



LIBERTY COUNTY
SPLOST

a penny well spent

Special Purpose Local Option Sales Tax What is it?

- Authorized by O.C.G.A. 48-8-110
- Specific for authorized capital outlay projects ONLY
- Requires referendum approval
- Maximum collection period 6 years
- Rate of one percent
- Requires audit and annual reporting
- **ONLY** authorized for use on projects approved by voters

Special Purpose
Local Option
Sales Tax
What it is NOT

- **Not a new tax**
- Not a tax that can be used to fund salaries or operations
- Not a tax that allows other projects to be created if not on original referendum



Since the beginning

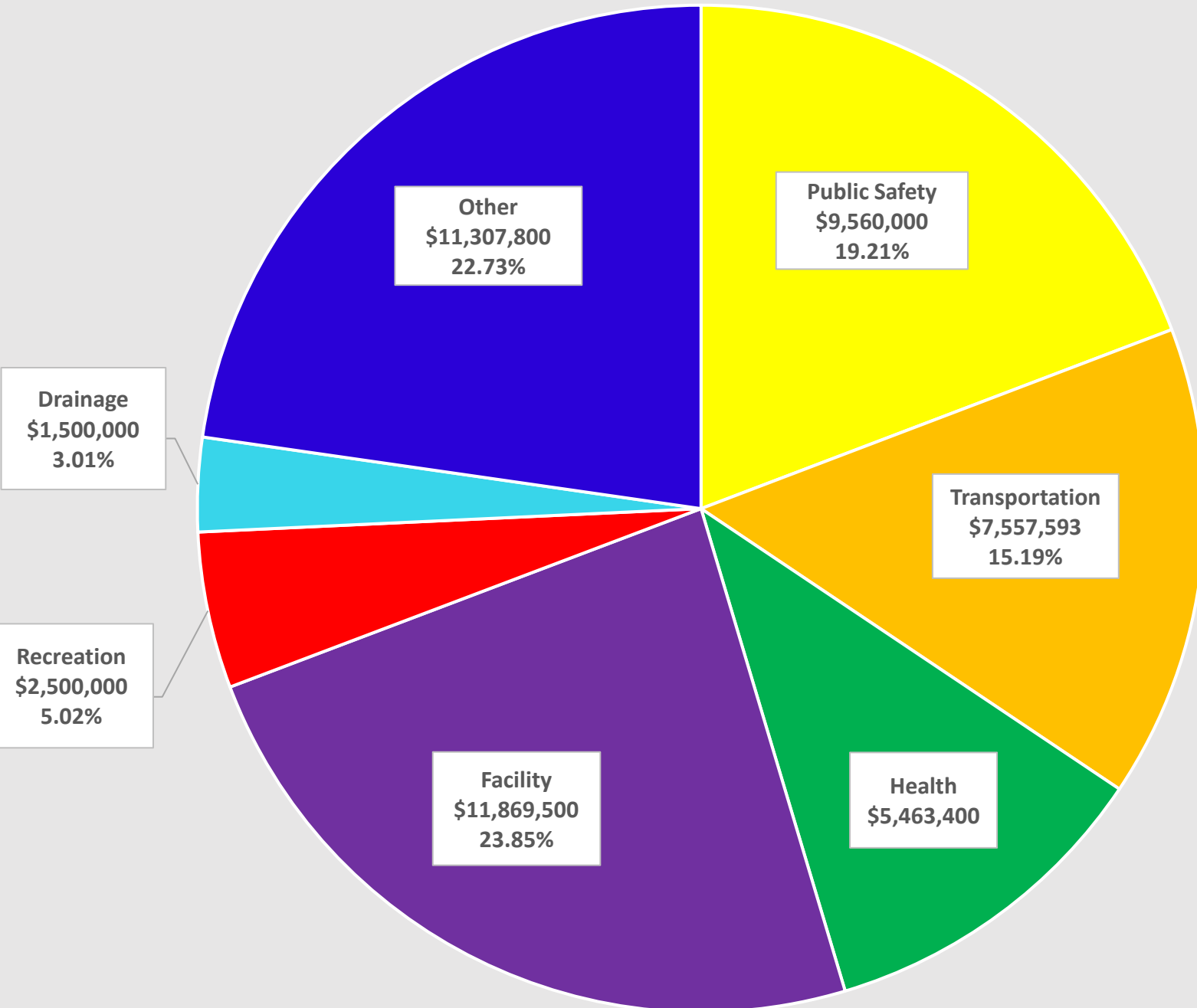
Roads/ Bridges/Drainage - \$ 73,000,000.00

