



Financial Analyst

TIF and Enterprise Zones in the Lake Land College District

Counties

Coles

Edgar

Effingham

Moultrie

Fayette

Christian

Current Tax Year

2019

The following table illustrates the amount of EAV the College lost to TIF Districts and Enterprise Zones.

County	Type	Sum of Dollars Diverted from LLC
Effingham County - City of Effingham	TIF	12,723
Effingham County - Central Redevelopment #3	TIF	287,676
Effingham County- Outer Belt West #4	TIF	48,443
Effingham County - South Central Industrial #5	TIF	14,054
Effingham County - Village of Dieterich	TIF	34,453
Effingham County - City of Effingham	EZ	102,589
Effingham County- City of Altamont	EZ	58,340
Effingham County - City of Teutopolis	TIF	18,848
Effingham County - City of Altamont	TIF	15,899
Coles County - Charleston	TIF	12,902
Coles County - Mattoon Mid Town	TIF	52,273
Coles County - Mattoon I-57	TIF	2,068
Coles County - South Route 45	TIF	4,386
Coles County - Mattoon Broadway	TIF	10,971
Coles County	EZ	-
Moultrie County - #1	TIF	88,271
Moultrie County - #2	TIF	10,689
Moultrie County - #3	TIF	6,207
Moultrie County - Bethany	TIF	9,445
Moultrie County - Arthur	TIF	6,265
Moultrie County - #4	TIF	3,130
Edgar County - City of Paris	TIF	13,985
Edgar County - City of Paris II	TIF	41,141
Fayette County - Vandalia	EZ	3,119
Fayette County - Farina	TIF	5,174
Fayette County - Ramsey	TIF	4,184
Fayette County - St. Elmo #1	TIF	3,022
Fayette County - St. Elmo #2	TIF	2,154
Fayette County - St. Elmo #3	TIF	86
Christian County - Pana	TIF	6,353
Total		878,848

Historical Summary

Annual Sum of EAV of Years of Existence

The table below illustrates the total dollar amount that has been diverted from the College.

County	Type	# of Years	Sum of Dollars Diverted from LLC
Effingham County - City of Effingham	TIF	33	4,163,797
Effingham County - Central Redevelopment #3	TIF	19	399,788
Effingham County- Outer Belt West #4	TIF	18	58,732
Effingham County - South Central Industrial #5	TIF	17	162,970
Effingham County - Village of Dieterich	TIF	23	425,063
Effingham County - City of Effingham	EZ	32	2,217,674
Effingham County- City of Altamont	EZ	28	271,922
Effingham County - City of Teutopolis	TIF	6	31,290
Effingham County - City of Altamont	TIF	5	51,537
Coles County - Charleston	TIF	32	205,445
Coles County - Mattoon Mid Town	TIF	16	373,121
Coles County - Mattoon I-57	TIF	13	24,127
Coles County - South Route 45	TIF	12	27,398
Coles County - Mattoon Broadway	TIF	12	44,069
Coles County	EZ	27	483,774
Moultrie County - #1	TIF	33	1,375,112
Moultrie County - #2	TIF	28	238,937
Moultrie County - #3	TIF	19	56,495
Moultrie County - Bethany	TIF	17	98,012
Moultrie County - Arthur	TIF	7	17,045
Moultrie County - #4	TIF	3	7,476
Edgar County - City of Paris	TIF	20	177,280
Edgar County - City of Paris II	TIF	12	210,666
Fayette County - Vandalia	EZ	18	17,188
Fayette County - Farina	TIF	13	33,553
Fayette County - Ramsey	TIF	9	22,624
Fayette County - St. Elmo #1	TIF	13	19,846
Fayette County - St. Elmo #2	TIF	9	11,112
Fayette County - St. Elmo #3	TIF	5	577
Christian County - Pana	TIF	9	42,560
Total			11,269,191

