

STATE OF GEORGIA
COUNTY OF FULTON

**INTERGOVERNMENTAL AGREEMENT FOR USE AND DISTRIBUTION OF
PROCEEDS GENERATED BY THE 2026 TRANSPORTATION SPECIAL
PURPOSE LOCAL OPTION SALES TAX REFERENDUM**

THIS INTERGOVERNMENTAL AGREEMENT (“IGA” or “Agreement”) is made and entered into this _____ day of August, 2026 by and between **FULTON COUNTY, GEORGIA**, a political subdivision of the State of Georgia (hereinafter referred to as “**Fulton County**” or “**County**”); the **CITY of ALPHARETTA**; the **CITY OF CHATTAHOOCHEE HILLS**; the **CITY OF COLLEGE PARK**, the **CITY OF EAST POINT**; the **CITY OF FAIRBURN**; the **CITY OF HAPEVILLE**; the **CITY OF JOHNS CREEK**; the **CITY OF MILTON**; the **CITY OF MOUNTAIN PARK**; the **CITY OF PALMETTO**; the **CITY OF ROSWELL**; the **CITY OF SANDY SPRINGS**; the **CITY OF SOUTH FULTON**; and the **CITY OF UNION CITY** (hereinafter collectively referred to as the “**Cities**”).

WITNESSETH

WHEREAS, the parties to this Agreement consist of Fulton County and all qualifying municipalities (hereinafter referred to as “**Cities**”) located outside the city limits of the City of Atlanta, and located wholly or partially within Fulton County, Georgia; and

WHEREAS, the parties anticipate that Fulton County will approve and sign a Resolution authorizing the Fulton County Board of Registrations and Elections to call a Referendum on the issue of the imposition of a 0.75 percent Metropolitan County Transportation Special Purpose Local Option Sales Tax (“**TSPLOST**” or “**Tax**”) to begin on April 1, 2027 and to conclude on March 31, 2032; and

WHEREAS, the law authorizing a Referendum on the issue of the imposition of the TSPLOST was amended during the 2024 Legislative Session of the Georgia General Assembly; and

WHEREAS, the parties desire to execute an Intergovernmental Agreement to control the distribution and use of TSPLOST proceeds received solely by Fulton County and one or more Cities located within Fulton County, containing a combined total of not less than sixty percent of the aggregate population located within the County outside the City of Atlanta; and

WHEREAS, for the purpose of the distribution of proceeds for the April 1, 2027 through March 31, 2032 TSPLOST, the Special District shall be known as the boundaries of Fulton County outside the city limits of the City of Atlanta; and

WHEREAS, the fourteen Cities located wholly or partially within Fulton County and outside the city limits of the City of Atlanta have certified they are qualified municipalities and are eligible to receive distributions of the 0.75 percent TSPLOST Proceeds; and

WHEREAS, the parties hereto are interested in serving the needs of the residents of Fulton County by planning and performing transportation projects within the County and Cities which are parties to this Agreement; and

WHEREAS, the parties intend that the transportation projects which are the subject of this Agreement shall benefit residents of Fulton County and its Cities; and

WHEREAS, the County and the Cities located within Fulton County are committed to continue to work together to improve the County's transportation infrastructure; and

WHEREAS, the County and all its Cities have identified transportation needs that are important to the current and future well-being of their residents and have determined that proceeds from the TSPLOST should be used to address a portion of those needs.

NOW, THEREFORE, in consideration of the mutual promises and understandings herein made and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do consent and agree as follows:

1.

This Agreement is conditioned upon a Referendum to be approved by a majority of the voters of Fulton County to impose a TSPLOST of 0.75 percent which shall commence on April 1, 2027 and continue to, through and including March 31, 2032.

2.

