



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at TIGAHelp@audits.ga.gov.

City of Dalton Board of Education
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2024

Project	Original Estimated Cost (1)	Current Actual Costs (2)	Amount Expended In Current Year (3)	Amount Expended In Previous Years (3)	Project Status
<u>2018 ESPLOST V</u>					
(a)adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith, including, but not limited to, Brookwood School, City Park School, Roan School and Dalton High School;	36,917,000	36,930,807	4,043,250	32,782,652	In Progress
(b)acquiring land;					
(c)acquiring new technology, safety and security equipment and other school equipment;		6,198,058	-	6,198,058	Completed
(d)acquiring, constructing and equipping new school buildings and facilities, including but not limited to educational/athletic facilities;					
(e)acquiring any property necessary or desirable therefor, both real and personal.					
	<u>36,917,000</u>	<u>43,128,864</u>	<u>4,043,250</u>	<u>38,980,710</u>	

2023 ESPLOST VI

(A) Adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith, including, but not limited to, Roan School, Westwood School, Park Creek School and Fort Hill; acquiring land; acquiring new technology, safety and security equipment and other school equipment; including band instruments; acquiring, constructing and equipping new school buildings and facilities, including but not limited to educational/athletic facilities; acquiring any property necessary or desirable therefor, both real and personal; and purchasing school buses and service vehicles.	47,239,000	42,415,527	3,178,773	203,447	In Progress
(B) Paying a portion of the principal and interest due on the City of Dalton's General Obligation Bonds, Series 2018, the maximum amount of such payments not to exceed \$4,700,000	4,700,000	4,700,000	855,000	-	In Progress
	<u>51,939,000</u>	<u>47,115,527</u>	<u>4,033,773</u>	<u>203,447</u>	

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
(2) The School District's current actual of total cost for the project(s) reflects actual ESPLOST revenue, state capital grants, investment earnings and current actual costs.
(3) The voters of the City of Dalton approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.