

STATE OF GEORGIA     )  
COUNTY OF CHATHAM )

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

**THIS AGREEMENT** (this **Agreement**) is made and entered this the \_\_\_\_ day of \_\_\_\_\_, 2025, by and between Chatham County, a political subdivision of the State of Georgia (the **County**), and the Mayor and Aldermen of the City of Savannah, a municipal corporation and a political subdivision of the State of Georgia (**City**) and herein collectively referred to as the "Governing Authorities".

**WITNESSETH:**

**WHEREAS**, O.C.G.A. § 48-8-110 *et seq.* (the **Act**), authorizes the levy of a one percent special purpose local option sales tax 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 County, City, as well as other municipal corporations, met on May 2, 2025, in compliance with the requirements of O.C.G.A. § 48-8-111(a), to discuss possible projects for inclusion in an election to be held on November 4, 2025 for the purpose of authorizing the reimposition of the special purpose local option sales tax now in effect in Chatham County and presently expected to terminate on September 30, 2026; and

**WHEREAS**, the County and City have negotiated a division of the Special Purpose Local Option Sales Tax (**SPLOST**) to be collected in the event a majority of the votes cast in the election are in favor of reimposing the SPLOST; and

**WHEREAS**, the County may enter into separate agreements with the other municipalities in the County (the "Municipalities") providing for the distribution of a portion of SPLOST proceeds to such other municipalities to fund allowable capital outlay projects as authorized by the referendum to be held on November 4, 2025, if passed; and

**WHEREAS**, the County, the City, and the Municipalities, and all citizens of the County will derive substantial benefits from the proposed projects to be funded by SPLOST proceeds distributed pursuant to this Agreement; and

**WHEREAS**, the County has been asked to submit to the qualified voters of the County at an election to be held November 4, 2025, the question of whether the voters will approve the Special Purpose Local Option Sales Tax.

**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 City consent and agree as follows:

All recitals above are incorporated by reference into the body of this agreement.

**Section 1. Representation of the Parties.** Each party hereto makes the following representations and warranties which are specifically relied upon by all other parties as a basis for entering into this Agreement:

(a) The County agrees that it will take all actions necessary to call an election, to be held in all the voting precincts in the County on the 4<sup>th</sup> of November, 2025, for the purpose of submitting to the qualified voters of the County for their approval, the question of whether or not a SPLOST of one percent shall be reauthorized and imposed on all sales and uses subject to the sales and use tax in the special district of Chatham County, as authorized by the Act for six (6) years (24 calendar quarters) commencing on the 1<sup>st</sup> of October, 2026, for the purpose of funding specified Projects (hereinafter more fully referred to and defined), and the County shall be authorized to issue general obligation debt in the principal amount of up to \$50,000,000 to finance certain of the Projects, the City shall be authorized to issue general obligation debt in the principal amount of up to \$50,000,000 to finance certain of the Projects. The estimated SPLOST collections to be raised by the SPLOST is estimated to be \$700,000,000 (Seven Hundred Million Dollars).

(b) The City is a legally chartered municipal corporation as defined by law and judicial interpretation and is also a “qualified municipality” as such term is defined in the Act. During a public meeting of its respective governing board, each conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et seq., the City validly approved the execution of this Agreement.

(c) The County is a political subdivision of the State of Georgia created and existing under the Constitution and laws of the State. During a public meeting conducted in compliance with the Open Meetings Act, O.C.G.A. § 50-14-1, et seq., the County approved the execution of this Agreement.

(d) It is the intention of the County and the City 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.

(e) This Agreement is a valid, binding, and enforceable obligation of the County and the City; and

(f) The City is located entirely or partially within the geographic boundaries of the special tax district created in the County.

**Section 2. Condition Precedent.** The obligations of all parties under this Agreement are conditioned upon the following prior events:

(a) The adoption of a resolution of the County calling for the 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 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 of Georgia Department of Revenue and its transfer of the same to the County for appropriate distribution to the City.

**Section 3. Rate of Tax; Estimated Amount; Effective Date and Term of the Tax.**

- (a) The SPLOST, subject to approval in an election to be held on the 4<sup>th</sup> of November, 2025, shall be imposed at the rate of one percent (1%). The total estimated dollar amount is \$700,000,000 (before deduction of collection fees by the State of Georgia Department of Revenue and management expenses by Chatham County). The maximum period of time for which the tax may be imposed is six years, beginning on the 1<sup>st</sup> day of October, 2026.

