net Interest and Principal Gain/(Loss)
TOTAL				**$0.00**			**$ 0**	**$ 0**

SUMMARY

Combined Investment Interest Earnings received across all accounts during Fiscal Year:

Month/Year	GA Fund 1	MMKT	CD	Securities *	Grand Total
July/2025	$ 48,667.54	$ 142,683.21	$ 0	$ 0	$ 191,350.75
August/2025	$ 46,774.52	$ 128,767.84	$	$	$ 175,542.36
September/2025	$ 36,241.29	$ 133,922.46	$	$	$ 170,163.75
October/2025	$ 28,730.27	$ 120,907.05	$	$	$ 149,637.32
November/2025	$ 31,774.38	$ 105,446.71	$	$	$ 137,221.09
December/2025	$	$	$	$	$
January/2026	$	$	$	$	$
February/2026	$	$	$	$	$
March/2026	$	$	$	$	$
April/2026	$	$	$	$	$
May/2026	$	$	$	$	$
June/2026	$	$	$	$	$
Sub Total	**$ 192,188.00**	**$ 631,727.27**	**$ 0**	**$ 0**	**$ 823,915.27**

*Security Interest Earnings are only recognized upon the actual receipt of a coupon, and/or maturity of an investment.

Respectfully submitted,

Ronald C Shelby, CFO

AGENDA ITEM NO. 9.2

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: January 12, 2026

SUBMITTED BY: Ron Shelby, Finance Department

ITEM TYPE: Departmental Reports

AGENDA SECTION: DEPARTMENTAL REPORTS

SUBJECT: **Tax Allocation District (TAD #1) Annual Report (FY 2025)**

SUGGESTED ACTION:

ATTACHMENTS:
TAD Annual Report 2025.pdf

City of Woodstock

12453 Hwy 92, Woodstock, Georgia 30188
770-592-6000
www.woodstockga.gov

To: Chairman Johnston and the Cherokee County Commissioners

CC: Woodstock Mayor and City Council
Dr. Mary Elizabeth Davis, Superintendent
Jeff Moon, City Manager

From: Ronald C Shelby, CFO

Date: December 30, 2025

Re: **Annual Report for Woodstock Tax Allocation District**

Mr. Chairman and Board Members,

The City of Woodstock is pleased to provide this comprehensive annual report on the status of the Woodstock Tax Allocation District (TAD) # 1 as required in the Intergovernmental Agreement executed March 20th, 2007 between Cherokee County and the City of Woodstock. Per section 3.6 of the agreement, the city is required to provide a comprehensive annual report regarding the amount of positive TAD increment and the use of such funds. Additionally, a copy of the audited annual audit of the City, as Redevelopment Agency for the TAD, has already been issued and provided to the County Clerk.

Due to an economic downturn, the city delayed the issuance of TAD bonds from the originally expected date of the spring of 2007. Since that time the Georgia Supreme Court issued a decision that school taxes could not be used for redevelopment purposes as defined in the Georgia Constitution. Subsequently, the General Assembly passed, and the voters approved a constitutional amendment that returned the use of school taxes for redevelopment purposes. The General Assembly further adopted legislation implementing the constitutional amendment in 2009. This report is the annual required submittal since the law was changed.

Comprehensive Annual Report Regarding the Source and Use of Funds

This report reflects the activity of the fund through the fiscal year ended June 30, 2025. The Revenue Section displays the actual tax collection related to the County and Woodstock. Total collection for the life of the TAD is $11,582,574. The amount collected and paid by the County to the City for TAD funds in FY25 was $794,208. In FY25, Property Tax Year 2024, the City had 810 TAD parcels (up from 793) and collected $751,337 during the same period resulting in a combined FY25 TAD revenue of $1,545,545 (an increase of $99,881 over FY24).

Fiscal Year 2025 saw infrastructure related expenditures of TAD funds at $841,204. Direct Infrastructure Expenditures of TAD funds consisted of

- Arnold Mill Road Improvements (Underground Power Installation) - $ 421,003
- Brownlee Road Extension - Dupree Rd to Ally - $261,275
- Infrastructure Economic Development – Lighting Improvement - $71,565
- Infrastructure Public Works – Mast Arm Replacement, and GRIDSMART Router Installation $ 87,361

In Addition, TAD continued to repay an FY23 loan made by the Woodstock Water/Sewer Taps fund for accelerated Arnold Mill Improvement Plan work (Bentley Pkwy to East Main St), done in FY23. (In FY23, TAD Expenditures exceeded TAD Revenues by $1,205,236, requiring TAD to borrow other City funds in order to continue planned FY23 projects, with the intent to repay in FY24 and FY25.) The Final repayment was made to the Water/Sewer Taps fund in February 2025 for $650,000.

DESCRIPTION	FY 2024 ACTIVITY	FY 2025 AMENDED BUDGET	FY 2025 ACTIVITY
Revenue			
TAD REAL ESTATE TAXES COUNTY	$ 709,902	$	$ 794,208
TAD REVENUE - CITY	$ 735,762	$	$ 751,337
CONTRIBUTIONS AND DONATIONS FROM PRIVATE	$ -	$ -	$ -
TRANSFER IN -- DDA	$ -	$ -	$ -
TOTAL REVENUE	**$ 1,445,664**	**$ 1**	**$ 1,545,545**
Expenditures			
INFRASTRUCTURE – ECON DEVELOPMENT	$ -	$ 71,565	$ 71,565
INFRASTRUCTURE - PW STREETS	$ 378,674	$ 576,005	$ 508,354
BROWNLEE ROAD EXTENSION	$ -	$ 300,000	$ 261,275
INFRASTRUCTURE - STORMWATER	$ 140,966 *	$ -	$ -
TRANSFER TO DEBT SERVICE	$ -	$ 867,648	$ 867,648
TRANSFER OUT - GRANT	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 519,640 ***	**$ 1,815,218**	**$ 1,708,852**
TAD FYE Fund Balance	**$ 718,497**		**$ 555,189**

