

STATE OF GEORGIA

COUNTY OF WALTON

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT is entered into this 1st day of July, 2026 (hereinafter the "2026 IGA" or "Agreement") between Walton County School District, acting by and through its governing authority the Walton County Board of Education, hereinafter referred to as "WCSD", and Social Circle School District, acting by and through its governing authority, Social Circle Board of Education, hereinafter referred to as "SCSD," sometimes collectively referred to as the "Parties," pursuant to the authority granted in Ga. Const. Art. 8, §5, ¶V and O.C.G.A. § 20-2-133(a).

WHEREAS the Parties were defendants in that certain school desegregation case pending in the United States District Court for the Middle District of Georgia known as *Graves v. Walton County Board of Education, et al*, Civil Action No. 3:68-CV-681 (CDL) (hereinafter the "Action"); and

WHEREAS the Parties, pursuant to their obligations under the Action, on September 23, 1996, entered into an intergovernmental Agreement for the education of certain resident students of WCSD by SCSD through June 30, 2026, the payment by WCSD to SCSD therefore, and other purposes (hereinafter the "1996 Agreement"); and

WHEREAS the Parties sought dismissal of the Agreement and desired to further modify the obligations under the 1996 Agreement; and

WHEREAS the Parties modified and amended, nullified and replaced the 1996 Agreement with the 2007 Agreement;

WHEREAS the Parties modified and amended, nullified and replaced the 2007 Agreement with the 2021 Agreement;

IT IS THEREFORE agreed that the 2021 Agreement, as modified and amended, is hereby nullified and replaced in its entirety and, in consideration of the promises made by each to the other, WCSD and SCSD agree as follows:

WITNESSETH:

SECTION 1

Effective immediately and continuing through the school year ending June 30, 2031, at which time this Agreement will terminate, students residing in Zone 5¹ of WCSD, as defined in Exhibit A² attached hereto, whose parents or guardians so desire, shall be entitled to attend SCSD schools pursuant to this Agreement under the following terms and conditions:

- A. Students residing in Zone 5 shall have the option of attending school in either the SCSD or WCSD. For students who elect to attend SCSD schools, WCSD shall compensate SCSD therefore pursuant to Section 2 below.

- B. For the 2026 - 2027 and subsequent school years governed by this Agreement, a parent or guardian of a minor student who is currently³ or hereafter during the term of this Agreement becomes a resident in the area designated as Zone 5 will be permitted to make an election regarding whether their child or children will attend school in WCSD or SCSD as follows:
 1. The election must be made in writing for each child on a form to be developed by the Superintendents of WCSD and SCSD in consultation with each other. The election may be revisited after the child completes the 5th grade and then the 8th grade.
 2. Any election made must apply to all children in the family unit of the parent or guardian, including children who are not yet enrolled in school and children who are born or adopted after the date of the election.
 3. For each year governed by this Agreement, the election must be made not later than May 30th. The election may be revisited after the child completes the 5th grade and then the 8th grade. Students who enroll after May 30th, must make their election at the time of enrollment.
 4. Once made, the election contemplated by this subsection may not be revoked or withdrawn for that school year.

¹ Zone 5 as used herein refers to that geographic area designated and/or treated as Zone 5 in the Action. Residency shall be determined by mailbox location.

² The Zone 5 line is the "Revised Boundary Line" shown in blue on Exhibit A.

³ On the date of execution of this 2026 IGA.

5. A decision on whether a student residing in Zone 5 and attending SCSD or WCSD may be changed outside of the parameters of this agreement may be made on a case-by-case basis by mutual agreement of the Superintendents of SCSD and WCSD, following consultation with one another.
- C. With respect to (1) a student who, at any time during the term of this Agreement resides in Zone 5; (2) for whom an election to attend SCSD schools has been made; and (3) who thereafter ceases to be a resident of Zone 5: SCSD will no longer be required to educate the student pursuant to this Agreement, and WCSD will no longer be obligated to make payments to SCSD for the student to attend school in SCSD as provided in Paragraph 2.
 - D. During the term of this Agreement, WCSD will pay SCSD, as set forth in Section 2 below, for every student for whom election to attend SCSD schools has been made pursuant hereto.
 - E. WCSD and SCSD will develop transportation plans for the transportation of Zone 5 students to their respective schools, based on the election made as provided herein, which meets the needs of those students and families who elect to attend their school district.
 - F. A decision on whether a student residing in Zone 5 and attending SCSD pursuant to this Agreement, who ceases to be a resident of Zone 5 by becoming a resident elsewhere within WCSD, shall attend school for the remainder of the school year during which the change in residence takes place shall be made on a case-by-case basis by mutual agreement of the Superintendents of SCSD and WCSD, following consultation with one another.