**Section 4. Effective Date and Term of This Agreement.**

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

- (a) The official declaration by the Board of Elections and Registration of Chatham County of the failure of the election described in this Agreement; or
- (b) The expenditure by the County and the City of the last dollar of money collected from the SPLOST even if such expenditure is made after the expiration of the SPLOST collection period.

**Section 5. Restrictions as to Use of Tax Funds**

- (a) The City and the County shall comply with all requirements of Georgia law pertaining to all SPLOST funds each receives, including but not limited to the following:
  - (i) All SPLOST funds and interest received may only be used for Projects described in Exhibit A, which is attached hereto and made part of this Agreement.
    - a. If circumstances arise which dictate that a project which initially seemed feasible is no longer so, then the governing body to which the SPLOST funds for such project was allocated under this Agreement must comply with O.C.G.A. § 48-8-123.
    - b. The lack of funds to complete a project contained on Exhibit A by any governing authority is not grounds to deem the project infeasible.
  - (ii) All SPLOST funds received shall be accounted for in a separate fund as more fully described herein and not commingled with other monies prior to expenditure for allowable uses.
  - (iii) Interest earned from the investment of SPLOST funds prior to their disbursement

for allowable expenditures shall be considered SPLOST funds and used under the same restriction for SPLOST funds as set forth in subparagraph (i) above.

- (iv) No SPLOST funds received may be used for general operating expenses. SPLOST funds may be used to repay loans made to temporarily fund SPLOST capital projects in anticipation of receipt of SPLOST funds or may be used to pay debt service on any general obligation debt authorized in conjunction with the SPLOST. In accordance with O.C.G.A. § 48-8-121 (g)(2), excess proceeds of the SPLOST shall be used solely for the purpose of reducing any indebtedness, other than indebtedness incurred pursuant to the SPLOST election. If there is no such other indebtedness or if the excess proceeds exceed the amount of any such other indebtedness, then the excess proceeds shall next be paid into the general fund of the County or the City, it being the intent that any funds so paid into the general fund of the County or the City be used for the purpose of reducing ad valorem taxes.
- (b) The County and City agree to proceed with the acquisition, construction, design, permitting, equipping and installation of the projects specified in Exhibit A of this Agreement, subject to the availability of funds.
- (c) The County and City 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 within 10 years of the SPLOST expiration, 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). This section shall not apply to a capital outlay program to acquire, demolish, construct and equip blighted properties the funds from which will not be deemed excess proceeds.
- (d) The County and City agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken as required to fulfill the terms of this Agreement and shall annually publish a listing of SPLOST expenditures in accordance with Georgia law.
- (e) If after 6 years the collection of SPLOST fund net proceeds falls short of the \$700,000,000 anticipated, the County and the City agree to only receive their pro rata share of the income based on the division percentages in Section 8 (c).
- (f) If after 6 years of the collection of SPLOST funds net proceeds are greater than the \$700,000,000 anticipated, the County and the City agree to divide the excess funds as to their pro rata share of the income based on the division percentages in Section 8(c).

## **Section 6. Purposes and Projects, Priority and Order of Funding.**

- (a) All capital outlay projects, to be funded in whole or in part from SPLOST proceeds, are listed

in Exhibit A which is attached hereto and made part of this Agreement. The Notice of Election calling for the imposition of the tax is also herein specifically referenced and made a part of this agreement.

- (b) Projects shall be fully or partially funded in accordance with the schedule set forth in Exhibit A of this Agreement. Except as provided in Paragraph B of Section 10 of this Agreement, any change to the priority or schedule must be agreed to in writing.
- (c) All Projects and Purposes described herein shall be funded from SPLOST proceeds as provided in this Agreement, and as specified in Exhibit A. No party shall be obligated to fund any Project or Purpose from revenues other than SPLOST collections. Each party shall have the sole discretion to reduce the scope of a Project in the event of a funding shortfall.

#### **Section 7. County SPLOST Fund; Separate Accounts; No Commingling**

- (a) The County shall select a local bank which shall act as a depository and custodian of the SPLOST Funds upon such terms and conditions as may be acceptable to the County which shall be designated as the 2026 Chatham County Special Purpose Local Option Sales Tax Account. Monies shall be held separate and apart from all other funds of the County and shall not in any manner be comingled with other funds of the County.
- (b) The City shall select a local bank which shall act as depository and custodian of City SPLOST funds upon such terms and conditions as may be acceptable to the City which shall be designated as the 2026 City of Savannah Special Purpose Local Option Sales Tax Account. Monies shall be held separate and apart from all other funds of the City and shall not in any manner be comingled with other funds of the City.
- (c) Except as provided in Section 7, SPLOST proceeds shall not be commingled with other funds of the County or City and shall be used exclusively for the purposes detailed in this Agreement.
- (d) County and City each agree, for accounting purposes, to maintain a separate fund within its general ledger where it will record the transactions for the receipt and disbursement of SPLOST funds effective with the commencement of the referendum period and until completion of all projects funded by SPLOST proceeds.