*Expense Correction from FY24 report, reduced from $194,601

Issues identified and infrastructure upgrades

Included in the 2006 City of Woodstock Redevelopment Plan for Tax Allocation District #1 by Bleakly Advisory Group, one of the threats to Woodstock's economic future was identified as most of the water and sewer infrastructure being old, 6-inch diameter, cast-iron piping with lead joints, which causes reduced flow and increased pressure losses in the area. Ongoing and completed projects to remedy this issue, combined with Woodstock's redevelopment effort goal to increase transportation, accessibility, pedestrian safety and mobility options while improving traffic flow, are depicted on the following pages. All of which are part of the significant upgrade to downtown's infrastructure in terms of streets, and water and sewer improvements to increase capacity required for new development and continue the successful renaissance of Downtown Woodstock over the past Seventeen years.

Brownlee Road Extension (Part of Grid Steets plan):





Mast Arm Replacement at Main Street and Towne Lake Parkway:






Main St

GRIDSMART Installation at Main & Dupree:



Conclusion

TAD revenues are projected to increase in Fiscal Year 2026 due to Woodstock's overall economic growth, and the continued rise in it's tax digest.

In addition, New Project Expenditures approved for Fiscal Year 2026 will include, but are not limited to:

1) Additional GRIDSMART Routers installed at TAD intersections
2) Streetscapes VI project (Main to Mill on Towne Lake Parkway)
3) Additional Streetscapes custom brick inventory accumulation

The above projects will not only lengthen the life of the areas and roadways but will also improve the safety for pedestrians and vehicles that traverse these areas.

The City of Woodstock continues to greatly appreciate the County and School Board's partnership as we move forward with our vision.

AGENDA ITEM NO. 9.3

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	January 12, 2026
SUBMITTED BY:	Maria Chang, Community Development
ITEM TYPE:	Departmental Reports
AGENDA SECTION:	DEPARTMENTAL REPORTS
SUBJECT:	**Community Development Hot Sheet (December 2025)**
SUGGESTED ACTION:	

ATTACHMENTS:
2025 CD Hot Sheet 12_15.pdf

COMMUNITY DEVELOPMENT HOTSHEET

UPDATED THROUGH DECEMBER 15, 2025

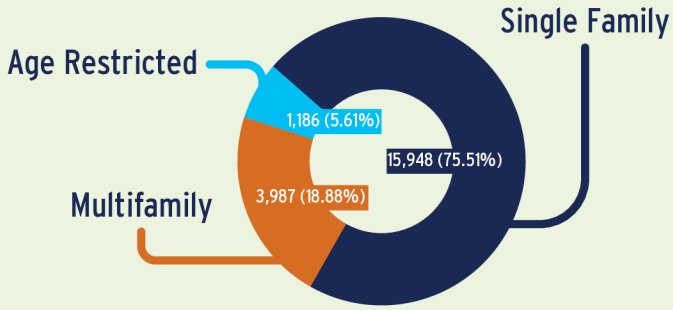
OVERVIEW

Public Hearing Cases in Progress: 11
Business Licenses Issued: 22
Development Projects Under Review: 8

LOOKING AHEAD

Next Council Meeting: December 15, 2025
Next Planning Commission Meeting: January 8, 2026
Next Public Hearing Application Deadline: January 2, 2026

HOUSING DATA



CONSTRUCTION HEALTH INDICATOR

	SFR BUILDING PERMITS	SFR COS	%
CY 2024	289	347	83%
2025 YTD	219	202	108%

If the number of permits issued gets too far ahead of COs issued, it could mean that sales are waning; conversely, if COs get too far ahead of permits and unit inventory is declining, it could mean the builders are preparing for a demand slowdown.

