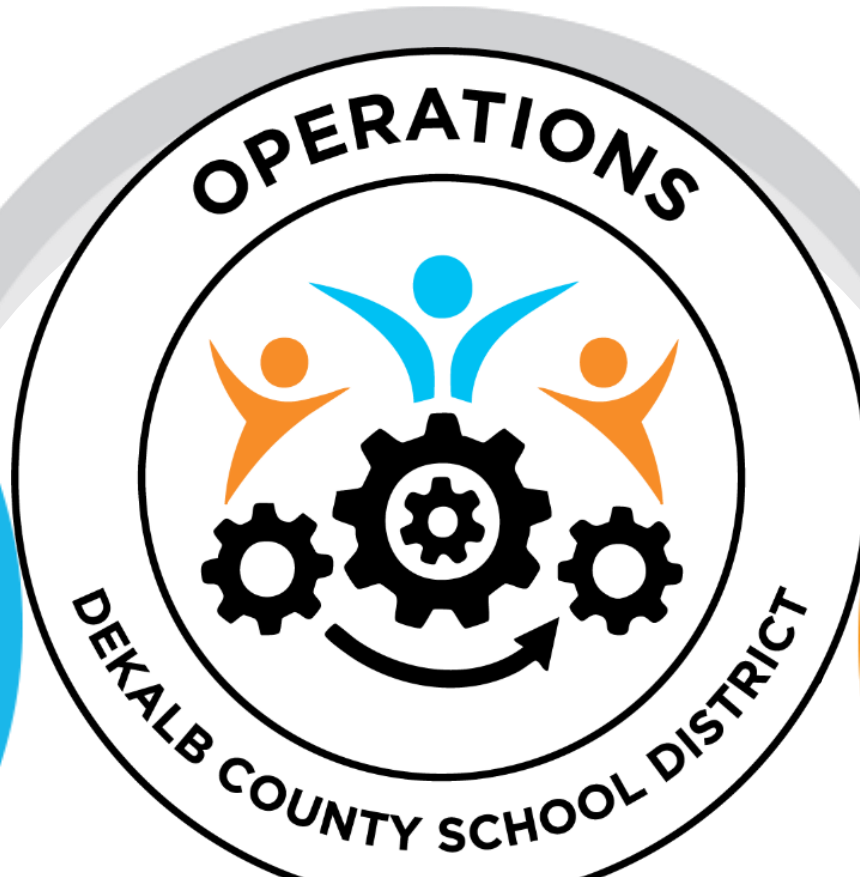


CAPITAL IMPROVEMENT & FACILITIES

MARCH 9, 2026
BOARD UPDATE





GEORGIA STATE CAPITAL OUTLAY

GADDOE LOCAL FACILITY PLAN (LFP)

GEORGIA DOE CAPITAL OUTLAY PROGRAM

- Partial reimbursement for some facility renovations and new construction
- Applications made annually
- Several Board touch points associated with reimbursement process:
 - Local Facility Plan
 - Capital Outlay Project Application
 - Project Closeout (Certificate of the Board)

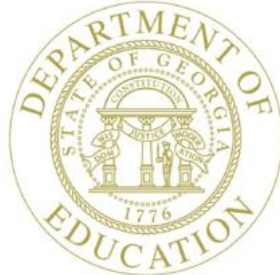
Reimbursement Requirements:

- Application must be made before work begins
- 5 years to complete work
- **Work applied for must be in District's Local Facility Plan**

APPROVED

CAPITAL OUTLAY PROJECT APPLICATION
FOR FISCAL YEAR 2026
DeKalb County
SCHOOL SYSTEM
Code: 644

TYPE OF FUNDING: Regular



REQUIRES:
STATE BOARD OF EDUCATION APPROVAL
AND LEGISLATIVE FUNDING

GEORGIA DEPARTMENT OF EDUCATION OFFICE
OF FINANCE AND BUSINESS OPERATIONS
FACILITIES SERVICES
ATLANTA, GEORGIA 30334-5050

Page 1 of 24

LOCAL FACILITIES PLAN (LFP) FOR GADOE

- **Statement from local school district to GaDOE of facility needs and planned facility changes**
- Major LFP update every 5 years with annual adjustment
- Major LFP update requires Board approval
 - April 2026

Plan Includes:

- List of all facility renovation and modification needs for all District instructional facilities
- List of planned facility additions, closures, and new builds
- Calculation of earned reimbursement for new construction (based on existing inventory and forecasted enrollment)

Local Facilities Plan
DeKalb County School System
System Code Number: 644
Expiration Date: 6/30/2026