SECTION 2

During the term of this Agreement, WCSD shall make annual payments to SCSD for educating those Zone 5 students whose families elect to attend school in the SCSD calculated as follows:

- A. Determine the *ad valorem* tax revenue budgeted by SCSD by fiscal year from the then current tax digest advertisement placed in the *Walton Tribune* (as reflected in the section labeled "Taxes Levied") and subtract the 2.5% fee for collection costs.

- B. Determine the number of students in the SCSD (i.e., those students attending school in the SCSD but not including any Zone 5 students) as per the October FTE count as reported to the State Department of Education.
- C. Divide total local tax revenue determined in (A) by the number of students counted in (B) to calculate the SCSD per-pupil local tax revenue.
- D. Multiply the SCSD per-pupil local tax revenue by the number of students residing in Zone 5 who have elected to attend school in the SCSD to determine the amount of each annual payment.
- E. The amount calculated in (D) shall be paid by WCSD to SCSD before the end of each fiscal year and after SCSD sends the annual list of names and addresses to WCSD for those students who live in Zone 5 and choose to attend school with SCSD and no later than March 1 of each fiscal year.
- F. In the event that the WCSD per-pupil local tax revenue as calculated using the methodology set forth in (A), (B) and (C) above should, during any school year subject to this Agreement, be less than the SCSD per-pupil local tax revenue, the annual payment due pursuant to this paragraph 2 shall be based on the WCSD per-pupil local tax revenue.

SECTION 3

It shall be the responsibility of SCSD to educate all WCSD resident students assigned to SCSD in the same manner as it educates SCSD resident students.

SECTION 4

WCSD and SCSD agree that any claims for either underpayment or overpayment under prior Agreements are resolved and extinguished, and each releases and covenants not to sue the other in connection with any claims for either underpayment or overpayment by WCSD to SCSD with respect to the education of students residing in Zone 5.

SECTION 5

The Term of this Agreement shall commence on the date set forth next above

and shall continue through June 30, 2031, at which time it will terminate. During the 2030 - 2031 school year, and no later than January 15, 2031, the parties shall, through their school superintendents, Board Chairs or otherwise as they deem appropriate, meet to cooperatively discuss what actions, if any, should be considered regarding the status of students following the termination of this Agreement.

SECTION 6

This 2026 IGA shall constitute the entire Agreement between the parties with respect to the subject matter hereof and shall supersede any and all other agreements or amendments, whether oral or in writing, between the parties with respect to the subject matter hereof. This 2026 IGA may only be modified in writing, which modification must be approved by the Boards of Education of both WCSD and SCSD.

SECTION 7

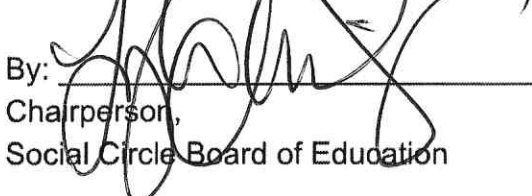
IN WITNESS WHEREOF, this Agreement has been executed in duplicate by the authorized chairperson of each Board of Education; attested by the Secretary of each Board of Education; and the Seal of the respective Boards of Education have been affixed hereon.