*COs updated monthly

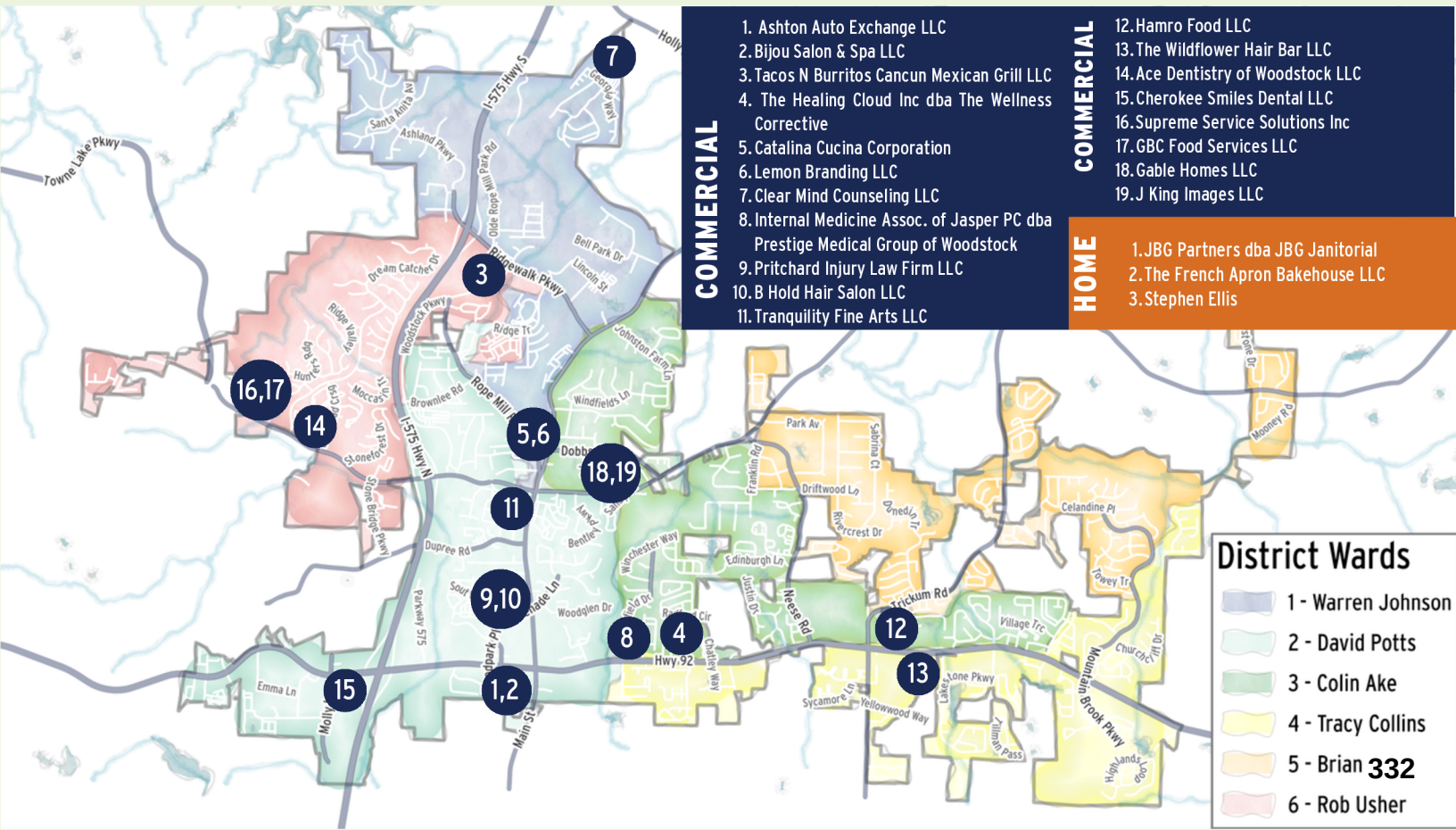
BUSINESS LICENSES ISSUED

COMMERCIAL

1. Ashton Auto Exchange LLC
2. Bijou Salon & Spa LLC
3. Tacos N Burritos Cancun Mexican Grill LLC
4. The Healing Cloud Inc dba The Wellness Corrective
5. Catalina Cucina Corporation
6. Lemon Branding LLC
7. Clear Mind Counseling LLC
8. Internal Medicine Assoc. of Jasper PC dba Prestige Medical Group of Woodstock
9. Pritchard Injury Law Firm LLC
10. B Hold Hair Salon LLC
11. Tranquility Fine Arts LLC
12. Hamro Food LLC
13. The Wildflower Hair Bar LLC
14. Ace Dentistry of Woodstock LLC
15. Cherokee Smiles Dental LLC
16. Supreme Service Solutions Inc
17. GBC Food Services LLC
18. Gable Homes LLC
19. J King Images LLC

HOME

1. JBG Partners dba JBG Janitorial
2. The French Apron Bakehouse LLC
3. Stephen Ellis



PUBLIC HEARING CASES

AT BAT - JANUARY 2026

CUP#091-25 Rangeworks (Woodstock Pkwy & Rope Mill)

George Mattingly on behalf of Rangeworks, has requested a Conditional Use Permit to operate a driving range (Recreation Center use), Concurrent Variances. The site is currently zoned GC (General Commercial) with Ridgewalk Corridor Overlay.

Planning Commission: January 8, 2026 City Council: January 26, 2026
Project Planner: Niwana Ray

CUP#092-25 11988 Hwy 92

Clarke Coole has requested a Conditional Use Permit to operate Storage Yard use with a Concurrent Variance. The site is currently zoned GC (General Commercial) with Parkway Overlay.

Planning Commission: January 8, 2026 City Council: January 26, 2026
Project Planner: Natalie Faustine

ON DECK - FEBRUARY 2026

The following applications were received on December 5, 2025. Staff is in the process of reviewing them for completeness.

- Case: A#130-25 729 Neese Rd (Annexation)
- Case: V#219-25 702 Ravenwood Dr (Variance)
- 704 Robin Ct (Variance)
- 706 Robin Ct (Conditional Use Permit with concurrent Variance)

Once accepted, these projects will proceed to Planning Commission on February 5, 2026 & City Council on February 23, 2026.

CUP#086-24 216 & 218 Rope Mill Rd (Adair Park West)

Eric Richards, on behalf of Adair Park West, has applied for a Conditional Use Permit and concurrent Variances to develop 30 single family attached homes (townhomes) at 216 & 218 Rope Mill Rd. The Applicant requests variances to allow a density increase to 9.38 u/ac and to allow units to face open space. The Applicant has proposed to use the City owned parcel (218 Rope Mill Rd) for a new roadway across the railroad to connect Rope Mill Rd to Main St through the Adair Park street network.

Planning Commission: February 5, 2026 City Council: February 23, 2026
Project Planner: Cameron Dunn

PUBLIC HEARING CASES

CUP#087-24 8104 Main St (Adair Park - Johnson)

Eric Richards, on behalf of Adair Park, has applied for a Conditional Use Permit and concurrent Variances to develop 22 single family attached homes (townhomes), a multi-family residential building with 56 units, and ground floor retail, including a grocery store. The Applicant requests variances to allow increased density, to allow units to face open space, and to pipe the stream. Access to the parcel will be achieved via the Main St roundabout and through the existing Adair Park street network.

Planning Commission: February 5, 2026 City Council: February 23, 2026
Project Planner: Cameron Dunn

V#218-25 64/68 Linton St

Eric Richards, on behalf of Adair Park West, has applied for variances. Requesting Variance to allow two residential units in one building in Historic Overlay. The project site is located in the DT-CBD (Central Business District) zoning district and Historic Overlay.