Page 1 of 1218

LOCAL FACILITIES PLAN AND SAP

The next major Local Facility Plan update will need to be approved before May 2026

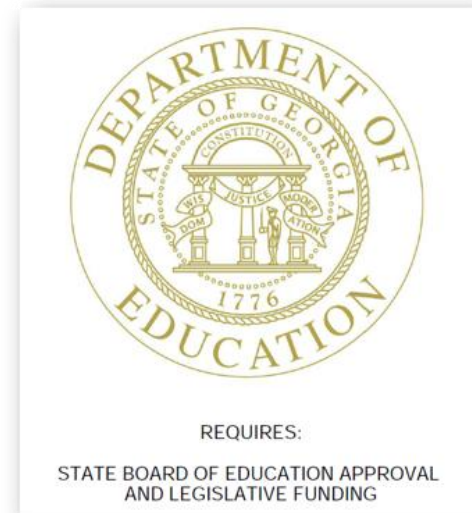
This GADOE Local Facility Plan is not the DCSD Long Range Capital Facility Plan. The DCSD Long Range Capital Facility Plan is being developed in alignment with SAP.

The current 5-year Local Facility Plan update will not include any changes being discussed as part of the ongoing SAP process, as nothing is yet approved

Lessons learned from previous LFP updates

The Local Facility Plan will be updated after the Board votes on proposed changes

While annual LFP updates do not require Board approval, the extent of expected changes to the District's school facility inventory will require a full Local Facility Plan update next year.





CAPITAL IMPROVEMENT PROJECTS

CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENT PROJECTS

The project team has finalized and submitted the recommended list of **40 Summer 2026 projects**. Security vestibule planning and scheduling remain on track. The planning efforts are including reviewing scope with principals to ensure proper coordination, scope, and construction sequencing.

The Planning Team continues to meet regularly with DCSD staff and is incorporating **SAP-related and strategic planning recommendations** in coordination with District leadership. Public information sessions remain ongoing with SAP representatives and community stakeholders.

Major capital projects — **New Sequoyah MS & HS, Cross Keys HS, Dresden ES, and Ashford Park ES** — remain **on schedule and within approved budgets**, with continued monitoring of cost, schedule, and quality controls.

The Operations and Procurement teams are advancing several significant procurements scheduled for advertisement in **March and April**, including Elevator Revitalization & Upgrades, Fernbank Science Center Planetarium HVAC/Screen/Roof improvements, Sagamore Hills Roof Replacement, Druid Hills CMAR and Roof Replacement, District-wide Fire Alarm Upgrades, and Miller Grove HS Exterior Façade Renovation.

The project team continues to work collaboratively across Planning, Operations, Procurement, and District leadership to ensure strong fiscal stewardship, schedule discipline, stakeholder alignment, and successful program execution.



CAPITAL PROGRAMS REPORT

FINANCIAL STATEMENTS

REPORTING TERMINOLOGY

Glossary of Meanings:

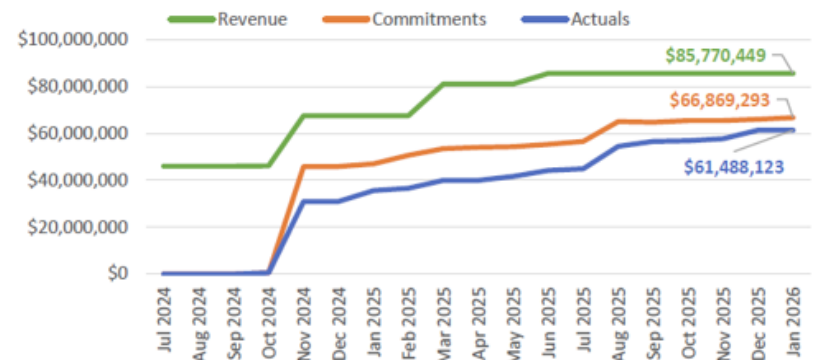
- Revenue = Total money collected over a designated time
- Commitment = Total Encumbrance(s) plus Total Expense(s)
 - Encumbrance = Unpaid amount remaining on contract(s)
 - Expenses = Actual funds paid against contract(s)