Effingham County

Incremental EAV for Each Year Since Establishment of TIF or EZ

Year	Central				South Central			Village of			Total \$ Diverted from LLC
	City of Altamont - EZ 1991	City of Effingham TIF 1 1987	Redevelopment Area TIF3 2000	Outer Belt West Area TIF4 2000	Industrial Area TIF5 2005	City of Effingham EZ 1987, 2017	Village of Dieterich TIF 1997, 2006, 2019	Village of TIF 2014, 2017	City of Altamont TIF 2015		
1986										2,441.51	
1987		972,325.00								3,998.55	
1988		1,553,440.00								13,268.53	
1989		2,926,769.00				397,845.00				18,062.67	
1990		3,967,333.00				625,260.00				29,414.55	
1991		7,175,007.00				2,165,910.00				36,064.91	
1992	24,945.00	8,699,684.00				2,677,493.00				46,189.43	
1993	325,255.00	10,407,996.00				3,687,428.00				61,398.86	
1994	387,435.00	13,986,827.00				4,711,489.00				78,767.55	
1995	715,540.00	15,748,320.00				7,772,308.00				126,300.52	
1996	1,060,408.00	17,495,901.00				16,851,743.00				144,633.84	
1997	1,337,057.00	19,007,336.00				15,518,667.00	304,443.00			177,319.01	
1998	1,718,605.00	20,465,359.00				18,125,012.00	708,606.00			179,296.91	
1999	1,752,485.00	20,833,644.00				20,906,650.00	824,170.00			181,079.38	
2000	1,835,085.00	20,095,312.00				20,064,670.00	1,502,261.00			185,187.94	
2001	1,802,305.00	21,164,081.00	308,071.00			19,355,930.00	1,641,175.00			214,147.70	
2002	1,912,050.00	21,754,457.00	468,846.00	1,720.00		21,340,020.00	1,692,005.00			239,334.42	
2003	1,810,871.00	24,932,349.00	1,002,265.00	6,770.00	103,940.00	21,835,765.00	1,744,623.00			264,754.63	
2004	2,106,641.00	26,066,239.00	1,364,851.00	29,250.00	270,790.00	23,344,795.00	1,688,860.00			240,215.49	
2005	1,774,195.00	27,541,687.00	1,428,846.00	94,493.00	238,850.00	18,562,725.00	1,766,388.00			222,770.91	
2006	1,909,860.00	28,770,298.00	1,908,677.00	252,603.00	542,090.00	12,184,275.00	2,106,164.00			228,112.29	
2007	2,702,580.00	31,357,989.00	2,488,847.00	319,113.00	620,070.00	11,324,085.00	2,541,425.00			286,556.75	
2008	2,783,110.00	32,852,356.00	3,361,128.00	341,543.00	627,020.00	14,073,040.00	3,284,018.00			321,354.36	
2009	2,883,090.00	34,813,238.00	4,414,671.00	365,093.00	706,130.00	17,604,530.00	3,690,447.00			316,365.27	
2010	2,791,645.00	35,666,401.00	4,602,495.00	370,033.00	832,290.00	14,616,400.00	3,648,239.00			306,910.36	
2011	2,614,500.00	34,776,315.00	4,248,740.00	370,043.00	810,913.00	15,473,560.00	3,795,825.00			345,008.86	
2012	1,912,950.00	34,555,796.00	4,052,710.00	388,438.00	726,898.00	19,576,455.00	4,151,277.00			368,111.45	
2013	2,209,660.00	35,734,006.00	4,227,432.00	396,228.00	1,060,948.00	20,560,285.00	4,655,923.00			381,344.40	
2014	2,611,330.00	37,554,594.00	4,563,412.00	406,758.00	1,218,598.00	18,981,090.00	5,126,471.00	496.00		468,484.74	
2015	2,471,470.00	41,393,272.00	5,036,401.00	423,065.00	1,717,858.00	15,615,330.00	5,887,358.00	1,054.00	965,056.00	579,603.69	
2016	2,325,970.00	54,709,770.00	6,282,315.00	799,040.00	3,965,164.00	15,384,120.00	7,581,170.00	121,104.00	1,182,766.00	541,606.59	
2017	3,125,490.00	43,493,422.00	6,546,065.00	1,119,560.00	4,178,095.00	17,774,420.00	6,581,010.00	494,044.00	1,344,480.00	581,643.30	
2018	2,735,840.00	44,444,302.00	7,137,210.00	2,067,050.00	4,262,826.00	25,312,171.00	2,867,685.00	1,355,770.00	2,141,479.00	593,024.42	
2019	2,047,530.00	46,294,890.00	7,795,704.00	2,261,710.00	5,544,360.00	16,509,260.00	9,386,432.00	3,033,106.00	2,558,612.00	7,782,773.79	
53,687,902.00	821,270,715.00	71,238,686.00	10,012,510.00	27,426,840.00	450,932,731.00	77,289,975.00	5,005,574.00	8,192,393.00	7,782,773.79		