Planning Commission: February 5, 2026 City Council: February 23, 2026
Project Planner: Natalie Faustine

ON THE BENCH - TABLED

CUP#085-24 7950 Main St

Eric Richards, on behalf of Adair Park Holding Company, has applied for a Conditional Use Permit and concurrent Variances to develop 9 single family detached homes at 7950 Main St. The proposed development would additionally include nine detached garage units, three accessory dwelling units, and two rooftop amenities. The Applicant has proposed to extend Short St through the subject parcel with this project.

Planning Commission: TBD City Council: TBD
Project Planner: Cameron Dunn

V#217-25 117 Mill St

Parks Huff, on behalf of DMC Towne Lake, LLC, is requesting five variances. The request includes Variances related to parking location; allowing three curb cuts; open space; street and sidewalk area requirements; and the applicability criteria for stormwater management standards. The project site is located in the DT-CBD (Central Business District) zoning district.

Planning Commission: TBD City Council: TBD
Project Planner: Niwana Ray

CITY OF

WOODSTOCK

POLICE DEPARTMENT

Supervisor Report

November 2025

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Vision Statement

To be the most professional law enforcement agency in the state of Georgia.

Mission Statement

It is the mission of the Woodstock Police Department to improve public safety by working with the citizens of our city for the advancement of the community we serve, to prevent crime, and to protect the lives and property of our citizens, businesses, and visitors. While doing so, we will always hold ourselves accountable and to the highest ethical and moral standards to maintain public trust.

Departmental Updates

Officer Jenna Reed Graduated GPSTC - Alpharetta Regional Police Academy!



NOVEMBER WORK ANNIVERSARIES	
Ron Sinfelt	16 Years
Dennis Hornes	8 Years
Matt Godfrey	2 Years
Derek Daniels	2 Years

NOVEMBER GUARDIAN RECOGNITION	
Captain Ron Sinfelt	Detective Andrew Stone
Lieutenant Matt O'keefe	Detective Matthew Godfrey
Lieutenant Mike deCocq	Detective JoAn Willingham
Lieutenant Jeremy Johnson	Officer Joshua Collie
Sergeant Joe LeCour	Officer Ried Rhodes
Sergeant Jason Swanson	Officer Denise Godfrey
Corporal Joshua Buckner	Stephaie Mari

Woodstock Police Department Monthly Reporting Summary
Field Services/Patrol Operations 2025

Current Type of Activity	Alpha Watch	Bravo Watch	Charlie Watch	Delta Watch	Motor Unit	Traffic Unit	Nghd. Services	Oct-25	YTD: 2025
Case #'s	82	107	71	68	7	1	14	**350**	**4,972**
Foot Patrols	234	279	137	207	5	-	19	**881**	**11,662**
Bike Patrols	-	-	-	-	-	-	-	**-**	**1**
Suspicious Persons	2	10	12	53	-	-	4	**81**	**1,056**
FI Card	-	-	-	-	-	-	-	**-**	**50**
Unoccupied Suspicious Vehicles	-	-	7	11	-	-	2	**20**	**316**
Alarms	68	21	25	19	-	-	6	**139**	**1,733**
Open Door	-	3	1	-	-	-	-	**4**	**141**
Incident Reports (non crash)	52	42	65	34	6	-	11	**210**	**3,262**
Traffic Crash W/ Injury	1	5	10	4	1	1	-	**22**	**245**
Traffic Crash W/O Injury	38	36	8	13	2	-	3	**100**	**1,329**
DUI Arrests	-	-	6	13	1	-	-	**20**	**268**
Other Traffic Arrests	3	4	3	5	4	-	-	**19**	**367**
Fatality Crashes	-	-	-	-	-	-	-	**-**	**3**
Hit and Run Crashes	5	2	2	1	1	-	-	**11**	**174**
Traffic Crashes Roadway	26	30	12	13	2	1	3	**87**	**1,142**
Traffic Crashes Private Property	17	16	6	5	1	-	-	**45**	**440**
Traffic Citations	81	26	70	91	28	17	5	**318**	**4,832**
Tag Reader Citations	-	-	2	-	-	-	-	**2**	**228**
Parking Citations	-	-	-	3	-	-	-	**3**	**25**
Traffic Written Warnings	26	11	27	40	8	12	-	**124**	**3,196**
Traffic Verbal Warnings	101	49	151	126	6	1	20	**454**	**6,525**
Drug Arrests	2	-	6	2	1	-	-	**11**	**279**
Fugitive Arrests	5	3	3	-	-	-	-	**11**	**149**
Ordinance Citations	-	-	-	2	-	-	-	**2**	**49**
D-Runs	1,537	1,144	1,544	1,143	26	-	57	**5,451**	**65,988**
Courtesy Rides	-	3	-	1	-	-	-	**4**	**63**
Other Arrests	4	10	7	3	-	-	-	**24**	**272**