#### **Section 8. Procedure for Disbursement of SPLOST Proceeds**

- (a) Upon receipt by the County of SPLOST proceeds collected by the Georgia Department of Revenue, the County shall immediately deposit said proceeds in its SPLOST VIII Fund. The monies in the SPLOST Fund shall be held and applied to the cost of acquiring, constructing and installing the capital outlay projects listed in Exhibit A and as provided elsewhere herein.
- (b) County shall distribute SPLOST proceeds to the City in accordance with the

percentages provided by this Intergovernmental Agreement in Exhibit A. The County will be responsible for distributing proceeds in accordance with the Notice of Election and Exhibit A. County shall disburse within 10 business days of such deposit according to the schedule in Exhibit A. The proceeds shall be deposited in the separate account established by the City in accordance with Section 6 of this Agreement. The City shall hold and apply the monies so deposited against the cost of acquiring, constructing and completion of the capital outlay projects listed in Exhibit A.

- (c) This agreement contemplates a collection amount of \$700,000,000 over a 6 year period. However, the County makes no warranty that such a sum will be collected. All funds collected shall be distributed in accordance with Exhibit A irrespective of whether the total revenue collected fall short of, meets, or surpasses the projected revenue outlined herein. Should the total tax revenue collected in the six years be less than the \$700,000,000 estimate, then all governing authorities shall continue to receive the percentages as shown on Exhibit A.
- (d) The proceeds of the Special Sales Tax shall be distributed between County, City and the Municipalities in accordance with Exhibit A.
- (e) 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, in which event 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 9. Project Monitoring, Record-Keeping and Reporting, Audits.**

(a) All parties to this Agreement shall promptly move forward with the acquisition, construction, equiptage and installation of the Projects in an efficient and economical manner and at a reasonable cost in conformity with all applicable laws, ordinances, rules and regulations of any governmental authority having jurisdiction over the Projects.

(b) The governing authority of the County and the governing authority of each of the Municipalities shall comply with the requirements of O.C.G.A. § 48-8-121 (a)(2), which requires that certain information be included in the annual audit of the County or the City. During the term of this Agreement, the distribution and use of all SPLOST proceeds deposited in the County SPLOST Fund and City SPLOST Fund shall be audited annually by an independent certified public accounting firm. The County and the Municipalities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. Each Municipality shall provide the County a copy of its annual audit.

(c) The governing authority of the County and the governing authority of the City shall comply with the requirements of O.C.G.A. 48-8-122, which requires the publication of annual reports concerning expenditures on the Projects.

(d) The County and City agrees to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each Project undertaken by the County or City as required to fulfill the terms of this Agreement.

## **Section 10. Completion of Projects**

- (a) The County and City acknowledge that the costs for the County's and the City's respective projects described in Exhibit A are estimated amounts.
- (b) Should SPLOST proceeds be insufficient to complete any capital outlay project, then the responsibility for additional funding and completion shall rest with the entity responsible for the project.
- (c) If the County 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 project in Exhibit A or as otherwise provided by law.
- (d) If the City project has been satisfactorily completed at a cost less than the estimated cost listed for that Project in Exhibit A, the City may apply the remaining unexpended funds to any other City project in Exhibit A or as otherwise provided by law.

## **Section 11. General Obligation Debt**

### **A. The County Debt.**

- i) The SPLOST election ballot shall contain language required by the Act for the authorization of general obligation debt of the County in the principal amount of up to \$50,000,000.00.

The County may use the proceeds of its debt for the purpose of funding County Projects, 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. The form of ballot will include the following language to provide for the authorization of general obligation debt:

“If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of Chatham County in the principal amount of up to \$50,000,000.

- ii) The County's debt shall be paid first from the proceeds of its portion of the SPLOST. In the event that there are insufficient SPLOST 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.
- iii) The County will be responsible for all facets of the debt issuance and repayment process. The County will select its own 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.

**B. The City Debt.**

- i) The City has requested that the County include language in the SPLOST election ballot for the authorization of general obligation debt. The form of ballot will include the following language to provide for the authorization of general obligation debt for such cities:

“If imposition of the tax is approved by the voters of the City of Savannah, such vote shall also constitute approval of the issuance of general obligation debt of the City of Savannah in the principal amount of up to \$50,000,000.”