CAPITAL PROGRAM FINANCIAL STATEMENT

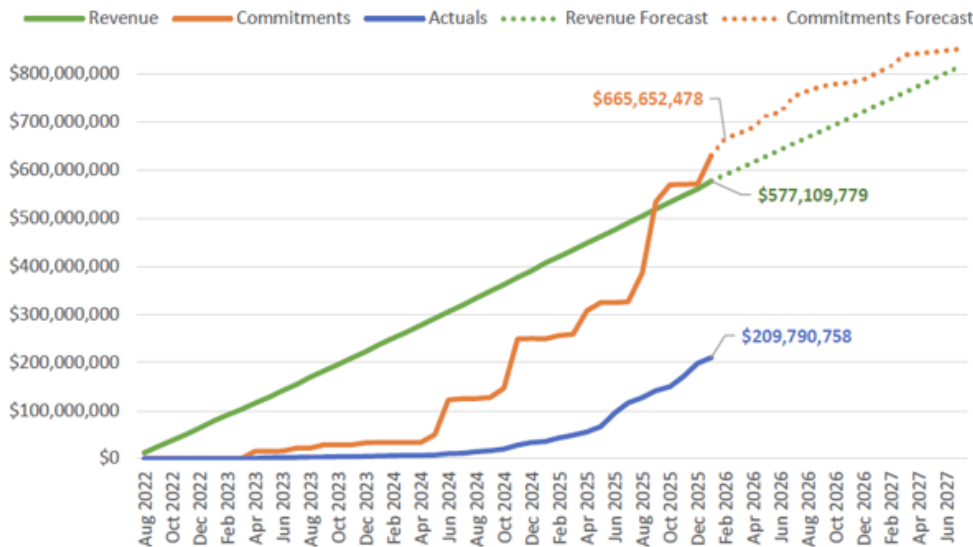
JANUARY 31, 2026

	LCPF	E-SPOST V	E-SPOST VI
January 2026 Revenue	\$ -	\$ 464,670.67	\$ 16,271,425.37
January 2026 Commitments	\$ 713,388.00	\$ 174,689.51	\$ 59,210,235.59
January 2026 Expenses	\$ 9,576.00	\$ 3,876,718.74	\$ 11,015,119.62
Total Revenue	\$ 85,770,448.57	\$ 816,620,602.15	\$ 577,109,779.37
Total Commitments	\$ 66,869,293.00	\$ 789,151,360.12	\$ 630,436,595.56
Total Expenses	\$ 61,488,122.90	\$ 657,999,125.92	\$ 209,790,757.83
Uncommitted Revenue	\$ 18,901,155.57	\$ 27,469,242.03	\$ (53,326,816.19)