Group A Offense Report

November 2025

Offense	Reported in 2025	Reported in 2024	Percent Change	Offenses Cleared	Percent Cleared	Percent Of Category	Rate Per 100,000*
Murder	0	0	NA	0	0.00	0.00	0.00
Negligent Manslaughter	0	0	NA	0	0.00	0.00	0.00
Justifiable Homicide	0	0	NA	0	0.00	0.00	0.00
Non-consensual Sex Offenses:					0.00	0.00	0.00
Rape	0	0	NA	0	0.00	0.00%	0.00
Sodomy	0	0	NA	0	0.00	0.00%	0.00
Sexual Assault with Object	0	0	NA	0	0.00	0.00	0.00
Fondling	3	0	NA	0	0.00%	9.38%	7.57
Aggravated Assault	5	7	-28.57%	4	80.00%	15.63%	12.62
Simple Assault	18	5	260.00%	9	50.00%	56.25%	45.44
Intimidation	6	6	0.00%	2	33.33%	18.75%	15.15
Kidnapping/Abduction	0	0	NA	0	0%	0.00%	0
Consensual Sex Offenses:					0.00	0.00	0.00
Incest	0	0	NA	0	0.00	0.00	0.00
Statutory Rape	0	0	NA	0	0.00	0.00	0.00
Human Trafficking, Commercial Sex Acts	0	0	NA	0	0.00	0.00	0.00
Human Trafficking, Involuntary Servitude	0	1	-100.00%	0	0.00	0.00	0.00
Crimes Against Persons Total	**32**	**19**	**68.42%**	**15**	**46.88%**	**37.21%**	**80.78**
Robbery	0	0	NA	0	0.00	0.00%	0
Burglary/Breaking & Entering	0	1	-100.00%	0	0.00	0.00%	0
Larceny/Theft Offenses	21	26	-19.23%	2	9.52%	58.33%	53.01
Motor Vehicle Theft	1	0	NA	0	0.00	2.78%	2.52
Arson	0	0	NA	0	0.00	0.00%	0
Destruction Of Property	6	3	100.00%	2	33.33%	16.67%	15.15
Counterfeiting/Forgery	1	1	0.00%	0	0.00%	2.78%	2.52
Fraud Offense	7	5	40.00%	1	14.29%	19.44%	17.67
Embezzlement	0	0	NA	0	0.00	0.00	0.00
Extortion/Blackmail	0	0	NA	0	0.00	0.00	0.00
Bribery	0	0	NA	0	0.00	0.00	0.00
Stolen Property Offenses	0	0	NA	0	0.00%	0.00%	0
Crimes Against Property Total	**36**	**36**	**0.00%**	**5**	**13.89%**	**41.86%**	**90.88**
Drug/Narcotic Violations	13	10	30.00%	12	92.31%	72.22%	32.82
Drug Equipment Violations	5	6	-16.67%	4	80.00%	27.78%	12.62
Gambling Offenses	0	0	NA	0	0.00%	0.00%	0.00
Pornography/Obscene Material	0	1	-100.00%	0	0.00%	0.00%	0
Prostitution	0	0	NA	0	0.00%	0.00%	0
Weapons Law Violation	0	0	NA	0	0.00%	0.00%	0
Animal Cruelty	0	0	NA	0	0.00%	0.00%	0.00
Crimes Against Society Total	**18**	**17**	**5.88%**	**15**	**88.89%**	**20.93%**	**45.44**
Total Group "A" Offenses	**86**	**72**	**19.44%**	**36**	**41.86%**	**100%**	**217.1**

Group A Offense Report

2025

Offense	Reported in 2025	Reported in 2024	Percent Change	Offenses Cleared	Percent Cleared	Percent Of Category	Rate Per 100,000*
Murder	0	1	-100.00%	0	0.00	0.00	0.00
Negligent Manslaughter	0	0	NA	0	0.00	0.00	0.00
Justifiable Homicide	0	0	NA	0	0.00	0.00	0.00
Non-consensual Sex Offenses:					0.00	0.00	0.00
Rape	1	3	-66.67%	0	0.00	0.52%	2.52
Sodomy	1	0	NA	0	0.00	0.52%	2.52
Sexual Assault with Object	0	1	-100.00%	0	0.00	0.00	0.00
Fondling	8	7	14.29%	2	25.00%	4.12%	20.2
Aggravated Assault	31	16	93.75%	23	74.19%	15.98%	78.26
Simple Assault	110	110	0.00%	62	56.36%	56.70%	277.69
Intimidation	41	39	5.13%	21	51.22%	21.13%	103.5
Kidnapping/Abduction	2	2	0.00%	2	100%	1.03%	5.05
Consensual Sex Offenses:					0.00	0.00	0.00
Incest	0	0	NA	0	0.00	0.00	0.00
Statutory Rape	0	0	NA	0	0.00	0.00	0.00
Human Trafficking, Commercial Sex Acts	0	0		0	0.00	0.00	0.00
Human Trafficking, Involuntary Servitude	0	1	-100.00%	0	0.00	0.00	0.00
Crimes Against Persons Total	**194**	**180**	**7.78%**	**110**	**56.70%**	**23.57%**	**489.74**
Robbery	0	2	-100.00%	0	0.00	0.00%	0
Burglary/Breaking & Entering	9	10	-10.00%	1	11.11	2.06%	22.72
Larceny/Theft Offenses	288	354	-18.64%	92	31.94%	66.06%	727.03
Motor Vehicle Theft	10	19	-47.37%	4	40.00%	2.29%	25.24
Arson	0	1	-100%	0	0.00	0.00%	0
Destruction Of Property	40	53	-24.53%	8	20.00%	9.17%	100.98
Counterfeiting/Forgery	14	16	-12.50%	4	28.57%	3.21%	35.34
Fraud Offense	72	99	-27.27%	13	18.06%	16.51%	181.76
Embezzlement	0	1	-100.00%	0	0.00	0.00%	0
Extortion/Blackmail	1	1	0.00%	0	0.00	0.23%	2.52
Bribery	0	0	NA	0	0.00	0.00%	0.00
Stolen Property Offenses	2	2	0.00%	1	50.00%	0.46%	5.05
Crimes Against Property Total	**436**	**558**	**-21.86%**	**123**	**28.21%**	**52.98%**	**1100.65**
Drug/Narcotic Violations	162	162	0.00%	160	98.77%	83.94%	408.96
Drug Equipment Violations	25	48	-47.92%	24	96.00%	12.95%	63.11
Gambling Offenses	0	0	NA	0	0.00	0.00	0.00
Pornography/Obscene Material	3	4	-25.00%	0	0.00	1.55%	7.57
Prostitution	0	1	-100.00%	0	0.00	0.00	0.00
Weapons Law Violation	3	2	50%	3	100.00%	1.55%	7.57
Animal Cruelty	0	1	-100.00%	0	0.00	0.00%	0
Crimes Against Society Total	**193**	**218**	**-11.47%**	**187**	**96.89%**	**23.45%**	**487.21**
Total Group "A" Offenses	**823**	**956**	**-13.91%**	**420**	**51.03%**	**100%**	**2077.6**

