

**THE UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY
COMMISSION AGENDA ITEM**

SUBJECT: Resolution Calling for the Imposition of the TSPLOST 2026 Program and Intergovernmental Agreement

DATE: December 29, 2025

EXECUTIVE SUMMARY:

The requested action is to approve a resolution calling for a referendum to be held on May 19, 2026 for imposition of TSPLOST 2026 and an Intergovernmental Agreement with the City of Winterville and the Town of Bogart.

BUDGET INFORMATION: N/A

Revenues: \$239,000,000

Expenses: \$239,000,000

Operating Cost impact: \$695,500

COMMISSION ACTION REQUESTED ON: February 3, 2026

PURPOSE:

To request that the Mayor and Commission:

- a. Adopt a resolution (**Attachment #1**) calling for a referendum on May 19, 2025 for the imposition of a TSPLOST tax to begin on, or on the day after, the end of collections for TSPLOST 2023 Program, and authorizing the issuance of general obligation debt in conjunction with the TSPLOST 2026 Program in a total principal amount not to exceed (\$50,000,000);
- b. Approve an Intergovernmental Agreement with the City of Winterville and with the Town of Bogart (**Attachment #2**) related to projects to be constructed as a part of the TSPLOST 2026 Program; and,
- c. Authorize the Mayor and staff to execute all related contracts and documents.

HISTORY:

1. Since 1985, the Unified Government of Athens-Clarke County (ACCGov) or the former Clarke County Government has considered eight SPLOST referenda, seven of which were approved, and three TSPLOST referenda, two of which were approved.
2. On July 31, 2012, a referendum was held for a regional TSPLOST in Northeast Georgia. While the referendum failed on a regional level, Athens-Clarke County voters favored the initiative by a margin of 51.72% Yes to 48.28% No.
3. On April 26, 2016, O.C.G.A 48-8-260 became effective, allowing single counties and the municipalities within them to hold a county-wide referendum to impose a special purpose local option sales tax for transportation purposes (TSPLOST).

4. On November 7, 2017, the TSPLOST 2018 Program, which levied \$109,500,000 was approved by Referendum by the voters of Athens-Clarke County with 21% turnout and 74% “yes” votes. Collections began on April 1, 2018 and ended on September 30, 2022.
5. On May 24, 2022, the TSPLOST 2023 Program, which levied \$150,000,000 was approved by Referendum by the voters of Athens-Clarke County with 30% turnout and 67% “yes” votes. Collections began on October 1, 2022. As of November 2025, \$104,800,000 has been collected.
6. On May 3, 2024, staff presented at a Mayor and Commission (M&C) Retreat that authorization to collect TSPLOST 2023 revenue was on track to meet the approved collection target in late 2026. With the receipt of TSPLOST 2023 collections through March 2024, it was determined that a referendum in May 2026 was necessary to avoid a gap in revenue.
7. On June 15, 2024, the M&C was provided with a work session style presentation regarding the proposed upcoming TSPLOST 2026 planning effort that included:
 - a. Updates on the TSPLOST 2023 collections and what is needed to prepare for TSPLOST 2026;
 - b. The draft proposed “charge” of the TSPLOST Advisory Committee (TSAC); and
 - c. The proposed Implementation Schedule.
8. On July 16, 2024, the M&C approved a commission-defined option (CDO) for the following:
 - a. Approve the TSPLOST 2026 Program Goals and Project Selection Criteria;
 - b. Approve an Implementation Schedule for the proposed TSPLOST 2026 Program with an amendment to include a task (Task 3) for solicitation of projects, outreach, education, and technical support; and modification of the deadline to provide appointments to the TSPLOST Advisory Committee to August 15;
 - c. Approve the “Charge” to the TSPLOST 2026 Advisory Committee; and
 - d. Directed staff to bring a proposal to the Mayor & Commission at a Work Session in time for a vote to consider by November 2024 a pre-designation of a certain percentage and/or dollar figure of the total TSPLOST 2026 program budget for capital projects the Mayor & Commission and staff have already identified as necessary major projects requiring funding from TSPLOST. Elements of the proposal shall include but are not limited to Pavement Maintenance, Public Transit funding, Stormwater Infrastructure, and the Residential Traffic Management Program.
9. On September 6, 2024, the TSPLOST 2026 project application form, for staff and the public, was published on the ACCGov website and the opportunity to apply was advertised to the public. The deadline for submission of projects for was January 15, 2025.
10. On October 8, 2024, at a M&C work session, staff presented a concept and options for pre-designating TSPLOST 2026 funds for eligible county-wide transportation activities.
11. On November 6, 2024, the M&C approved a CDO designating \$140,000,000 of potential