Walton County School District

By: 
Chairperson,
Walton County Board of Education

Attest: 
Secretary,
Walton County Board of Education

Social Circle School District

By: 
Chairperson,
Social Circle Board of Education

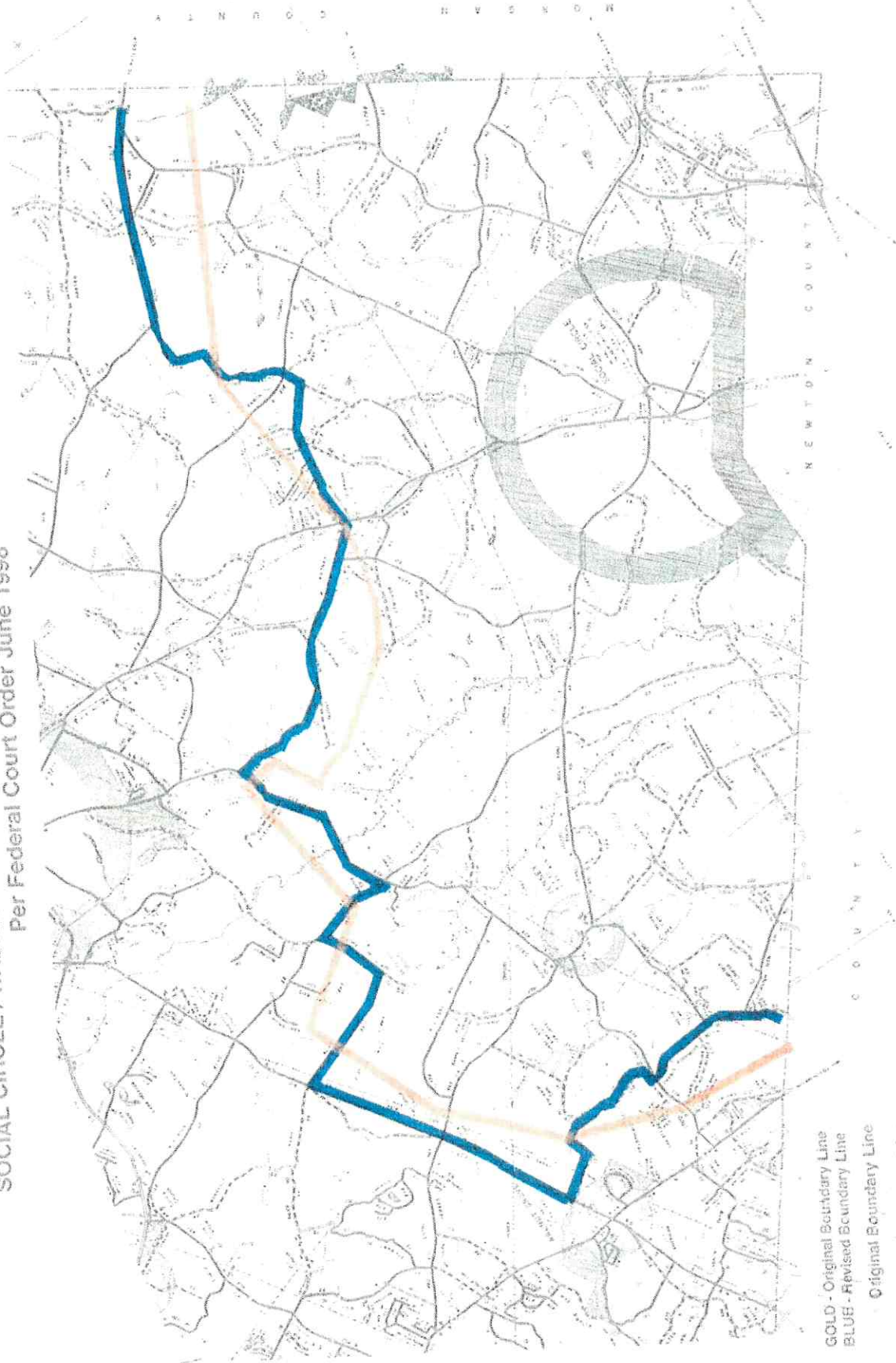
Attest: 
Secretary,
Social Circle Board of Education

[SEAL]



EXHIBIT 'A'

SOCIAL CIRCLE / WALTON COUNTY ZONE 5 SCHOOL DISTRICT BOUNDARY LINE
Per Federal Court Order June 1998



GOLD - Original Boundary Line
BLUE - Revised Boundary Line
Original Boundary Line
Revised Boundary Line