

CAPITAL IMPROVEMENT & FACILITIES

OCTOBER 6, 2025
SUPERINTENDENT'S REPORT





LONG RANGE FACILITIES PLAN

FACILITIES PLANNING

TIMELINE – PLANNING PROCESS / SAP PROCESS

Activity	June	July	August	September	October	November	December	January
Facility Condition Assessments	Active	Active	Completed	Completed	Completed	Completed	Completed	Completed
Educational Adequacy Assessments	Active	Active	Completed	Completed	Completed	Completed	Completed	Completed
Enrollment Projections	Completed	Active	Active	Completed	Completed	Completed	Completed	Completed
Dashboard Development	Completed	Completed	Active	Active	Completed	Completed	Completed	Completed
Student Assignment Process Support	Completed	Completed	Completed	Active	Active	Active	Active	Completed
Options Development	Completed	Completed	Completed	Completed	Active	Active	Completed	Completed
Recommendations Development	Completed	Completed	Completed	Completed	Completed	Active	Active	Completed
Board Engagement	Completed	Completed	Completed	Active	Active	Active	Active	Active

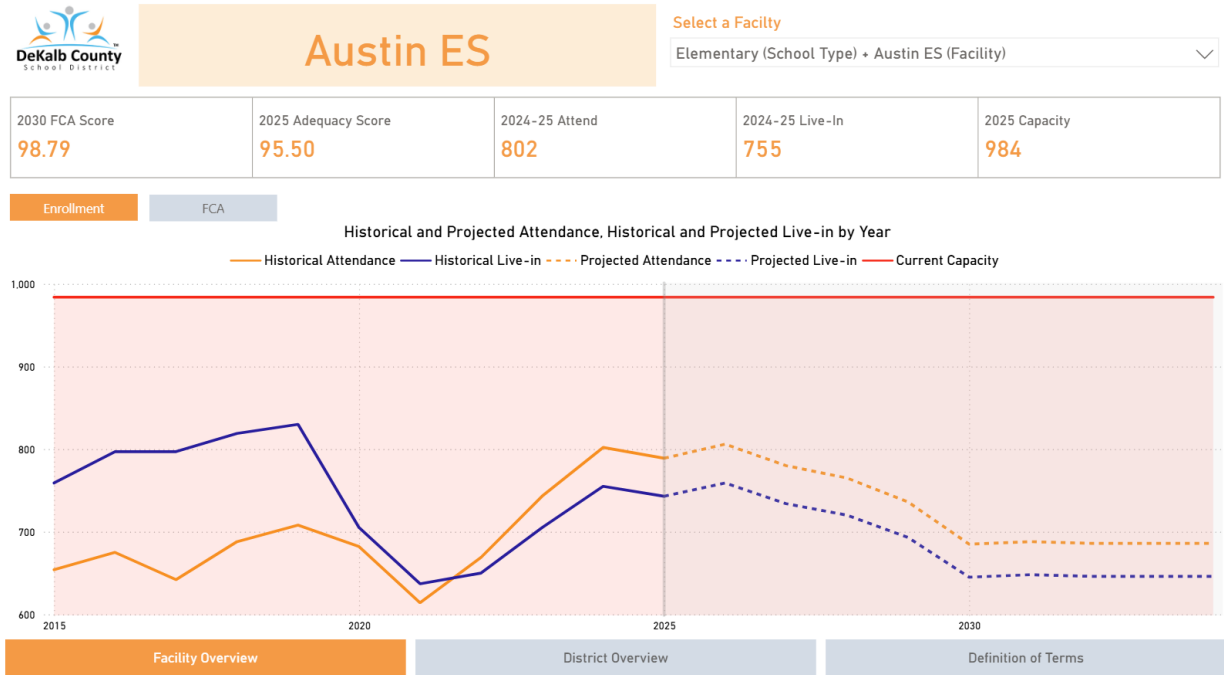


HPMLEADERSHIP.COM



DATA POINTS

- Enrollment
- Capacity
- Utilization
- Condition
- Educational Adequacy
- Comprehensive Dashboard



HPMLEADERSHIP.COM



ADEQUACY SCORES

What is an Adequacy Score?



Adequacy Score

A measure of how well a facility aligns with desired standards by school type. This comparative metric reflects the best a campus can be within its constraints. It includes factors such as undersized or missing spaces, improper FF&E (furniture, fixtures, and equipment), missing or outdated technology, and undersized or missing site features (e.g., bus loop, drop-off lane, site acreage).

How is it used in the Planning Process?

