

**OXFORD MAYOR AND COUNCIL
SPECIAL CALLED VOTING MEETING
MONDAY, JULY 18, 2022 – 6:30 P.M.
CITY HALL
110 WEST CLARK STREET OXFORD GEORGIA
A G E N D A**

1. Call to Order, Mayor David S. Eady
2. Motion to accept the Agenda for the July 18, 2022 Mayor and Council Special Called Meeting.
3. ***Consideration of the proposed 2023 SPLOST Budget for Oxford and the 2023 SPLOST Intergovernmental Agreement for the Use and Distribution of Proceeds from the 2023 Special Purpose Local Option Sales Tax for Capital Outlay Projects –** Please note, the \$2,566,814 budget reflects the most current offer from Newton County and is the budget we are currently intending for the 2023 SPLOST IGA. The \$2,215,810 budget is for illustrative purposes as this is the budget discussed at the July 11 meeting.
4. Adjourn

*Attachments

80% / 20% Newton County Offer

Oxford - SPLOST 2023

Six-Year Term – Estimated at \$108M

All 2023 SPLOST collections received by the County shall be disbursed as 80.0% (\$86,400,000) to the County and 20.0% (\$21,600,000) to the Municipalities.

The Municipalities' 20.0% portion of the 2023 SPLOST collections shall be distributed as follows:

- (1) 80.00 shall be paid to Unincorporated Newton County
- (2) 14.61% shall be paid to Covington;
- (3) 2.38% shall be paid to Oxford;
- (4) 1.85% shall be paid to Porterdale;
- (5) 0.46% shall be paid to Newborn;
- (6) 0.70% shall be paid to Mansfield; and
- (7) 0.01% shall be paid to Social Circle.

Oxford Share: $\$108,000,000 \times 2.38\% = \mathbf{\$2,566,814}$

City of Oxford Categories for SPLOST funding

Water and sewer capital improvements = \$1,500,000

Roads, streets, bridges, sidewalks, and related improvements = \$500,000

Parks and recreation = \$346,814

Public safety facilities, vehicles, and equipment = \$220,000

TOTAL = \$2,566,814

**2023 SPLOST INTERGOVERNMENTAL AGREEMENT
FOR THE USE AND DISTRIBUTION OF PROCEEDS FROM THE
2023 SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR CAPITAL OUTLAY PROJECTS**

THIS AGREEMENT is made and entered into by and between Newton County, a political subdivision of the State of Georgia (the “County”), and the City of Covington, the Town of Newborn, the City of Oxford, the City of Porterdale, the City of Mansfield, and the City of Social Circle, municipal corporations of the State of Georgia (hereinafter the “Municipalities,” individually and collectively).

WITNESSETH:

WHEREAS, O.C.G.A. § 48-8-110 *et seq.* (the “Act”), authorizes the levy of a one percent (1%) County Special Purpose Local Option Sales Tax (the “SPLOST”) for the purpose of financing capital outlay projects for the use and benefit of the County and qualified municipalities within the County; and

WHEREAS, the governing authorities of the County and the Municipalities met on June 27, 2022, to discuss possible projects for inclusion in the 2023 SPLOST referendum in substantial conformity with the requirements of O.C.G.A § 48-8-111 (a); and

WHEREAS, O.C.G.A. § 48-8-111 (a)(1) of the Act authorizes capital outlay projects that may be funded by the County or one or more “qualified municipalities” within the “special district” (as such terms are defined by the Act); and

WHEREAS, pursuant to O.C.G.A. § 48-8-111 (a)(2), where a county and qualified municipalities enter into an intergovernmental agreement for the distribution of the proceeds of a SPLOST, the maximum duration of the SPLOST shall be a period of six (6) years; and

WHEREAS, the County and the Municipalities have negotiated an allocation of the 2023 SPLOST proceeds and desire to enter into this intergovernmental agreement (the “Agreement”) as authorized by the Act; and

