E-SPLOST VI Closeout + E-SPLOST VII Capital Plan

Fiscal Years 2027–2032

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Regular Board Meeting
October 13, 2026

Strategic Accelerator



Student Success in All Areas

The Student Experience: Preparing to Lead a Better World



Building and Sustaining an Engaging and Inclusive Culture

The Cultural Experience: Connections, Culture, and Community



Cultivating and Retaining High-Quality Professionals

The Staff Experience: From Hire to Retire



Organizational Effectiveness and Excellence

Sustainable Experience: Future-Ready Classrooms

FY27 Preliminary E-SPLOST VI Budget

Fund Balance Calculations	Budget
March 3, 2026 Fund Balance	$ 3,849,164
Anticipated Revenue through June 30, 2026	2,423,380
Estimated Expenditures through June 30, 2026	(4,000,000)
FY26 Projected Ending Fund Balance	**$ 2,272,544**



Projected Revenue	Budget
SPLOST VI Proceeds	$6,664,295
SPLOST Interest	$100,000
FY27 Projected Beginning Fund Balance	$2,272,544
Total Revenue	**$9,036,839**
Estimated Expenditures	**Budget**
Instruction	$866,401
School Administration	$1,245,593
Safety & Security	$474,000
Facilities, Acquisition, and Construction	$1,145,600
Debt Services	$4,881,058
Total Expenditures	**$8,612,652**
FY27 Estimated Ending Fund Balance	**$424,187**

E-SPLOST VI: $9.05M Reconciliation

Reconciles prior distributions to the approved October 2021 FTE allocation

$9.05M

ONE-TIME RECONCILIATION PAYMENT

$8.304M principal
$742,000 accrued interest

WHY

Prior distributions are being reconciled to the approved October 2021 FTE allocation.

PERIOD

August 1, 2022 – July 31, 2026

TIMING

Payment due within 5 days of the Agreement Effective Date.

Later SPLOST VI distributions reconcile separately | SPLOST VII is unaffected

E-SPLOST VI: $1.4M Additional Collection - FY27

Increase revenue budget to account for revised collection amount

$1.4M

Additional Anticipated Collection

$1.3M principal
$40,000 interest

WHY

Future distributions are being reconciled based on October 2021 FTE allocation.

PERIOD

July 1, 2026 – June 30, 2027

E-SPLOST VI: Projected Ending Fund Balance increase - $1.4M

Ending fund balance increase by $1.4M

$1.4M

Anticipated Increase in FY27 Beginning Fund Balance (Unaudited)

WHY

FY26 unaudited ending fund balance increased by $1.4M

PERIOD

July 1, 2026 – June 30, 2027

E-SPLOST VI -FY27 Budget

Projected Revenue	FY27 Current Budget	Revisions	FY27 Revised Budget
SLOST VI Proceeds	$6,664,295	$9,640,100	$16,304,395
SPLOST Interest	$100,000	$782,416	$882,416
FY27 Projected Beginning Fund Balance	$2,272,544	$1,431,602	$3,704,146
Total Revenue	**$9,036,839**	**$11,854,118**	**$20,890,957**
Estimated Expenditures			
Instruction	$866,401	$1,000,000	$1,866,401
School Administration	$1,245,593	$0	$1,245,593
Maintenance & Operation	$0	$4,190,000	$4,190,000
Safety & Security	$474,000	$3,600,000	$4,074,000
Student Transportation Service	$0	$210,000	$210,000
Facilities, Acquisition, and Construction	$1,145,600	$0	$1,145,600
Debt Services	$4,881,058	$0	$4,881,058
Total Expenditures	**$8,612,652**	**$9,000,000**	**$17,612,652**
FY27 Estimated Ending Fund Balance	**$424,187**	**$2,854,118**	**$3,278,305**

E-SPLOST VI: Support Learning

Every capital priority supports teaching and learning.

FY2027 | Proposed reconciliation priorities | Estimates in development

PROGRAM	PROJECT FOCUS	PLANNING ESTIMATE
Scheduled asset replacements	190 assets planned (buses included)	**$1,500,000**
Current project requests	27 requests with entered estimates; 3 additional costs TBD	**$1,000,000**
Safety and security priorities	Safety, security, capacity and systemwide facility needs	**$3,600,000**
School-based facilities renewal	Planning allocations across 10 instructional campuses	**$1,900,000**
Technology	Classroom interactive board refresh (3) schools, large space audio/video enhancement, digitize records, switch and access point replacements	**$1,000,000**
	Total:	**$9,000,000**

Scope and estimates remain subject to validation and approval.

E-SPLOST VI: Close Out + Accelerate

Reconciliation funds support immediate needs and the next five-year capital plan.

CLOSE OUT

Complete known SPLOST VI work

Address immediate facility and safety needs

ACCELERATE

Advance next-plan priorities

Improve learning spaces for students to thrive

PRIORITY AREAS

- **Facilities + learning spaces**
- **Systems + accessibility**
- **Safety + security**
- **Technology + instruction**
- **Transportation + district support**

Questions

E-SPLOST VII: Renew + Replace

Proposed projects and priorities | FY2028–2032

Scheduled asset replacements

Asset replacement across the district, including buses

Current project requests

Requested projects, including items awaiting estimates

Districtwide capital, safety and security priorities

Safety, security, capacity and systemwide facility needs

School-based facilities renewal

Facility renewal across instructional campuses

Proposed priorities; subject to validation and Board approval.

E-SPLOST VII: Equip + Support

Proposed projects and priorities | FY2028–2032

Teaching and Learning Instruction

Band and orchestra instruments; textbook replacement and procurement

Technology

Wired/wireless network, communications, devices and device management; data systems, websites and information security

Enterprise Resource Planning (ERP) System

Financial and HR technology system

Outstanding Debt

Outstanding bonds and Public Work Building lease

E-SPLOST VII: Support Learning

Every capital priority supports teaching and learning.

FY2028–2032 | Proposed capital priorities | Estimates under refinement

PROGRAM	PROJECT FOCUS	PLANNING ESTIMATE
Scheduled replacements	District assets, including buses	**$11,605,713**
Current project requests	Requested projects; some still unpriced	**$928,526**
Capital, safety + security	Safety, capacity + districtwide systems	**$12,035,000**
School-based renewal	Facility renewal across instructional campuses	**$14,450,000**
Teaching + Learning	Textbooks + band/orchestra instruments	**$2,375,000**
Technology	Networks, devices, software + digital systems	**$2,350,000**
Enterprise system (ERP)	Finance + HR technology	**$1,499,770**
Existing debt	Bonds + public works building lease	**$13,056,585**
Total planning estimate	Includes debt; excludes unpriced items	**$58,300,594**

Current planning estimates—not final allocations. Subject to validation and Board approval.

E-SPLOST VII: Road to the November Referendum

Validate → Align → Refine → Vote → Deliver

1 — 2 — 3 — 4 — 5

VALIDATE

Revenue, debt, technology + enterprise system

ALIGN

Five-year facilities plan + capital outlay

REFINE

Project scope, costs + sequence

VOTE

November 3, 2026
DeKalb + Atlanta Public Schools

DELIVER

FY2027
VI closeout
FY 2028–2032
VII delivery

INFORMATIONAL UPDATE

Preview of the next Long-Term Facilities Plan
Five-year capital plan | No action requested today

Questions