

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

Jail Pods Debt Service	\$ 3,000,000.00
Administrative Building Debt Service	\$ 5,000,000.00
Renovation and Expansion of the Judicial Center	\$ 7,000,000.00
Recreation Projects:	
Upgrades to Existing County Parks and Recreational Facilities	\$ 1,000,000.00
Design and Construction of Miracle Field	\$ 1,500,000.00
Recreation Projects (District 4)	\$ 500,000.00
Multi-Use Community Facility (District 4)	\$ 545,000.00
Purchase of Land for Cemetery	\$ 55,000.00
Design and Renovation of Animal Control Facility	\$ 100,000.00
Design and Renovation of Juvenile Court Program Space	\$ 500,000.00
Historic Preservation, Design and Renovation of Historic Jail	\$ 1,200,000.00
Design and Construction of Agricultural Facility (including land purchase, if needed)	\$ 1,100,000.00
Design and Construction of Fire Station #8	\$ 1,100,000.00
Design and Expansion of Newton Medical Center Emergency Room	\$ 4,000,000.00
Landfill Debt Service	\$ 500,000.00
Public Works Equipment	\$ 500,000.00
County Fleet Replacement- Sheriffs Department, Fire Department, General County Departments	\$ 2,500,000.00
Fire Services Equipment	\$ 100,000.00
Transportation projects	\$17,280,860.00

Total County Projects: \$47,480,860.00

(2) To the City of Covington account for: Estimated Cost

Airport improvements—Priority 1	\$ 500,000.00
Transportation projects--- Priority 2	\$ 6,966,620.00

Total – City of Covington: \$ 7,466,620.00

(3) To the City of Oxford account for: Estimated Cost

Water system improvements	\$ 1,233,050.00
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Total – City of Oxford: \$ 1,233,050.00

(4) To the City of Porterdale account for: Estimated Cost

Recreation projects --- Priority 1	\$ 140,000.00
Historic Preservation, Design and renovation of Porterdale Gym --- Priority 2	\$ 450,000.00
Transportation projects--- Priority 2	\$ 240,000.00

Total – City of Porterdale: \$ 830,000.00

(5) To the City of Newborn account for: Estimated Cost

Transportation projects	\$ 117,840.00
Recreation projects	\$ 100,000.00
Facility Improvements	\$ 119,000.00

Total – City of Newborn: \$ 336,840.00

(6) To the City of Mansfield account for:

Transportation projects	\$ 252,630.00
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Total – City of Mansfield: \$ 252,630.00

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 ratios established for the distribution of Local Option Sales Tax (LOST) proceeds for use as follows:

(1) To the County for the following projects according to the priority assigned:

- a. Reduction of general obligation debt (Priority 1)
- b. Transportation (Priority 2)

(2) To the Municipalities for use on transportation projects.