- It is a consistent metric that is used to compare a consistent to each other.
- This shows “The Best” a building can be without major construction.
- It is one of many metrics that are used in the planning process.

FCA SCORES

What is an FCA Score?



FCA Score (Facility Condition Assessment Score)

A measure of the physical condition of each building. It is based on the cost of identified physical deficiencies compared to the cost of replacing the building at the same square footage. This includes items such as HVAC systems, roofing, sitework, electrical, plumbing, etc. A score of 100 represents a new building with no identified deficiencies.

How is it used in the Planning Process?

- It is a consistent metric that is used to compare campuses to each other. It is planning-level data used to develop recommendations for specific projects. Identified future projects will require a more detailed scope study.
- It is based on current and projected deficiency costs that are considered as recommendations are developed for each facility.
- It is one of many metrics that are used in the planning process.





CURRENT & UPCOMING PROJECTS

CAPITAL IMPROVEMENTS

UPCOMING IMPROVEMENT PROJECTS



- The project team is working on the assessment process and recommendation strategy for the 2026 Summer projects.
- The HPM planning team has increased the pace of regular meetings with DCSD staff to include SAP support and planning.
- Construction progress remains on time and within budget for the major projects, including New Sequoyah MS and HS, Cross Keys HS, and Dresden ES.
- The Operations team and Procurement continue to advance several significant procurements, including:
 - Security Vestibules Group 3
 - Security Vestibules Group 5
 - Wynbrooke Elementary School Security Vestibule and Gym HVAC
 - Miller Grove HS Facade Repair and Replacement
 - Elevator Cab Modernization
 - Fernbank Science Center Planetarium HVAC
 - Sagamore Hills Roof



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

AUGUST 31, 2025

	LCPF	E-SPOST V	E-SPOST VI
August 2025 Revenue	\$ -	\$678,741.37	\$14,471,920.33
August 2025 Commitments	\$1,250,598.10	\$4,624,206.74	\$62,973,567.99
August 2025 Expenses	\$10,027,955.79	\$6,922,115.68	\$10,755,047.41
Total Revenue	\$ 85,770,448.57	\$ 814,395,281.83	\$ 504,534,104.63
Total Commitments	\$ 66,672,745.83	\$ 755,149,693.14	\$ 627,935,685.89
Total Expenses	\$ 54,554,843.92	\$ 619,764,035.30	\$ 127,207,627.54
Uncommitted Revenue	\$ 19,097,702.74	\$ 59,245,588.69	\$ (123,401,581.26)