Recreation - \$ 12,000,000.00

Public safety- \$ 17,000,000.00

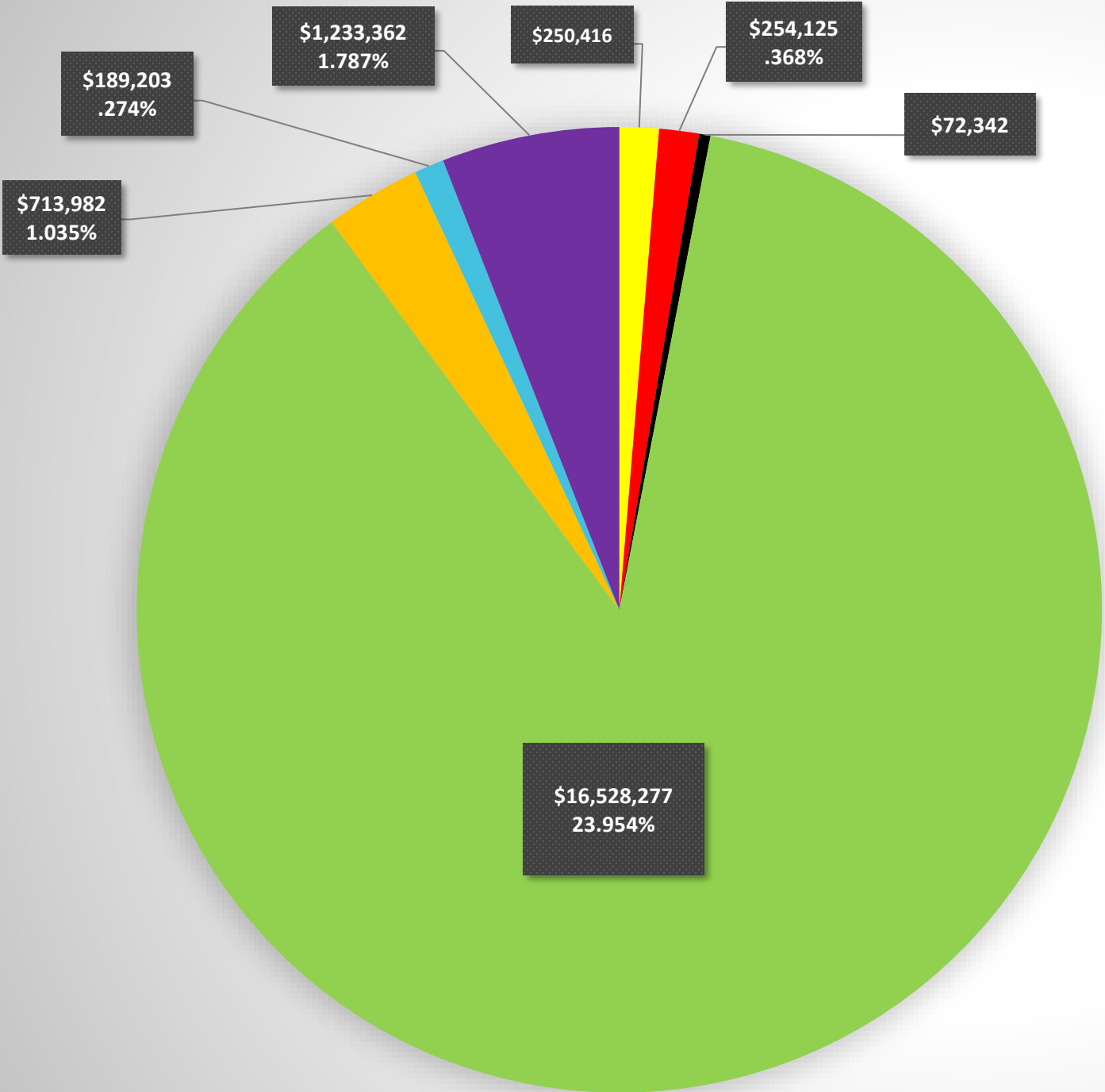
Public infrastructure - \$ 62,000,000.00

Liberty County



- Public Safety (Public safety facilities & equipment, Fire & EMS facilities, Ambulances, County safety vehicles & equipment)
- Transportation (Walthourville freight connector, Exit 76 safety improvements, roads, sidewalks, drainage)
- Health (Liberty Regional Medical Center, health department, and coroner)
- Facility (Justice Center and Midcoast Airport)
- Recreation (Parks and recreation)
- Drainage
- Other (Historical/Cultural, Industrial Authority, public works, elections, Event/Entertainment Center, and program management)

