

To: Dalton Mayor and Council

On behalf of the SPLOST Citizen Advisory Committee, I am pleased to submit a list of proposed projects to be placed on the May, 2020 primary ballot for consideration by the voters of Dalton, Whitfield County, Varnell, Tunnel Hill and Cohutta.

Our committee of 17 individuals met diligently each week for 15 weeks to review and debate projects proposed by the local governments as well as local organizations and individuals. All our meetings were open to the public; covered by the press, and lived streamed on the Whitfield County website.

In reviewing each proposed project, we were guided in our thinking by these questions:

- Is this truly a special purpose and not an operating expense that should be covered by the local government's maintenance and operations budget? Another way to frame this question would be is this a capital expense or is it a recurring expense?
- Is this a project that would benefit the majority of citizens?
- Is this a project that would be acceptable to the majority of residents?
- Is this a project that will leverage other funding via grants or other appropriations?

We believe our process has been fair and open, and we have worked hard to ensure that every voice has been heard. While we each have our different interests and opinions, we are unified in our commitment to our community and to our governments operating in an efficient and open manner.

Based on our review and discussions, we recommend the Whitfield County Board of Commissioners, the City of Dalton mayor and council, and the mayors and councils of Varnell, Tunnel Hill, and Cohutta call for a one cent Special Purpose Local Option Sales Tax vote on the May 2020 Primary Election ballot. The SPLOST would be in place for four years with anticipated revenue projected to be approximately \$66 million.

We further recommend that the local governments allocate \$6,850,000 of SPLOST collections for Tier One projects including renovation and repair to the Whitfield County courthouse as well as security system replacement and controls for the Community Correctional Center. Tier One projects serve all the residents of a county and its municipalities and funding comes "off the top" of SPLOST revenue collected. As provided by statute, Tier One projects are limited to county government buildings, jails, and health departments.

With the remaining SPLOST revenue, we recommend:

- City of Dalton, projected to receive 32.29% of SPLOST revenue, to fund the following:
 - \$425,000 for renovations and a bus for the Dalton-Whitfield Senior Center;
 - \$11,175,000 to the Dalton Parks and Recreation Department for the construction of the John Davis Recreation Center and development of ball fields at Heritage Point Park;
 - \$2,612,000 to Dalton Fire Department for the purchase of a ladder truck and two pumper trucks;
 - \$735,000 to Dalton Police Department for the replacement of patrol cars and \$1,621,000 for the construction of a property and evidence building;
 - \$2,000,000 to the Dalton Public Works Department for bridges and resurfacing of public roads, and \$531,000 for the purchase of equipment;

We strongly believe it is the duty of our county commissioners and city council members to be good stewards of the public funds entrusted to them and to operate our local governments efficiently and responsibly. Routine operating expenses such as replacement of patrol cars and paving of public roads must be covered in maintenance and operations budgets; they are standard expenses associated with running a county or city government.

SPLOST can be a valuable tool for generating revenue to cover those community projects that are truly special purpose. SPLOST provides a mechanism to shift the burden away from property tax owners to a broader base that includes those who do not live in our community but spend money within our borders. Our recommendations include those projects we have deemed to be truly special purpose

In the future, we would encourage the city and county to seek citizen input on matters related to SPLOST, and as a committee we have suggestions for any future group on processes for systematic review.

We are most appreciative to city and county administrators (particularly Whitfield County Administrator Mark Gibson who was with us every step of the way and Jason Parker) and department heads for their assistance and earnest stewardship of their areas of responsibility.

We have endeavored to create a SPLOST list of projects that we believe can be acceptable to the people of Whitfield County, Dalton, Varnell, Tunnel Hill, and Cohutta, and we encourage our elected officials and voters to give our recommendations their most serious consideration. In the end, we all want our community to thrive and our governments to be held accountable. We can work together to achieve both.

Thank you for the opportunity to serve in this advisory capacity.

Chris & team