tion date:

Coles County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Charleston TIF 1988	Mattoon Mid Town TIF 2004	Mattoon I-57 TIF 2006	South Route 45 TIF 2007	Mattoon Broadway East 2007	EZ 1991	Total \$ Diverted from LLC
1986							
1987							-
1988	91,975.00						236.74
1989	144,426.00						576.40
1990	160,426.00						630.96
1991	226,380.00					87,690.00	989.01
1992	305,001.00					1,124,949.00	4,522.93
1993	360,537.00					1,164,338.00	4,884.17
1994	373,178.00					804,642.00	3,789.05
1995	458,972.00					2,691,700.00	10,239.68
1996	567,938.00					4,769,448.00	19,038.46
1997	900,595.00					4,600,903.00	22,000.49
1998	847,256.00					1,420,671.00	9,804.25
1999	968,992.00					6,552,637.00	31,869.14
2000	1,830,598.00					10,021,623.00	49,340.80
2001	1,779,275.00					9,805,341.00	48,458.45
2002	1,444,655.00					9,991,485.00	51,920.08
2003	1,477,446.00					9,976,685.00	53,296.07
2004	1,461,514.00	863,910.00				10,362,185.00	61,217.71
2005	1,693,262.00	995,790.00				10,704,233.00	62,584.14
2006	1,503,207.00	1,494,547.00				8,761,855.00	51,277.78
2007	1,517,759.00	1,593,984.00	11,046.00	-	-	9,108,230.00	53,669.71
2008	1,691,859.00	2,116,817.00	11,405.00	13,263.00	50,657.00	8,571,630.00	62,265.70
2009	1,673,066.00	2,543,436.00	288,656.00	15,270.00	269,927.00	-	23,875.13
2010	1,713,909.00	2,819,674.00	270,910.00	17,644.00	279,923.00	-	25,806.22
2011	1,826,821.00	3,220,134.00	655,200.00	627,521.00	368,700.00	-	33,110.07
2012	1,814,417.00	3,250,495.00	386,870.00	299,625.00	369,302.00	-	32,286.74
2013	1,795,808.00	3,234,218.00	386,870.00	302,300.00	382,311.00	-	32,624.76
2014	1,834,521.00	3,213,956.00	386,870.00	305,242.00	388,629.00	-	33,171.33
2015	1,927,115.00	3,752,242.00	394,864.00	325,369.00	515,123.00	-	44,067.47
2016	1,851,589.00	8,375,875.00	386,870.00	653,375.00	504,225.00	-	74,598.75
2017	2,134,267.00	9,099,079.00	386,870.00	602,740.00	560,199.00	-	80,827.89
2018	2,285,207.92	9,320,556.96	363,293.68	762,619.22	1,927,885.02	-	92,355.25
2019	2,076,220.00	8,412,209.00	332,720.00	705,756.00	1,765,533.00	-	82,599.21
	40,738,191.92	64,306,922.96	4,262,444.68	4,630,724.22	7,382,414.02	110,520,245.00	1,157,934.52