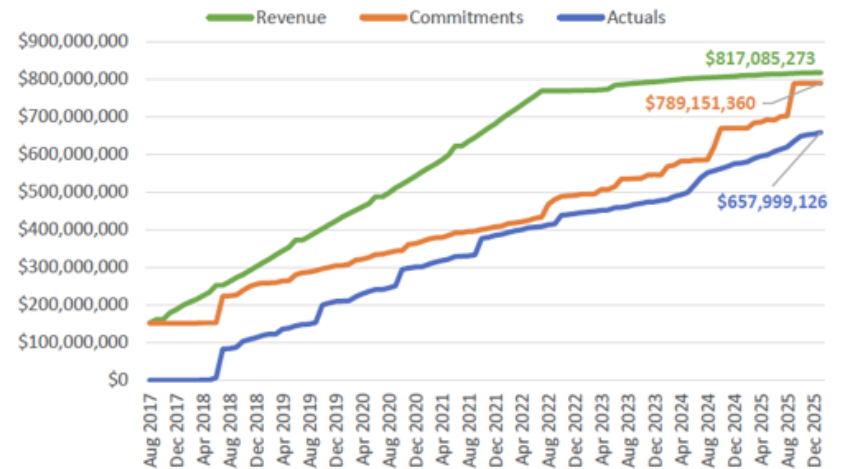
LCPF Revenue Commitments & Expenditures



E-SPOST VI Revenue Commitments & Expenditures



E-SPOST V Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

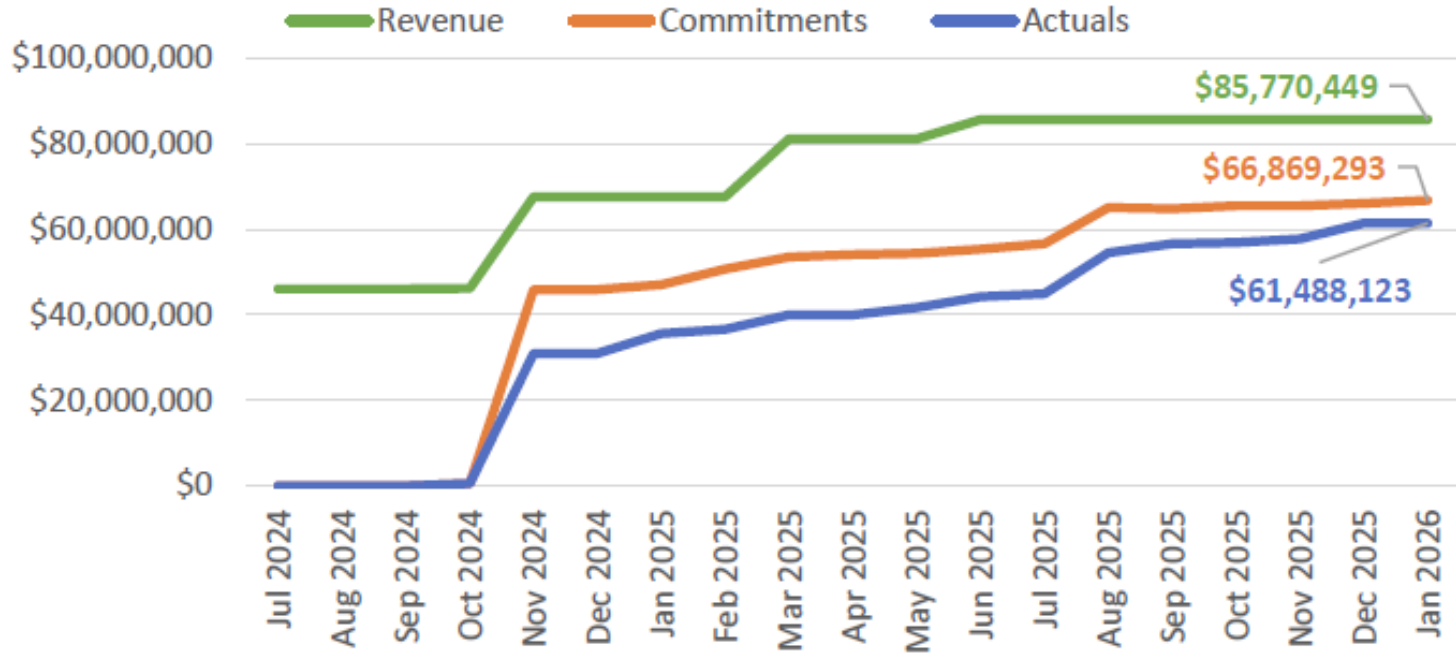
JANUARY 31, 2026

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CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

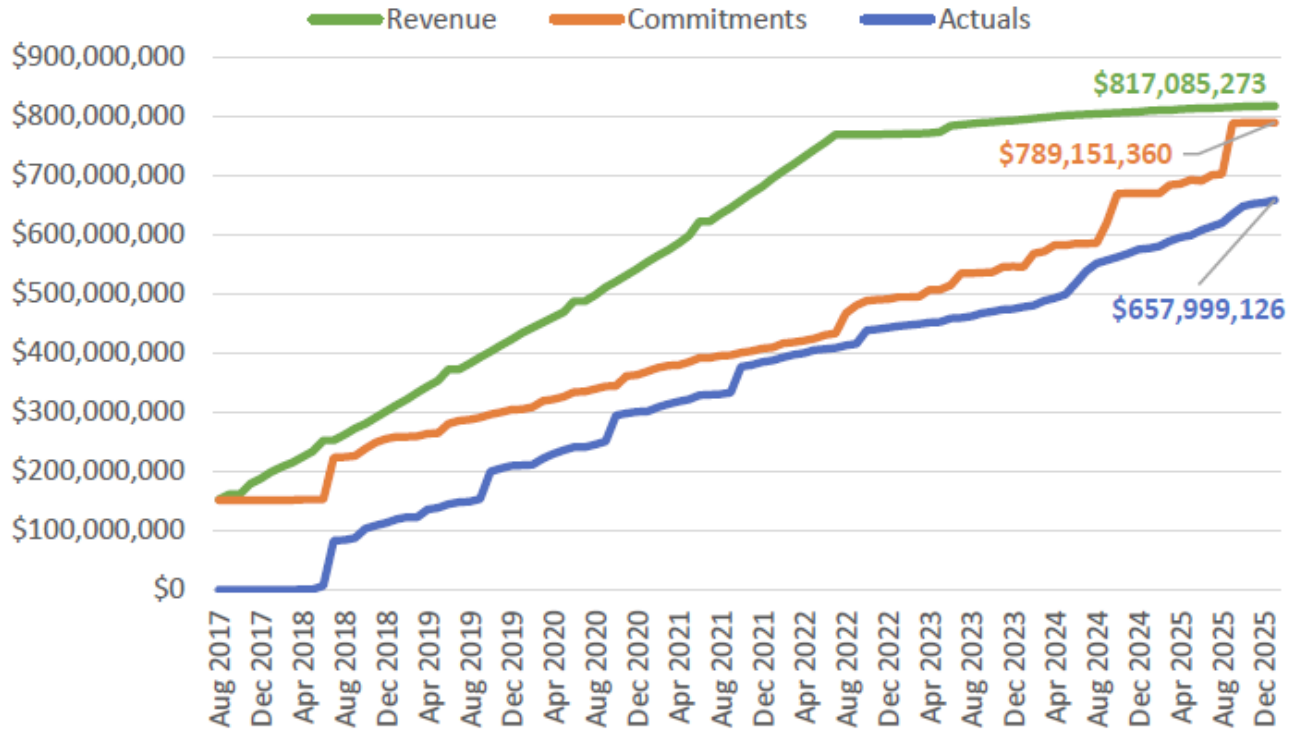
LCPF Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