Pursuant to O.C.G.A. § 48-8-269.13, one percent (1.0%) of the amount of TSPLOST proceeds collected beginning April 1, 2027 shall be paid into the General Fund of the State of Georgia ("State") treasury in order to defray the costs of administration of the Georgia Department of Revenue. One-half of one percent (0.5%) of the tax proceeds shall be allocated to the County by the State to provide for any costs associated with the administration of the TSPLOST Program (County oversight). Such cost shall include the support, maintenance and operation of the Fulton Transportation Investment Citizen's Oversight Council, the annual audit and the overall program administration, at a minimum. The remaining ninety-eight and one-half percent (98.5%) of the amount collected from the TSPLOST Tax proceeds (hereinafter known as the "net proceeds") beginning April 1, 2027 and ending March 31, 2032, shall be distributed by the State to the County and all qualified Cities outside of the city limits of the City of Atlanta, and shall be allocated to each jurisdiction based on the percentages shown in the table below in Paragraph 3.

3.

DISTRIBUTION PERCENTAGES

City of Alpharetta	10.97%
City of Chattahoochee Hills	0.56%
City of College Park	2.28%
City of East Point	6.24%
City of Fairburn	2.81%
City of Hapeville	1.09%
City of Johns Creek	13.24%
City of Milton	6.77%
City of Mountain Park	0.09%
City of Palmetto	0.85%
City of Roswell	15.04%
City of Sandy Springs	17.20%
City of South Fulton	18.26%
City of Union City	4.60%

Total 100.00%

(A) To facilitate the distribution of net proceeds, the parties agree that the sum of Seven Hundred Sixty-Two Million Three Hundred Ninety-Three Thousand Six Hundred Eighty-Eight and 00/100 Dollars (\$762,393,688.00) shall represent an estimate of the maximum net proceeds to be derived from the subject TSPLOST during its five-year term.

(B) The parties agree that the aggregate total distribution received by the Cities shall amount to one hundred percent (100%) of the net proceeds distributed by the State.

(C) The percentage of total net proceeds calculated for each City based on the above distribution shall be adjusted proportionally, if necessary, to ensure that the Cities

on an aggregate basis receive the full one hundred (100%) of net proceeds distributed by the State, as agreed to by the parties.

(D) The parties agree that no project will be given preference in the funding and distribution process in such a way that the monthly distribution formula is affected.

(F) Should any jurisdiction choose not to be a party to this Agreement, said jurisdiction's allocation of the net proceeds shall be 0%. If a City chooses not to be party to this agreement, the DISTRIBUTION PERCENTAGES provided under Paragraph #3 shall be adjusted to reflect new percentages based on that city's population being removed from the calculation.

4.

In recognition of the need for transportation improvements across the County and its Cities, the parties agree that the total net proceeds shall be utilized for transportation purposes, as defined in O.C.G.A. § 48-8-260(4) and § 48-8-121.

5.

The projects and purposes ("Transportation Projects") to be funded from the net proceeds of the TSPLOST pursuant to this Agreement, the estimated dollar amounts allocated for each transportation purpose, and the schedule for distribution of funds are contained in Exhibit "A" which is attached hereto is incorporated herein by this reference and made a part of this Agreement. The parties acknowledge and agree that 30% of the estimate revenues are being expended on projects that are consistent with the Statewide Strategic Transportation Plan as defined in O.C.G.A. § 32-2-22. The priority and order in which the TSPLOST proceeds will be fully or partially funded is shown in Exhibit A.

6.

Except as otherwise provided herein, the TSPLOST which is the subject of the November 3, 2026 Referendum shall continue for a period of five years from April 1, 2027 until March 31, 2032, unless otherwise terminated earlier pursuant to O.C.G.A. § 48-8-269.10.

7.

All Transportation Projects included in this Agreement shall be funded in whole or in part from net proceeds from the TSPLOST authorized by law except as otherwise agreed in writing by the parties.

8.

The net proceeds from the TSPLOST shall be maintained in the parties' separate accounts and utilized exclusively for the purposes specified in this Agreement. The parties acknowledge that TSPLOST proceeds are not guaranteed. Proceeds received

under the amount estimated in the Referendum question shall be allocated in accordance with the percentages set forth in this Agreement and shall be used on the Transportation Projects as outlined in Exhibit A.

9.

Net proceeds over and above the amount estimated in Section 3(A) of this agreement, if any, that are collected during the quarter during which the amount estimated in Section 3(A) is reached shall be allocated in accordance with the percentages set forth in this Agreement and shall be used solely for the transportation purposes listed herein. Each party shall expend its portion of the excess net proceeds from the 2026 TSPLOST Program on the Transportation Projects as outlined in Exhibit A.

