

Illinois Oil and Natural Gas Property Tax Payments 2007-2021



Prepared by the
Illinois Petroleum Resources Board



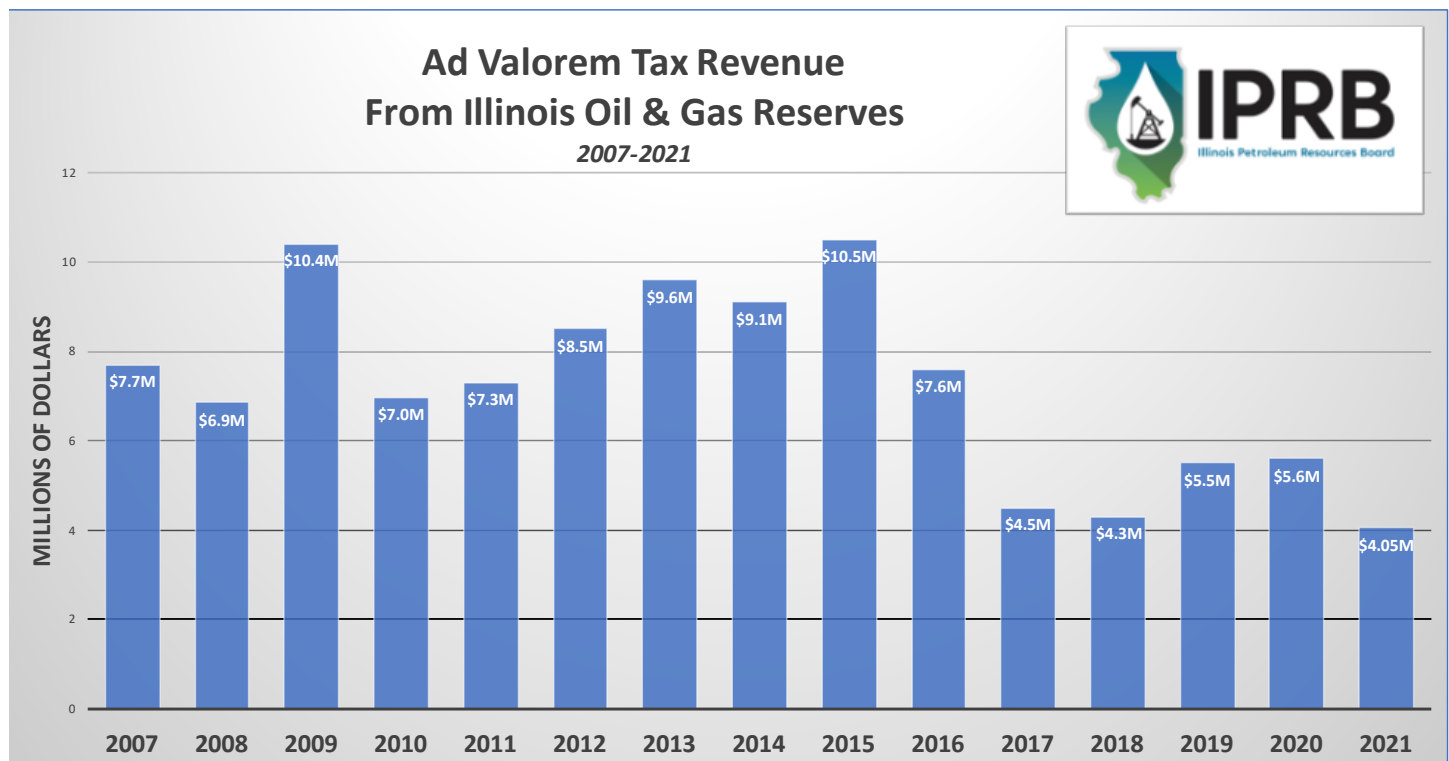
February 2023

EXECUTIVE SUMMARY

Oil and natural gas production have been key economic drivers in Illinois for [more than a century](#), particularly in the southern portion of the state where a [vast majority](#) of the Land of Lincoln's production occurs. In addition to providing thousands of jobs and generating millions in sales and payroll tax revenue, Illinois oil and natural gas production generates significant local property tax revenue in producing counties.^{1 2}

Illinois state [statutes](#) allow producing counties to assess and tax minerals, including active oil and natural gas production leases, as [real estate](#), similar to property taxes paid on a residential home. All of the revenue collected from this tax – known as an ad valorem tax – stays at the local level and goes directly to support the areas where oil and natural gas is produced, including counties, villages, townships, cities and local schools.^{3 4}

The Illinois Petroleum Resources Board's (IPRB) review of the latest Illinois Department of Revenue (IDOR) [data](#) shows that Illinois oil and natural gas reserves generated approximately **\$108.6 million** in ad valorem property tax revenue from 2007 to 2021. A year-by-year breakdown is shown in the chart below.



Annual revenue totals for each Illinois producing county can be found on the final page of this report.⁵ Typically, more than half of ad valorem property tax revenue is used to fund public education near production, while the remaining monies go to fund various local public services, including fire departments, local hospital districts, local public library districts, local park districts, county governments and townships.

As the following 2018 breakdown of property tax distribution in Wilberton Township in Fayette County, Ill., shows, a total of 61.8 percent went to education in that particular township (54.2% to the local school district in which the taxed property is located, and 7.6% to the community college district in which the property is

¹ "History of Oil and Gas Production in Illinois," Illinois State Geological Survey, <http://isgs.illinois.edu/outreach/geology-resources/history-oil-and-gas-production-illinois>

² "Illinois Production," Illinois Petroleum Resources Board website, <https://iprb.org/industry-facts/illinois-production/>

³ "(35 ILCS 200/1-130)," Illinois General Assembly Legislation website, <http://ilga.gov/legislation/ilcs/documents/003502000K1-130.htm>

⁴ "Your Oil and Gas Assessment Questions Answered," Illinois Oil and Gas Association and the Illinois Chief County Assessment Officers. [http://www.jeffersoncountyillinois.com/sites/default/files/OIL %26 GAS PAMPHLET0001.pdf](http://www.jeffersoncountyillinois.com/sites/default/files/OIL%20GAS%20PAMPHLET0001.pdf)

⁵ "Property Tax Statistics," Illinois Department of Revenue, 2019. <https://www2.illinois.gov/rev/research/taxstats/PropertyTaxStatistics/Pages/default.aspx>

