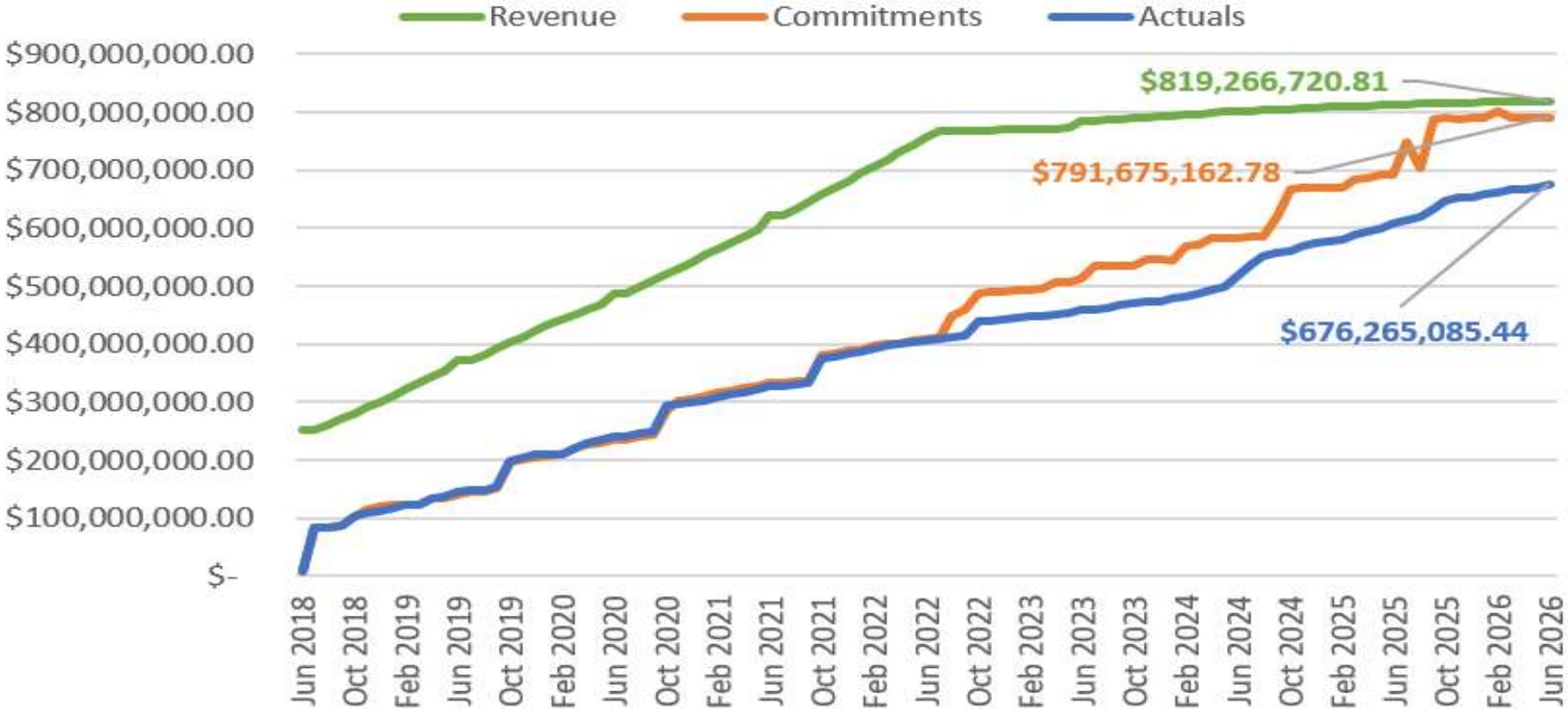


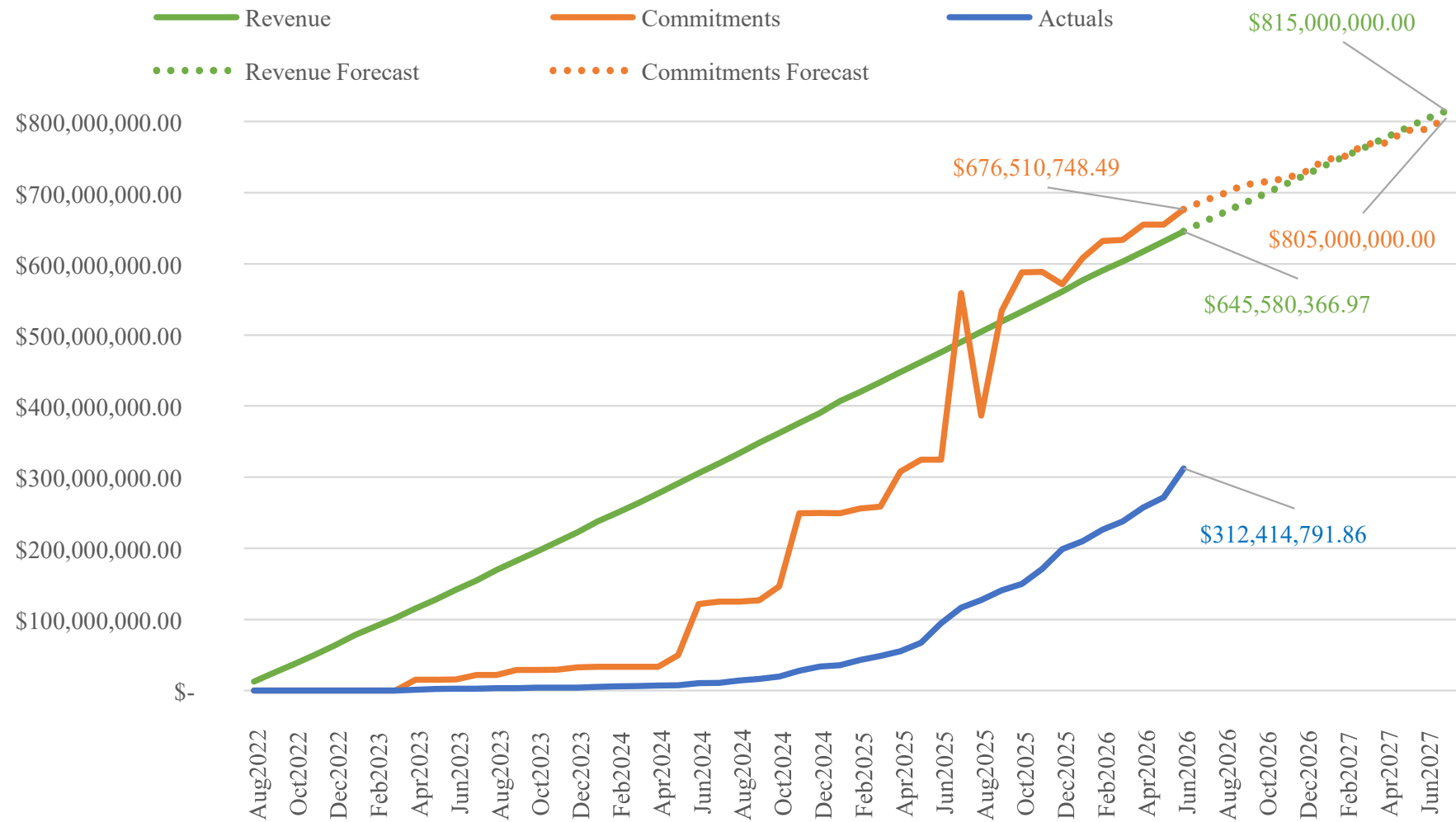
E-SPLOST V Revenue Commitments & Expenditures



Excerpt of ESPLOST V Program Contingency Reconciliation

In Process	35835	Champion Theme MS	-\$651,605.34	1/12/2026
In Process	32235	Redan MS	+\$477,158.75	2/9/2026
In Process	21335	Clarkston HS	+\$197,889.51	2/9/2026
In Process	35135	Henderson Mill ES	+\$784,223.73	2/9/2026
In Process	35235	Toney ES	+\$712,550.99	2/9/2026
In Process	35335	Former Nancy Creek	+\$721,516.14	2/9/2026
In Process	35435	E. L. Miller ES	+\$346,198.41	2/9/2026
In Process	35535	Stoneview ES	+\$4,426,372.06	2/9/2026
In Process	35735	Briar Vista ES	+\$1,415,609.80	2/9/2026
In Process	35835	Champion Theme MS	+\$620,382.16	2/9/2026
In Process	35935	Livsey ES	+\$513,414.20	2/9/2026
In Process	36035	DeKalb HS of Technology-South	+\$214,544.89	2/9/2026
In Process	36135	Fairington ES	+\$174,904.43	2/9/2026
In Process	36335	Kingsley ES	+\$890,048.00	2/9/2026
In Process	36435	Hawthorne ES	+\$418,822.53	2/9/2026
In Process	36535	Salem MS	+\$320,745.73	2/9/2026
In Process	36635	Rock Chapel ES	+\$5,140,910.00	2/9/2026
In Process	38035	Green Forrest Drive	+\$903,692.30	2/9/2026
In Process	38135	Parking Addition	+\$1,607,641.00	2/9/2026
In Process	40235	Technology: ERP/Finance/HR System (Sales Tax and State Reimbursements)	+\$162,714.32	2/9/2026
In Process	50235	School Bus Purchase B (Sales Tax and State Reimbursements)	+\$216,000.00	2/9/2026
In Process	35835	Champion Theme MS	-\$10,004,387.66	2/9/2026
		Ending Balance	\$16,473,005.31	

