



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

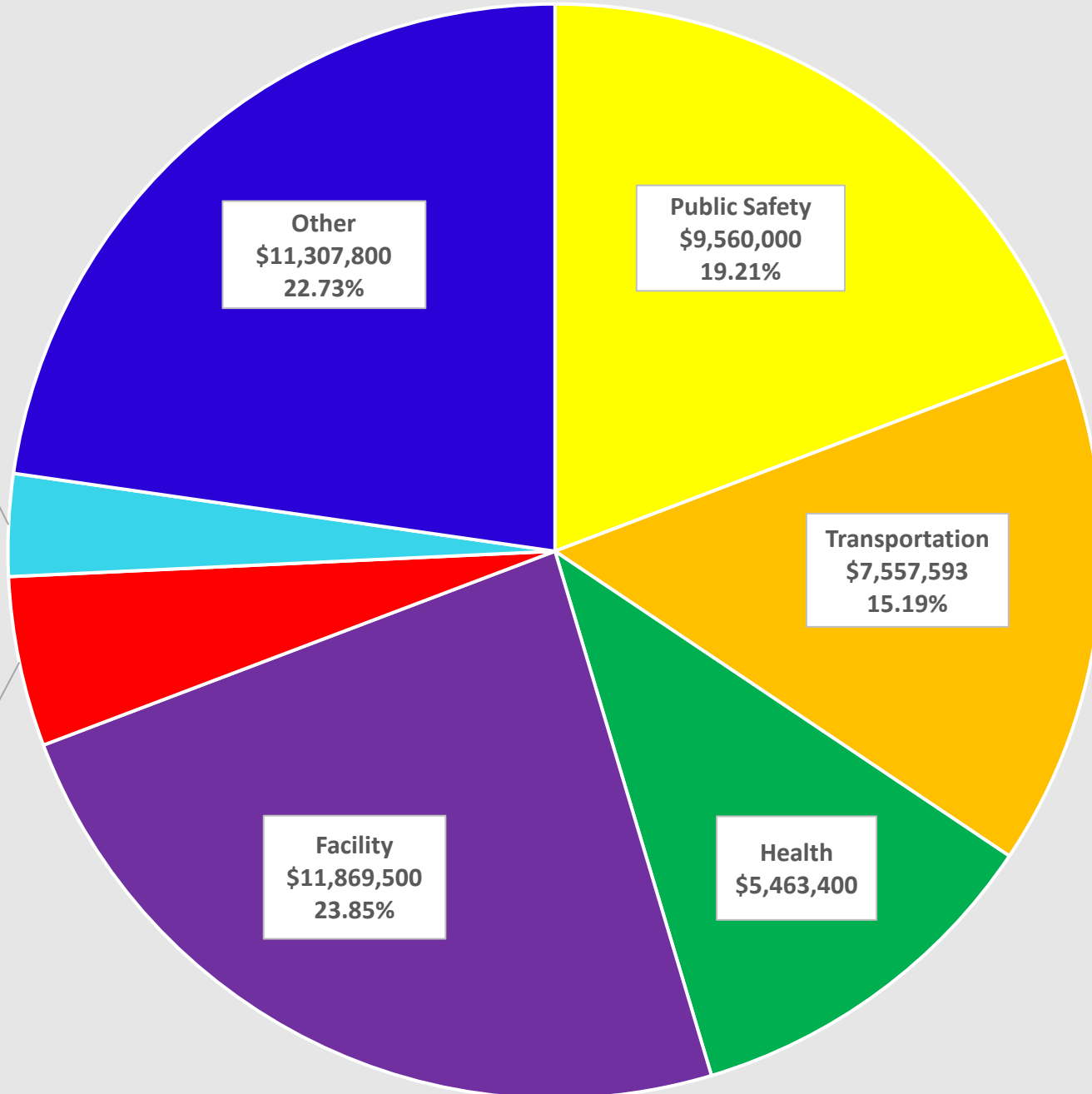
Roads/ Bridges/Drainage - \$ 73,000,000.00

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)