Cities of Liberty County



- Allenhurst (Roads, sidewalks, drainage, government facilities)
- Flemington (Roads, sidewalks, drainage, government facilities, public safety equipment)
- Gumbranch (Roads, sidewalks, drainage, and government facilities)
- Hinesville (Roads, sidewalks, drainage, government facilities, parks & recreation, public safety vehicle/equipments, and previously incurred debt)
- Midway (Government facilities, public safety vehicle/equipments, roads, sidewalks, drainage, and parks)
- Riceboro (Roads, sidewalks, drainage, government facilities, public safety vehicle/equipments)
- Walthourville (Roads, sidewalks, drainage, water/sewer, government facilities, public safety vehicle/equipments)

Entity	Estimated Expenditures	69,000,000	%s
Allenhurst	Roads, sidewalks, drainage, and governmental facilities	250,416	0.363%
Flemington	Roads, sidewalks, drainage, governmental facilities, and public safety equipment	254,125	0.368%
Gumbranch	Roads, sidewalks, drainage, and governmental facilities	72,342	0.105%
Hinesville	Public Safety Vehicles & Equipment	2,000,000	
	Hinesville Public Works Facility	2,000,000	
	Ryon Avenue & Main Street Improvements	500,000	
	Hinesville Fire Station Debt	2,800,000	
	Roads, sidewalks, drainage, and governmental facilities	9,228,277	
	Hinesville Total	16,528,277	23.954%
Liberty County	Justice Center	8,869,500	
	Midcoast Airport	3,000,000	
	Public safety facilities and equipment	3,700,000	
	Parks and recreation	2,500,000	
	Fire and EMS facilities	2,410,000	
	Historical / Cultural	1,000,000	
	Health Department	4,713,400	
	Industrial Authority	800,000	
	Drainage	1,500,000	
	Ambulances	1,200,000	
	County safety vehicles and equipment	2,000,000	
	Walthourville Freight Connector	250,000	
	Liberty Regional Medical Center	500,000	
	Public Works	3,584,800	
	Jail	250,000	
	Elections	2,163,000	
	Exit 76 safety improvements	500,000	
	Event / Entertainment Center	1,000,000	
	Coroner	250,000	
	Program management	2,760,000	
	Roads, sidewalks, drainage	6,807,593	
	Liberty County Total	49,758,293	72.113%

Midway	Public Safety Vehicles & Equipment	100,000	
	Governmental facilities, Roads, Sidewalks, Drainage, & Parks	613,982	
	Midway Total	713,982	1.035%
Riceboro	Roads, sidewalks, drainage ,governmental facilities, and public safety vehicles & equipment	189,203	0.274%
Walthourville	Public Safety Vehicles & Equipment	100,000	
	Roads, Sidewalks, Drainage, Water/Sewer & Government Facilities	1,133,362	
	Walthourville Total	1,233,362	1.787%
Grand Total SPLOST 7		69,000,000	100.00%

COUNTY ONE PERCENT SALES AND USE TAX

- YES
- NO
- Shall a special one percent sales and use tax be imposed in Liberty County for a period of time of six years and for the raising of an estimated amount of \$69,000,000 for the purpose of paying previously incurred indebtedness of Liberty County and funding the following capital outlay projects within Liberty County: (i) for Liberty County the retirement of previously incurred debt for capital outlay projects financed through the Liberty County Public Facilities Authority for the Justice Center and MidCoast Regional Airport as well as fire and EMS facilities, roads projects, Exit 76 safety improvements, drainage projects, parks and recreation facilities, public works facilities, facilities and equipment for Liberty County Regional Medical Center, public safety facilities, public safety vehicles and equipment, ambulances, economic development capital outlay projects, election facilities and equipment, historical and cultural improvements, county jail, the health department, an event/entertainment center, coroner facilities, Walthourville Freight Connector, and costs related to program management; (ii) for the City of Hinesville roads projects, drainage projects, the acquisition of public safety vehicles and equipment, parks and recreation facilities and other governmental facilities, previously incurred debt for public safety facilities, and public works facilities; (iii) for the City of Midway roads projects, drainage projects, governmental facilities, various government infrastructure, parks and recreation, and public safety vehicles and equipment; (iv) for the City of Riceboro roads projects, drainage projects, governmental facilities, and public safety vehicles and equipment; (v) for the City of Walthourville roads projects, drainage projects, water and sewer improvements, governmental facilities, public safety vehicles and equipment, parks and recreation; (vi) for the City of Allenhurst roads projects, drainage projects, and other governmental facilities; (vii) for the City of Flemington roads projects, drainage projects, governmental facilities, and public safety equipment; and (viii) for the City of Gumbranch roads projects, drainage projects, and governmental facilities?