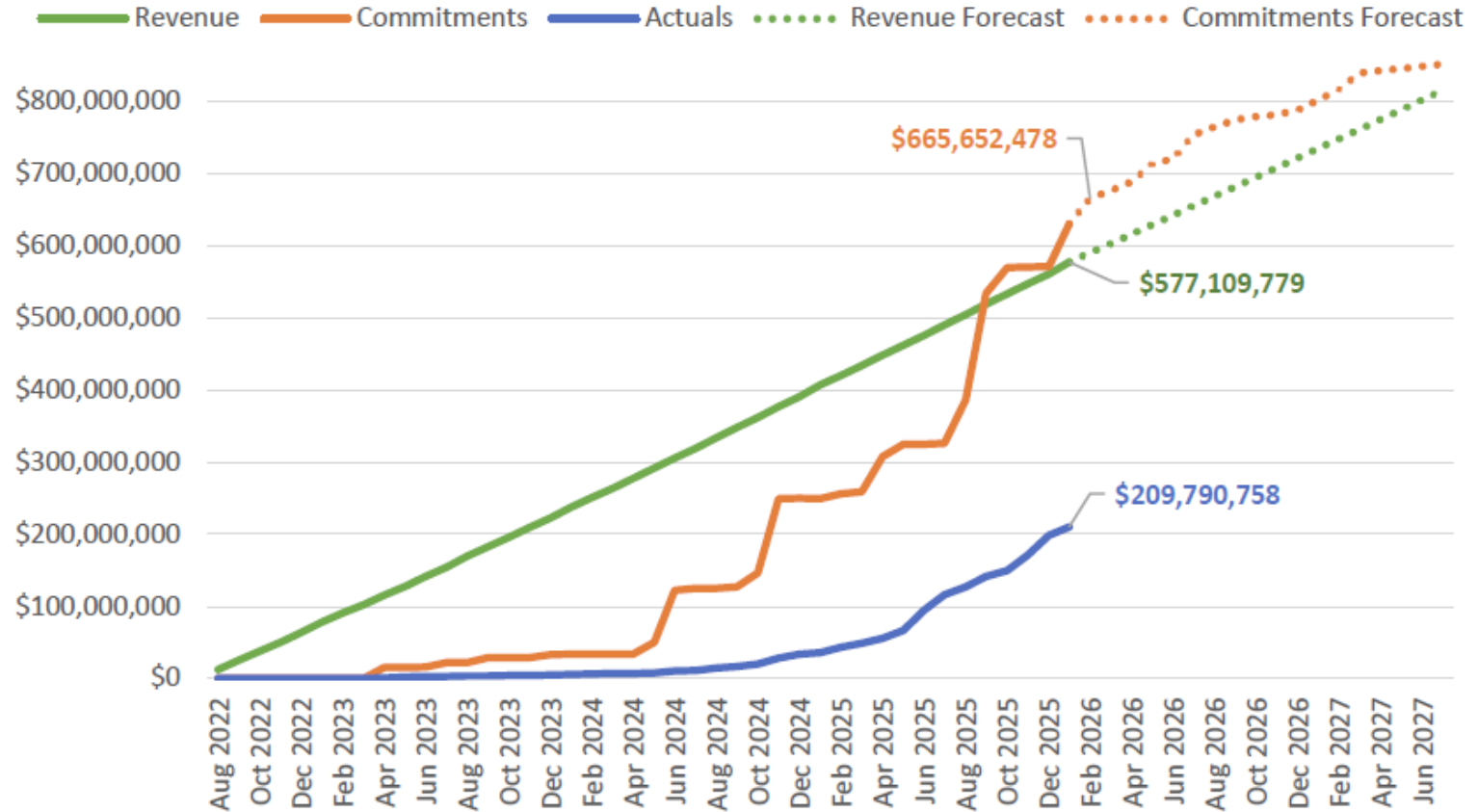
E-SPLOST V Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