TSPL0ST 2026 revenues for countywide sustainment and other programs. This designation included:

Item/Program	Designated Amount
Road Pavement Program	\$ 54,522,595
Live Stream Pipe Replacement	\$ 8,200,000
Bridge Repair ad Maintenance	\$ 4,000,000
Residential Traffic Management Program	\$ 1,250,000
Transit Services	\$ 45,000,000
Bus Lifecycle Replacement	\$ 15,750,000
Mall Transfer Station	\$ 7,000,000
TSPL0ST 2023 Sycamore Drive Adjustment	\$ 475,505
TSPL0ST 2023 Westchester Adjustment	\$ 1,004,500
TSPL0ST 2023 Stonehenge Adjustment	\$ 1,976,400
TSPL0ST 2023 Smithonia/Smokey Rd Adjustment	\$ 821,000
TOTAL	\$140,000,000

12. By the deadline of January 10, 2025, 71 project applications were submitted. A total of 60 projects—with a combined value of over \$600M—remained after legal and technical review.
13. On January 21, 2025, the Mayor appointed 22 residents as recommended by Commissioners to the TSPL0ST 2026 Advisory Committee (TSAC).
14. From February 3 until June 23, 2025, the TSAC held 17 meetings to review written and oral presentations of the projects prepared and submitted by project sponsors.
15. On March 4, 2025, the Mayor finalized the membership of the TSPL0ST Advisory Committee. The final membership includes 16 members.
16. On July 15, 2025, TSAC Chair Alex Sams presented the list of “potential” projects valued at \$89,603,000 or 150% of the budget to the M&C at a special called work session.
17. On July 28, 2025, the TSAC developed a list of “candidate” projects valued at \$59,249,000; slightly less than the \$60,000,000 budget established by the Mayor and Commission.
18. On September 9, 2025 TSAC Chair Alex Sams presented the list of “candidate” projects to the M&C at a regular work session. These candidate projects include:

Project #	Project Name	Budget
02	Downtown District Connectivity Improvements	\$1,201,000
13	Eastside Athens Complete Streets Redevelopment Project	\$10,998,000
15	Safe Routes Programs	\$4,773,000
17	Traffic Signal Infrastructure Improvements Program	\$3,809,000
19	Traffic Signage Replacement Program	\$2,241,000

20	Vision Zero Action Plan Implementation	\$6,054,000
23	College Station Bike Lanes Safety	\$3,732,000
29	Pedestrian Crossing Improvements at Vine St & Oak Ridge Ave	\$341,000
30	Pedestrian Crossing Improvements at Peter & Herring Street	\$341,000
31	Bus Shelters at Peter St & Gressom Ave	\$237,000
33	NA Neighborhood - Traffic Calming & Lighting at Leann Drive	\$155,000
34	Milledge Makeover	\$4,500,000
35	NA Neighborhood - Bus Stop Improvements	\$467,000
37	Barnett Shoals Crosswalk & Safety Project	\$4,668,000
46	Dirt Road Improvements Program	\$6,015,000
52	Intersection Improvements at Pittard Road/Hull Road	\$1,046,000
56	Areawide Bus Stop Improvements	\$566,000
57	NA - North Ave/Loop 10 Bridge Replacement Ph 1	\$7,264,000
67	Electrify the Fleet	\$841,000

Total Budget \$59,249,000

19. On September 20, 2025, staff presented an update at M&C Retreat, which included updated revenue projections, information regarding the TSPLOST 2023 collections period, considerations regarding a sixth year of collections for TSPLOST 2026, and a draft project list that combines predesignated projects and TSAC candidate projects.
20. On December 9, 2025, a joint meeting was held with representatives of the City of Winterville and Town of Bogart, along with the Mayor and Commissioners of Athens-Clarke County. The purposes for the meeting were to discuss possible projects for inclusion in the TSPLOST referendum, the proposed rate of the sales tax, the proposed distribution of the sales tax, and a proposed Intergovernmental Agreement between all parties for the TSPLOST. The consensus at the meeting was to structure the program for 6 years. Winterville representatives expressed the desire to include funding for Project #7 as reviewed by the TSPLOST 2026 Advisory Committee for intersection improvements at the intersection of Cherokee Rd., Athens Rd., and Main St.
21. On January 6, 2026, M&C voted to approve the final project list.
22. On January 12, 2026 the Town of Bogart approved the IGA.
23. On January 13, 2026 the City of Winterville approved the IGA.