10.

At the end of each party's fiscal year wherein net proceeds from the TSPLOST are distributed, each party shall cause an audit of the distribution and use of its portion of the net proceeds from the TSPLOST to be completed. Each party to this Agreement shall pay the cost of each such annual audit that it conducts. Each party shall publish each of its annual audits as required by law.

11.

In addition to the audit required by paragraph 10 of this Agreement, at the end of each calendar year wherein net proceeds from the TSPLOST are distributed, the Cities and the County shall participate in a joint annual audit of the entire TSPLOST program approved by the voters during the November 3, 2026 Referendum. The purpose of this joint annual audit is to ensure compliance with the Resolution that resulted in the call of the TSPLOST Referendum. Fulton County shall choose the auditor to conduct the annual audit. The cost of such joint annual audit shall be paid from proceeds collected by the County as described under paragraph 2 of this document.

12.

Pursuant to O.C.G.A. § 48-8-269.21, not later than December 31 of each year, the County on behalf of itself and the qualified municipalities receiving proceeds from the tax, shall publish annually, in a newspaper of general circulation in the boundaries of each City and the County and in a prominent location on each City's and the County's website, a simple nontechnical report, or consolidated schedule of projects, which shows the following for each Transportation Project or purpose outlined in this Agreement:

- A. Original estimated cost;
- B. Current estimated cost if it is not the original estimated cost;
- C. Amounts expended in prior years;
- D. Amounts expended in the current year;
- E. Any excess proceeds which have not been expended for a project or purpose;
- F. Estimated completion date, and the actual completion cost of a project completed during the current year; and
- G. A statement of what corrective action the City or County intends to implement with respect to each project which is underfunded or behind schedule.

In addition to the above, the County shall include in such publication an accounting of expenditures of the County oversight funds. The use of these funds by the County will be made with input from the cities.

13.

Fulton County and the Cities will create a Fulton Transportation Investment Citizen's Oversight Council ("Oversight Council") within ninety (90) days of the November 3, 2026 referendum. The Oversight Council will oversee the progress and implementation of the program and shall furnish annual reports to the Board of Commissioners and each Mayor and City Council of the Cities within the County outside the City of Atlanta. The report shall also be published periodically. The Oversight Council shall consist of 15 total members with one appointee for each City and one member appointed by the Fulton County Board of Commissioners. The Annual Report shall include a complete list of projects and the progress of the projects. The Oversight Council shall meet at least twice per year. Any administrative costs associated with the Oversight Council shall be paid from the one-half of one percent as described in Section 2 above. Fulton County shall provide staff support to the Oversight Council.

14.

This Agreement constitutes all of the understanding and agreements of whatsoever nature or kind existing between the Parties with respect to distribution and use of the proceeds from this TSPLOST.

15.

This Agreement shall not be changed or modified except by agreement in writing executed by all Parties hereto.

16.

This Agreement shall be deemed to have been made and shall be construed and interpreted in accordance with the laws of the State of Georgia.

17.

It is agreed that the illegality or invalidity of any term or clause of this Agreement shall not affect the validity of the remainder of the Agreement, and the Agreement shall remain in full force and effect as if such illegal or invalid term or clause were not contained herein.

18.

Each party to this Agreement shall comply with all applicable local, state, and federal statutes, ordinances, rules and regulations.

19.

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.

20.

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given if, and only if, delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

- a. If to the City of Alpharetta:
Mayor Jim Gilvin
City of Alpharetta
2 Park Place
Alpharetta, GA 30009
- b. If to the City of Chattahoochee Hills:
Mayor Camille Lowe
City of Chattahoochee Hills
6505 Rico Rd
Chattahoochee Hills, GA 30268
- c. If to the City of College Park:
Mayor Bianca Motley Broom
City of College Park
3667 Main St.
College Park, GA 30337
- d. If to the City of East Point:
Mayor Keisha Chapman
City of East Point
2757 East Point St.
East Point, GA 30344
- e. If to the City of Fairburn:
Mayor Hattie Portis-Jones
City of Fairburn
56 Malone St.
Fairburn, GA 30213
- f. If to the City of Hapeville:
Mayor Alan Hallman
City of Hapeville
3468 N. Fulton Ave.
Hapeville, GA 30354
- g. If to the City of Johns Creek:
Mayor John Bradberry
11360 Lakefield Drive
Johns Creek, GA 30097

