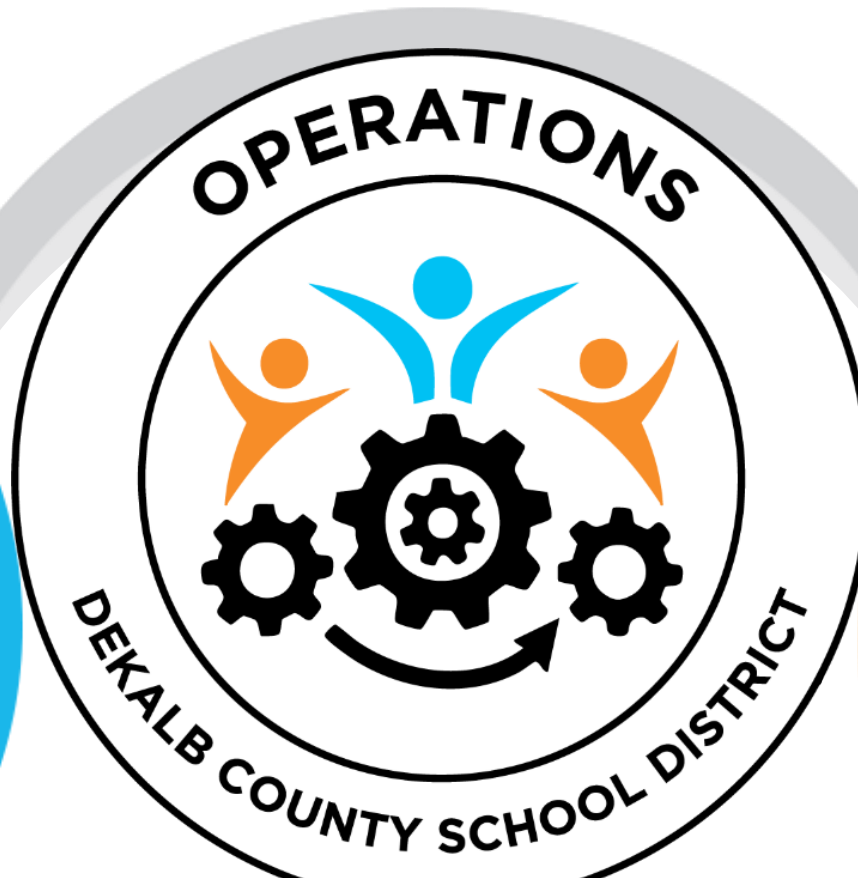


CAPITAL IMPROVEMENT & FACILITIES

APRIL 20, 2026
BOARD UPDATE





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.

Several of the District's most significant and high-visibility projects—including **Sequoyah Middle School, Sequoyah High School, Dresden Elementary School, Cross Keys High School, and Champion Theme Middle School**—remain on schedule and are progressing in accordance with approved project baselines.

In parallel with active construction, DCSD has initiated early planning and procurement efforts for twelve (12) major capital projects, including associated **Security Vestibule improvements** scheduled for the Summer 2026 construction cycle.

In addition to advancing new and active projects, the program continues to focus on the **efficient closeout of legacy projects and previously authorized work**.

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:

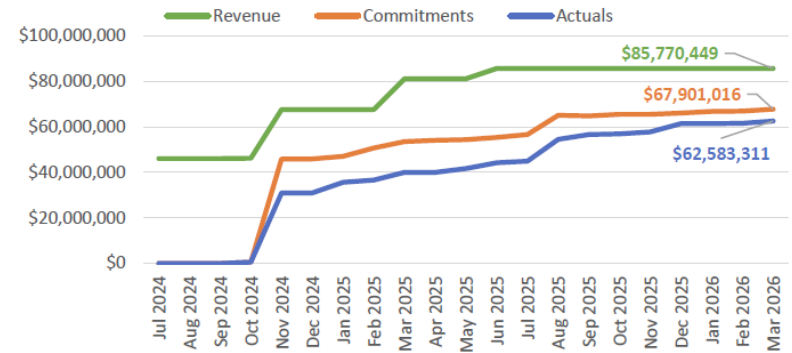
- Revenue = Total money collected over a designated time
- Commitment = Total Encumbrance(s) plus Total Expense(s)
 - Encumbrance = Unpaid amount remaining on contract(s)
 - Expenses = Actual funds paid against contract(s)