LCPF Revenue Commitments & Expenditures



E-SPOST VI Revenue Commitments & Expenditures



E-SPOST V Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

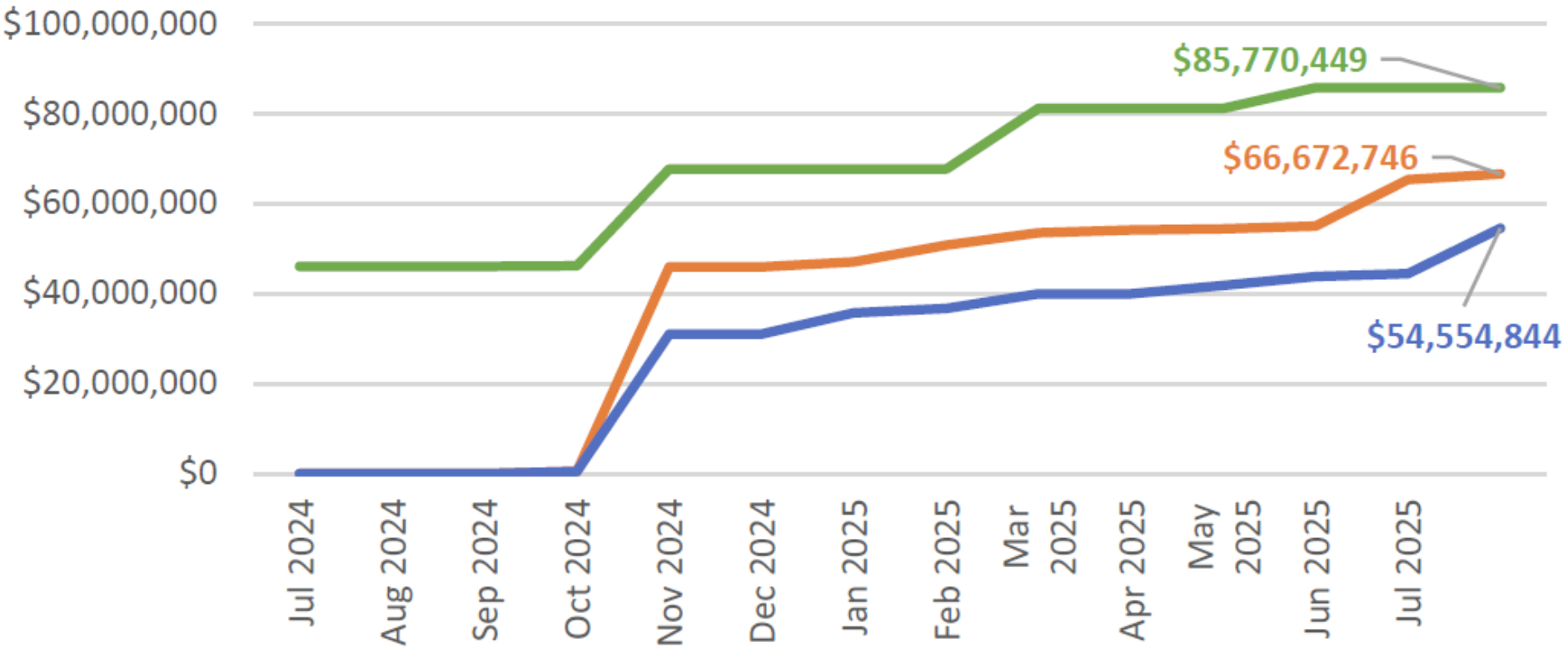
	LCPF	E-SPLOST V	E-SPLOST VI
August 2025 Revenue	\$ -	\$678,741.37	\$14,471,920.33
August 2025 Commitments	\$1,250,598.10	\$4,624,206.74	\$62,973,567.99
August 2025 Expenses	\$10,027,955.79	\$6,922,115.68	\$10,755,047.41
Total Revenue	\$ 85,770,448.57	\$ 814,395,281.83	\$ 504,534,104.63
Total Commitments	\$ 66,672,745.83	\$ 755,149,693.14	\$ 627,935,685.89
Total Expenses	\$ 54,554,843.92	\$ 619,764,035.30	\$ 127,207,627.54
Uncommitted Revenue	\$ 19,097,702.74	\$ 59,245,588.69	\$ (123,401,581.26)

CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

LCPF Revenue Commitments & Expenditures

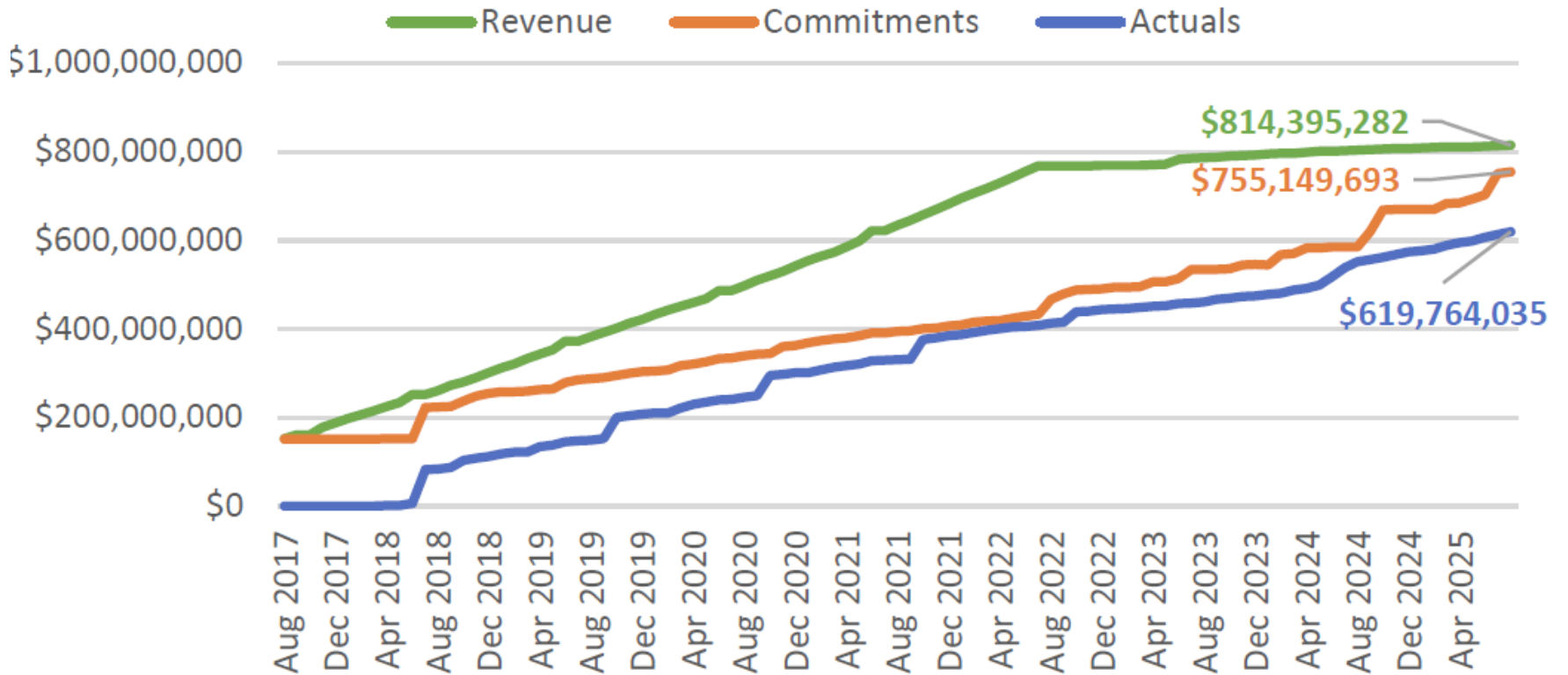
Revenue Commitments Actuals



CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

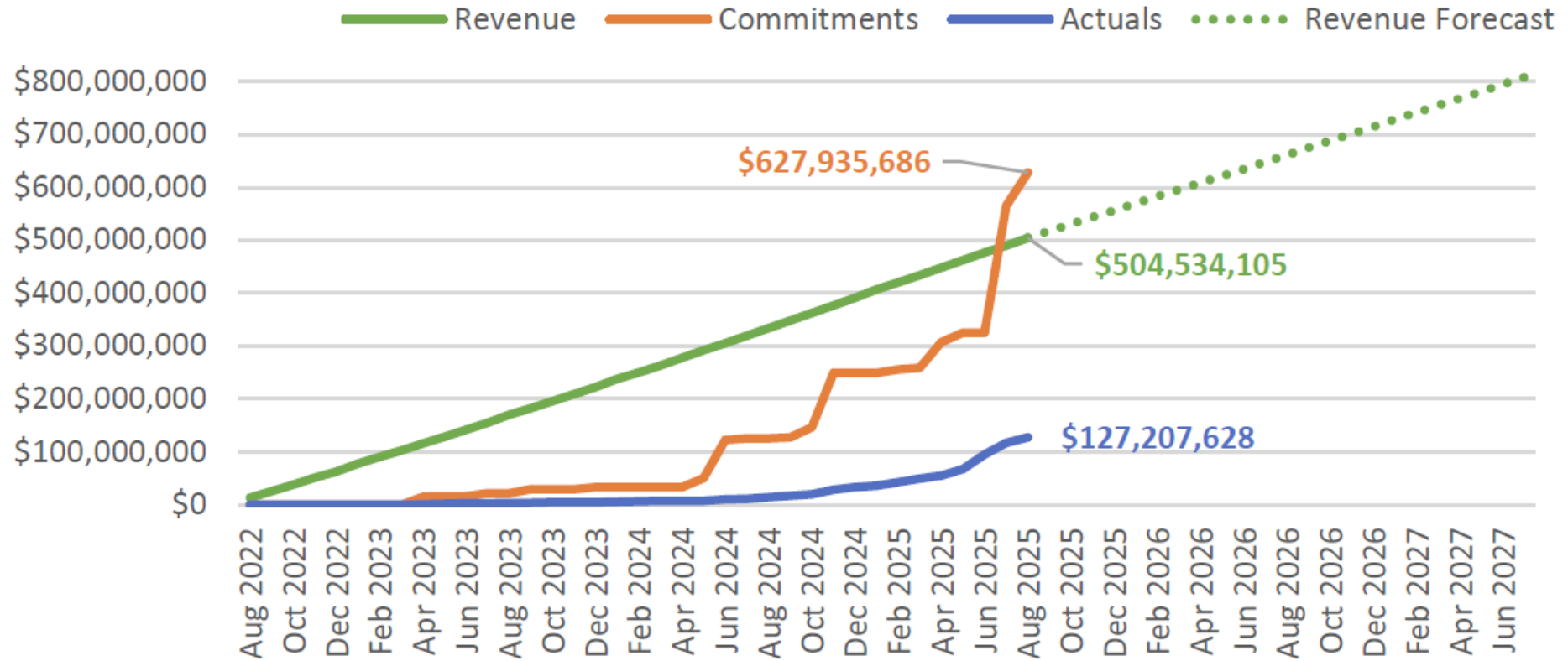
E-SPLOST V Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