WHEREAS, the County may seek to finance a portion of the cost of its qualified projects through the issuance of not more than \$45,000,000 in general obligation debt of the County; and

WHEREAS, the Newton County Board of Commissioners is authorized to adopt a resolution calling for a continuation of the 2017 SPLOST without interruption, which shall commence on July 1, 2023, immediately upon the expiration of the 2017 SPLOST pursuant to O.C.G.A. § 48-8-112 (c)(2) (the “2023 SPLOST”); and

WHEREAS, if approved by Newton County voters in the November 8, 2022, referendum, the term of the 2023 SPLOST shall be for a period of six (6) years, commencing on July 1, 2023, immediately upon the expiration of the 2017 SPLOST.

NOW, THEREFORE, in consideration of the mutual promises and understandings made in this Agreement, and for other good and valuable consideration, the County and the Municipalities consent and agree as follows:

Section 1. Representations and Mutual Covenants

- A. The County makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:
 - (i.) The County is a political subdivision duly created and organized under the Constitution of the State of Georgia;
 - (ii.) The governing authority of the County is duly authorized to execute, deliver, and perform this Agreement;
 - (iii.) This Agreement is a valid, binding, and enforceable obligation of the County; and
 - (iv.) The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 8th day of November, 2022, for the purpose of submitting to the qualified voters of the County for their approval the question of whether or not a SPLOST shall be re-imposed on all sales and uses within the special district of Newton County, upon the termination of the special one percent sales and use tax presently in effect, commencing immediately upon the termination of the 2017 SPLOST and continuing for a period of six (6) years thereafter to be used for funding the capital outlay projects specified in Exhibit A attached hereto. The amount of money to be raised by the 2023 SPLOST is estimated to be \$108,000,000.00.

- B. Each of the Municipalities makes the following representations and warranties which may be specifically relied upon by all parties as a basis for entering this Agreement:
 - (i.) Each Municipality is a municipal corporation duly created and organized under the Laws of the State of Georgia;
 - (ii.) The governing authority of each Municipality is duly authorized to execute, deliver and perform this Agreement;
 - (iii.) This Agreement is a valid, binding, and enforceable obligation of each Municipality;
 - (iv.) Each Municipality is a qualified municipality as defined in O.C.G.A. § 48-8-110 (4); and
 - (v.) Each Municipality is located entirely or partially within the geographic boundaries of the special tax district created in the County by the Act.

- C. It is the intention of the County and Municipalities to comply in all respects with O.C.G.A. § 48-8-110 *et seq.*, and all provisions of this Agreement shall be construed in light of O.C.G.A. § 48-8-110 *et seq.*
- D. The County and Municipalities agree to promptly, and in accordance with the priority order set forth herein, proceed with the acquisition, construction, equipping and installation of the projects specified in Exhibit A of this Agreement.
- E. The County and Municipalities agree that each approved SPLOST project associated with this Agreement shall be maintained as a public facility and in public ownership. If ownership of a project financed pursuant to this Agreement is transferred to private ownership, the proceeds of the sale shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A. § 48-8-121 (g)(2).
- F. The County and Municipalities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective county or municipality, as required to fulfill the terms of this Agreement.

Section 2. Conditions Precedent

- A. The obligations of the County and Municipalities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the re-imposition of the SPLOST in accordance with the provisions of O.C.G.A. § 48-8-111 (a).
- B. This Agreement is further conditioned upon the approval of the proposed re-imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. § 48-8-111 (b) through (e).
- C. This Agreement is further conditioned upon the collecting of the SPLOST revenues by the State Department of Revenue and transfer of same to the County.

Section 3. Effective Date and Term of the Tax

The 2023 SPLOST, subject to approval in a special election to be held on November 8, 2022, shall commence immediately upon the termination of the 2017 SPLOST without interruption and shall continue for a period of six (6) years thereafter.

Section 4. Effective Date and Term of This Agreement

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

- (i.) The official declaration of the failure of the election described in this Agreement; or

- (ii.) The expenditure by the County and all of the Municipalities of the last dollar of money collected from the 2023 SPLOST prior to its termination.