- ii) The City may use the proceeds of its debt for the purpose of funding City Capital Outlay Projects, paying capitalized interest (if any), and paying the cost of issuing its debt. The City acknowledges that it is solely responsible for the payment of its debt, including any and all costs, interest, and fees associated therewith.
- iii) The City debt shall be paid from the proceeds of its portion of the SPLOST. In the event that there are insufficient SPLOST collections to pay the debt from its portion of the proceeds, the City shall pay any shortfall attributable to the debt from its general fund.
- iv) The City will be responsible for all facets of the debt issuance and repayment process. The City will select its own underwriter, bond counsel, local counsel, etc. The City will endeavor in good faith to be fiscally responsible in minimizing to the extent possible the costs and fees with the debt issuance process.

**Section 12. Expenses**

The County shall administer the SPLOST Fund to effectuate the terms of this Agreement and shall be reimbursed for the actual costs of administration of the SPLOST Fund from the County's SPLOST allocation as determined by Exhibit A. Furthermore, the County and the City shall be jointly responsible on a pro rata basis for the cost of holding the SPLOST election. The County shall be reimbursed for the City's share of such costs.

**Section 13. Retention of Records**

The parties agree to retain all records pertaining to the SPLOST funds for a period of at least four years subsequent to the expiration of the SPLOST and to make such records reasonably available to each other upon request.

**Section 14. Use of SPLOST Funds**

The County, the City and the Municipalities shall use the SPLOST funds only for SPLOST Eligible capital outlay projects.



## **Section 15. Default.**

The failure of any party to perform its obligations under this Agreement shall constitute an event of default.

## **Section 16. Liability for Noncompliance.**

The County and the City shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations. In the event that the City fails to comply with the requirements of the Act (O.C.G.A. § 48-8-110 et seq.), the County shall not be held liable for such noncompliance. 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 17. Other Requirements**

The parties agree that they each will abide by any other requirements regarding the use and accounting for SPLOST funds as specified by Georgia law, and in the event that any party fails to follow all applicable requirements of Georgia law, it shall hold all other governing authorities harmless for any such failure.

## **Section 18. Agreement Effective When Executed by the City and County**

This Agreement shall be effective when executed by City and County. The County may enter into separate agreements with other Municipalities that are not signatories to this Agreement and other organizations upon such terms as appropriate to ensure that funds will be used for SPLOST eligible projects and meet the requirements of the law. If there is an inconsistency between such agreements and this Agreement regarding the distribution and allocation terms, this Agreement shall govern.

## **Section 19. Audits**

- (a) During the term of this Agreement, the distribution and use of all SPLOST proceeds 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 City receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and City agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information.
- (b) The City shall annually provide County its annual comprehensive financial report showing the receipt and use of SPLOST funds including a Schedule of Projects Funded with Special Sales Tax Proceeds.

## **Section 20. 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 County:

Michael Kaigler,  
County  
Manager  
Chatham  
County  
P.O. Box 8161  
Savannah, GA  
31412

If to Savannah:

Joseph A. Melder,  
City Manager  
City of  
Savannah  
Savannah City Hall, 2<sup>nd</sup> Floor  
2 East Bay Street  
Savannah, GA 31401

#### **Section 21. Entire Agreement**

This Agreement, including any attachments or exhibits, constitutes all of the understandings and agreements existing between the County and City with respect to distribution and use of the proceeds from the 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 the SPLOST funds authorized by the November 4, 2025 referendum.

#### **Section 22. Amendments**

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

#### **Section 23. 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 24. 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 25. Compliance with Law**

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

**Section 26. 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 27. 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 28. Mediation**

The County and City 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.

(Signatures on the following page)

**IN WITNESS WHEREOF**, the County and the City acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by the County as of the date set forth above.

CHATHAM COUNTY, GEORGIA

By: \_\_\_\_\_  
Chester A. Ellis, Chairman

Attest: \_\_\_\_\_  
Janice Bocook, Clerk of  
Commission

(Seal)

MAYOR AND ALDERMEN OF THE  
CITY OF SAVANNAH, GEORGIA

By: \_\_\_\_\_  
Van R. Johnson, Mayor

Attest: \_\_\_\_\_  
Clerk of Council

(Seal)

**EXHIBIT A**  
**Projects and Priorities for SPLOST Distribution**

1. **SPLOST Projects.** The Distribution Table shown herein lists the SPLOST projects, the entity responsible for the project, the project priority for SPLOST funding, and the percentage-share of the SPLOST monthly distribution.