FACTS & ISSUES:

1. The collection period, with ACCGov, Winterville, and Bogart participating in the IGA, is 6 years. Projected TSPLOST revenue for the period of the levy assuming collections begin October 1, 2027 and continue for 6 years is \$239,000,000.

\$37,800,000	Year 1	Oct 27 to Sep 28
\$38,600,000	Year 2	Oct 28 to Sep 29
\$39,400,000	Year 3	Oct 29 to Sep 30
\$40,200,000	Year 4	Oct 30 to Sep 31
\$41,000,000	Year 5	Oct 31 to Sep 32
\$42,000,000	Year 6	Oct 32 to Sep 33

2. Minimum distributions for Winterville & Bogart are determined by a formula prescribed in O.C.G.A. § 48-8-262(c), which was amended in 2024. The table below shows past distributions and the current minimum distribution for TSPLOST 2026. The increase in distributions to Winterville and Bogart is approximately \$3.9M and is due primarily to the consideration of road miles reported in each jurisdiction and the extension of the program by an additional year.

	TSPLOST 2018	TSPLOST 2023	TSPLOST 2026
Program duration	4 years (actual)	5 years (actual)	6 years (planned)
Program value	\$ 109,500,000	\$ 150,000,000	\$ 239,000,000
Winterville	\$ 969,000	\$ 1,429,000	\$ 5,090,700 (2.13%)
Bogart	\$ 271,000	\$ 344,000	\$ 597,500 (0.25%)
ACCGov	\$ 108,260,000	\$ 148,227,000	\$ 233,311,800 (97.6%)

3. This Program proposal includes the option of the issuance of a total amount up to (\$50,000,000) in principal cost general obligation debt. The total amount of general obligation debt, the increment(s) for issuance of that debt, and the timing for the issuances of those obligation(s) will be determined by M&C at a future date(s). To meet the requirements of Georgia law, the sales tax revenue from the TSPLOST 2026 Program will be used to pay the debt service (principal plus interest and other associated costs) for the general obligation debt, should any be authorized.
4. Inclusion of the general obligation debt does not require that the debt be issued but it does allow M&C the option of issuing the general obligation debt if desired, should the need arise. If any debt is issued, it is intended that the cost of such debt would be borne by the projects that receive the benefit of that debt.
5. Operating Cost Impacts on the 19 projects in the candidate project list were estimated to be a total of \$695,500 annually. General fund operating costs will increase if the M&C add additional projects to the TSPLOST 2026 project list. Once construction is complete, operating costs must be funded outside of TSPLOST.
6. In accordance with Georgia law, the referendum for the TSPLOST 2026 Program will be held on May 19, 2026. The Board of Elections is required to issue the formal call for the TSPLOST 2026 Program Referendum no later than February 10, 2026. A resolution and associated IGAs must be formally adopted by the M&C no later than the regularly scheduled meeting on

February 3, 2026, and will authorize a referendum on the imposition of the TSPLOST to begin the day after the end of collections for TSPLOST 2023 Program to meet the requirements of Georgia law and prevent a break in the TSPLOST collections.

OPTIONS:

1. Mayor and Commission:
 - a. Adopt a resolution (**Attachment #1**) calling for a referendum on May 19, 2025 for the imposition of a TSPLOST tax to begin on, or on the day after, the end of collections for TSPLOST 2023 Program, and authorizing the issuance of general obligation debt in conjunction with the TSPLOST 2026 Program in a total principal amount not to exceed (\$50,000,000);
 - b. Approve an Intergovernmental Agreement with the City of Winterville and with the Town of Bogart (**Attachment #2**) related to projects to be constructed as a part of the TSPLOST 2026 Program; and,
 - c. Authorize the Mayor and staff to execute all related contracts and documents.
2. Mayor and Commission do not approve the TSPLOST 2026 Resolution and IGA and other actions related to the TSPLOST 2026 Program.
3. Mayor and Commission defined option.

DEPARTMENT RECOMMENDED ACTION: Option 1 a, b & c

DEPARTMENT: Capital Projects

Prepared by: Josh Hawkins



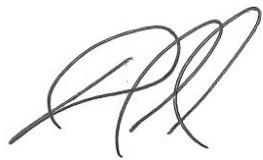
Josh Hawkins, Capital Projects
Director

December 29, 2025

Date

ADMINISTRATIVE COMMENTS:

ADMINISTRATIVE RECOMMENDATION: Option 1 a, b & c



Bob Cowell, Manager

January 14, 2026

Date

ATTACHMENTS:

Attachment #1 – Resolution Calling for an Election to Impose TSPLOST 2026

Attachment #2 – Intergovernmental Agreement with Bogart and Winterville for TSPLOST 2026