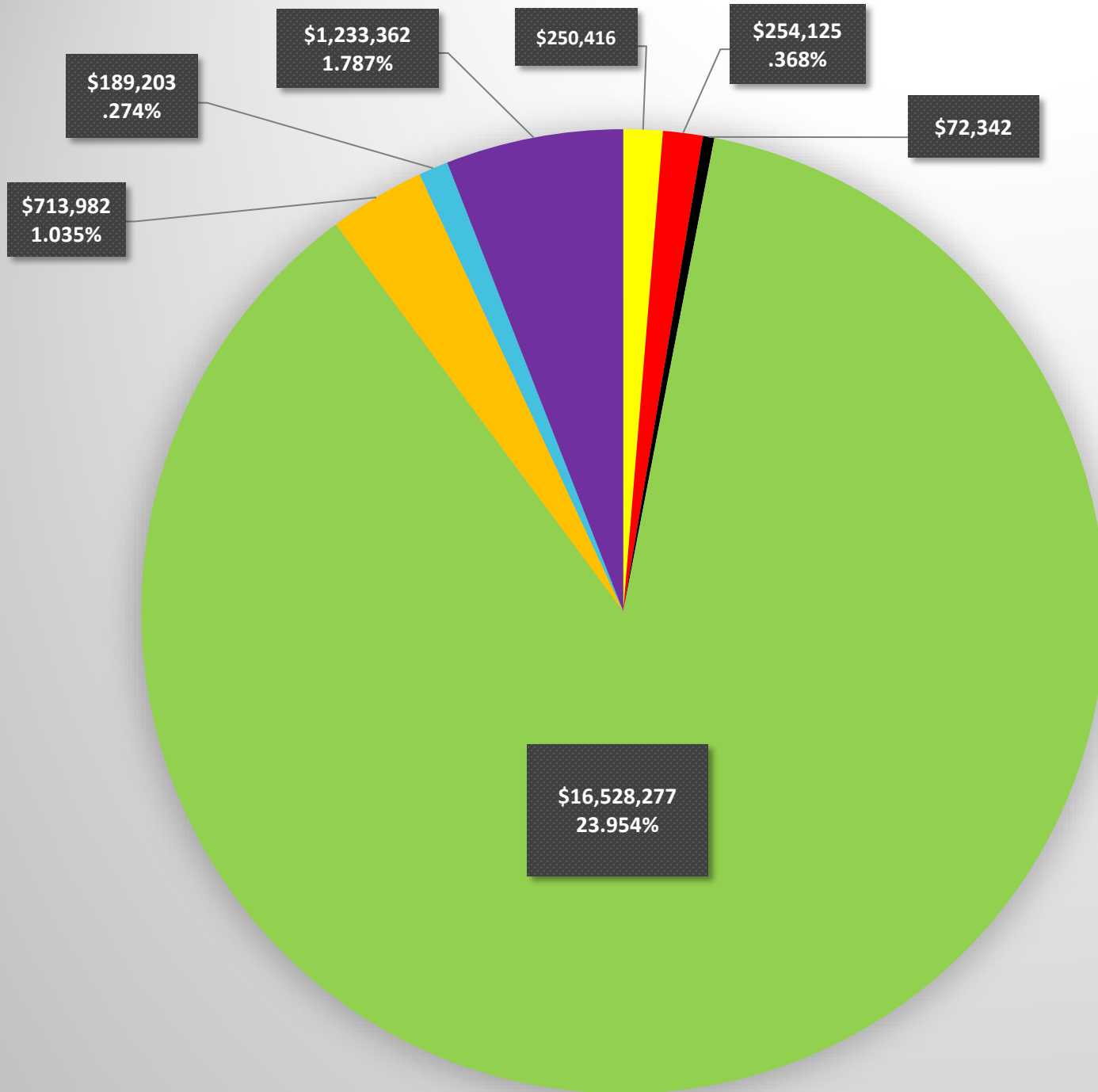
■ Facility (Justice Center and Midcoast Airport)

■ 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 | <u>9,228,277</u> | |
| 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 | <u>6,807,593</u> | | |
| Liberty County Total | | 49,758,293 | 72.113% |

| | | | |
|-----------------------------|---|-------------------|----------------|
| Midway | Public Safety Vehicles & Equipment | 100,000 | |
| | Governmental facilities, Roads, Sidewalks, Drainage, & Parks | <u>613,982</u> | |
| 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 | <u>1,133,362</u> | |
| 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?