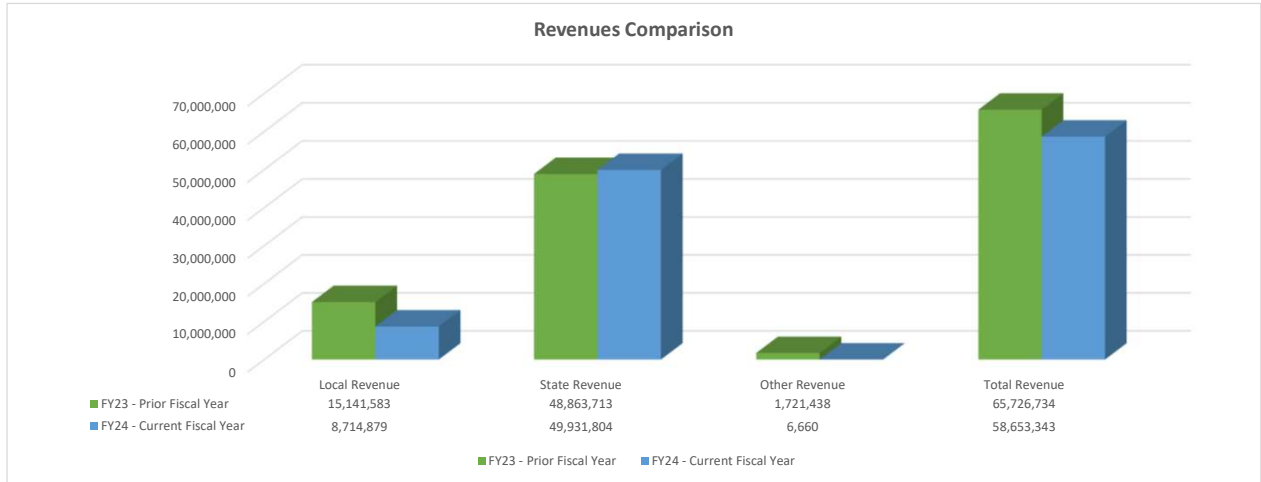
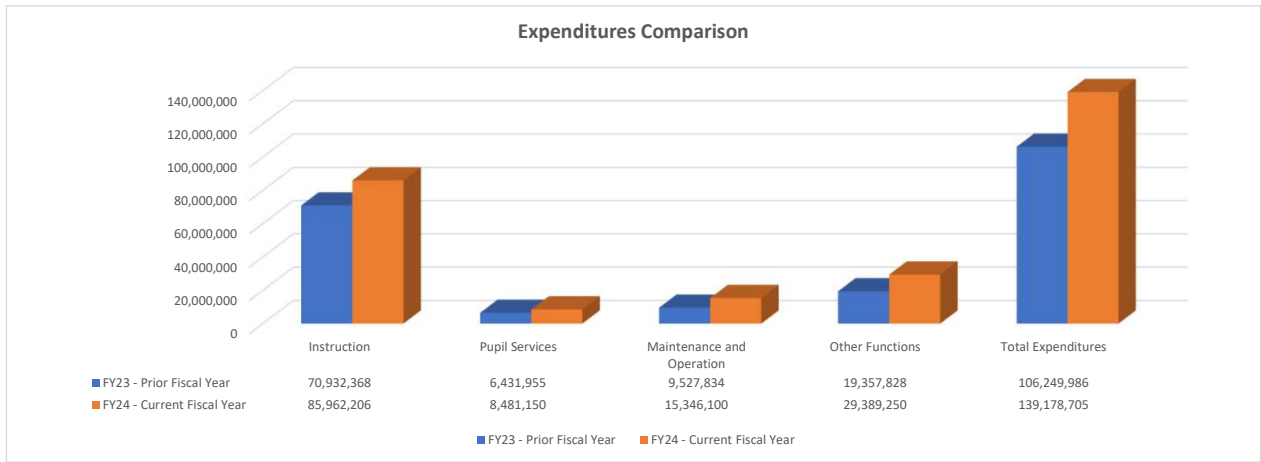


**DEKALB COUNTY BOARD OF EDUCATION  
GENERAL FUND - PRIOR YEAR COMPARISON CHARTS  
January - 1/31/2024**



Local revenues appear modest as compared to the prior reporting period. It should be noted that within the current month, property tax revenues related to the Homestead Tax Relief Grant were received ~(\$45M). Because of measurability and availability criteria the revenue was recorded in a prior period. It should be seen in the YTD totals. State QBE funding remained consistent with the previous reporting period. Other revenues are lower because of a timing difference in interest recording and financial statement preparation.



A large increase of expenditure was experienced in all categories due to the governor's bonus (received in December QBE) being paid out in January. Most Notably Teacher Salaries increased by about 21% (\$8M) due to the Bonus. Note a 30% increase in payments to charter schools (\$1.3M). It should be noted that SHBP rates increased the rates for Classified employees starting January 2024, which causes an increase of about \$3M. Other expenditures seemed in line with prior reporting periods.