



AGENDA ITEM: 10.6

AGENDA DATE: June 27, 2025

TO: Chairman and Members of the Board
THRU: Michael A Kaigler, County Manager
FROM: Linda Cramer, Assistant County Manager

Michael A. Kaigler
L. Cramer

ISSUE:

To request Board approval of Chatham County's Project List for the Special Purpose Local Option Sales Tax referendum to be held on November 4, 2025.

BACKGROUND:

Since 1985 Chatham County and its municipalities have been authorized by referendum to collect a one-percent special purpose local option sales tax (SPLOST) to fund large capital projects. This allows the County to leverage taxes collected from non-residents to pay for needed facilities and infrastructure. The County has also been able to avoid incurring debt for the construction of the projects in each referendum.

FACTS AND FINDINGS:

1. The County and its municipalities are currently receiving SPLOST funds under a voter-approved referendum that will expire on September 30, 2026.
2. In order to extend SPLOST collections, the County intends to hold a referendum on November 4, 2025. If the referendum is approved, the new SPLOST (SPLOST 8) revenue collection period would begin on October 1, 2026.
3. The County has developed a structure for an intergovernmental agreement with each municipality which will allow for a six year collection period and include both project summaries and revenue allocation percentages. Each municipality is responsible for developing their project list under State law. Revenue allocation percentages and project summaries will be included in the IGA.
4. The following timeline is recommended in order to meet required statutory requirements:
 - a. A SPLOST workshop to discuss the County's project list with the Board was held on June 18, 2025.
 - b. Municipal final project lists and IGAs will be forwarded to the County by July 16, 2025. Revenue allocation percentages have already been provided to each municipality.
 - c. The Board will be asked to approve IGAs and the call for election on July 18, 2025 for transmittal to the Board of Elections.
 - d. Public notice of the election call is required by July 25, 2025. Weekly legal publication of the election will begin on October 4, 2025.
 - e. The referendum will be held on November 4, 2025.
5. Each commissioner held community meeting(s) to discuss projects of interest to their constituents. A county-wide virtual meeting was held on June 3, 2025. Public input fro

the meetings and the on-line survey has been incorporated into the recommended project list.

- 6. If total SPLOST collections exceed \$700,000,000 in the six year period, each governing authority will continue to receive distributions based upon the Level II percentages shown.
- 7. The County’s proposed project list is also attached and is summarized as follows:

Proposed Chatham County Projects	Amount
Juvenile Court Facility	\$ 40,000,000
Railroad Crossing Elimination Projects	\$ 25,000,000
Airways Ave/I-95 Interchange	\$ 6,000,000
Other Roads, Streets, Sidewalks & Trails	\$ 92,000,000
Drainage Improvements	\$ 18,000,000
Public Safety Facilities, Vehicles & Equipment	\$ 25,000,000
Public Safety Communications/Radio System	\$ 11,000,000
Indoor Recreation Facilities	\$ 25,000,000
Multi-sport Athletic Fields	\$ 10,000,000
Greenspace & Outdoor Recreation	\$ 4,000,000
Other Parks and Recreation Improvements	\$ 3,000,000
Early Childhood Learning Facilities	\$ 9,000,000
Housing Facilities	\$ 9,000,000
Environmental & Sustainable Improvements	\$ 5,000,000
Total	\$282,000,000

- 8. The proposed revenue allocation percentages are attached.
- 9. The County’s SPLOST ballot will also include authorization to issue up to \$50 million in SPLOST bonds to pre-fund projects on the County’s SPLOST list.

BLUEPRINT ALIGNMENT:

The Chatham Community Blueprint was referenced throughout the development of the County’s SPLOST list. Projects fall under the Quality of Life, Education and Economy Vision areas.

FUNDING:

Funding for SPLOST 8 projects will be approved by referendum on November 4, 2025.

ALTERNATIVES:

- 1. Approve the Chatham County project list for the Special Purpose Local Option Sales Tax referendum to be held November 4, 2025 (SPLOST 8 - October 2026-September 2032).
- 2. Provide other direction.

POLICY ANALYSIS:

Utilization of SPLOST for financing capital projects provides local governments with an effective tool to reduce debt burden while improving facilities throughout the community. All citizens benefit from the constructed projects.

RECOMMENDATION:

Alternative 1 is recommended for approval.

#F: Revised Calendar ST8

Linda Cramer	Completed	06/05/2025 11:03 AM
Linda Cramer	Completed	06/05/2025 4:51 PM
Danielle Hillery	Completed	06/09/2025 2:41 PM
Michael A. Kaigler	Completed	06/17/2025 12:38 PM
Board of Commissioners	Pending	06/27/2025 9:30 AM

REVISED SPLOST 8 CALENDAR

SPLOST 7 ends on September 30, 2026. Here is a proposed timeline for SPLOST 8 – October 1, 2026 to September 30, 2032:

2025

May 2

Chairman convenes municipalities to discuss SPLOST extension for October 2026 to September 2032 (SPLOST 8);

May 23 – June 12

Municipalities provide approved, prioritized project list to County;

June 13

County Manager transmits Proposed SPLOST 8 Project list for county, Level 1 projects, and recommended revenue allocations to the County Commission;

June 18

County Commissioners hold workshop on SPLOST 8 Project list;

June 27

County Commissioners vote to approve County's project list and approve SPLOST IGAs with municipalities;

July 16

Municipalities final deadline for approval and transmittal of SPLOST IGAs to County:

July 18th

County Commission votes to call the SPLOST election and notifies the Board of Elections;

July 25th

Public Notice of the election call

October 4

Required advertisements are published in the newspaper weekly in advance of the election;

November 4

Election

2026

October 1 Collection Period starts for SPLOST 8