

**DOAA**Georgia Department  
of Audits & Accounts**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://open.ga.gov)) 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, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

CITY OF CHICKAMAUGA BOARD OF EDUCATION  
UNAUDITED SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

Pursuant to the requirements of O.C.G.A. 48-8-141 and HB 1013, City of Chickamauga Board of Education does hereby publish the following presentation of the current year's ESPLOST expenditures.

PROJECT	ORIGINAL ESTIMATED COSTS (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>2017 ESPLOST</b>							
Acquisition, construction, and equipping of new educational buildings and facilities;	\$2,000,000.00	\$14,603,287.06	\$0.00	\$14,603,287.06	\$14,603,287.06	\$0.00	Completed
Acquisition and installation of system-wide security and safety equipment;	25,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and e-books;	50,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Renovations, improvements, and equipping of existing educational buildings, properties, and facilities;	500,000.00	5,477,712.94	717,499.99	4,759,232.23			12/31/2025 (5)
Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including energy management systems, heating and air conditioning systems, lighting, and similar equipment; and	125,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the City of Chickamauga School System.	200,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above.	0.00	84,528.38	0.00	84,528.38	84,528.38	0.00	Completed
<b>2017 ESPLOST Total</b>	<b>\$2,900,000.00</b>	<b>\$20,165,528.38</b>	<b>\$717,499.99</b>	<b>\$19,447,047.67</b>	<b>\$14,687,815.44</b>	<b>\$0.00</b>	
<b>2021 ESPLOST</b>							
Electrical upgrades and replacement of the fire alarm system at Chickamauga Elementary School;	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Completed (6)
Replacement of the fire alarm system at Gordon Lee Middle School;	85,000.00	326,000.00	254,159.70	0.00			12/31/2025
Replacement of artificial turf at Gordon Lee High School football field;	500,000.00	0.00	0.00	0.00	0.00	0.00	Completed (5)
System-wide improvements for drainage and flooding issues;	20,000.00	20,000.00	0.00	0.00			6/30/2027
Acquisition, construction, and equipping of new educational buildings, athletic sites and facilities;	225,000.00	225,000.00	0.00	0.00			6/30/2027
Acquisition and installation of system-wide security and safety equipment;	15,000.00	15,000.00	0.00	0.00			6/30/2027
Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and e-books;	30,000.00	75,000.00	29,923.79	0.00			6/30/2027
Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities;	1,425,000.00	3,201,315.00	1,152,429.01	1,938,822.89			6/30/2027 (6)
Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and;	150,000.00	205,135.00	0.00	0.00			6/30/2027
Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System.	150,000.00	150,000.00	0.00	0.00			6/30/2027
Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above.	0.00	117,232.78	0.00	117,232.78	117,232.78	0.00	Completed
<b>2021 ESPLOST Total</b>	<b>\$3,000,000.00</b>	<b>\$4,334,682.78</b>	<b>\$1,436,512.50</b>	<b>\$2,056,055.67</b>	<b>\$117,232.78</b>	<b>\$0.00</b>	
<b>Total ESPLOST</b>	<b>\$5,900,000.00</b>	<b>\$24,500,211.16</b>	<b>\$2,154,012.49</b>	<b>\$21,503,103.34</b>	<b>\$14,805,048.22</b>	<b>\$0.00</b>	

(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 estimate of total cost for the projects. Includes all cost from project inception to completion.

(3) The voters of City of Chickamauga approved the imposition of a 1% sales tax to fund the above projects and retire associated debt incurred by the City of Chickamauga City Government on the Board's behalf. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Years	\$440,402.78
Current Year	106,250.00
Total	<u>\$546,652.78</u>

(5) Replacement of artificial turf at Gordon Lee High School football field has already been completed. The expenditures for this project are reported on the 2017 ESPLOST "Renovations, improvements, and equipping of existing educational buildings, properties, and facilities" line.

(6) Electrical upgrades and replacement of the fire alarm system at Chickamauga Elementary School has already been completed with the ongoing Chickamauga Elementary School Addition and Renovations project. These expenditures are reported on the 2021 ESPLOST "Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities" line.