CHICKAMAUGA CITY SCHOOLS
INITIAL BUDGET
JULY 1, 2026 - JUNE 30, 2027
GOVERNMENTAL FUND TYPES

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS
ESTIMATED REVENUES:				
Local Taxes	$ 2,607,063	$ -	$ -	$ -
Other Local Sources	1,344,445	368,940	120,050	127,500
State Sources	12,258,834	21,000	118,335	-
Federal Sources	-	719,703	-	-
Sales Taxes	-	-	-	1,340,000
Other Sources (Transfers)	-	-	-	-
TOTAL ESTIMATED REVENUES	$ 16,210,342	$ 1,109,643	$ 238,385	$ 1,467,500
ESTIMATED EXPENDITURES:				
Instruction	$ 9,807,178	$ 343,754	$ -	$ -
Pupil Services	786,892	36,152	-	-
Improvement of Instructional Services	178,042	-	-	-
Instructional Staff Training	13,202	21,162	-	-
Educational Media Services	307,393	-	-	-
Federal Grant Administration	-	6,321	-	-
General Administration	858,028	60	-	-
School Administration	1,135,153	-	-	-
Business Services	365,085	-	-	-
Maintenance and Operation	1,981,989	-	-	-
School Safety and Security	145,078	-	-	-
Transportation Services	241,463	4,254	-	-
Central Support Services	267,731	-	-	-
Other Support Services	6,919	-	-	-
School Nutrition Services	11,270	784,012	-	-
Enterprise Operations	29,700	-	-	-
Facilities Acquisition and Construction	-	-	3,200,000	-
Other Uses (Transfers)	-	-	-	-
Debt Service - Fees	-	-	-	1,950
Debt Service - Interest	-	-	-	225,322
Debt Service - Principal	-	-	-	850,000
TOTAL ESTIMATED EXPENDITURES	$ 16,135,123	$ 1,195,715	$ 3,200,000	$ 1,077,272
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 75,219	$ (86,072)	$ (2,961,615)	$ 390,228
ESTIMATED FUND BALANCE - JULY 1, 2026				
Committed Fund Balance, Technology	$ 104,577	$ -	$ -	$ -
Committed Fund Balance, Bus Lease	723,004	-	-	-
Restricted Fund Balance, Special Revenue	-	144,886	-	-
Restricted Fund Balance, Capital Projects	-	-	3,891,530	-
Restricted Fund Balance, Debt Service	-	-	-	3,209,876
Restricted Fund Balance, GL Trust	383,866	-	-	-
Unreserved Fund Balance	1,533,030	-	-	-
TOTAL ESTIMATED FUND BALANCE - JULY 1, 2026	$ 2,744,477	$ 144,886	$ 3,891,530	$ 3,209,876
ESTIMATED FUND BALANCE - JUNE 30, 2027				
Committed Fund Balance, Technology	$ 52,289	$ -	$ -	$ -
Committed Fund Balance, Bus Lease	540,336	-	-	-
Restricted Fund Balance, Special Revenue	-	58,814	-	-
Restricted Fund Balance, Capital Projects	-	-	929,915	-
Restricted Fund Balance, Debt Service	-	-	-	3,600,104
Restricted Fund Balance, GL Trust	586,842	-	-	-
Unreserved Fund Balance	1,640,229	-	-	-
TOTAL ESTIMATED FUND BALANCE - JUNE 30, 2027	$ 2,819,696	$ 58,814	$ 929,915	$ 3,600,104