Section 5. County SPLOST Fund; Separate Accounts; No Commingling

- A. A special fund or account shall be created by the County and designated as the 2023 Newton County Special Purpose Local Option Sales Tax Fund (“2023 SPLOST Fund”). The County shall select a local bank which shall act as a depository and custodian of the SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- B. Each Municipality shall create a special fund to be designated as its 2023 Special Purpose Local Option Sales Tax Fund. Each Municipality shall select a local bank which shall act as a depository and custodian of the SPLOST proceeds received by each Municipality upon such terms and conditions as may be acceptable to the Municipality.
- C. All 2023 SPLOST proceeds shall be maintained by the County and each Municipality in the separate accounts or funds established pursuant to this Section. Except as provided in Section 6, 2023 SPLOST proceeds shall not be commingled with other funds of the County or Municipalities and shall be used exclusively for the purposes detailed in this Agreement. No funds other than 2023 SPLOST proceeds shall be placed in such funds or accounts.

Section 6. Procedure for Disbursement of SPLOST Proceeds

- A. Upon receipt by the County of 2023 SPLOST proceeds collected by the State Department of Revenue, the County shall immediately deposit said proceeds in the 2023 SPLOST Fund. The monies in the 2023 SPLOST Fund shall be held and applied to the cost of acquiring, constructing and installing the County capital outlay projects listed in Exhibit A and as provided in Paragraphs B and C of this Section.
- B. All funds received by the County from the Georgia Department of Revenue from the imposition of the 2023 SPLOST shall be apportioned by the County according to the figures provided herein. The parties hereto understand and agree that the figures set forth herein are binding and not subject to change or modification except upon written agreement by all parties. The County, following deposit of the 2023 SPLOST proceeds in the 2023 SPLOST Fund, shall within ten (10) business days disburse the 2023 SPLOST proceeds due to each Municipality according to the terms of this Agreement. The proceeds shall be deposited in the separate funds established by each Municipality in accordance with Section 5 of this Agreement.
- C. The parties understand that the distribution amounts listed in Exhibit A are based on the assumption that the 2023 SPLOST raises the estimated amount, i.e. \$108,000,000.00. The County shall apply and disburse the proceeds of the 2023 SPLOST based on the actual collections and in the following order of priority:

- (i.) First, all 2023 SPLOST collections received by the County shall be disbursed as 80.00% to the County and 20.00% to the Municipalities.
- (ii.) Second, the Municipalities' 20.00% portion of the 2023 SPLOST collections shall be distributed as follows:
 - (1) 73.07% shall be paid to Covington;
 - (2) 11.88% shall be paid to Oxford;
 - (3) 9.26% shall be paid to Porterdale;
 - (4) 3.48% shall be paid to Newborn;
 - (5) 2.28% shall be paid to Mansfield; and
 - (6) 0.03% shall be paid to Social Circle.

D. Should any Municipality cease to exist as a legal entity before all funds are distributed under this Agreement, that Municipality's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct Municipality part of another successor municipality. If such an act is passed, the defunct Municipality's share shall be paid to the successor Municipality in addition to all other funds to which the successor Municipality would otherwise be entitled.

Section 7. Projects

All capital outlay projects, to be funded in whole or in part from 2023 SPLOST proceeds, are listed in Exhibit A, which Exhibit is attached hereto and made part of this Agreement. All capital outlay projects included in Exhibit A shall be funded from proceeds from the 2023 SPLOST except as otherwise specified in this Agreement.

Section 8. Priority and Order of Project Funding

Projects shall be fully or partially funded and constructed in accordance with Section 6 of this Agreement and pursuant to the priorities provided in Exhibit A of this Agreement, except as provided in Parts B. and C. of Section 9 of this Agreement.