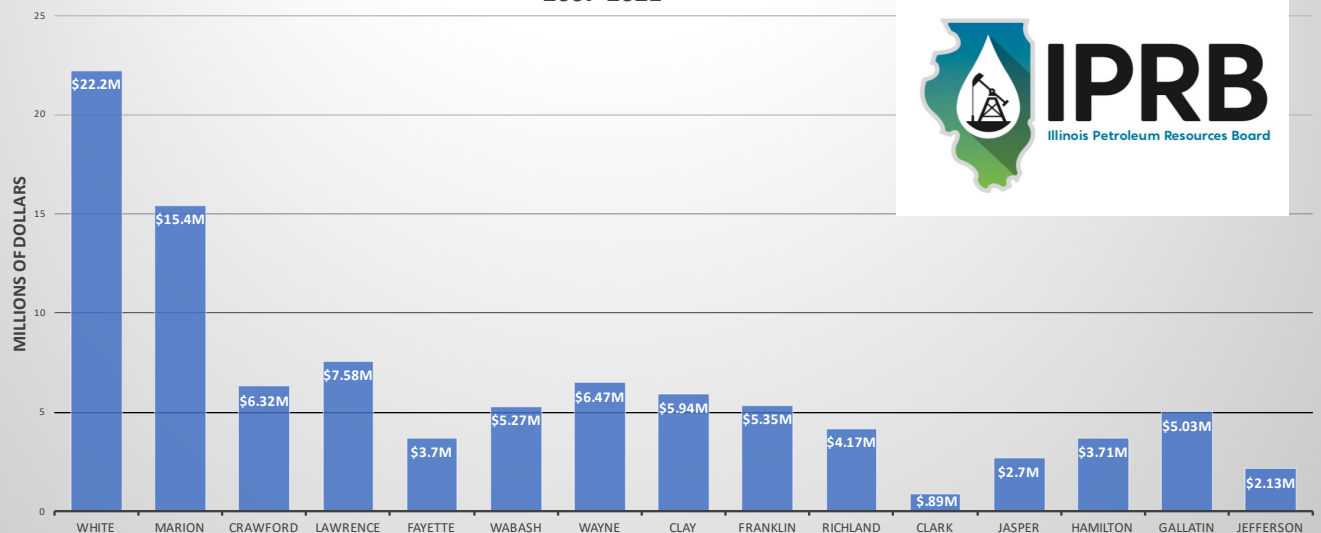
Sample Property Tax Breakdown Wilberton Township, Fayette County, IL

| | Percentage | Rate |
|----------------------------------|------------|---------|
| Local K-12 School District | 54.20% | 4.53867 |
| County | 10.57% | 0.38213 |
| Township Road & Bridge | 9.88% | 0.82756 |
| Township | 5.55% | 0.46435 |
| Local Community College District | 7.60% | 0.60765 |
| Local Public Library District | 4.56% | 0.38213 |
| Local Hospital District | 2.68% | 0.22420 |
| Local Fire District | 2.60% | 0.21793 |
| Local Park district | 1.70% | 0.14742 |
| Multi Township Assessors | 0.94% | 0.07843 |

located in). The Illinois Department of Revenue's website shows that between 53-70 percent of this revenue has gone to public schools in producing counties since 2007. These facts considered, IPRB estimates that Illinois oil and gas reserves generated at least **\$64.8 million** in ad valorem tax revenue for public schools in producing counties from 2007-2021.

More than 90 percent of the state's oil and natural gas production occurs in the state's top-15 producing counties, which collectively have just 2.2 percent of the state's overall population. Those figures considered, ad valorem property tax revenue from Illinois oil and natural gas production has a particularly significant impact in major producing counties. IDOR data show that ad valorem tax revenue in Illinois' top-15 oil and natural gas producing counties totaled **\$97.05 million** from 2007-2021. A year-by-year breakdown for each of Illinois' top-15 producing counties is shown in the chart below. IPRB estimates that at least **\$57.88 million** of that revenue went to public schools in those top-15 producing counties.

Ad Valorem Tax Revenue From Illinois Oil & Gas Reserves Top-15 Producing Counties 2007-2021



IPRB
Illinois Petroleum Resources Board

FINDINGS

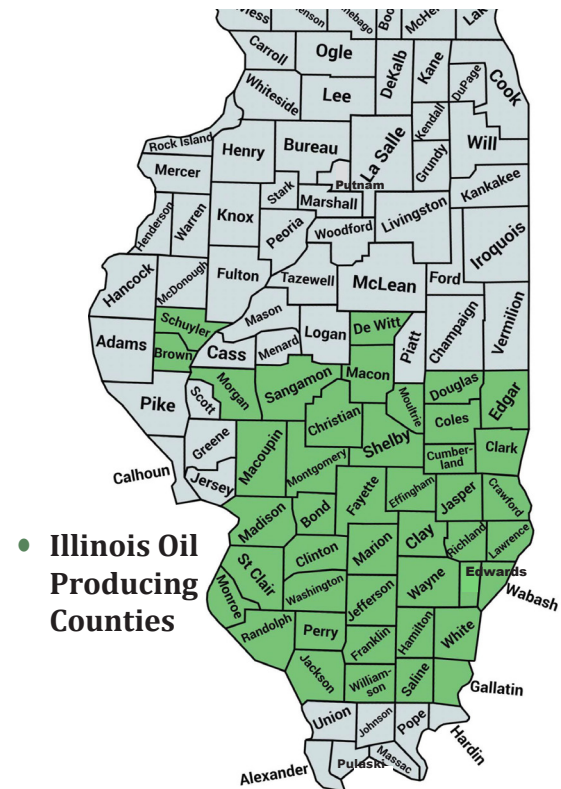
Oil production [occurs in 42](#) of Illinois' 102 counties. A small amount of associated natural gas is produced along with oil in Illinois; however, Illinois is primarily a crude oil producing state, with annual production ranging from [7.2 to 10 million barrels](#) between 2006 and 2022. As the map below illustrates, a vast majority of these oil producing counties are located in the predominantly rural southern portion of the state. There are a total of 281,746 residents in Illinois' oil producing counties, representing just 14.6 percent of the state's overall population of more than [12,740,000](#).^{6 7}

More than 90 percent of the state's oil production occurs in the state's top-15 producing counties, which collectively have just 2.2 percent of the state's overall population.

Those figures considered, ad valorem property tax revenue from Illinois oil production has a particularly significant impact in major producing counties. DOR data show that ad valorem tax revenue in Illinois' top-15 oil producing counties totaled **\$97.05 million** from 2007-2021.

It is important to note that many of these counties have relatively small populations and are relatively poor compared to many other state counties and the state as a whole. In fact, [all but one](#) of Illinois' top oil producing counties (Crawford) have poverty rates that are higher than the national average – adding even more significance to the ad valorem tax revenue generated by oil reserves in these counties.

Illinois Oil Producing Counties (Highlighted in Green)



Key findings 2007-2021

Total property taxes generated from Illinois oil & gas reserves — **\$108.6M**

Estimated revenues generated for schools in producing counties — **\$64.8M**

Total property taxes from oil & gas reserves in top-15 producing counties — **\$97.05M**

Estimated revenues generated for schools in top-15 producing counties — **\$57.88M**

⁶ "Illinois Production," Illinois Petroleum Resources Board. <https://iprb.org/industry-facts/illinois-production/>

⁷ "Illinois declines in population for fifth year in a row with more than 45,000 fewer residents," The Chicago Tribune, Dec. 18, 2018. <https://www.chicagotribune.com/news/ct-met-census-illinois-population-20181219-story.html>

Collectively, Illinois' top-15 oil producing counties have a poverty rate of 16.4% — more than four percentage points above the national average and three percentage points higher than the overall state poverty rate.