E-SPLOST VI Revenue Commitments & Expenditures

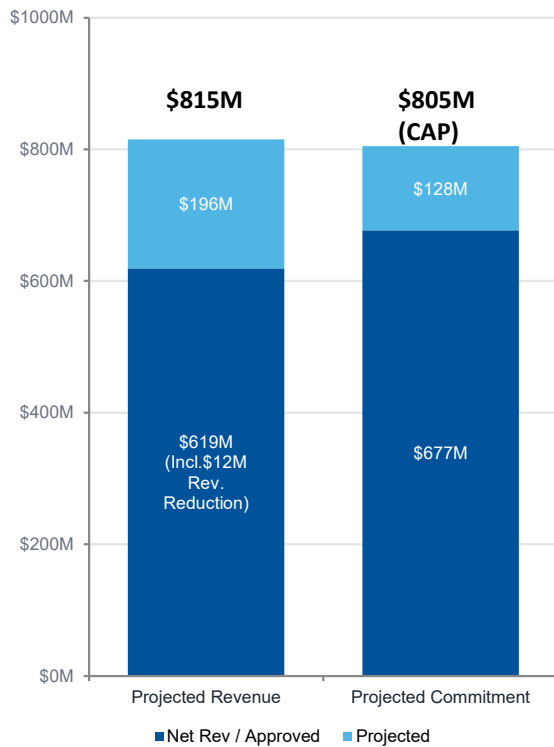


ESPLOST VI — Deferment Action Plan Options

Data Refreshed: **June 30, 2026**

Recommended Deferment Action Plan · Option #1 and Option #2

ESPLOST VI — Revenue · Commitment



Commitments Option #1

		Remaining Funds in Budget
All Planned Projects	\$862,678,578.17	
Recommended Deferred Projects		
• Allgood ES	-\$34,077,000.00	
• Kittredge Magnet	-\$21,411,790.00	
• Bus Purchase	-\$25,000,000.00	\$6,170,000.00
• Fire Alarm Enhancements	-\$14,454,000.00	
<i>- To existing functional systems not requiring full upgrades</i>		
Recommended Added Project		
• Stoneview ES	+\$35,000,000.00	
ESPLOST VI Grand Total	\$802,735,796.47	

Note: The recommended Deferment Action Plan includes Firm Commitments of \$676,510,748.49 and Remaining ESPLOST VI Planned Projects totaling \$186,167,838.68. The recommended deferrals are structured to ensure that total ESPLOST VI expenditures and commitments remain at or below the recommended \$805 million ESPLOST VI program funding commitment cap.

Option #2

		Remaining Funds in Budget
All Planned Projects	\$862,678,578.17	
Recommended Deferred Projects		
• Allgood ES	-\$34,077,000.00	
• Kittredge Magnet	-\$21,411,790.70	
• Bus Purchase	-\$25,000,000.00	\$6,170,000.00
• Fire Alarm Enhancements	-\$10,000,000.00	\$4,454,000.00
<i>- To existing functional systems not requiring full upgrades</i>		
• Elevator Cab Upgrades	-\$4,000,000.00	\$3,408,500.00
Recommended Added Project		
• Stoneview ES	+\$35,000,000.00	
ESPLOST VI Grand Total	\$803,189,796.47	

Note: The recommended Deferment Action Plan includes Firm Commitments of \$676,510,748.49 and Remaining ESPLOST VI Planned Projects totaling \$186,167,838.68. The recommended deferrals are structured to ensure that total ESPLOST VI expenditures and commitments remain at or below the recommended \$805 million ESPLOST VI program funding commitment cap.

ESPLOST VI — Capital Program Financial Overview

Data Refreshed: **June 30, 2026**

Education Special Purpose Local Option Sales Tax · Collection Cycle VI · Revenue & Commitments

Total Projected Revenue

\$815M

At the end of July 2027 less payout to APS and CSD

Total Approved Commitments

\$677M

Formally committed via approved contracts and POs

Total Projected Commitments

\$128M

Remaining expected commitments per Action Plan

Revenue vs. Commitment Variance

Uncommitted revenue

\$10M

Projected revenue less total approved and projected commitments

ESPLOST

A one-penny-per-dollar sales tax voters approve to fund school construction and capital projects. By law it pays only for capital items — buildings, buses, technology — never day-to-day operating costs.

Distribution Adjustment

The projected payout of ESPLOST VI overpayments received by DeKalb County Schools, to be redistributed to the City Schools of Decatur and Atlanta Public Schools respectively.

Deferred Projects

Scheduled ESPLOST VI projects identified but recommended for deferment under the ESPLOST VI Recommended Action Plan.

Total Projected Revenue

Sales tax collected to date, plus interest earned to date, plus future sales tax and projected interest to be earned by July 2027, including the distributions made to City Schools of Decatur and Atlanta Public Schools.

Total Approved Commitments

Dollars formally committed to projects through approved contracts and purchase orders; see the Quarterly Status Report.

Total Projected Commitments

Remaining expected commitments taking into account the recommended ESPLOST VI Action Plan.

Revenue vs. Commitment Variance (Uncommitted Revenue)

Total projected revenue minus the total approved commitments minus the total projected commitments — the funds available beyond what is committed and planned.