CHICKAMAUGA CITY SCHOOLS
INITIAL BUDGET
JULY 1, 2025 - JUNE 30, 2026
GOVERNMENTAL FUND TYPES

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS
ESTIMATED REVENUES:				
Local Taxes	$ 2,587,235	$ -	$ -	$ -
Other Local Sources	1,330,374	357,710	200	136,500
State Sources	11,845,555	22,500	48,975	-
Federal Sources	-	715,262	-	-
Sales Taxes	-	-	-	1,285,000
Other Sources (Transfers)	-	30,146	200,000	300,000
TOTAL ESTIMATED REVENUES	$ 15,763,164	$ 1,125,618	$ 249,175	$ 1,721,500
ESTIMATED EXPENDITURES:				
Instruction	$ 9,576,909	$ 304,684	$ -	$ -
Pupil Services	794,029	64,785	-	-
Improvement of Instructional Services	58,913	3,733	-	-
Instructional Staff Training	19,348	33,028	-	-
Educational Media Services	277,953	-	-	-
Federal Grant Administration	-	14,124	-	-
General Administration	819,647	108	-	-
School Administration	1,092,529	-	-	-
Business Services	360,819	-	-	-
Maintenance and Operation	1,921,405	-	-	-
School Safety and Security	158,850	-	-	
Transportation Services	248,305	3,800	-	-
Central Support Services	243,810	-	-	-
Other Support Services	7,024	-	-	-
Enterprise Operations	16,148	-	-	-
School Nutrition Services	29,300	814,555	-	-
Facilities Acquisition and Construction	-	-	200,000	-
Other Uses (Transfers)	430,146	-	-	100,000
Debt Service - Fees	-	-	-	1,200
Debt Service - Interest	-	-	-	140,025
Debt Service - Principal	-	-	-	835,000
TOTAL ESTIMATED EXPENDITURES	$ 16,055,135	$ 1,238,817	$ 200,000	$ 1,076,225
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (291,971)	$ (113,199)	$ 49,175	$ 645,275
ESTIMATED FUND BALANCE - JULY 1, 2025				
Committed Fund Balance, Technology	$ 156,865	$ -	$ -	$ -
Committed Fund Balance, Bus Lease	905,672	-	-	-
Restricted Fund Balance, Special Revenue	-	113,199	-	-
Restricted Fund Balance, Capital Projects	-	-	321,245	-
Restricted Fund Balance, Debt Service	-	-	-	3,918,147
Restricted Fund Balance, GL Trust	169,937	-	-	-
Unreserved Fund Balance	1,209,877	-	-	-
TOTAL ESTIMATED FUND BALANCE - JULY 1, 2025	$ 2,442,351	$ 113,199	$ 321,245	$ 3,918,147
ESTIMATED FUND BALANCE - JUNE 30, 2026				
Committed Fund Balance, Technology	$ 104,577	$ -	$ -	$ -
Committed Fund Balance, Bus Lease	723,004	-	-	-
Restricted Fund Balance, Special Revenue	-	-	-	-
Restricted Fund Balance, Capital Projects	-	-	370,420	-
Restricted Fund Balance, Debt Service	-	-	-	4,563,422
Restricted Fund Balance, GL Trust	233,455	-	-	-
Unreserved Fund Balance	1,089,344	-	-	-
TOTAL ESTIMATED FUND BALANCE - JUNE 30, 2026	$ 2,150,380	$ -	$ 370,420	$ 4,563,422