HOW PROPERTY TAX REVENUES WERE CALCULATED

The 2007 through 2013 oil production property tax revenue presented in this report was taken from a 2016 RCF Economic & Financial Consulting [report](#) that was commissioned by the Illinois Oil and Gas Association (IOGA). IPRB utilized that report's ad valorem tax revenue calculation methodology to estimate more recent 2014 through 2021 Illinois oil production ad valorem tax revenue available on the Illinois Department of Revenue's (IDOR) website. 2021 is the most recent year data was available.⁸

RCF Economic & Financial Consulting calculated the 2007 through 2013 oil production ad valorem revenue data presented in its report by accessing the IDOR's "Comparison of Current Taxes Extended by Class of Property" [database](#), which includes annual county-level property tax revenue for each class of property in the state, including aggregated property tax revenue for all minerals.⁹

Because that revenue database aggregates coal and oil and gas ad valorem tax revenue under the "minerals" category, another reference was used to separate oil and gas and coal revenues. The assessed values of coal and oil and gas leases are presented individually in a [document](#) entitled Abstract of Locally Assessed Real Estate and Railroad Property by County. On the recommendation of the Property Tax Division of the IDOR, an approximation of ad valorem tax revenues attributable specifically to oil and gas was made by multiplying the ratio of oil and gas lease assessed values to total minerals assessed values by the total property tax extended to minerals found in the Comparison of Current Taxes Extended by Class of Property database.¹⁰

For example, total property tax revenue from minerals in Wabash County was \$297,794 in 2019. More than three-fourths of that revenue is attributable to active oil leases in the county, while the rest is attributable to coal. The assessed value of active oil leases in Wabash County was \$3.53 million in 2019, representing 78 percent of the assessed value of all minerals in the county in 2017. Therefore, oil reserves were responsible for approximately 78 percent of the overall \$297,794 in property tax revenue generated by minerals in Wabash County in 2019, approximately \$232,202.

CRITICAL FUNDING FOR PUBLIC SCHOOL DISTRICTS

This oil- and gas-driven revenue was all the more significant considering Illinois public schools were [woefully underfunded](#) at the state level during the 2007-2018 time frame in particular.¹¹ Illinois has long had some of the [highest property tax rates](#) in the country, and one reason for this burden was heavy reliance on public education funding from the local level in the state during the report period (2007-2021).¹²

Prior to [recent education funding reforms](#) passed in 2017, 66 percent of Illinois public education funding came from the local level (58 to 63 percent from property taxes), while 25 percent of funding came from the state level and the remaining nine percent came from the federal level. By comparison, just 45 percent of public education funding throughout the United States as a whole came from the local level during this

⁸ "The Oil and Gas Production Industry in the Illinois Economy, March 2016 Update to the March 2009 Report," RCF Economic & Financial Consulting, March 31, 2016. <https://iprb.org/wp-content/uploads/2019/02/IOGA-March-2016-Update-to-Oil-and-Gas-Production-in-the-Illinois-Economy-revised.pdf>

⁹ Illinois Department of Revenue, Tax Statistics, "Comparison of Current Taxes Extended by Class of Property, Table 11," <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/2013/>

¹⁰ Illinois Department of Revenue, Taxstats, "Abstract of 2005 Locally Assessed Real Estate and Railroad Property by County, as Equalized Before Exemptions, Table 17" <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/2013/>

¹¹ "ISBE Releases Funding Projections for General State Aid by District," Illinois State Board of Education, April 12, 2016. <https://www.isbe.net/Lists/News/NewsDisplay.aspx?ID=8>

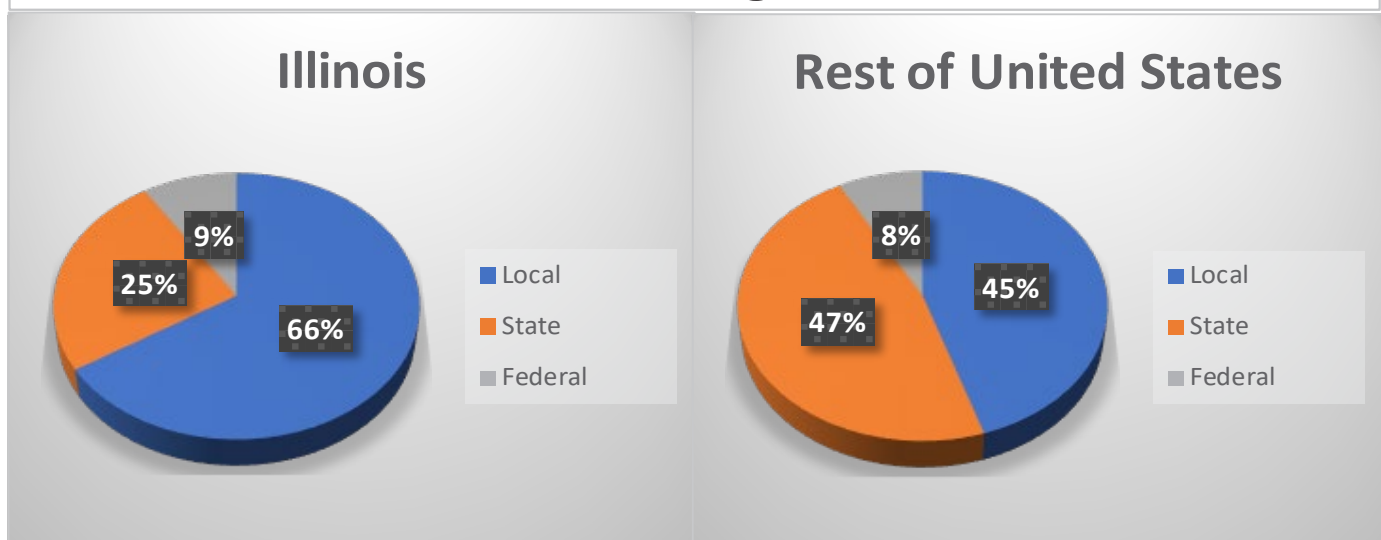
¹² "Illinois' Property Tax Rate Among Highest In Nation," Patch.com, January 21, 2019. <https://patch.com/illinois/across-il/illinois-property-tax-rate-among-highest-nation>

time-frame, while 47 percent was from the state level and eight percent came from the federal level.^{13 14}

Not only did Illinois rely on property taxes more than any other state in the nation to fund public schools during prior to reforms, state-level funding was “[widely considered the most inequitable in the country](#),” according to The Associated Press, while Illinois ranked “[dead last](#)” in educational funding in 2013, according to the Peoria Journal Star. In fact, state funding for public education in Illinois was [below foundation levels](#) (prorated) for seven years, from 2009 to 2016.^{15 16 17}

According to the Illinois State Board of Education, Illinois’ state-level public education funding shortfall totaled \$2.375 billion from Financial Year 2010 to FY2016. Funding shortfalls [totaled in the millions](#) for individual Illinois school districts during this time frame. The charts below illustrate the heavy reliance on local funding for Illinois public education between 2011 and 2017 and state-level public education funding shortfalls in Illinois from Financial Year 2010 (FY2010) and Financial Year 2016 (FY2016).¹⁸

Public Education Funding Sources 2011-2017



Sources: Illinois State Board of Education

General Illinois State Public Education Aid FY2008-FY2017

| | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 |
|--|------------------|------------------|------------------|-------------------------|------------------|
| General Aid & Related Claim Amounts | \$ 4,424,277,388 | \$ 4,581,561,600 | \$ 4,619,204,197 | \$ 4,600,565,505 | \$ 4,679,162,048 |
| Actual Appropriations | \$ 4,454,500,000 | \$ 4,581,561,460 | \$ 4,600,305,100 | \$ 4,600,305,100 | \$ 4,448,104,514 |
| Lapse (Shortfall) | None | None | \$ 18,899,097 | \$ 260,405 | \$ 231,057,534 |
| Proration | 100% | 100% | 98.30% | 99.90% | 95% |
| | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 |
| General Aid & Related Claim Amounts | \$ 4,804,928,870 | \$ 5,004,314,307 | \$ 5,073,359,100 | \$ 5,114,515,216 | \$ 5,071,396,609 |
| Actual Appropriations | \$ 4,286,752,500 | \$ 4,442,198,260 | \$ 4,425,273,600 | \$ 4,717,188,200 | \$ 5,078,585,900 |
| Lapse (Shortfall) | \$ 518,176,370 | \$ 562,116,047 | \$ 648,085,500 | \$ 397,327,016 | None |
| Proration | 89.20% | 88.70% | 87.10% | 92.10% | 100% |
| Total Lapse (Shortfall) FY2010-FY2016 | | | | \$ 2,375,921,969 | |