Moultrie County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Sullivan (ISUL) 1987	City of Sullivan TIF #2 (INC2) 1992	City of Sullivan TIF #3 (INC3) 2001	Bethany (INC4) 2003	Arthur (INC5) 2013	Sullivan TIF #4	Total \$ Diverted from LLC
1986							
1987	695,199.00						1,745.64
1988	873,585.00						2,248.61
1989	1,089,988.00						4,350.14
1990	1,194,967.00						4,699.81
1991	1,435,790.00						4,521.30
1992	1,690,747.00	277,460.00					6,225.44
1993	2,115,611.00	359,580.00					7,928.04
1994	2,597,641.00	454,190.00					9,817.74
1995	3,085,552.00	649,990.00					12,140.51
1996	3,298,406.00	701,150.00					14,266.42
1997	4,103,712.00	1,111,020.00					20,853.71
1998	4,798,219.00	1,113,410.00					25,555.97
1999	6,230,523.00	1,261,091.00					31,741.97
2000	7,162,847.00	1,764,021.00					37,162.55
2001	7,692,336.00	1,813,891.00	21,360.00				39,853.90
2002	8,301,702.00	1,822,281.00	44,290.00				46,163.96
2003	9,035,615.00	1,879,041.00	56,620.00	382,739.00			52,830.23
2004	9,190,520.00	1,920,351.00	51,050.00	263,730.00			55,128.77
2005	9,365,753.00	1,918,081.00	46,550.00	326,683.00			54,471.14
2006	9,956,702.00	2,008,389.00	65,016.00	431,582.00			54,339.19
2007	9,803,336.00	2,012,140.00	279,412.00	682,235.00			56,066.02
2008	9,885,826.00	2,013,479.00	614,499.00	786,659.00			66,489.01
2009	11,897,652.00	2,014,954.00	636,941.00	794,353.00			76,474.00
2010	12,405,045.00	2,011,118.00	640,634.00	785,095.00			80,128.29
2011	13,801,952.00	2,430,438.00	590,306.00	1,119,360.00			88,687.58
2012	13,925,987.00	2,432,393.00	800,745.00	1,144,080.00			96,549.41
2013	14,104,335.00	2,434,547.00	816,685.00	1,388,557.00	62,245.00		100,557.66
2014	14,061,941.00	2,436,913.00	781,918.00	1,383,312.00	95,063.00		101,524.50
2015	14,651,195.00	2,437,628.00	878,905.00	1,509,461.00	324,002.00		126,192.99
2016	15,465,743.00	2,488,695.00	889,291.00	1,606,178.00	300,960.00		131,498.24
2017	15,060,223.00	1,987,472.00	893,522.00	1,582,551.00	368,764.00	266,518.00	127,465.67
2018	15,223,962.00	1,996,546.00	896,491.00	1,740,478.00	575,949.00	422,228.00	131,390.62
2019	14,205,172.00	1,720,160.00	998,820.00	1,519,927.00	1,008,234.00	503,747.00	124,006.96
	268,407,784.00	47,470,429.00	10,003,055.00	17,446,980.00	2,735,217.00	1,192,493.00	1,793,075.99