2. **Distribution of SPLOST Proceeds.** All SPLOST collections up to and in excess of \$700,000,000 shall be distributed by the Georgia Department of Revenue to the County. The County will disburse funds monthly to each municipality based upon the Distribution Table below. This Intergovernmental Agreement pertains to the collection and use of all special purpose local option sales taxes collected up to \$700,000,000 over a six year period. As the parties have not agreed to a distribution formula for sales tax collections exceeding \$700,000,000, disbursement of any such revenues shall comply with O.C.G.A. § 48-8-115. The source for the population figures shall be the final 2020 Decennial Census figures compiled by the U.S. Census Bureau and shall convert to the 2030 Decennial Census figures compiled by the U.S. Census Bureau as per Georgia law. Sales tax proceeds shall be used to fund allowable projects under the terms of this agreement or as otherwise provided for by law.

3. **Projects within Municipalities.** For capital outlay projects (i.e. that include but are not limited to roads and drainage) that are located wholly within a Municipality, it is agreed that the final design plans shall be approved by the Municipality. For such projects, the County and a Municipality may have a separate agreement to transfer SPLOST funds to the Municipality which shall assume the responsibility for detailed design, construction procurement and construction management of the project.

EXHIBIT A  
SPLOST 2026-2032 DISTRIBUTION TABLE BY ENTITY & PROJECT LEVEL

ENTITY	Project List	Tax Collections up to \$200,000,000		Tax Collections above \$200,000,000		G.O. DEBT REQUEST	PROJECT TOTAL
		LEVEL 1	LEVEL 1%	LEVEL 2	LEVEL 2%		
Bloomingtondale	Water and sewer infrastructure; Road and traffic signal improvements; recreation facilities and equipment; sidewalks; public safety vehicles and equipment; drainage and stormwater projects; and other projects in adopted capital improvement plan	\$ 3,300,000	1.65%	\$ 5,750,000	1.15%	\$ -	\$ 9,050,000
Chatham County	Juvenile court expansion; railroad crossing elimination; public safety communications infrastructure; interchange improvements; roads, streets & sidewalks; resurfacing; drainage and stormwater improvements; public safety facilities, vehicles and equipment; indoor and outdoor recreation/park facilities and improvements; early childhood learning facility; housing development; environmental and sustainability projects; and other projects in adopted capital improvement plan.	\$ 82,000,000	41.00%	\$ 200,000,000	40.00%	\$ 50,000,000	\$ 282,000,000
Garden City	Fire station replacement; public safety vehicles and equipment; drainage and stormwater infrastructure, road and street improvements; sidewalks; parks and recreation improvements; title acquisition	\$ 3,300,000	1.65%	\$ 18,500,000	3.70%	\$ -	\$ 21,800,000
Pooler	Quacco Road expansion; road, streets, and sidewalks; resurfacing; drainage and stormwater improvements; public safety facilities, vehicles and equipment; recreation facilities and equipment; community use facilities such as library, community center or senior center; and other projects in adopted capital improvement plan.	\$ 20,000,000	10.00%	\$ 45,000,000	9.00%	\$ -	\$ 65,000,000
Port Wentworth	Benton Blvd. expansion; road and street improvements; water and sewer infrastructure; public safety facilities and equipment; park improvements; trails and pathways.	\$ 12,000,000	6.00%	\$ 19,650,000	3.93%	\$ 10,000,000	\$ 31,650,000
Savannah	Civic Center /Johnny Mercer Theater redevelopment and improvements; Benton Blvd. and Highlands Blvd. expansions and related road improvements; MLK Flyover Removal; Skidaway Rd improvements; other road and street expansions and improvements; streets & sidewalks; resurfacing; drainage and stormwater infrastructure; lighting improvement; public safety facilities; housing and other community development projects; City Hall restoration; recreation facilities and improvements; trails, bike lanes and pathways.	\$ 68,000,000	34.00%	\$ 200,000,000	40.00%	\$ 50,000,000	\$ 268,000,000
Thunderbolt	Water and sewer infrastructure; road and street improvements.	\$ 3,300,000	1.65%	\$ 5,000,000	1.00%	\$ -	\$ 8,300,000
Tybee Island	Beach renourishment and other beach improvements; new fire station; resiliency infrastructure; drainage and stormwater projects.	\$ 8,000,000	4.00%	\$ 5,850,000	1.17%	\$ 1,500,000	\$ 13,850,000
Vernonburg	Infrastructure; road improvements; public safety improvements; other projects in adopted capital improvement plan	\$ 100,000	0.05%	\$ 250,000	0.05%	\$ -	\$ 350,000
		\$ 200,000,000	100.00%	\$ 500,000,000	100.00%		\$ 700,000,000