¹³ “Illinois overhauls system for funding public schools,” Politico, Aug. 29, 2017. <https://www.politico.com/story/2017/08/29/illinois-public-schools-funding-242144>

¹⁴ “Illinois Report Card 2017-2018,” Illinois State Board of Education. <https://www.illinoisreportcard.com/state.aspx?stateid=IL&source=environment&source2=revenuepercentages>

¹⁵ “Illinois House passes school funding overhaul on 2nd attempt,” The Herald & Review, Aug. 28, 2017. https://herald-review.com/ap/illinois-house-passes-school-funding-overhaul-on-nd-attempt/article_c32ed68b-1fe8-5f7f-9bfd-c27e0f98d9f6.html

¹⁶ “Deadbeat Illinois: State already ranks last in state-education funding,” Peoria Journal Star, March 4, 2013. <https://www.pjstar.com/x1522331285/Deadbeat-Illinois-State-already-ranks-last-in-state-education-funding>

¹⁷ “ISBE Releases Funding Projections for General State Aid by District,” Illinois State Board of Education, April 12, 2016. <https://www.isbe.net/Lists/News/NewsDisplay.aspx?ID=8>

¹⁸ “Illinois Governor Signs Bill to Fund Schools for 2016-17 School Year,” WEVV-TV Evansville, July 1, 2016. <https://44news.wevv.com/illinois-governor-signs-bill-fund-schools-2016-17-school-year/>

HOW PROPERTY TAX RATES ON ILLINOIS OIL & GAS RESERVES ARE DETERMINED

Ad valorem property taxes on active Illinois oil and gas leases are based on a schedule adopted by the Illinois Oil and Gas Association and the oil and gas committee of the Chief County Assessment Officials that is used statewide. This schedule is based upon yearly averages of the price of oil and natural gas from Illinois oil purchasers and the production amount for the individual lease. There are reductions for leases based upon age, secondary recovery methods and production. This explains why revenues can vary widely from producing county to producing county, even in cases where counties have similar production.

Importantly, these taxes are based on estimates of oil reserves remaining in the ground, not oil or natural gas produced. The annual ad valorem tax bill that operators and royalty owners receive is also based on data that is over two years old. For example, ad valorem taxes paid in 2017 were based on a 2016 assessment of active leases that was calculated using 2015 production totals.

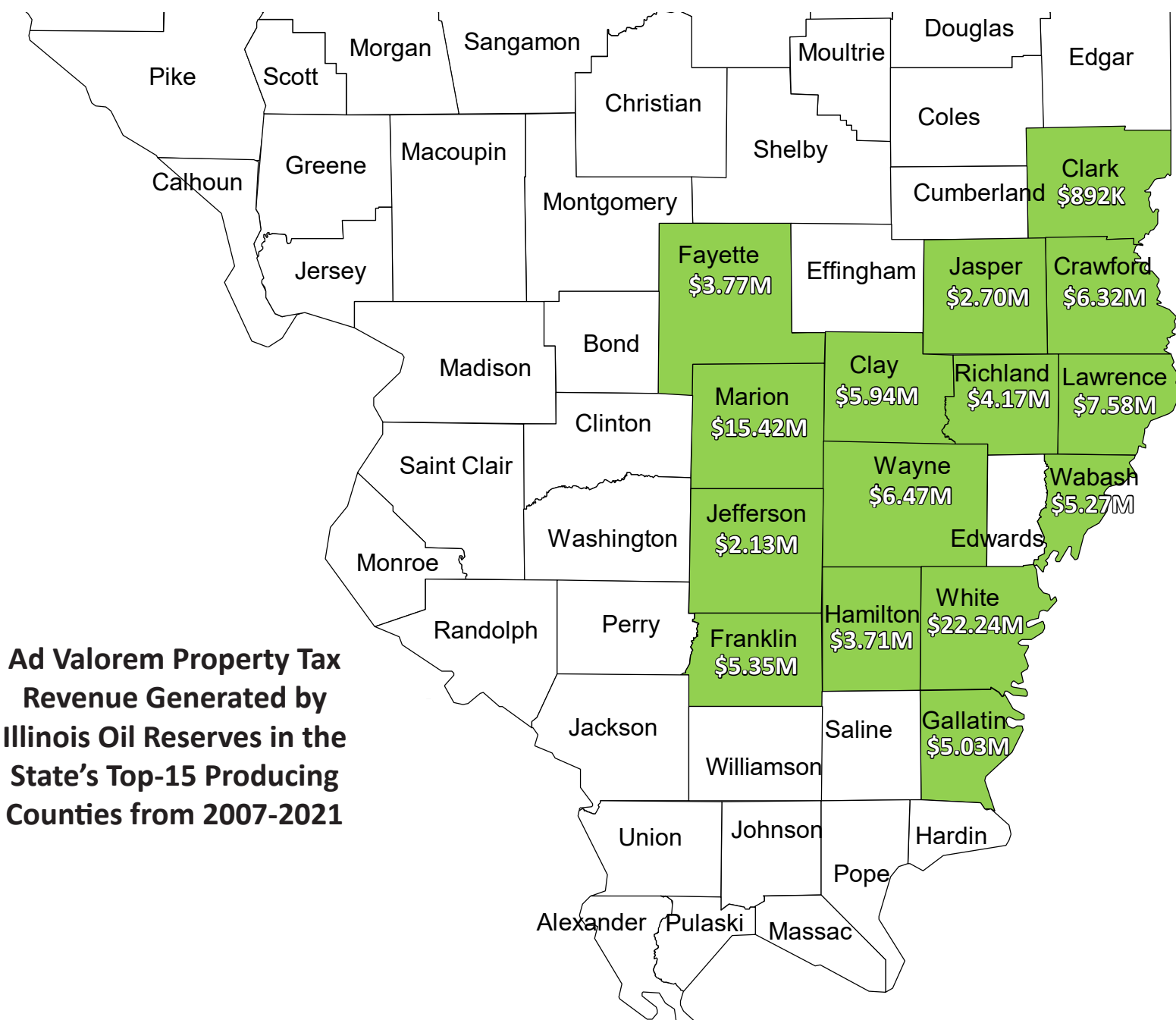
As the 2016 RCF Economic & Financial Consulting report (page 48) referenced earlier in this report [notes](#),

“The per-well tax assessment system is complex, with the tax rates varying depending on the age of a well and the rate of production. The tax is not based on the price of oil at the time of production, but rather on the average price over the two-year period prior to the assessment date. This system helps smooth tax obligations during periods of price run-ups such as ones which occurred in 2007 and 2008, but it also produces a lengthy burden following periods of price declines, such as those which occurred in the second-half of 2008 and during the time period from late 2014 through 2015. The effect of the \$100-plus-per-barrel oil of the first-half of 2008 was felt for the following two years.”¹⁹