Section 9. Completion of Projects

- A. The County and Municipalities acknowledge that the costs shown for each capital outlay project identified in Exhibit A are estimated amounts and that the actual cost of any project may be less than or exceed the estimated amount.
- B. If a County capital outlay project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the County may apply

the remaining unexpended funds to any other County capital outlay project identified in Exhibit A.

- C. If a municipal capital outlay project has been satisfactorily completed at a cost less than the estimated cost listed for that project in Exhibit A, the Municipality may apply the remaining unexpended funds to any other capital outlay project included for that Municipality in Exhibit A.
- D. The County and Municipalities agree that each approved 2023 SPLOST capital outlay project associated with this Agreement shall be completed or substantially completed within 6 years after the termination of the 2023 SPLOST. Any 2023 SPLOST proceeds held by a County or Municipality at the end of the 6 year period shall, for the purposes of this Agreement, be deemed excess funds and disposed of as provided under O.C.G.A § 48-8-121 (g)(2).

Section 10. Certificate of Completion

Within thirty (30) days after the acquisition, construction or installation of a municipal project listed in Exhibit A is completed, the Municipality owning the project shall file with the County a Certificate of Completion signed by the mayor or chief elected official of the respective Municipality, setting forth the date on which the project was completed, and the final cost of the project.

Section 11. The County Debt

- A. The SPLOST election ballot shall contain the language required by the Sales and Use Tax Act for the authorization of up to \$45,000,000 of debt on behalf of the County. The County shall issue its own debt. The County may use the proceeds of its debt for the purpose of funding a portion of its Projects as specified in Exhibit A, paying capitalized interest (if any), and paying the cost of issuing its debt. The County acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- B. The County's debt shall be paid first from the proceeds of its portion of the Sales and Use Tax. In the event that there are insufficient Sales and Use Tax collections to pay the debt from its portion of the proceeds, the County shall pay any shortfall attributable to the debt from its general fund (the "Debt Service Payments"). The County covenants that, in order to make the Debt Service Payments when due from its general funds to the extent required, it will exercise its power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder and it will make available and use for such payments all taxes levied and collected for that purpose together with funds from any other source. The County further covenants and agrees that in order to make funds available for such purpose, it will, in its general revenue, appropriation, and budgetary measures whereby its tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general funds, whether or not any other sums are included in such

measure, until all payments so required to be made shall have been made in full. The obligation of the County to make any payments that may be required to be made from its general funds shall constitute a general obligation of the County and a pledge of full faith and credit of the County to provide the funds required to timely fulfill any such obligation.

- C. In the event for any reason such provision or appropriation is not made as provided in the preceding paragraph, then the fiscal officer of the County is hereby authorized and directed to set up as an appropriation on its accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general funds. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the County had included the amount of the appropriation in its general revenue, appropriation, and budgetary measures, and the fiscal office of the County shall immediately make such Debt Service Payments to the paying agent for the debt if for any reason the payment of such obligations shall not otherwise have been timely made.
- D. The obligation of the County to make the Debt Service Payments and to perform and observe the other agreements on its part contained in this Section 11 shall be absolute and unconditional. Until such time as the principal of and interest on the debt shall have been paid in full or provision for the payment thereof shall have been made, the County (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of its other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project undertaken by the County, a defect in any Project, or any failure of any other party to this Agreement to observe, whether express or implied, any duty, liability or obligation arising out of or connected with this Agreement.
- E. The County will be responsible for all facets of the debt issuance and repayment process. The County will select the underwriter, bond counsel, local counsel, etc. The County will endeavor in good faith to be fiscally responsible in minimizing to the extent possible the costs and fees with the debt issuance process. The Municipalities are not issuing any bonds or other indebtedness associated with this Agreement.

Section 12. Expenses

The County shall administer the 2023 SPLOST Fund to effectuate the terms of this Agreement and shall be solely responsible for the cost of holding the 2023 SPLOST referendum.

