

**BOONE COUNTY SCHOOL DISTRICT  
PROPERTY TAX REVENUES COMPARATIVE ANALYSIS**

| MONTH            | PROPERTY TAXES        |               |               |               | PSC PROPERTY TAXES |              |              |              |
|------------------|-----------------------|---------------|---------------|---------------|--------------------|--------------|--------------|--------------|
|                  | FY2021                | FY2020        | FY2019        | FY2018        | FY2021             | FY2020       | FY2019       | FY2018       |
| July             | -                     | 9             | 885           | -             | 1,204,634          | 1,018,905    | 96,523       | 22,005       |
| August           | 842                   | -             | 530           | 5,151         | -                  | 3,786        | 151,477      | 152,507      |
| September        | 1,584                 | -             | -             | 2,409         | 671,459            | 868,735      | 298,010      | 69,351       |
| October          | 43,054,488            | 46,637,999    | 22,652,921    | 25,183,626    | 1,523,772          | 3,110        | 790,929      | 95,033       |
| November         | 19,028,786            | 12,186,081    | 30,074,155    | 27,445,870    | 151                | 3,841        | 162,693      | 166,141      |
| December         | 1,747,485             | 1,005,518     | 2,005,477     | 1,492,990     | 43,516             | 118,916      | 489          | 1,504,424    |
| January          | 4,030,851             | 2,839,671     | 3,595,811     | 3,478,518     | 860,045            | 44,516       | 163,514      | 904,979      |
| February         | 529,406               | 838,329       | 599,164       | 898,606       | 230                | -            | 670,966      | 487,847      |
| March            | 213,563               | 480,243       | 192,688       | 261,112       | -                  | 641,510      | 531,701      | 284,666      |
| April            | 412,439               | 187,244       | 234,072       | 259,031       | 1,311,410          | 11,690       | 1,363,354    | 244,741      |
| May              | 177,002               | 263,818       | 266,428       | 438,319       | 130,603            | 84           | 1,536        | 2,374        |
| June             | 4,652                 | 77,643        | 2,858         | 376           | 137,689            | 36,949       | 335,580      | 870,296      |
| Reclassification | 578,411               | 12,147        | 123,233       | 635,441       | 49,177             | 518          | 9,438        | 51,919       |
| TOTALS           | \$ 69,779,509<br>100% | \$ 64,528,702 | \$ 59,748,222 | \$ 60,101,449 | \$ 5,932,686       | \$ 2,752,560 | \$ 4,576,210 | \$ 4,856,283 |
| BUDGET           | \$ 69,925,310         | \$ 65,120,056 | \$ 60,757,800 | \$ 58,899,676 | \$ 3,804,008       | \$ 3,752,532 | \$ 3,069,398 | \$ 2,500,000 |

| MONTH     | OMITTED TAXES |            |            |            | DELINQUENT TAXES |            |            |            |
|-----------|---------------|------------|------------|------------|------------------|------------|------------|------------|
|           | FY2021        | FY2020     | FY2019     | FY2018     | FY2021           | FY2020     | FY2019     | FY2018     |
| July      | 159,272       | -          | -          | -          | 122,000          | 56,687     | 58,575     | 83,339     |
| August    | -             | 113,797    | 91,701     | 77,496     | 54,431           | 29,133     | 23,641     | 44,998     |
| September | -             | -          | -          | -          | 25,793           | 182,599    | 152,475    | 182,705    |
| October   | -             | -          | 38,312     | 137,014    | 153,212          | 12,509     | 57,494     | 7,722      |
| November  | 194,417       | 60,925     | -          | -          | 9,244            | 1,420      | 21,408     | (19,128)   |
| December  | -             | -          | -          | -          | 4,468            | 3,650      | 258        | -          |
| January   | -             | 326,822    | -          | 151,193    | 5,918            | 13,324     | 5,072      | 14,456     |
| February  | 203,466       | -          | 192,767    | -          | 3,198            | 6,540      | 3,701      | 2,840      |
| March     | -             | -          | -          | -          | 163              | 21,010     | 202        | 4,048      |
| April     | -             | 267,947    | -          | -          | 3,262            | 120,307    | 327        | 8,024      |
| May       | -             | -          | 62,913     | 86,869     | 463,152          | 5,156      | 30,348     | 32,432     |
| June      | -             | -          | -          | -          | 84,703           | 16,108     | 106,503    | 74,926     |
| TOTALS    | \$ 557,155    | \$ 769,491 | \$ 385,693 | \$ 452,572 | \$ 929,544       | \$ 468,443 | \$ 460,004 | \$ 436,362 |
| BUDGET    | \$ -          | \$ -       | \$ -       | \$ -       | \$ -             | \$ -       | \$ -       | \$ -       |

| MONTH            | MOTOR VEHICLE |              |              |              | DISTILLED SPIRITS |          |          |          |
|------------------|---------------|--------------|--------------|--------------|-------------------|----------|----------|----------|
|                  | FY2021        | FY2020       | FY2019       | FY2018       | FY2021            | FY2020   | FY2019   | FY2018   |
| July             | 461,018       | 287,829      | 330,272      | 271,445      | -                 | -        | -        | -        |
| August           | 595,172       | 562,933      | 542,012      | 466,962      | -                 | -        | -        | -        |
| September        | 296,981       | 292,807      | 271,429      | 276,322      | -                 | -        | -        | -        |
| October          | 301,558       | 280,218      | 322,899      | 348,230      | -                 | -        | -        | -        |
| November         | 516,354       | 425,120      | 350,164      | 278,763      | -                 | -        | -        | -        |
| December         | 303,593       | 250,878      | 254,242      | 317,573      | -                 | -        | -        | -        |
| January          | 297,321       | 448,671      | 250,141      | 387,951      | -                 | -        | -        | -        |
| February         | 488,642       | 325,958      | 395,750      | 334,896      | 2,093             | -        | -        | 2,711    |
| March            | 372,627       | 644,767      | 754,131      | 242,499      | -                 | 2,455    | 1,509    | -        |
| April            | 631,879       | 427,778      | 191,551      | 481,442      | -                 | -        | -        | -        |
| May              | 1,311,439     | 870,696      | 1,200,262    | 874,192      | -                 | -        | -        | -        |
| June             | 323,104       | 240,087      | 323,811      | 370,777      | -                 | -        | -        | -        |
| Reclassification | (228,970)     | (285,810)    | (247,005)    | (139,384)    | 17                | 0        | -        | -        |
| TOTALS           | \$ 5,670,718  | \$ 4,771,932 | \$ 4,939,659 | \$ 4,511,668 | \$ 2,110          | \$ 2,455 | \$ 1,509 | \$ 2,711 |
| BUDGET           | \$ 4,955,823  | \$ 4,740,264 | \$ 4,326,395 | \$ 4,300,000 | \$ 2,437          | \$ 1,512 | \$ 1,167 | \$ 1,155 |

Reclassification: At the end of the year, the amount restricted by the 3 nickels (equivalent) is calculated resulting in a reclassification of taxes between the general fund and the building fund