¹⁹ “The Oil and Gas Production Industry in the Illinois Economy, March 2016 Update to the March 2009 Report,” RCF Economic & Financial Consulting, March 31, 2016. <https://iprb.org/wp-content/uploads/2019/02/IOGA-March-2016-Update-to-Oil-and-Gas-Production-in-the-Illinois-Economy-revised.pdf>

County-Specific Data for Illinois'

Top-15 Producing Counties





WHITE COUNTY

Oil Reserve Property Tax Revenue Facts



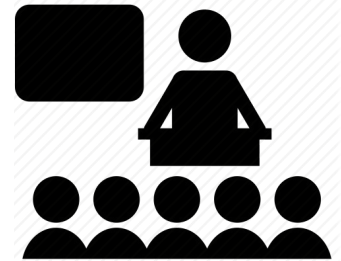
\$22.24M

Total Revenue
2007-2021



\$13.74M

Estimated
Revenue for
Public Schools
2007-2021



2,400+

K-12 Students in
County's Three
Primary School
Districts

White County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|-------------------------|----------------------------|
| 2007 | \$ 1,071,508.00 | \$ 662,191.94 |
| 2008 | \$ 806,550.00 | \$ 493,608.60 |
| 2009 | \$ 1,441,153.00 | \$ 883,426.79 |
| 2010 | \$ 1,054,620.00 | \$ 653,864.40 |
| 2011 | \$ 1,133,565.00 | \$ 706,211.00 |
| 2012 | \$ 1,224,977.00 | \$ 763,160.67 |
| 2013 | \$ 1,494,144.00 | \$ 932,345.86 |
| 2014 | \$ 1,601,145.00 | \$ 995,912.19 |
| 2015 | \$ 1,960,255.00 | \$ 1,236,920.91 |
| 2016 | \$ 1,975,390.00 | \$ 1,214,864.85 |
| 2017 | \$ 1,247,201.00 | \$ 758,298.21 |
| 2018 | \$ 1,278,556.00 | \$ 781,197.72 |
| 2019 | \$ 2,074,713.00 | \$ 1,267,649.64 |
| 2020 | \$ 2,232,483.00 | \$ 1,381,906.98 |
| 2021 | \$ 1,653,165.00 | \$ 1,015,044.00 |
| 2007-2021 | \$ 22,249,425.00 | \$ 13,746,603.74 |

White County has been Illinois' top oil producing county for several years, surpassing [2 million barrels](#) of production a year from 2019-2022. The county's property tax revenue from oil reserves totaled more than \$22.24 million from 2007-2021. Between 60-63% of that revenue has gone to schools near production in each year. Therefore, IPRB estimates \$13.74 million of that \$22.24M-plus in ad valorem revenue went to fund the county's three primary public school districts: Carmi-White County CUSD #5, Norris City-Omaha-Enfield CUSD #3 and Grayville CUSD #1 from 2007-21.



MARION COUNTY

Oil Reserve Property Tax Revenue Facts



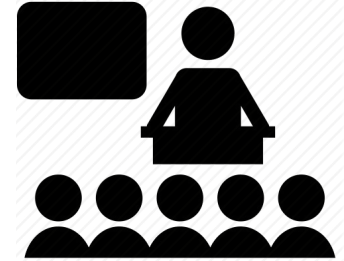
\$15.4M

Total Revenue
2007-2021



\$9.27M

Estimated Revenue
for Public Schools
2007-2021



6,900+

K-12 Students in
County's 15 Primary
School Districts

Marion County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|-------------------------|----------------------------|
| 2007 | \$ 1,500,156.00 | \$ 874,590.95 |
| 2008 | \$ 1,229,450.00 | \$ 715,539.90 |
| 2009 | \$ 1,706,286.00 | \$ 999,883.60 |
| 2010 | \$ 1,089,620.00 | \$ 647,234.28 |
| 2011 | \$ 1,052,875.00 | \$ 629,619.25 |
| 2012 | \$ 1,269,254.00 | \$ 769,167.92 |
| 2013 | \$ 1,306,767.00 | \$ 794,514.34 |
| 2014 | \$ 1,276,988.00 | \$ 775,131.72 |
| 2015 | \$ 1,368,686.00 | \$ 834,898.46 |
| 2016 | \$ 950,429.00 | \$ 587,365.12 |
| 2017 | \$ 514,429.00 | \$ 316,888.26 |
| 2018 | \$ 558,755.00 | \$ 344,751.84 |
| 2019 | \$ 573,026.00 | \$ 353,557.04 |
| 2020 | \$ 606,062.00 | \$ 372,728.13 |
| 2021 | \$ 419,755.00 | \$ 260,248.10 |
| 2007-2021 | \$ 15,422,538.00 | \$9,276,118.90 |

Marion County has been one of Illinois' top oil producing counties since the late 1930s and has consistently been Illinois' second largest producing county with an average of [nearly one million barrels](#) per year over the past decade. This production generated more than \$15.4 million in property tax revenue for the county from 2007 to 2021. Between 62-64% of this revenue has went to fund public schools near production each year from 2007-2021. IPRB estimates that at least \$9.27million of \$15.4 million went to fund the 15 public school districts based in Marion County from 2007-2021.



CRAWFORD COUNTY

Oil Reserve Property Tax Revenue Facts



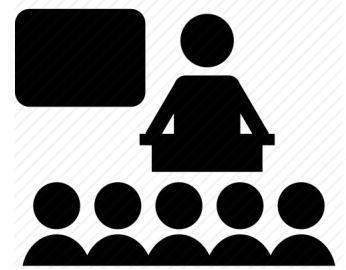
\$6.32M

Total Revenue
2007-2021



\$4.07M

Estimated Revenue
for Public Schools
2007-2021



2,800+

K-12 Students in
County's Four Primary
School Districts

Crawford County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for</u> <u>Schools</u> | |
|-----------|----------------------|--------------|--------------------------------------|--------------|
| 2007 | \$ | 364,177.00 | \$ | 257,473.14 |
| 2008 | \$ | 387,791.00 | \$ | 259,044.39 |
| 2009 | \$ | 512,855.00 | \$ | 338,484.30 |
| 2010 | \$ | 388,136.00 | \$ | 250,735.86 |
| 2011 | \$ | 417,965.00 | \$ | 267,497.60 |
| 2012 | \$ | 533,010.00 | \$ | 340,593.39 |
| 2013 | \$ | 602,180.00 | \$ | 385,395.20 |
| 2014 | \$ | 644,230.00 | \$ | 416,172.58 |
| 2015 | \$ | 683,009.00 | \$ | 428,246.64 |
| 2016 | \$ | 459,244.00 | \$ | 287,945.99 |
| 2017 | \$ | 282,159.00 | \$ | 180,863.92 |
| 2018 | \$ | 281,584.00 | \$ | 180,213.76 |
| 2019 | \$ | 297,939.00 | \$ | 187,701.57 |
| 2020 | \$ | 282,217.00 | \$ | 175,821.19 |
| 2021 | \$ | 185,680.00 | \$ | 114,564.00 |
| 2007-2021 | \$ | 6,322,176.00 | \$ | 4,070,753.52 |

Crawford County has been one of Illinois' most prolific oil producing counties for more than a century and it has consistently been the state's No. 3 oil producing county in recent years. Crawford County's long-time oil production has generated significant property tax revenues for the county, totaling more than \$6.3 million from 2007-2021. Between 61-70% of that revenue has gone to fund public schools near oil production each year from 2007-2021. IPRB estimates that \$4.07M of the total \$6.32M in ad valorem revenue generated from oil reserves during that timespan has gone to fund Crawford County public schools.