Section 13. Audits and Reports

- A. During the term of this Agreement, the distribution and use of all 2023 SPLOST proceeds deposited in the County SPLOST Fund and each Municipal SPLOST

Fund shall be audited annually by an independent certified public accounting firm in accordance with O.C.G.A. § 48-8-121 (a)(2). The County and each Municipality receiving 2023 SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.

- B. Each Municipality shall provide the County a copy of the audit of the distribution and use of the 2023 SPLOST proceeds by the Municipality.
- C. The County and the Municipalities shall comply with the requirements of O.C.G.A. § 48-8-122, which requires the publication of annual reports concerning expenditures for the projects.

Section 14. Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

If to Newton County, Georgia:
County Clerk
Newton County Board of Commissioners
30 North Broad Street
Winder, Georgia 30680

If to the City of Covington:
City Administrator
City of Covington
2194 Emory St. NW
Covington, Georgia 30014

If to the City of Oxford:
City Administrator
City of Oxford
110 West Clark St.
Oxford, Georgia 30054

If to the City of Mansfield:
City Administrator
City of Mansfield
3146 Hwy 11 South
Mansfield, Georgia 30055

If to the City of Porterdale:
City Administrator
City of Porterdale
2400 Main Street
Porterdale, Georgia 30014

If to the Town of Newborn:
City Administrator
Town of Newborn
4224 Highway 142
Newborn, Georgia 30056

If to the City of Social Circle:
City Administrator
City of Social Circle
P.O. Box 310
Social Circle, Georgia 30025

Section 15. Entire Agreement

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and the Municipalities with respect to distribution and use of the proceeds from the 2023 SPLOST. Furthermore, this Agreement supersedes all prior agreements, negotiations, and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.

Section 16. Amendments

This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Municipalities.

Section 17. Governing Law

This Agreement shall be deemed to have been made and shall be construed and enforced in accordance with the laws of the State of Georgia.

Section 18. Severability

Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, the remainder of the Agreement shall remain in full force and effect as if such invalid or unconstitutional provision were not contained in the Agreement unless the elimination of such provision detrimentally reduces the consideration that any party is to receive under this Agreement or materially affects the operation of this Agreement.

Section 19. Compliance with Law

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules, and regulations.

Section 20. No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition, or duty of another party, shall be construed as a consent to or waiver of any future breach of the same.

Section 21. Counterparts

This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Section 22. Mediation

The County and Municipalities agree to submit any controversy arising under this Agreement to mediation for a resolution. The parties to the mediation shall mutually select

a neutral party to serve as mediator. Costs of mediation shall be shared equally among the parties to the mediation.

IN WITNESS WHEREOF, the County and the Municipalities, acting through their duly authorized agents, have caused this Agreement to be signed, sealed, and delivered for final execution by the County on the date indicated herein.

[SIGNATURES ON FOLLOWING PAGES]

COUNTY OF NEWTON, GEORGIA

By: _____
Marcello Banes, Chairman

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF COVINGTON, GEORGIA

By: _____
Steve Horton, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF OXFORD, GEORGIA

By: _____
David S. Eady, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF MANSFIELD, GEORGIA

By: _____
George Davis, Jr., Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF PORTERDALE, GEORGIA

By: _____
Arline H. Chapman, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

TOWN OF NEWBORN, GEORGIA

By: _____
Gregg Ellwanger, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

CITY OF SOCIAL CIRCLE, GEORGIA

By: _____
David Keener, Mayor

Date: _____

Attest: _____
Clerk

(Seal)

EXHIBIT “A”

Section A: All Projects shall be funded in accordance with Section B. After all Projects are fully funded, any excess SPLOST proceeds shall be allocated according to the terms of Section C.

Section B: SPLOST proceeds, to the extent available, shall be allocated to the following Projects based on the County’s and each Municipality’s specified prioritization. If Projects are not prioritized, all Projects shall be considered of equal priority and shall be funded pro rata based on their relative costs.