Roadway Crash Analysis

October Total - 135

TOP FOUR

Most Prevalent Day of Week

Wednesday	22	20%
Friday	18	17%
Monday	17	16%
Tuesday	17	16%

Most Prevalent Time of Day

1600-1859	35	32%
1100-1359	25	23%
1400-1559	15	14%
1900-2159	11	10%

Age Groups

20-25	16	15%
26-30	16	15%
31-40	15	14%
51-60	13	12%

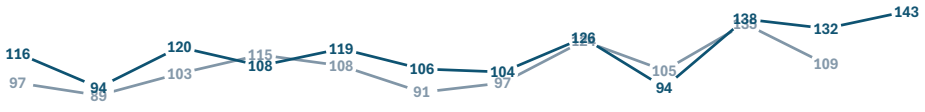
Contributing Factors

Following too Close	54	50%
Failed to Yield	23	21%
Changed Lanes Improperly	8	7%
Misjudged Clearance	7	6%

Top Four Locations

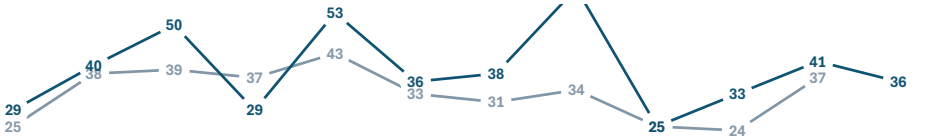
Highway 92	30	28%
I 575 S	14	13%
I 575 N	12	11%
Ridgewalk Parkway	8	7%

REPORTED ROADWAY TRAFFIC CRASHES 2024-2025



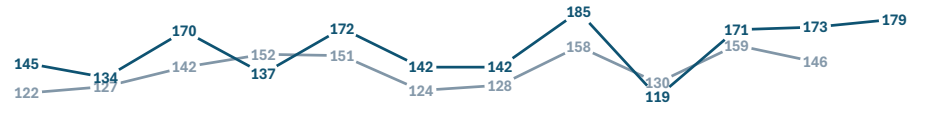
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	97	89	103	115	108	91	97	124	105	135	109	
2024	116	94	120	108	119	106	104	126	94	138	132	143

REPORTED PRIVATE PROPERTY CRASHES 2024 - 2025



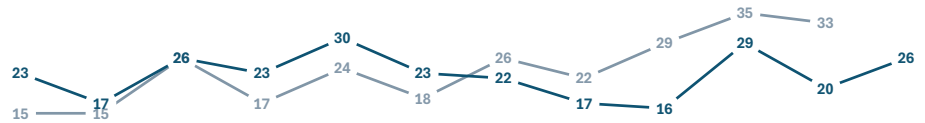
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	25	38	39	37	43	33	31	34	25	24	37	
2024	29	40	50	29	53	36	38	59	25	33	41	36

All Reported Crashes 2024 - 2025



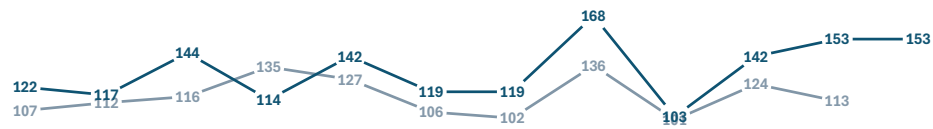
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	122	127	142	152	151	124	128	158	130	159	146	
2024	145	134	170	137	172	142	142	185	119	171	173	179

INJURY CRASHES 2024 - 2025



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	15	15	26	17	24	18	26	22	29	35	33	
2024	23	17	26	23	30	23	22	17	16	29	20	26