CAPITAL PROGRAM FINANCIAL STATEMENT

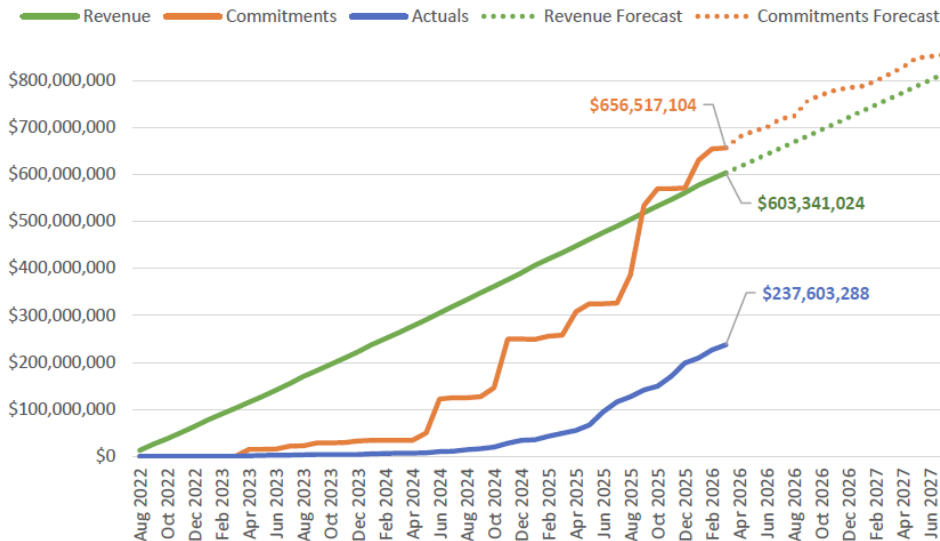
MARCH 31, 2026

	LCPF	E-SPLOST V	E-SPLOST VI
March 2026 Revenue	\$ -	\$ 459,111.01	\$13,036,619.83
March 2026 Commitments	\$984,748.00	(\$9,847,857.12)	\$1,620,173.13
March 2026 Expenses	\$956,611.95	\$6,242,930.11	\$ 11,039,702.23
Total Revenue	\$ 85,770,448.57	\$ 817,970,486.48	\$ 603,341,024.38
Total Commitments	\$ 67,901,016.00	\$ 789,727,337.56	\$ 656,517,104.33
Total Expenses	\$ 62,583,310.85	\$ 666,207,694.60	\$ 237,603,287.62
Uncommitted Revenue	\$ 17,869,432.57	\$ 28,243,148.92	\$ (53,176,079.95)