Edgar County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	City of Paris 1999	City of Paris II 2007	Total \$ Diverted from LLC
2000			
2001	217,997.00		911.88
2002	894,641.00		4,061.67
2003	962,249.00		4,477.34
2004	1,085,025.00		5,235.25
2005	1,145,139.00		5,351.01
2006	1,181,609.00		5,152.41
2007	2,107,451.00	554,046.00	11,678.65
2008	2,145,815.00	728,684.00	14,369.62
2009	2,171,166.00	1,276,915.00	17,185.24
2010	2,176,683.00	1,272,878.00	17,447.88
2011	2,105,582.00	1,554,405.00	18,091.32
2012	2,105,582.00	1,554,405.00	19,306.43
2013	1,947,279.00	2,404,719.00	23,270.13
2014	1,913,688.00	2,873,147.00	25,906.35
2015	1,986,002.00	3,115,737.00	32,513.38
2016	2,065,521.00	3,821,444.00	37,305.70
2017	2,233,153.56	4,084,979.12	39,949.55
2018	2,245,968.88	5,786,683.38	50,605.71
2019	2,250,628.42	6,620,655.57	55,126.16
	32,941,179.86	35,648,698.07	387,945.67

Fayette County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	Vandalia - EZ 2002	Farina TIF #1 2007	Ramsey TIF #1 2011	St. Elmo TIF #1 2007	St. Elmo TIF #2 2011	St. Elmo TIF #3 2015	Total \$ Diverted from LLC
2001							
2002	26,275.00						119.29
2003	36,505.00						169.86
2004	118,195.00						570.29
2005	91,695.00						428.47
2006	213,199.00						929.65
2007	163,549.00						717.65
2008	176,049.00						880.07
2009	187,873.00						936.36
2010	225,694.00						1,141.56
2011	79,941.00						395.15
2012	76,934.80	604,565.00	310,016.00	334,564.00	198,630.00		8,042.84
2013	53,183.38	659,659.00	390,875.00	397,327.00	211,408.00		9,156.48
2014	36,560.93	656,042.00	431,622.00	385,299.00	211,861.00		9,316.14
2015	67,557.00	665,831.00	439,894.00	406,693.00	213,786.00	25,587.00	11,594.70
2016	59,854.86	689,337.00	483,056.00	394,738.00	216,552.00	20,179.00	11,810.37
2017	550,872.00	755,961.00	496,741.00	448,540.00	228,893.00	23,924.00	15,838.68
2018	412,630.00	749,276.00	535,344.00	463,603.00	230,321.00	7,879.00	15,114.03
2019	501,864.46	832,703.00	673,373.00	486,269.00	346,647.00	13,782.00	17,738.72
	3,078,432.43	5,613,374.00	3,760,921.00	3,317,033.00	1,858,098.00	91,351.00	104,900.33

Christian County

Incremental EAV for Each Year Since Establishment of TIF or EZ

	Pana - TIF 2010	Total \$ Diverted from LLC
2010	572,708.00	2,896.76
2011	468,430.00	2,315.45
2012	500,983.00	2,642.69
2013	541,815.00	2,897.08
2014	569,169.00	3,080.34
2015	847,829.00	5,403.21
2016	889,910.00	5,639.36
2017	927,037.00	5,861.65
2018	868,359.00	5,470.66
2019	1,022,367.00	6,352.99
	7,208,607.00	42,560.20