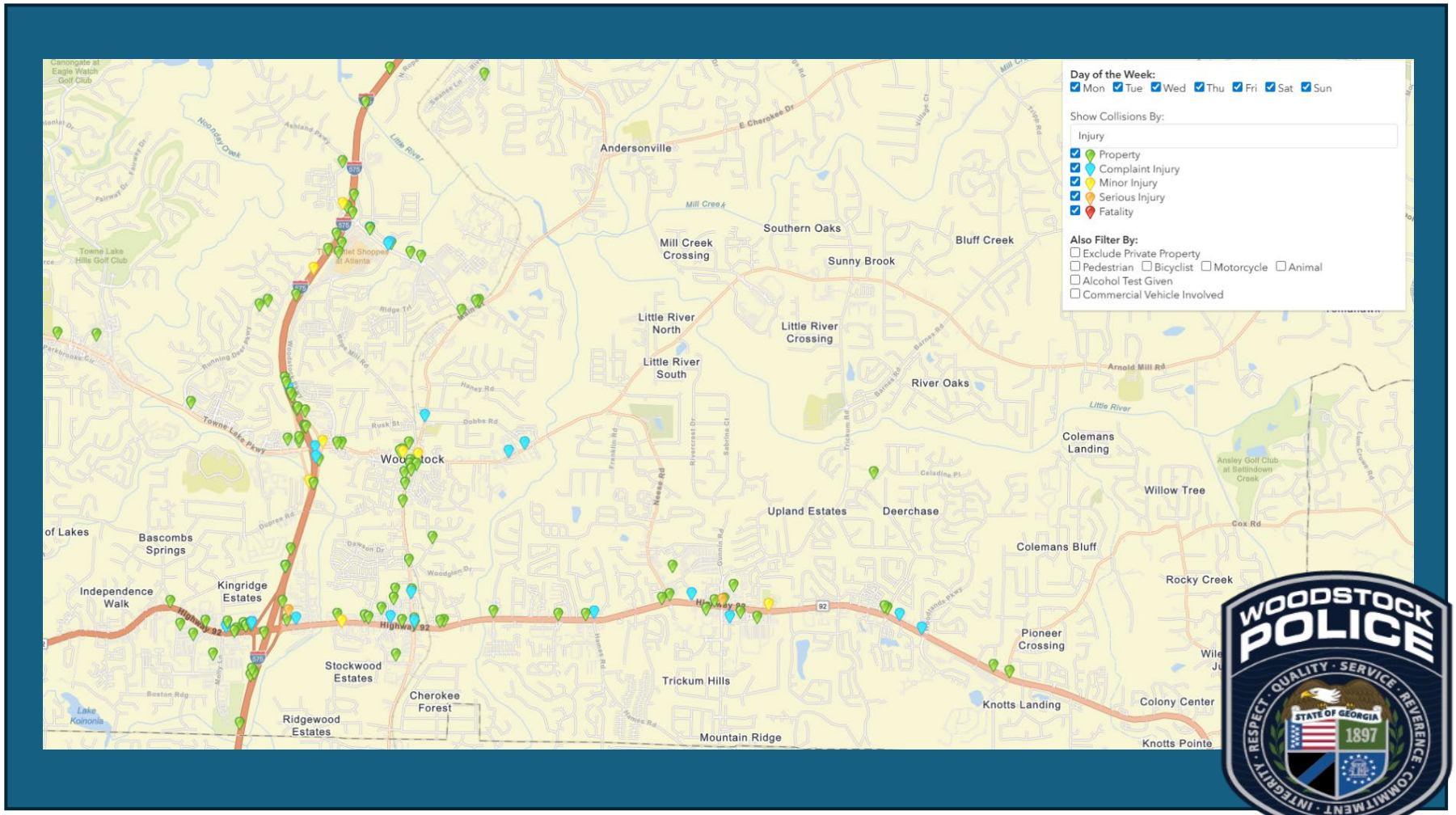
NON INJURY CRASHES 2024 - 2025



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2025	107	112	116	135	127	106	102	136	101	124	113	
2024	122	117	144	114	142	119	119	168	103	142	153	153

October 2025

Crash Map



H.E.A.T./DUI Unit

Sgt. Jeremy Cochran

2025						
Description of Activities	November	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	YTD 2025
DUI Arrests	3	34	27	21	5	87
DUI Contacts	8	42	61	53	20	176
Speeding Citations	24	164	155	160	78	557
Speeding Written Warnings	48	139	110	176	101	526
Dist Driving Hands Free Citations	9	61	32	42	23	158
Dist Driving Hands Free Warnings	8	50	31	52	27	160
Seatbelt Citations	3	27	35	26	6	94
Seatbelt Warnings	26	51	25	77	47	200
Community Events	0	4	4	3	8	19