E-SPLOST VI Revenue Commitments & Expenditures



CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

Month	CY 2022		CY 2023		CY 2024		CY 2025	
	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
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		
October	12,507,284.65		12,362,732.66	789,283.50	12,622,602.51	1,336,810.36		
November	12,694,642.02		12,305,479.52	824,727.87	13,081,257.74	1,289,694.70		
December	12,727,388.25	38,676.97	12,485,152.46	914,506.57	12,817,154.68	1,325,305.59		
Total	\$ 63,233,375.14	\$ 38,676.97	\$ 152,863,690.78	\$ 6,252,311.08	\$ 153,515,070.16	\$ 14,587,688.19	\$ 103,200,121.51	\$ 10,843,170.80
Average	\$ 12,646,675.03		\$ 12,738,640.90		\$ 12,792,922.51		\$ 12,900,015.19	
			141.75%	Increase over 2022	0.43%	Increase over 2023	1.14%	Increase over 2024

E-SPLOST VI SALES TAX	3-year Avg/Month	\$ 12,778,709.66
	Average of Prior 12-Months	12,877,670.32
	Average of Prior 6-Months	12,503,615.98
	Amount-Variance Compared to Same Month Prior Year	28,955.48
	Percentage Variance Compared to Same Month Prior Year	0.228%

E-SPLOST VI INTEREST	3-year Avg/Month	\$ 961,268.09
	Average of Prior 12-Months	1,345,503.23
	Average of Prior 6-Months	1,363,770.97
	Amount-Variance Compared to Same Month Prior Year	45,069.26
	Percent Variance from Same Month Prior Year	3.403%

Collected E-SPLOST VI Sales Tax	\$ 472,812,257.59
Interest Earned	31,721,847.04
Total E-SPLOST VI Revenue	\$ 504,534,104.63

CAPITAL PROGRAM FINANCIAL STATEMENT

AUGUST 31, 2025

Month	CY 2021		CY 2022		CY 2023		CY 2024		CY 2025	
	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest	Sales Tax	Interest
January	\$ 12,416,029.80	968.45	\$ 13,807,323.37	\$ 1,249.62		\$ 293,684.77		\$ 1,544,510.90		\$ 964,461.58
February	9,994,284.14	1,019.16	11,686,175.43	1,305.91		317,549.91		1,454,042.74		876,339.28
March	9,932,280.34	966.12	11,262,356.40	1,227.26		294,613.40		1,552,803.46		939,572.66
April	11,341,062.77	1,110.26	12,738,469.66	1,403.03		958,341.17		1,486,975.42		895,407.13
May	11,532,129.64	1,109.49	12,210,170.01	1,406.03		1,479,196.75		1,526,250.93		886,015.72
June	11,606,342.22	1,200.92	12,677,523.91	1,501.66		1,417,307.47		964,461.58		783,684.50
July	12,067,129.38	1,107.51	12,787,107.51	1,497.66		1,498,046.30		876,339.28		697,392.39
August	12,088,491.48	1,164.66		1,570.20		1,505,058.82		939,572.66		678,741.37
September	11,604,627.89	1,214.26		155,986.84		1,464,061.94		895,407.13		
October	11,899,129.87	1,224.74		154,370.35		1,523,189.81		886,015.72		
November	11,611,828.01	1,151.27		230,005.72		1,485,503.44		1,015,998.76		
December	12,271,107.77	1,159.90		234,285.01		1,539,109.43		1,009,410.91		
Total	\$ 138,364,443.31	\$ 13,396.74	\$ 87,169,126.29	\$ 785,809.29	\$ -	\$ 13,775,663.21	\$ -	\$ 14,151,789.49	\$ -	\$ 6,721,614.63
Average	\$ 11,530,370.28	\$ 1,116.40	\$ 12,452,732.33	\$ 65,484.11		\$ 1,147,971.93		\$ 1,179,315.79		\$ 840,201.83

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

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

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

Collected E-SPLOST VI Sales Tax	\$ 616,893,495.45
Interest Earned	36,612,246.92
Bond Revenue	143,362,339.97
GSFIC Reimbursement	7,416,576.00
Other Revenue	10,110,623.49
Total E-SPLOST V Revenue	\$ 814,395,281.83

	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

AUGUST 31, 2025

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 2025	\$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 2025	\$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

THANK YOU

QUESTIONS & COMMENTS