Amount Received from TIF

Money Given to LLC from Effingham TIF

	Value Diverted from LLC to Effingham TIF	Amount Returned to LLC	Percentage Returned	To be Used for
1987	2,377.65			
1988	3,854.35			
1989	11,352.44			
1990	15,273.09	10,000.00	65.47%	Computer Equipment at EHS
1991	22,262.60	-	0.00%	
1992	27,209.27	-	0.00%	
1993	32,982.32	20,000.00	60.64%	Computer Equipment at EHS
1994	44,599.47	10,000.00	22.42%	Computer Equipment at EHS
1995	50,666.02	31,000.00	61.18%	Computer Equipment at Kluthe
1996	61,848.32	30,000.00	48.51%	Computer Equipment at Kluthe
1997	75,202.40	40,000.00	53.19%	Macintosh Lab at Kluthe
1998	87,712.14	52,970.00	60.39%	Computer Equipment at Kluthe
1999	87,337.40	-	0.00%	
2000	83,208.98	75,000.00	90.13%	Hands on training Lab
2002	100,901.60	60,000.00	59.46%	Replace 50 Computer Training Lab
2003	121,188.89	-	0.00%	
2004	133,802.70	75,000.00	56.05%	Computer hardware & software for CBI and computer equipment for resource room
2005	136,931.15	75,000.00	54.77%	Nursing equipment & Computer equipment and phone system for Kluthe
2006	147,070.16	75,000.00	51.00%	Classroom technology(projectors, symposiums, & computers)
2007	154,516.83	75,000.00	48.54%	VoIP phone system changes
2008	185,876.05	75,000.00	40.35%	Infrastructure & software upgrades
2009	200,850.87	75,000.00	37.34%	Campus infrastructure & software upgrades
2010	209,862.59	75,000.00	35.74%	Campus infrastructure & software upgrades
2011	198,738.31	-	0.00%	
2012	209,754.27	-	0.00%	
2013	221,465.33	119,309.00	53.87%	Mechatronic lab equipment at EHS
2014	236,739.08	-	0.00%	
2015	309,540.41	-	0.00%	
2016	416,697.60	-	0.00%	
2017	349,896.75	-	0.00%	
2018	364,841.74	-	0.00%	
2019	384,625.87	-	0.00%	
	4,689,186.66	973,279.00	20.76%	

Amount Received from TIF

Money Given to LLC from Mattoon TIF

	Value Diverted from LLC to Mattoon TIF	Amount Returned to LLC	Percentage Returned
2008	9,619.12	1,506.56	15.66%
2009	15,583.33	2,158.49	13.85%
2010	16,886.54	3,101.58	18.37%
2011	24,640.33	3,428.37	13.91%
2012	21,286.00	6,526.10	30.66%
2013	22,712.56	6,471.05	28.49%
2014	22,963.74	4,576.25	19.93%
2015	26,992.88	4,575.86	16.95%
2016	63,222.36	6,464.82	10.23%
2017	67,482.00	12,970.43	19.22%
2018	78,243.05	13,145.18	16.80%
2019	70,662.17	13,693.34	19.38%
	440,294.09	78,618.03	17.86%

Amount Received from TIF

Money Given to LLC from Charleston TIF

	Value Diverted from LLC to Charleston TIF	Amount Returned to LLC	Percentage Returned
2013	9,602.19	1,021.52	10.64%
2014	9,928.43	1,894.80	19.08%
2015	12,281.50	1,924.81	15.67%
2016	11,733.52	2,489.30	21.22%
2017	13,494.97	2,427.54	17.99%
2018	14,396.81	2,700.10	18.75%
2019	12,901.63	2,533.55	19.64%
	84,339.05	14,991.62	17.78%

Amount Received from TIF

Money Given to LLC from Pana TIF

	Value Diverted from LLC to Pana TIF	Amount Returned to LLC	Percentage Returned
2010	2,854.38	2,844.72	99.66%
2011	2,369.32	2,284.67	96.43%
2012	2,476.36	2,481.28	100.20%
2013	2,858.07	2,721.65	95.23%
2014	3,043.35	-	0.00%
2015	4,588.45	2,881.97	62.81%
2016	5,671.40	4,239.51	74.75%
2017	5,874.63	4,400.92	74.91%
2018	5,490.63	4,530.82	82.52%
2019	6,440.91	4,530.82	70.34%
	41,667.50	30,916.36	74.20%

Amount Received from TIF

Money Given to LLC from Paris TIF

	Value Diverted from LLC to Paris TIF	Amount Returned to LLC	Percentage Returned
2013	23,270.13	906.14	3.89%
2014	25,906.35	4,896.98	18.90%
2015	32,513.38	4,896.98	15.06%
2016	37,305.70	1,476.95	3.96%
2017	39,949.55	826.46	2.07%
2018	50,605.71	802.82	1.59%
2019	55,126.16	809.57	1.47%
	264,676.99	14,615.90	5.52%