E-SPLOST VI Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

Month	CY 2022		CY 2023		CY 2024		CY 2025		CY 2026	
	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest
January	\$ 13,807,323.37	\$ 1,249.62		\$ 293,684.77		\$ 1,544,510.90		\$ 964,461.58		\$ 464,670.67
February	11,686,175.43	1,305.91		317,549.91		1,454,042.74		876,339.28		
March	11,262,356.40	1,227.26		294,613.40		1,552,803.46		939,572.66		
April	12,738,469.66	1,403.03		958,341.17		1,486,975.42		895,407.13		
May	12,210,170.01	1,406.03		1,479,196.75		1,526,250.93		886,015.72		
June	12,677,523.91	1,501.66		1,417,307.47		964,461.58		783,684.50		
July	12,787,107.51	1,497.66		1,498,046.30		876,339.28		697,392.39		
August		1,570.20		1,505,058.82		939,572.66		678,741.37		
September		155,986.84		1,464,061.94		895,407.13		650,559.28		
October		154,370.35		1,523,189.81		886,015.72		584,053.09		
November		230,005.72		1,485,503.44		1,015,998.76		508,398.77		
December		234,285.01		1,539,109.43		1,009,410.91		482,309.18		
Total	\$ 87,169,126.29	\$ 785,809.29	\$ -	\$ 13,775,663.21	\$ -	\$ 14,151,789.49	\$ -	\$ 8,946,934.95	\$ -	\$ 464,670.67
Average	\$ 12,452,732.33	\$ 65,484.11		\$ 1,147,971.93		\$ 1,179,315.79		\$ 745,577.91		\$ 464,670.67

E-SPLOST V SALES TAX	Sales Tax Collected In CY 2017 (Aug-Dec)	\$ 44,134,226.60
	Sales Tax Collected In CY 2018	110,600,191.00
	Sales Tax Collected In CY 2019	117,496,807.28
	Sales Tax Collected In CY 2020	119,128,700.97
	Sales Tax Collected In CY 2021	138,364,443.31

E-SPLOST V INTEREST	Interest Collected In CY 2017	\$ 181,859.75
	Interest Collected In CY 2018	379,307.51
	Interest Collected In CY 2019	501,456.20
	Interest Collected In CY 2020	101,350.10
	Interest Collected In CY 2021	13,396.74

E-SPLOST V Bond Revenue March 2017	Bond Principal Bond Premium	\$ 131,025,000.00 12,337,339.97
---------------------------------------	--------------------------------	------------------------------------

Collected E-SPLOST V Sales Tax	\$ 616,893,495.45
Interest Earned	38,837,567.24
Bond Revenue	143,362,339.97
GSFIC Reimbursement	7,416,576.00
Other Revenue	10,110,623.49
Total E-SPLOST V Revenue	\$ 816,620,602.15

	Month/Year	Amount	Source
E-SPLOST V GSFIC Reimburse	Sept 2018	\$1,600,887.06	New John Lewis ES
	Dec 2018	\$708,479.40	New John Lewis ES
	March 2019	\$3,099,032.30	New John Lewis ES
	May 2021	\$1,266,519.64	New John Lewis ES
	April 2024	\$741,657.60	New John Lewis ES

	Month/Year	Amount	Source
E-SPLOST V Other Revenue	April 2021	\$492,326.96	Close Accounts Associated with E-SPLOST 1, E-SPLOST 2, and COPS 2007
	June 2023	\$532,140.10	Financially Close E-SPLOST 2
	June 2023	\$9,086,156.43	Financially Close E-SPLOST 3

CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

Month	CY 2022		CY 2023		CY 2024		CY 2025		CY 2026	
	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest
January			\$ 14,782,771.81	\$ 125,576.20	\$ 14,318,164.57	\$ 971,613.68	\$ 15,050,208.99	\$ 1,316,841.30	\$15,163,112	\$ 1,108,313.37
February			11,848,671.06	172,940.53	11,953,973.26	975,643.63	11,982,743.15	1,249,745.94		
March			11,521,824.96	250,538.02	11,823,249.72	1,104,986.82	12,090,976.15	1,388,210.09		
April			12,911,849.67	317,688.82	12,580,587.39	1,116,056.24	12,859,642.38	1,375,244.83		
May			12,299,741.70	409,857.16	12,746,149.28	1,209,313.37	12,527,192.72	1,429,527.83		
June			13,094,146.23	496,314.59	12,939,081.00	1,239,073.08	12,838,459.97	1,370,398.09		
July			12,798,060.49	585,500.01	12,693,726.00	1,324,429.80	12,722,681.48	1,369,499.06		
August	12,648,241.02		14,045,777.95	659,309.13	12,782,459.80	1,371,808.59	13,128,216.67	1,343,703.66		
September	12,655,819.20		12,407,482.27	706,068.68	13,156,664.21	1,322,952.33	12,987,756.50	1,297,773.08		
October	12,507,284.65		12,362,732.66	789,283.50	12,622,602.51	1,336,810.36	12,725,206.48	1,278,487.50		
November	12,694,642.02		12,305,479.52	824,727.87	13,081,257.74	1,289,694.70	12,686,304.08	1,201,337.94		
December	12,727,388.25	38,676.97	12,485,152.46	914,506.57	12,817,154.68	1,325,305.59	12,978,392.59	1,148,991.20		
Total	\$ 63,233,375.14	\$ 38,676.97	\$ 152,863,690.78	\$ 6,252,311.08	\$ 153,515,070.16	\$ 14,587,688.19	\$ 154,577,781.16	\$ 15,769,760.52	\$ 15,163,112.00	\$ 1,108,313.37
Average	\$ 12,646,675.03		\$ 12,738,640.90		\$ 12,792,922.51		\$ 12,881,481.76		\$ 15,163,112.00	
			141.75%	Increase over 2022	0.43%	Increase over 2023	0.69%	Increase over 2024	0.75%	Increase over 2025

E-SPLOST VI SALES TAX	3-year Avg/Month	\$ 12,814,913.40
	Average of Prior 12-Months	12,890,890.35
	Average of Prior 6-Months	13,278,164.72
	Amount-Variance Compared to Same Month Prior Year	112,903.01
	Percentage Variance Compared to Same Month Prior Year	0.750%

E-SPLOST VI INTEREST	3-year Avg/Month	\$ 1,044,236.03
	Average of Prior 12-Months	1,296,769.38
	Average of Prior 6-Months	1,229,767.79
	Amount-Variance Compared to Same Month Prior Year	-208,527.93
	Percent Variance from Same Month Prior Year	-15.835%

Collected E-SPLOST VI Sales Tax	\$ 539,353,029.24
Interest Earned	37,756,750.13
Total E-SPLOST VI Revenue	\$ 577,109,779.37

CAPITAL PROGRAM FINANCIAL STATEMENT

JANUARY 31, 2026

LCPF GENERAL FUND CONTRIBUTIONS	Month/Year	Amount	BOARD APPROVED
	Jul 2024	\$20,000,000.00	FY 25 Budget
	Nov 2024	\$21,500,000.00	Nov 2024
	Mar 2025	\$13,486,030.83	Mar 2025

LCPF REVENUE FROM OTHER FUNDS	Month/Year	Amount	Source
	Jul 2024	\$6,130,000.00	LGIP-Fund 410
	Jul 2024	\$19,985,000.00	E-SPLOST IV Closeout Balance

GSFIC REIMBURSEMENTS	Month/Year	Amount	Source
	Jun 2024	\$43,560.00	Project 34435
	Jun 2024	\$1,863,480.60	Project 36535
	Jun 2024	\$1,383,975.00	Project 35835
	Jun 2024	\$321,467.40	Project 36135
	Jun 2024	\$942,058.49	Project 35135

GA POWER REBATES	Month/Year	Amount	Source
	Aug 2024	\$4,367.50	E.L Miller ES Lighting Replacement
	Aug 2024	\$1,607.50	Martin Luther King Jr., HS Lighting Replacement
	Aug 2024	\$4,916.25	Southwest DeKalb HS Lighting Replacement
	Oct 2024	\$21,265.00	Laurel Ridge ES Lighting Replacement
	Oct 2024	\$21,006.25	Woodridge ES Lighting Replacement
	Oct 2024	\$16,573.75	Midvale ES Lighting Replacement
	Oct 2024	\$14,773.75	Chestnut ES Lighting Replacement
	Oct 2024	\$4,870.00	Oak Grove ES Lighting Replacement
	Oct 2024	\$4,182.50	Martin Luther King Jr., HS Lighting Replacement
	Oct 2024	\$3,071.25	Livsey ES Lighting Replacement
	Oct 2024	\$2,953.75	DeKalb HS Tech South Lighting Replacement
	Oct 2024	\$352.50	Idlewood ES Lighting Replacement
	Oct 2024	\$298.75	Austin ES Lighting Replacement
	Nov 2024	\$298.75	Vanderlyn ES Lighting Replacement
	Nov 2024	\$4,843.75	Dunaire ES Lighting Replacement
Nov 2024	\$4,807.50	Henderson Mill ES Lighting Replacement	
Nov 2024	\$4,687.50	Peachcrest ES Lighting Replacement	