- h. If to the City of Milton:
Mayor Peyton Jamison
City of Milton
2006 Heritage Walk
Milton, GA 30004
- i. If to the City of Mountain Park:
Mayor Bill Kolbrener
City of Mountain Park
118 Lakeshore Dr.
Roswell, GA 30075
- j. If to the City of Palmetto:
Mayor Teresa Thomas-Smith
City of Palmetto
P.O Box 190
509 Toombs St.
Palmetto, GA 30268
- k. If to the City of Roswell:
Mayor Mary Robichaux
City of Roswell
38 Hill Street, Suite 115
Roswell, GA 30075
- l. If to the City of Sandy Springs:
Mayor Rusty Paul
City of Sandy Springs
1 Galambos Way
Sandy Springs, GA 30328
- m. If to the City of South Fulton:
Mayor Carmalitha Gumbs
City of South Fulton
5440 Fulton Industrial Blvd.
South Fulton, GA 30336
- n. If to the City of Union City:
Mayor Vince Williams
City of Union City
5047 Union St.
Union City, GA 30329

- o. If to Fulton County:
Chairman, Robert Pitts
Fulton County
141 Pryor St., 10th Floor
Atlanta, GA 30303

Any party may at any time change the address where notices are to be sent or the person to whom such notices should be directed by the delivery or mailing to the above persons a notice stating the change.

21.

This Agreement shall become effective on _____, 2026. If the November 3, 2026 Referendum concerning the imposition of the TSPLOST is not approved by a majority of the voters of Fulton County, this Agreement shall expire and shall be of no force and effect after November 3, 2026.

22.

Should the November 3, 2026 Referendum be approved by the majority of voters of Fulton County, this Agreement shall continue in full force and effect until July 1st of the year following completion of the last project funded from the net proceeds from the 2026 TSPLOST Program.

23.

This Agreement shall be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto acting through their duly authorized agents have caused this Agreement to be signed, sealed and delivered for final execution by Fulton County on the date indicated herein.

[SIGNATURES CONTINUE OF FOLLOWING PAGES]

APPROVED AS TO FORM

FULTON COUNTY, GEORGIA:

County Attorney

By: _____
Robert L. Pitts, Chairman
Board of Commissioners

ATTEST:

Tonya R. Grier, Clerk to the Commission

(ADDITIONAL SIGNATURE PAGES FOLLOW)

(Executed in Counterparts for each City)

APPROVED AS TO FORM

CITY OF ALPHARETTA, GEORGIA:

Molly Esswein
City Attorney

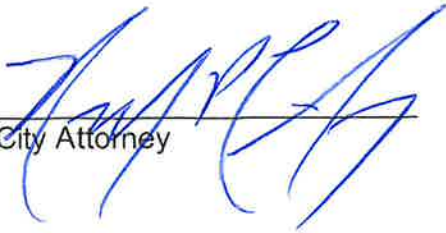
By: [Signature]
Mayor Jim Gilvin

ATTEST:

Lauren Shapiro
City Clerk



APPROVED AS TO FORM



City Attorney

CITY OF CHATTAHOOCHEE HILLS,
GEORGIA:

By: 

Mayor Camille Lowe

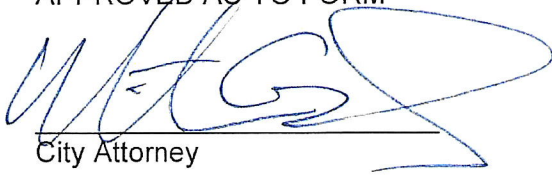
ATTEST:



City Clerk



APPROVED AS TO FORM



City Attorney

CITY OF COLLEGE PARK, GEORGIA:


By: Bianca Motley Broom (Jul 13, 2026 09:09:03 EDT)
Mayor Bianca Motley Broom

ATTEST:

Kelly L. Bogner

City Clerk

APPROVED AS TO FORM

Erin Wiggins

06183659F82FE2CED005F4D8546C4EA3 contractworks.
City Attorney

ATTEST:

