

WHITFIELD COUNTY, GEORGIA
SCHEDULE OF EXPENDITURES FOR CONSTRUCTION PROJECTS FUNDED BY
SPECIAL PURPOSE LOCAL OPTION SALES AND USE TAX
Year Ended December 31, 2015

CONSTRUCTION PROJECTS	ESTIMATED COST	REVISED ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENTAGE OF COMPLETION	ESTIMATED COMPLETION DATE
			PRIOR YEARS	CURRENT YEAR	TOTAL		
2002 SPLOST:							
Water Project	\$ 19,500,000	\$ 10,680,000	\$ 10,289,479	\$ 234,621	\$ 10,524,100	99%	3/31/2017
2008 SPLOST:							
Road Improvement Program	\$ 36,289,785	\$ 36,289,785	\$ 27,278,182	\$ 3,613,226	\$ 30,891,408	85%	Ongoing
City of Dalton Road Projects	11,710,215	11,710,215	5,583,620	637,150	6,220,770	53%	Ongoing
Total	\$ 48,000,000	\$ 48,000,000	\$ 32,861,802	\$ 4,250,376	\$ 37,112,178		
2015 SPLOST:							
County-wide communications project	\$ 8,040,000	\$ 8,040,000	\$ -	\$ 977,935	\$ 977,935	12%	5/31/2017
Library improvements	335,000	335,000	-	-	-	0%	12/31/2016
Public safety vehicles and equipment	6,400,000	6,400,000	-	840,925	840,925	13%	12/31/2019
Fire station and land	1,400,000	1,400,000	-	-	-	0%	12/31/2018
Edwards Park gymnasium	2,000,000	2,905,772	-	102,495	102,495	4%	5/31/2017
Recreational park projects	2,400,000	1,494,228	-	962,197	962,197	64%	12/31/2016
Road, street and bridge projects	15,000,000	15,000,000	-	19,114	19,114	0%	12/31/2020
City of Dalton projects	24,525,000	24,525,000	-	1,890,462	1,890,462	8%	Reported by Municipality
City of Cohutta	485,000	485,000	-	485,000	485,000	100%	Reported by Municipality
City of Tunnel Hill	700,000	700,000	-	700,000	700,000	100%	Reported by Municipality
City of Varnell	315,000	315,000	-	315,000	315,000	100%	Reported by Municipality
Total	\$ 61,600,000	\$ 61,600,000	\$ -	\$ 6,293,128	\$ 6,293,128		

Whitfield County, Georgia imposed special purpose 1% local option sales and use taxes with the proceeds limited to funding expenditures for specified projects.

BASIS OF PRESENTATION - The schedule above presents only expenditures for projects funded by the special purpose local option sales and use tax as required by The Official Code of Georgia Annotated and is not intended to be a complete presentation of the expenditures of Whitfield County, Georgia or any of its funds.

These expenditures are recorded at the time liabilities are incurred.

NOTE: Expenditures presented on this schedule are \$165,139 less than those presented on the combining statement of revenues, expenditures, and changes in fund balances for SPLOST major capital projects funds. This is due to current year expenditures for debt issuance costs that were funded by proceeds from the issuance of debt during the current year.