LAWRENCE COUNTY

Oil Reserve Property Tax Revenue Facts



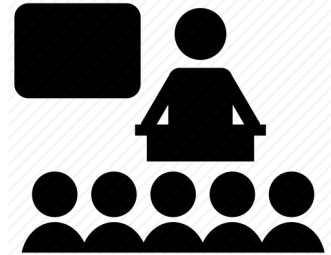
\$7.58M

Total Revenue
2007-2021



\$4.28M

Estimated Revenue
for Public Schools
2007-2021



2,200+

K-12 Students in
County's Two
Primary Public
School Districts

Lawrence County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 599,371.00 | \$ 336,846.50 |
| 2008 | \$ 639,449.00 | \$ 362,567.58 |
| 2009 | \$ 892,236.00 | \$ 474,669.55 |
| 2010 | \$ 498,428.00 | \$ 280,116.54 |
| 2011 | \$ 488,072.00 | \$ 274,296.46 |
| 2012 | \$ 556,176.00 | \$ 324,806.78 |
| 2013 | \$ 534,346.00 | \$ 311,523.72 |
| 2014 | \$ 556,206.00 | \$ 321,487.07 |
| 2015 | \$ 698,108.00 | \$ 392,336.70 |
| 2016 | \$ 504,468.00 | \$ 280,484.21 |
| 2017 | \$ 417,925.00 | \$ 227,769.13 |
| 2018 | \$ 274,220.00 | \$ 156,305.40 |
| 2019 | \$ 387,178.00 | \$ 223,788.88 |
| 2020 | \$ 343,755.00 | \$ 199,377.90 |
| 2021 | \$ 195,327.00 | \$ 119,150.00 |
| 2007-2021 | \$ 7,585,265.00 | \$4,285,526.42 |

Lawrence County has been a major oil producing county in Illinois for decades. This long history of oil production has generated significant property tax revenues for the county's two primary school districts – Lawrenceville Unit School District 20 and Red Hill Community Unit School District 10. Property tax revenues from Lawrence County oil reserves totaled more than \$7.5 million from 2007-2021. Between 53 and 61 percent of that revenue has gone to those school districts each year during that time-span and IPRB estimates a total of \$4.28M of that \$7.58M of revenue has gone to public schools in the county during the 2007-2021 timeframe.



FAYETTE COUNTY

Oil Reserve Property Tax Revenue Facts



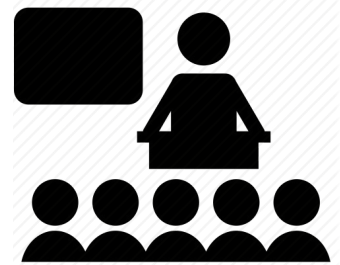
\$3.77M

Total Revenue
2007-2021



\$2.25M

Estimated Revenue
for Public Schools
2007-2021



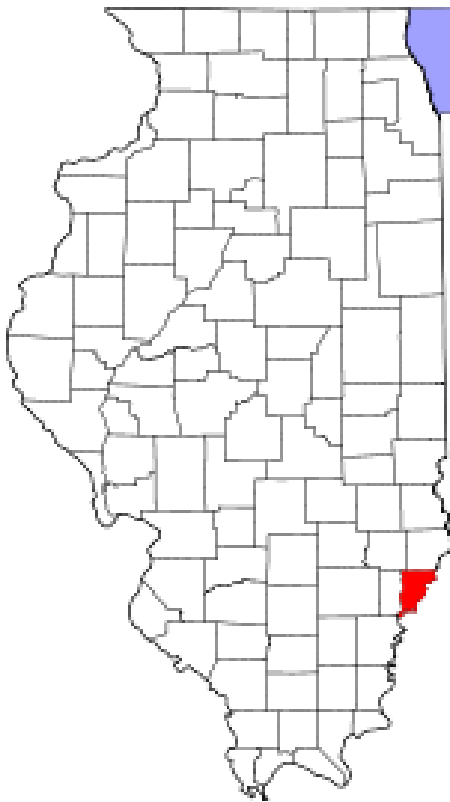
3,000+

K-12 Students in
County's Four Primary
School Districts

Fayette County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for Schools</u> | |
|-----------|----------------------|---------------------|----------------------------|-----------------------|
| 2007 | \$ | 242,675.00 | \$ | 145,362.33 |
| 2008 | \$ | 236,026.00 | \$ | 140,199.44 |
| 2009 | \$ | 332,958.00 | \$ | 201,106.63 |
| 2010 | \$ | 255,871.00 | \$ | 152,754.99 |
| 2011 | \$ | 276,198.00 | \$ | 164,061.61 |
| 2012 | \$ | 339,730.00 | \$ | 203,158.54 |
| 2013 | \$ | 375,615.00 | \$ | 224,617.77 |
| 2014 | \$ | 387,522.00 | \$ | 230,188.07 |
| 2015 | \$ | 376,315.00 | \$ | 224,283.74 |
| 2016 | \$ | 249,332.00 | \$ | 148,601.87 |
| 2017 | \$ | 135,497.00 | \$ | 81,704.69 |
| 2018 | \$ | 151,628.00 | \$ | 91,431.68 |
| 2019 | \$ | 175,000.00 | \$ | 103,250.00 |
| 2020 | \$ | 135,521.00 | \$ | 79,279.79 |
| 2021 | \$ | 104,477.00 | \$ | 61,119.00 |
| 2007-2021 | \$ | 3,774,365.00 | \$ | \$2,251,120.15 |

Fayette County has consistently been one of Illinois' top-five oil producing counties since the discovery of the historic Loudon field in the 1930s. Fayette County oil reserves continue to generate significant property tax revenue, totaling \$3.77 million-plus from 2007-2021. Fifty-nine to 60 percent of that total has gone to fund schools near production during that timespan. IPRB estimates that \$2.25 million of that revenue primarily went to fund the St. Elmo School District, with significant funding also going to the South Central and Brownstown school districts as well.