Keisha McCullough

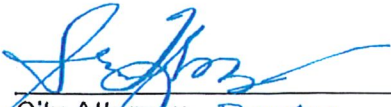
DBFE209E5ECDFB4B8B9DF0953813E16D contractworks.
City Clerk

CITY OF EAST POINT, GEORGIA:

Keisha Chapman

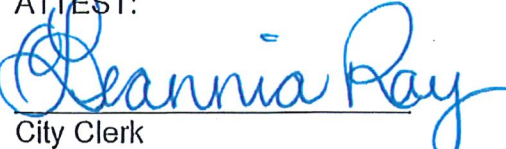
By: F6143139E2AC0D324B157BC208C9F0DE contractworks.
Mayor Keisha Chapman

APPROVED AS TO FORM



City Attorney, Deputy

ATTEST:



City Clerk

CITY OF FAIRBURN, GEORGIA:

By: 

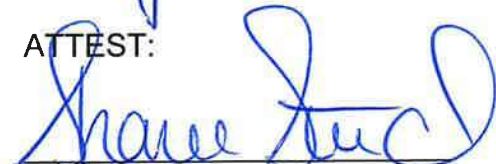
Mayor Hattie Portis-Jones

APPROVED AS TO FORM



City Attorney

ATTEST:



City Clerk

CITY OF HAPEVILLE, GEORGIA:

By: 

Mayor Alan Hallman



APPROVED AS TO FORM

CITY OF JOHNS CREEK, GEORGIA:

Angela C. Conner
City Attorney

By: [Signature]
Mayor John Bradberry

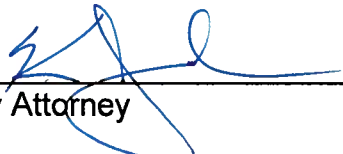
ATTEST:

Allison Zupley
City Clerk



APPROVED AS TO FORM

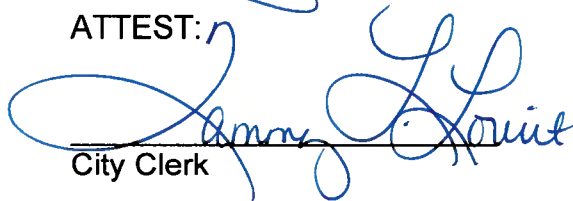
CITY OF MILTON, GEORGIA:



City Attorney

By: 

Mayor Peyton Jamison

ATTEST: 

City Clerk



APPROVED AS TO FORM



City Attorney

CITY OF MOUNTAIN PARK,
GEORGIA:

By: 

Mayor Bill Kolbrener

ATTEST:



City Clerk

APPROVED AS TO FORM



City Attorney

CITY OF PALMETTO, GEORGIA:

By: 

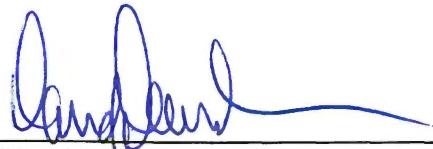
Mayor Teresa Thomas-Smith

ATTEST:



City Clerk

APPROVED AS TO FORM


City Attorney

CITY OF ROSWELL, GEORGIA:

By: 
Mayor Mary Robichaux

ATTEST:


City Clerk



APPROVED AS TO FORM

Daniel J. Smith
City Attorney

ATTEST:

Karen L. Smith
City Clerk

CITY OF SANDY SPRINGS, GEORGIA:

By: Russell K. Paul
Mayor Russell K. Paul



APPROVED AS TO FORM

CITY OF SOUTH FULTON, GEORGIA:

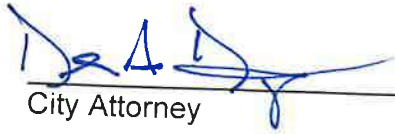
Sandra E. Kelly
City Attorney

By: *C. Carmalitha*
Mayor Carmalitha Gumbs

ATTEST: *[Signature]*
City Clerk *7/14/26*



APPROVED AS TO FORM


City Attorney

CITY OF UNION CITY, GEORGIA:

By: 
Mayor Vince Williams

ATTEST:


City Clerk