(1) To the County for:	Estimated Cost
Total – Newton County	\$ 86,400,000
(2) To the City of Covington account for:	Estimated Cost
Road, Street and Bridge projects	\$ 15,783,509
Total – City of Covington	\$ 15,783,509
(3) To the City Oxford account for:	Estimated Cost
Water and Sewer Capital Improvements	\$1,500,000
Roads, Streets, Bridges, Sidewalks, and Related Improvements	\$675,000
Parks and Recreation	\$398,496
Public Safety Facilities, Vehicles, and Equipment	\$250,000
Total – City of Oxford	\$ 2,823,496
(4) To the City of Porterdale account for:	Estimated Cost
Public Works Vehicles and Equipment	\$162,000
Public Safety Vehicles	\$240,000
Public Facilities for City Hall and	

Public Works	\$618,741
Public Safety Communication and Information Technology	\$80,000
Public Works Water and Sewer Projects	\$500,000
Road, street and bridge projects	\$400,000
Total – City of Porterdale	\$ 2,000,741
(5) To the Town of Newborn account for:	Estimated Cost
Total – Town of Newborn	\$ 751,810
(6) To the City of Mansfield account for:	Estimated Cost
Total – City of Mansfield	\$ 491,573
(7) To the City of Social Circle account for:	Estimated Cost
Total – City of Social Circle	\$ 5,551.20

Section C: After the Projects in Section B are fully funded, any excess SPLOST proceeds collected shall be allocated to the County and the Municipalities pro-rata in accordance with the following ratios:

- (1) To the County (76%):
- (2) To the Municipalities: each government will use such excess proceeds for one or more purposes permitted by the Act.

City of Covington	17.53%
City of Mansfield	0.55%
Town of Newborn	0.84%
City of Oxford	2.85%
City of Porterdale	2.22%
City of Social Circle	0.01%

82.73% / 17.27% Original Newton County Offer Based on the 2020 Census

Oxford - SPLOST 2023 - DRAFT BUDGET

6-Year Term – Estimated at \$108M

All 2023 SPLOST collections received by the County shall be disbursed as 82.73% (\$89,348,400) to the County and 17.27% (\$18,651,600) to the Municipalities. This is based on the 2020 Census.

The Municipalities' 17.27% portion of the 2023 SPLOST collections shall be distributed as follows:

- (1) 73.07% shall be paid to Covington;
- (2) 11.88% shall be paid to Oxford;
- (3) 9.26% shall be paid to Porterdale;
- (4) 3.48% shall be paid to Newborn;
- (5) 2.28% shall be paid to Mansfield; and
- (6) 0.03% shall be paid to Social Circle.

All City Share: $\$108,000,000 \times 17.27\% = \$18,651,600$

Oxford Share: $\$18,651,600 \times 11.88\% = \mathbf{\$2,215,810}$

Categories for SPLOST funding

Public safety facilities, vehicles, and equipment = \$220,000*

Water and sewer capital improvements = \$1,500,000**

Roads, streets, bridges, sidewalks, and related improvement = \$495,810***

*These funds will be spent on 4 vehicles at approximately \$55,000 each.

**The Haygood Water Line Replacement is estimated to cost \$2,842,700. We are looking to find other funds to make up the shortfall for the Haygood Water Line Project. We additionally plan to use the \$876,082 in 2021 and 2022 ARPA funds for water line replacement on Queen Anne Street, Cindy Court, Coke Street, W. Watson Street, and Williams Street. There is currently \$1,500,449 in Water/Sewer Capital funds.

***These funds will be used to support our paving, which is estimated to be approximately \$550,000 per year for 10 years.

The referendum question "must be only so specific as to place the electorate on fair notice as to which projects the tax proceeds will be devoted and where there is municipal participation in such projects, identification of the municipalities and projects involved would be required." 1990 Op. Atty Gen. No. U90-18. Although it is not clear what this means, identifying projects by the categories enumerated in Code section 48-8-11(a)(1)(A)-(L) should be sufficient.

78% / 22% Newton County Offer

Oxford - SPLOST 2023

Six-Year Term – Estimated at \$108M

All 2023 SPLOST collections received by the County shall be disbursed as 78.0% (\$84,240,000) to the County and 22.0% (\$23,760,000) to the Municipalities.