LCPF GENERAL FUND CONTRIBUTIONS	\$54,986,030.83
LCPF REVENUE FROM OTHER FUNDS	26,115,000.00
GSFIC REIMBURSEMENTS	4,554,541.49
GA POWER REBATES	114,876.25
Total Fund 300 Revenue	\$ 85,770,448.57



SUMMER 2026 PREPARATION

FACILITIES MAINTENANCE &
CAPITAL IMPROVEMENT



KLB: 2.23.2026



Summer 2026: Operations Milestone Markers

SCHOOL READINESS DEADLINE:

Friday, July 24, 2026

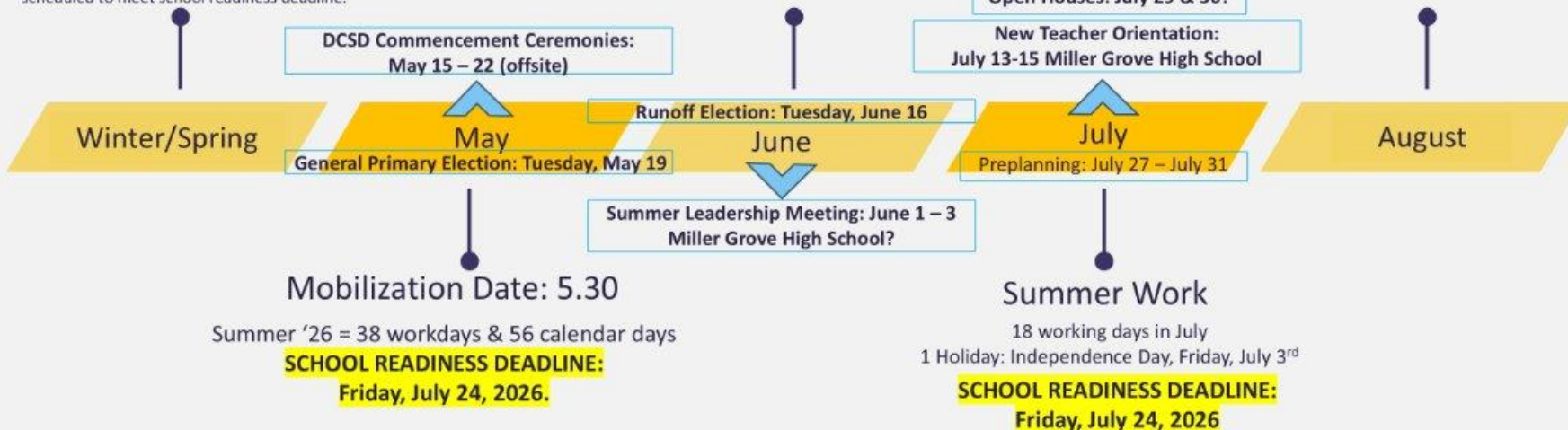
All Permits Approved & Mobilization Plans Finalized

January – May
Permits secured. Fire Marshal and building inspections scheduled to meet school readiness deadline.

Summer Work

22 working days in June
1 Holiday: Juneteenth, Friday June 19

1st Day of School:
Monday, August 3rd



Executive Director Capital Improvements & Facilities:
Keith L. Ball

Chief Operations Officer:
Erick Hofstetter

Director of Facilities:
Bobby Moncrief



School Campus Closures: Summer 2026



Construction:

- Cross Keys HS
- Sequoyah MS
- Dresden ES
- Ashford Park ES
- ISC at Midway
- Champion Theme School
- Wynbrooke Theme School
- Idlewood ES
- Murphey Candler ES

Paving/Sidewalks:

- Hambrick ES
- Jolly ES
- Oakcliff ES
- Stone Mill ES
- Stone Mountain ES

Roofing:

- Sagamore Hills ES
- Canby Lane ES

Maintenance:

- Kingsley ES
- Clarkston HS

List as of 2.23.2026. Subject to change.

To ensure staff and student safety, abide by regulatory and Fire Marshal guidelines and ensure the project schedule is protected, the school campuses listed above will close on May 29, 2026. Pending permits and Fire Marshal approval, facilities will reopen on or before July 27, 2026.

THANK YOU

QUESTIONS & COMMENTS