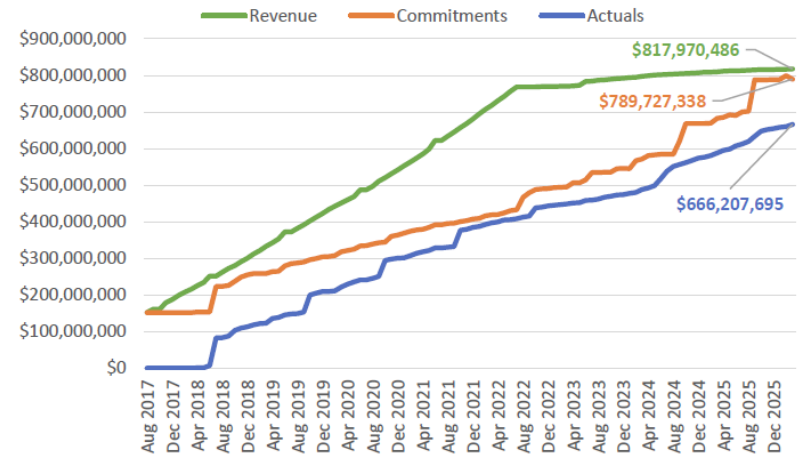
LCPF Revenue Commitments & Expenditures



E-SPLOST VI Revenue Commitments & Expenditures



E-SPLOST V Revenue Commitments & Expenditures



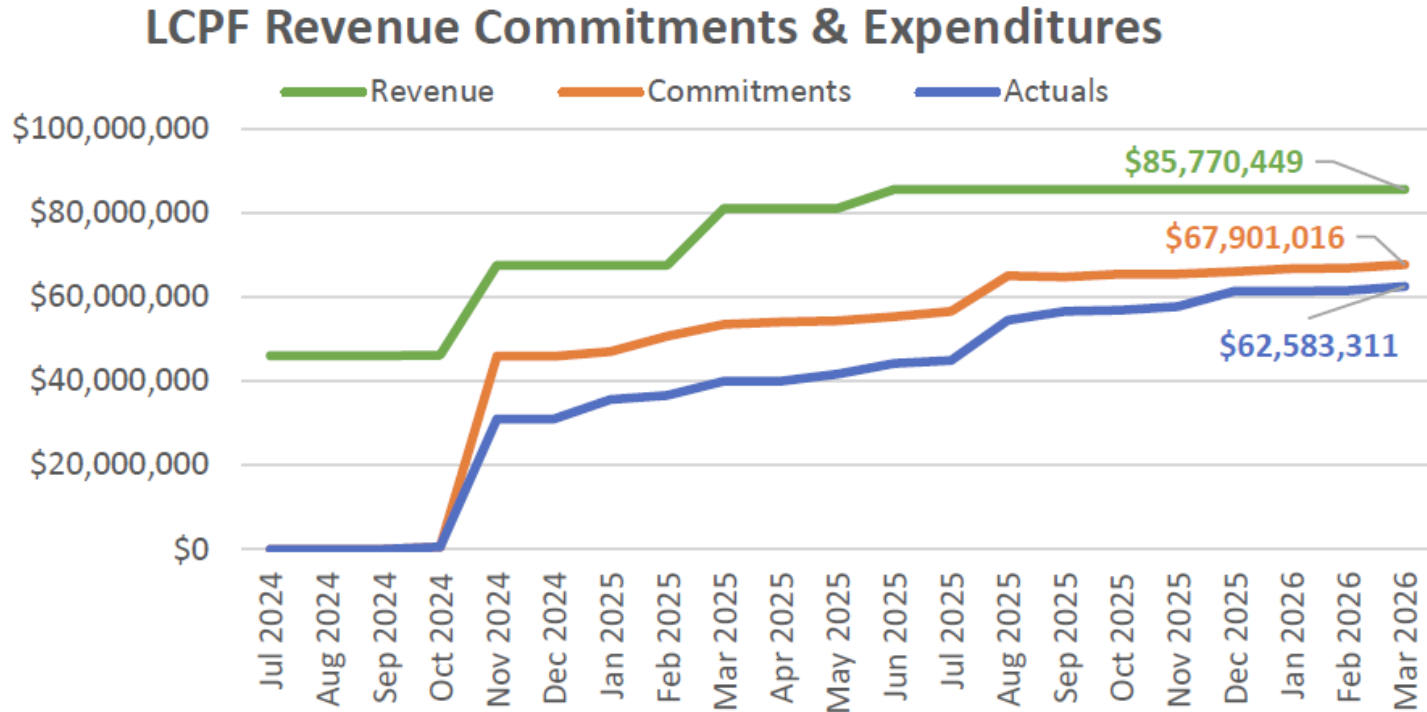
CAPITAL PROGRAM FINANCIAL STATEMENT

MARCH 31, 2026

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CAPITAL PROGRAM FINANCIAL STATEMENT