The Municipalities' 22.0% portion of the 2023 SPLOST collections shall be distributed as follows:

- (1) 78.00 shall be paid to Unincorporated Newton County
- (2) 16.08% shall be paid to Covington;
- (3) 2.61% shall be paid to Oxford;
- (4) 2.04% shall be paid to Porterdale;
- (5) 0.50% shall be paid to Newborn;
- (6) 0.77% shall be paid to Mansfield; and
- (7) 0.01% shall be paid to Social Circle.

Oxford Share: $\$108,000,000 \times 2.38\% = \mathbf{\$2,823,496}$

City of Oxford Categories for SPLOST funding

Water and sewer capital improvements = \$1,500,000

Roads, streets, bridges, sidewalks, and related improvements = \$675,000

Parks and recreation = \$398,496

Public safety facilities, vehicles, and equipment = \$250,000

TOTAL = \$2,823,496

6 YEAR \$108,000,000 SPLOST

	Total Population	% of County Population	% of City Population	County proposed 83%/17%	County proposed per year	City Proposed 76%/24%	City proposed amounts	City proposed per year	County counter 80%/20%	Counter amounts	Counter per year	City counter 78%/22%	Counter amounts	Counter per year
County Total	112,483													
Unincorporated	93,061	82.73%		\$89,352,072.00	\$14,892,012.00	76.00%	\$82,080,000.00	\$13,680,000.00	80.00%	\$86,400,000.00	\$14,400,000.00	78.00%	\$84,240,000.00	\$14,040,000.00
Covington	14,192	12.62%	73.07%	\$13,626,360.00	\$2,271,060.00	17.54%	\$18,940,210.56	\$3,156,701.76	14.61%	\$15,783,508.80	\$2,630,584.80	16.08%	\$17,361,859.68	\$2,893,643.28
Oxford	2,308	2.05%	11.88%	\$2,216,052.00	\$369,342.00	2.85%	\$3,080,177.28	\$513,362.88	2.38%	\$2,566,814.40	\$427,802.40	2.61%	\$2,823,495.84	\$470,582.64
Porterdale	1,799	1.60%	9.26%	\$1,727,352.00	\$287,892.00	2.22%	\$2,400,891.84	\$400,148.64	1.85%	\$2,000,743.20	\$333,457.20	2.04%	\$2,200,817.52	\$366,802.92
Mansfield	442	0.39%	2.28%	\$424,332.00	\$70,722.00	0.55%	\$589,887.36	\$98,314.56	0.46%	\$491,572.80	\$81,928.80	0.50%	\$540,730.08	\$90,121.68
Newborn	676	0.60%	3.48%	\$649,080.00	\$108,180.00	0.84%	\$902,171.52	\$150,361.92	0.70%	\$751,809.60	\$125,301.60	0.77%	\$826,990.56	\$137,831.76
Social Circle	5	0.00%	0.03%	\$4,752.00	\$792.00	0.01%	\$6,661.44	\$1,110.24	0.01%	\$5,551.20	\$925.20	0.01%	\$6,106.32	\$1,017.72
City Total	19,422			\$108,000,000.00	\$18,000,000.00		\$108,000,000.00	\$18,000,000.00		\$108,000,000.00	\$18,000,000.00		\$108,000,000.00	\$18,000,000.00

5 YEAR \$90,000,000 SPLOST*

County Total			
Unincorporated	82.73%		\$74,460,060.00
Covington	12.62%	73.07%	\$11,355,300.00
Oxford	2.05%	11.88%	\$1,846,710.00
Porterdale	1.60%	9.26%	\$1,439,460.00
Mansfield	0.39%	2.28%	\$353,610.00
Newborn	0.60%	3.48%	\$540,900.00
Social Circle	0.00%	0.03%	\$3,960.00
			\$90,000,000.00

* Assumes straightline annual revenues