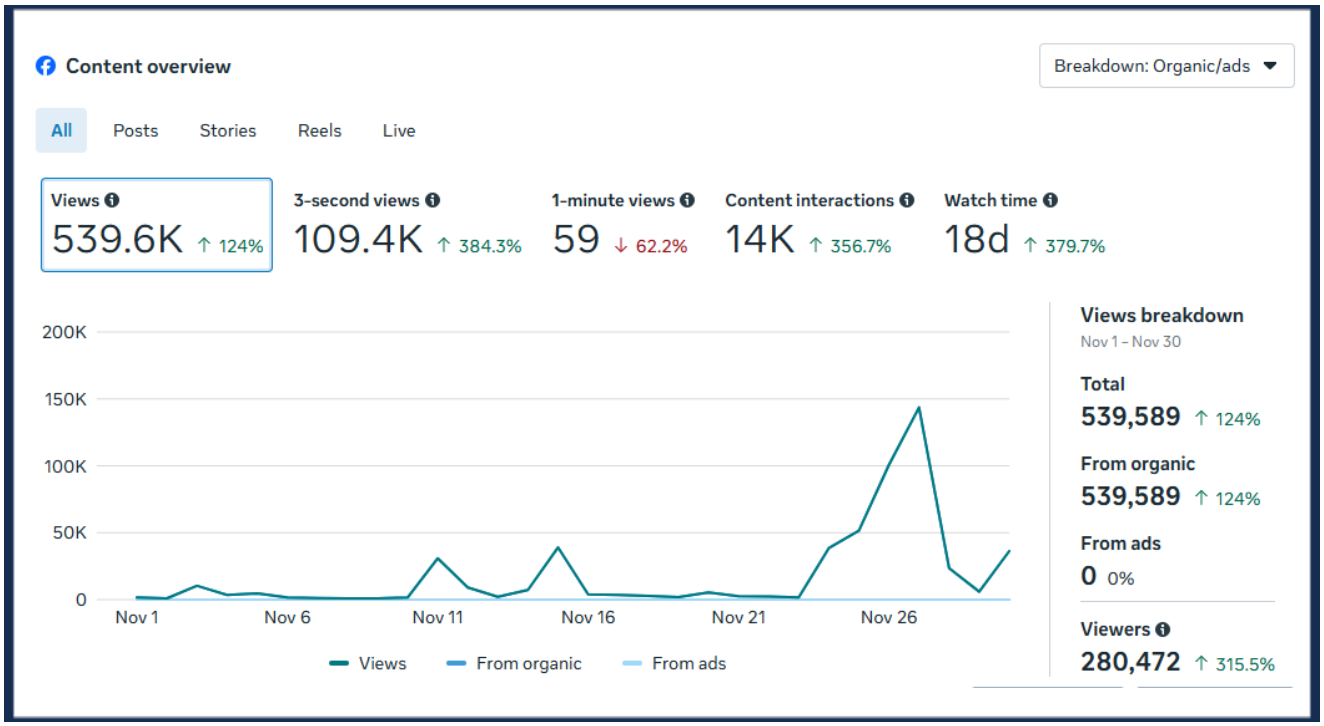
Traffic Unit

Sgt. Jeremy Cochran

2025						
Description of Activities	November	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	YTD 2025
Crashes Without Injury	2	8	7	2	7	24
Crashes With Injury	1	10	2	6	1	19
Hit and Runs	1	12	3	0	1	16
DUI	1	14	6	12	3	35
Arrests	6	23	42	22	8	0
Arrest Warrants Taken	8	33	44	18	16	0
Traffic Stops	32	338	272	324	64	998
Cases Closed	8	31	29	27	16	0
Search Warrants	3	6	5	13	6	0
Other Unit Assists	11	55	75	59	22	0
Extra Partol Requests/Details	4	29	46	44	8	127

Social Media

Audience and Audience Engagement





Social Media

Top Posts

Top content by views



Woodstock officers will be directing traff...

Wed Nov 26, 10:47am

241.2K 8.9K
546 261



Join us in congratulating Offic...

Mon Nov 24, 3:01pm

111.9K 1.4K
164 10



The missing juvenile from last night has...

Fri Nov 14, 9:53pm

49.1K 246
14 444



Today we honor all who served our great...

Tue Nov 11, 8:25am

40.9K 684
54 7

Top content by views



Join us in congratulating Offic...

Mon Nov 24, 3:00pm

5.3K 173
11 6



Thank you to everyone who stopped by to se...

Mon Nov 3, 12:20pm

3.5K 91
0 1



Woodstock officers will be directing traff...

Wed Nov 26, 10:47am

3.1K 143
7 9



The missing juvenile from last night has...

Fri Nov 14, 9:53pm

2.8K 17
0 0

Criminal Investigations Division

2025						
November		Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
Active Cases	24	179	87	100	60	426
Call Outs	11	26	22	25	15	88
Interviews	54	143	186	150	90	569
Search Warrants	10	39	39	44	20	142
Arrests and Arrest Warrants	18	73	96	64	30	263
Evidence Processed	103	656	334	296	185	1471

Canine Unit

2025						
November		Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
Training Hours	96.2	295.7	168.4	511.9	216.2	1192.2
Deployments	43	170	151	145	94	560
Arrests	19	54	38	53	27	172
People Found	3	5	2	3	6	16

Community Outreach

- Fraud Presentation Benton House
- Cookies with a Cop
- Burgers with Blue





Technical Services

2025						
Terminal	November	Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
Wanted persons entries	19	54	61	47	36	198
Cleared wanted persons	7	24	22	23	15	84
Gun entries	1	1	1	0	1	3
Cleared guns	1	0	0	0	1	1
Vehicle entries	2	5	9	4	3	21
Cleared vehicles	1	2	1	3	1	7
License plates entries	1	3	7	3	1	14
Cleared License Plates	1	1	1	3	1	6
Manager Permits	8	39	37	23	14	113
Background Requests	68	281	228	227	138	874
Fingerprints	10	40	40	33	13	126

Erika Calderon, Terminal Agency Coordinator

2025						
Records	November	Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
Open Records Requests	170	692	671	744	443	2550

Amber Massey, Records Specialist

Accreditation and Compliance

2025						
2025	November	Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
New Policies	0	3	1	0	0	4
Policies Reviewed	5	38	16	38	9	101
Policies Updated	1	18	9	3	11	41
Forms Created or Revised	1	0	2	1	1	4
CALEA Files Completed	0	123	63	6	2	194
GLECP Files Completed	35	17	29	122	103	271
Policy Signatures	418	2058	1974	405	1010	5447

Stephanie Mari, Accreditation & Compliance Coordinator

Training and Recruiting

Commander: Sgt. Dennis Hornes

2025								
Description of Activities	Commander Sgt. Hornes	Certified Instructors	November	Jan/Feb/Mar 2025	Apr/May/June 2025	July/Aug/Sept 2025	Oct/Nov/Dec 2025	YTD 2025
Open Positions	3		3	11	5	22	7	45
Recruiting Events/Trips	0		0	1	0	1	0	2
Recruiting Hours	30		30	50	0	100	30	180
Applicant Interviews	3		3	14	6	25	7	52
Offer Letters Extended	1		1	16	2	14	3	35
PTO Meetings	1		1	0	0	0	4	4
Number of Recruits in Field Training	1		1	15	14	6	2	37
Training Requests Received	5		5	33	35	43	25	136
Training Requests Approved	3		3	18	21	29	14	82
Training Requests Denied	2		2	15	14	14	11	54
Officers Attending Training Classes	54		54	94	162	161	98	515
Roll Call Training Hours	0		0	122	0	0	0	122
Innerdepartmental Training Hours	331		331	210	1497	1434	569	3710
Outsourced Training Hours	24		24	279	336	592	280	1487
Canine Training Hours	146.4		146.4	295.7	84	578.5	267.2	1225.4
Total Departmental Training Hours	501.4		501.4	906.7	1833	2604.5	995.4	6339.6
Departmental Instructional Hours	30	117	147	217.5	118	244.25	184	763.75
Academy Hours	120		120	1395	936	416	304	3051

Sophia Mendoza, Training Division