WABASH COUNTY

Oil Reserve Property Tax Revenue Facts



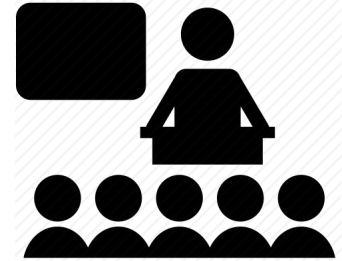
\$5.27M

Total Revenue
2007-2021



\$2.98M

Estimated Revenue
for Public Schools
2007-2021



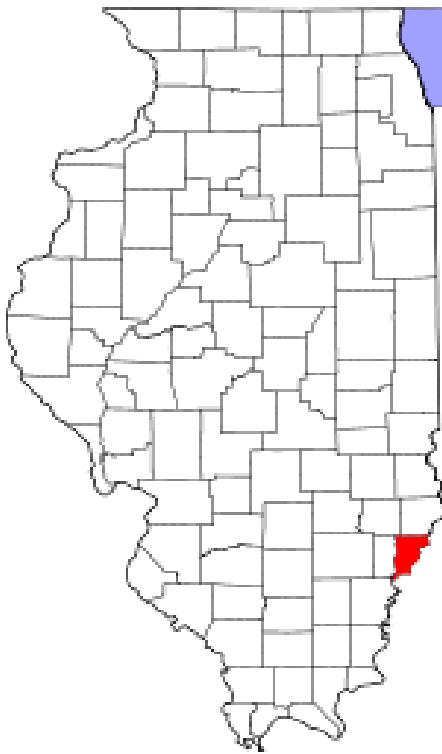
1,690

K-12 Students in
County's Two Primary
School Districts

Wabash County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 300,254.00 | \$ 169,043.00 |
| 2008 | \$ 319,289.00 | \$ 178,801.84 |
| 2009 | \$ 519,141.00 | \$ 292,276.38 |
| 2010 | \$ 327,534.00 | \$ 182,436.44 |
| 2011 | \$ 329,185.00 | \$ 183,026.86 |
| 2012 | \$ 430,589.00 | \$ 240,699.25 |
| 2013 | \$ 502,649.00 | \$ 274,949.00 |
| 2014 | \$ 451,098.00 | \$ 248,103.90 |
| 2015 | \$ 673,292.00 | \$ 374,350.35 |
| 2016 | \$ 442,162.00 | \$ 258,222.61 |
| 2017 | \$ 178,056.00 | \$ 102,560.26 |
| 2018 | \$ 144,092.00 | \$ 84,437.91 |
| 2019 | \$ 232,202.00 | \$ 140,482.21 |
| 2020 | \$ 233,774.00 | \$ 138,394.21 |
| 2021 | \$ 193,233.00 | \$ 113,234.00 |
| 2007-2021 | \$ 5,276,550.00 | \$2,981,018.22 |

Though tiny in terms of geography (228 square miles) and population (11,489), Wabash County has been a major Illinois oil producing county for decades. Oil reserves in Wabash County generated \$5.27 million-plus in property tax revenue from 2007-2021, with between 54 and 60% of that revenue going to K-12 public schools each year during that timeframe. That means approximately \$2.98 million was generated for the county's two primary school districts - Wabash Community CUSD #348 and Allendale CUSD #17 - from 2007-2021.



WAYNE COUNTY

Oil Reserve Property Tax Revenue Facts



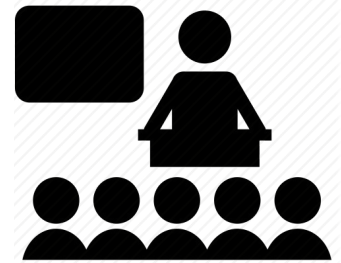
\$6.47M

Total Revenue
2007-2021



\$3.82M

Estimated
Revenue for
Public Schools
2007-2021



2,500+

K-12 Students in
County's Seven
Primary School Districts

Wayne County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for</u> | |
|------------------|----------------------|---------------------|--------------------|-----------------------|
| | | | <u>Schools</u> | |
| 2007 | \$ | 577,574.00 | \$ | 330,949.90 |
| 2008 | \$ | 575,311.00 | \$ | 336,556.94 |
| 2009 | \$ | 849,497.00 | \$ | 486,761.78 |
| 2010 | \$ | 452,218.00 | \$ | 259,573.13 |
| 2011 | \$ | 469,004.00 | \$ | 276,243.36 |
| 2012 | \$ | 572,942.00 | \$ | 335,171.07 |
| 2013 | \$ | 613,858.00 | \$ | 368,928.66 |
| 2014 | \$ | 488,595.00 | \$ | 292,668.41 |
| 2015 | \$ | 528,020.00 | \$ | 316,812.00 |
| 2016 | \$ | 327,413.00 | \$ | 197,757.45 |
| 2017 | \$ | 193,574.00 | \$ | 116,725.12 |
| 2018 | \$ | 210,660.00 | \$ | 127,659.96 |
| 2019 | \$ | 231,833.00 | \$ | 140,722.63 |
| 2020 | \$ | 230,499.00 | \$ | 140,834.89 |
| 2021 | \$ | 156,334.00 | \$ | 95,833.00 |
| 2007-2021 | \$ | 6,477,332.00 | \$ | \$3,823,198.29 |

Wayne County has long been a top-10 oil producing county in Illinois, ranking seventh in the state in production in recent years. IPRB estimates Wayne County's oil reserves generated more than \$6.47 million in property tax revenue from 2007-2021, with between 54 and 60 percent of that revenue going to K-12 public schools near production each year during that timespan. IPRB estimates that approximately \$3.82 million of the \$6.47 million total generated between 2007-2021 went to fund the county's seven public school districts and their combined 2,500-plus K-12 students.



CLAY COUNTY

Oil Reserve Property Tax Revenue Facts



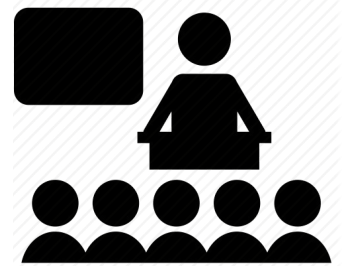
\$5.94M

Total Revenue
2007-2021



\$3.26M

Min. Estimated
Revenue for
Public Schools
2007-2021



2,300+

K-12 Students in
County's Three
Primary School Districts

Clay County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for Schools</u> | |
|-----------|----------------------|---------------------|----------------------------|-----------------------|
| 2007 | \$ | 609,355.00 | \$ | 340,629.45 |
| 2008 | \$ | 562,006.00 | \$ | 315,285.37 |
| 2009 | \$ | 812,049.00 | \$ | 451,499.24 |
| 2010 | \$ | 501,099.00 | \$ | 277,107.75 |
| 2011 | \$ | 447,752.00 | \$ | 248,502.36 |
| 2012 | \$ | 543,464.00 | \$ | 294,014.02 |
| 2013 | \$ | 528,629.00 | \$ | 292,331.84 |
| 2014 | \$ | 491,052.00 | \$ | 272,533.86 |
| 2015 | \$ | 515,684.00 | \$ | 276,922.31 |
| 2016 | \$ | 263,987.00 | \$ | 140,177.10 |
| 2017 | \$ | 123,822.00 | \$ | 65,997.13 |
| 2018 | \$ | 137,499.00 | \$ | 73,561.97 |
| 2019 | \$ | 153,323.00 | \$ | 81,874.48 |
| 2020 | \$ | 149,520.00 | \$ | 79,694.16 |
| 2021 | \$ | 102,729.00 | \$ | 54,549.00 |
| 2007-2021 | \$ | 5,941,970.00 | \$ | \$3,264,680.02 |

Clay County has consistently been a top-10 oil producing county in Illinois for many years. Clay County's oil production industry's oil reserves generated more than \$5.94 million in property tax revenue from 2007-2021. The percentage of that revenue that has gone to fund public K-12 schools near production during that time has been between 53-56% each year. Therefore, IPRB estimates that \$3.26 million of that revenue primarily went to fund the three public school districts based in the county: Flora Community Unit School District (CUSD) #5, North Clay CUSD #25 and Clay City CUSD #10.