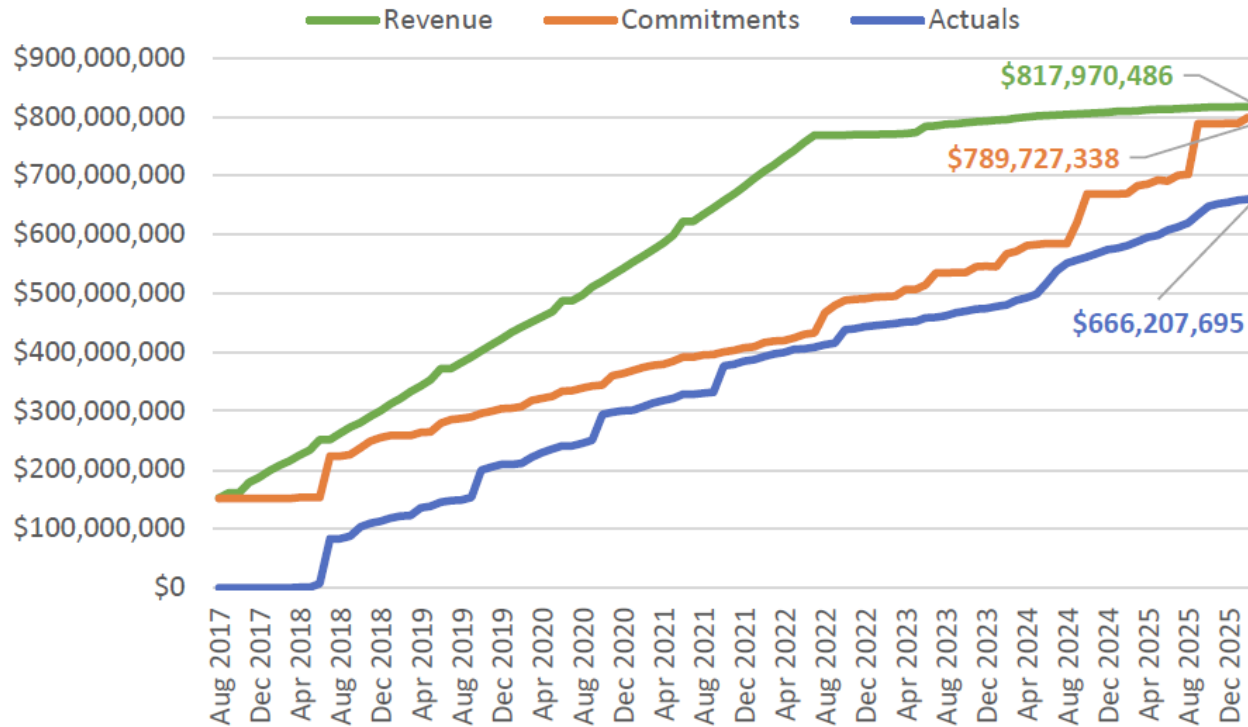
MARCH 31, 2026



CAPITAL PROGRAM FINANCIAL STATEMENT

MARCH 31, 2026

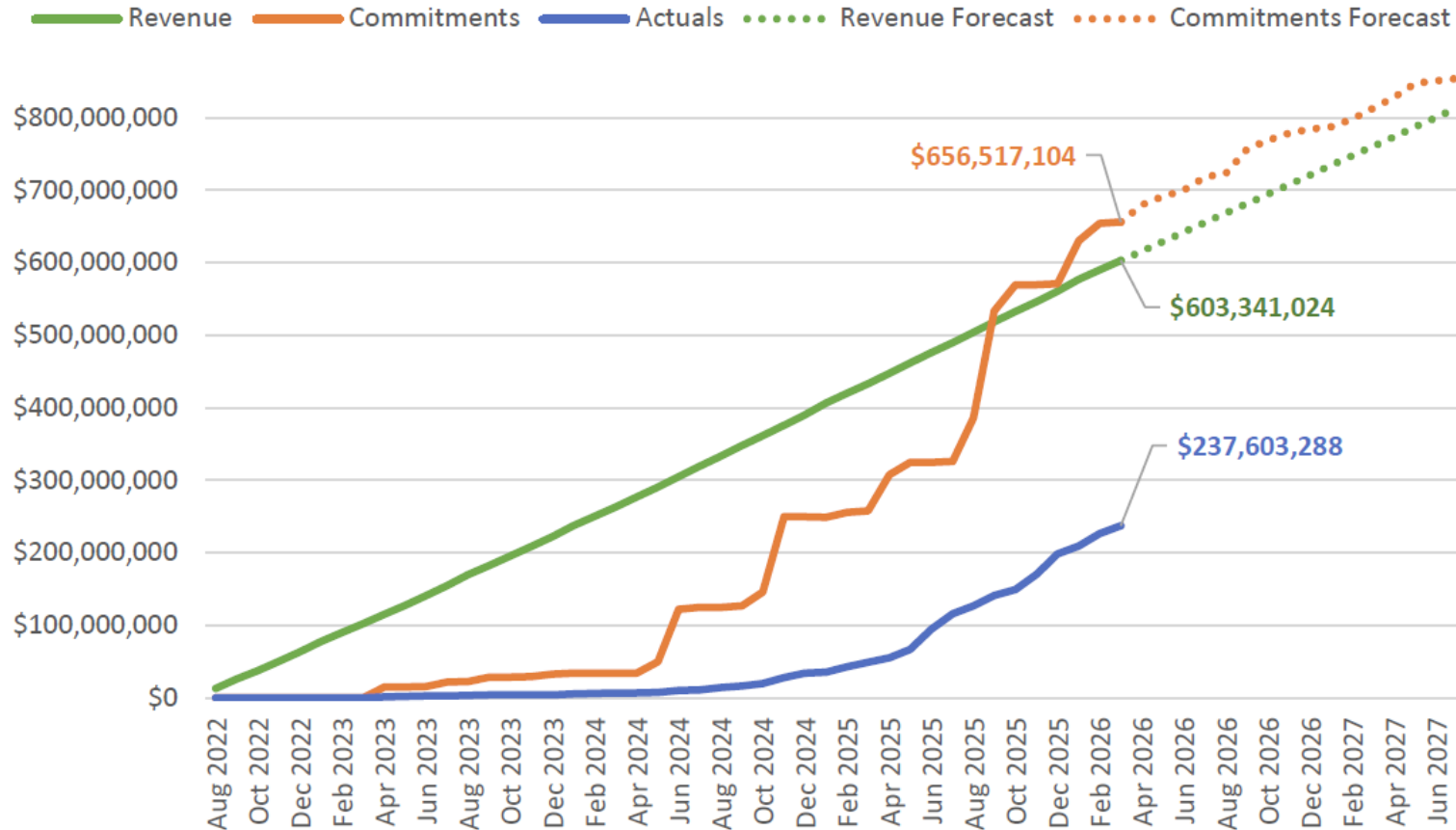
E-SPLOST V Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

MARCH 31, 2026

E-SPLOST VI Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

MARCH 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		\$ 426,102.65
March	11,262,356.40	\$ 1,227.26		\$ 294,613.40		\$ 1,552,803.46		\$ 939,572.66		\$ 459,111.01
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	\$ -	\$ 1,349,884.33
Average	\$ 12,452,732.33	\$ 65,484.11		\$ 1,147,971.93		\$ 1,179,315.79		\$ 745,577.91		\$ 449,961.44

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	\$ 131,025,000.00
	Bond Premium	12,337,339.97

Collected E-SPLOST V Sales Tax	\$ 616,893,495.45
Interest Earned	40,187,451.57
Bond Revenue	143,362,339.97
GSFIC Reimbursement	7,416,576.00
Other Revenue	10,110,623.49
Total E-SPLOST V Revenue	\$ 817,970,486.48

E-SPLOST V GSFIC Reimburse	Month/Year	Amount	Source
	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

E-SPLOST V Other Revenue	Month/Year	Amount	Source
	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

MARCH 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	\$ 15,163,112.00	\$ 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	\$ 12,179,963.13	\$ 1,014,662.05
March			\$ 11,521,824.96	\$ 250,538.02	\$ 11,823,249.72	\$ 1,104,986.82	\$ 12,090,976.15	\$ 1,388,210.09	\$ 11,934,153.29	\$ 1,102,466.54
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	\$ 39,277,228.42	\$ 3,225,441.96
Average	\$ 12,646,675.03		\$ 12,738,640.90		\$ 12,792,922.51		\$ 12,881,481.76		\$ 13,092,409.47	
			141.75%	Increase over 2022	0.43%	Increase over 2023	0.69%	Increase over 2024	160.97%	Increase over 2025

E-SPLOST VI SALES TAX	3-year Avg/Month	\$ 12,835,569.52
	Average of Prior 12-Months	12,894,256.77
	Average of Prior 6-Months	12,944,521.93
	Amount-Variance Compared to Same Month Prior Year	-156,822.86
	Percentage Variance Compared to Same Month Prior Year	-1.297%

E-SPLOST VI INTEREST	3-year Avg/Month	\$ 1,091,281.86
	Average of Prior 12-Months	1,253,367.10
	Average of Prior 6-Months	1,142,376.43
	Amount-Variance Compared to Same Month Prior Year	-285,743.55
	Percent Variance from Same Month Prior Year	-20.584%

Collected E-SPLOST VI Sales Tax	\$ 563,467,145.66
Interest Earned	39,873,878.72
Total E-SPLOST VI Revenue	\$ 603,341,024.38

CAPITAL PROGRAM FINANCIAL STATEMENT

MARCH 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

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

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



SUMMER 2026 PREPARATION

FACILITIES MAINTENANCE &
CAPITAL IMPROVEMENT



KLB: 2.23.2026



Summer 2026: Operations Milestone Markers

SCHOOL READINESS DEADLINE:

Friday, July 24, 2026

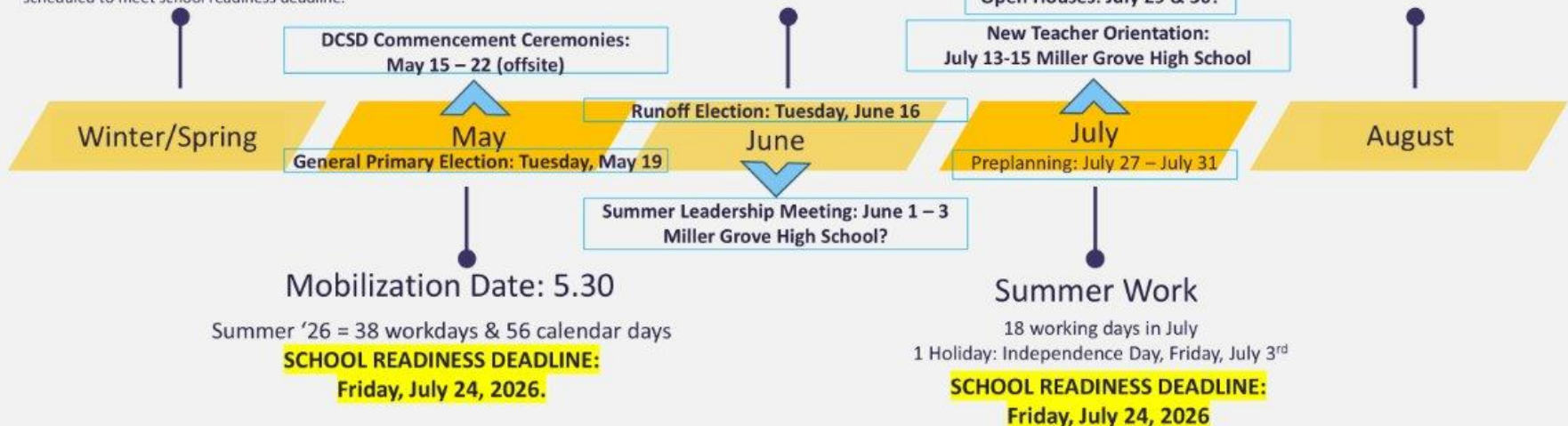
All Permits Approved & Mobilization Plans Finalized

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

Summer '26 Work Timeline

- 56 calendar days (38 workdays) includes weekends and 2 Holidays
 - School Readiness Deadline = Friday, July 24
- [ConstructionRenovation+guidance+timeline.docx](#)
- Summer 2026 Projects: [Add link to summer projects list](#)
- Summer cleaning will begin on **Monday, June 1** and must be completed **on or before Friday July 24**. We have 38 workdays to clean 16 million square feet. [Add link to summer cleaning schedule](#)
- Memorial Day Holiday: Monday, May 25 (DCSD Closed)
- Last Instructional Day: Thursday, May 28
- Post Planning: Friday, May 29 (No Students)
- Preplanning: July 27-31 (No Students)
- 1st Day of School: Monday, August 3, 2026



Safe

Clean

Efficient

JUNE 2026

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

19 - Juneteenth

JULY 2026

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

4 - Independence Day
27-31 - Pre-planning Days



Presented by: Keith L. Ball



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