FRANKLIN COUNTY

Oil Reserve Property Tax Revenue Facts



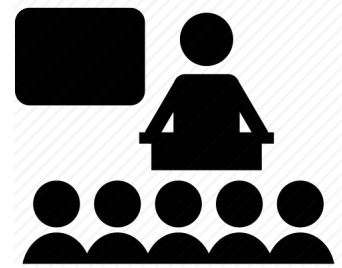
\$5.35M

Total Revenue
2007-2021



\$2.9M

Min. Estimated
Revenue for
Public Schools
2007-2021



6,300+

K-12 Students
In County's Nine
Primary School Districts

Franklin County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 390,644.00 | \$ 220,323.22 |
| 2008 | \$ 324,471.00 | \$ 182,677.17 |
| 2009 | \$ 533,787.00 | \$ 297,319.36 |
| 2010 | \$ 429,052.00 | \$ 236,836.70 |
| 2011 | \$ 446,028.00 | \$ 244,869.37 |
| 2012 | \$ 414,311.00 | \$ 224,142.25 |
| 2013 | \$ 311,774.00 | \$ 168,046.19 |
| 2014 | \$ 471,410.00 | \$ 235,705.00 |
| 2015 | \$ 543,231.00 | \$ 290,085.35 |
| 2016 | \$ 358,308.00 | \$ 194,919.55 |
| 2017 | \$ 380,164.00 | \$ 203,387.74 |
| 2018 | \$ 154,678.00 | \$ 82,752.73 |
| 2019 | \$ 197,918.00 | \$ 106,479.88 |
| 2020 | \$ 234,282.00 | \$ 126,746.56 |
| 2021 | \$ 162,293.00 | \$ 87,313.00 |
| 2007-2021 | \$ 5,352,351.00 | \$2,901,604.08 |

Franklin County has consistently been a top-10 oil producing county in Illinois over the past decade-plus. Franklin County's oil reserves generated more than \$5.35 million in property taxes from 2007-2021. The percentage of that revenue that went to fund K-12 public schools near production in the county from 2007-2021 ranged from 53 to 56%. Therefore, IPRB estimates that \$2.9 million of that \$5.35 million in revenue primarily went to fund public school districts located near production.



RICHLAND COUNTY

Oil Reserve Property Tax Revenue Facts



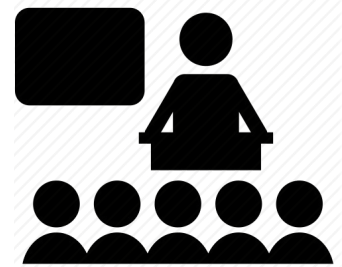
\$4.17M

Total Revenue
2007-2021



\$2.57M

Estimated
Revenue for
Public Schools
2007-2021



2,372

K-12 Students
In County's Primary
School District

Richland County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 277,140.00 | \$ 171,549.66 |
| 2008 | \$ 243,218.00 | \$ 149,579.07 |
| 2009 | \$ 466,500.00 | \$ 285,964.50 |
| 2010 | \$ 300,499.00 | \$ 184,205.89 |
| 2011 | \$ 287,815.00 | \$ 176,718.41 |
| 2012 | \$ 342,161.00 | \$ 212,139.82 |
| 2013 | \$ 433,235.00 | \$ 272,504.82 |
| 2014 | \$ 337,038.00 | \$ 205,593.18 |
| 2015 | \$ 502,112.00 | \$ 309,803.10 |
| 2016 | \$ 321,891.00 | \$ 197,319.18 |
| 2017 | \$ 145,526.00 | \$ 89,498.49 |
| 2018 | \$ 144,092.00 | \$ 88,472.49 |
| 2019 | \$ 153,444.00 | \$ 93,600.84 |
| 2020 | \$ 135,645.00 | \$ 83,014.74 |
| 2021 | \$ 86,343.00 | \$ 53,188.00 |
| 2007-2021 | \$ 4,176,659.00 | \$2,573,152.19 |

Richland County has long been a significant oil producing county in Illinois. The county's oil reserves generated more than \$4.17 million in property tax revenue from 2007-2021. The percentage of that revenue that has gone to K-12 public schools near production during that timespan has ranged between 61-63% annually. Therefore, IPRB estimates \$2.57 million of that total primarily went to fund the county's K-12 public schools during that time (Olney-East Richland Community School District #1 and West Richland CUSD #2 merged to become a single district in 2015.)



CLARK COUNTY

Oil Reserve Property Tax Revenue Facts



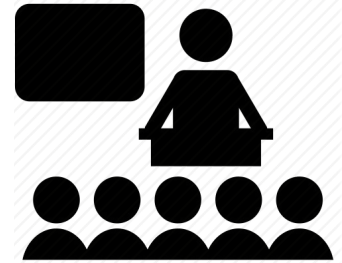
\$892K

Total Revenue
2007-2021



\$528K

Estimated
Revenue for
Public Schools
2007-2021



2,650+

K-12 Students
In County's Three
Primary School Districts

Clark County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for Schools</u> | |
|-----------|----------------------|------------|----------------------------|------------|
| 2007 | \$ | 22,879.00 | \$ | 13,041.03 |
| 2008 | \$ | 21,657.00 | \$ | 12,431.12 |
| 2009 | \$ | 23,170.00 | \$ | 13,253.24 |
| 2010 | \$ | 22,448.00 | \$ | 12,885.15 |
| 2011 | \$ | 22,207.00 | \$ | 12,591.37 |
| 2012 | \$ | 23,312.00 | \$ | 13,194.59 |
| 2013 | \$ | 22,290.00 | \$ | 12,749.88 |
| 2014 | \$ | 26,539.00 | \$ | 15,286.46 |
| 2015 | \$ | 136,949.00 | \$ | 79,430.42 |
| 2016 | \$ | 132,955.00 | \$ | 77,379.81 |
| 2017 | \$ | 87,725.00 | \$ | 51,933.20 |
| 2018 | \$ | 88,285.00 | \$ | 52,971.00 |
| 2019 | \$ | 93,039.00 | \$ | 56,567.71 |
| 2020 | \$ | 92,456.00 | \$ | 56,675.53 |
| 2021 | \$ | 76,708.00 | \$ | 48,095.92 |
| 2007-2021 | \$ | 892,619.00 | \$ | 528,486.44 |

Clark County has been a significant oil producing county in Illinois for many decades. Clark County's oil production generated more than \$815,000 in property tax revenue from its oil reserves between 2007-2021. The percentage of ad valorem revenue that has gone to fund K-12 public schools in the county has ranged from 56-63% annually during that time-frame. Therefore, IPRB estimates \$528,000 of that property tax revenue went to fund the county's three primary public school districts and their approximately 2,650+ students.



JASPER COUNTY

Oil Reserve Property Tax Revenue Facts



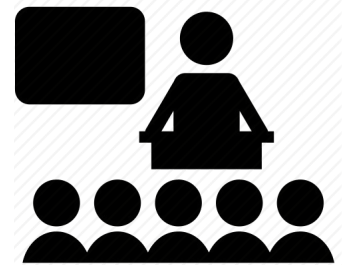
\$2.7M

Total Revenue
2007-2021



\$1.55M

Estimated
Revenue for
Public Schools
2007-2021



1,300+

K-12 Students
In County's Primary
School District

Jasper County Oil Reserve Property Tax Revenue

| | | <u>Total Revenue</u> | <u>Revenue for</u> <u>Schools</u> |
|------------------|----|----------------------|--------------------------------------|
| 2007 | \$ | 155,834.00 | \$ 95,526.24 |
| 2008 | \$ | 142,347.00 | \$ 87,685.75 |
| 2009 | \$ | 214,783.00 | \$ 132,306.33 |
| 2010 | \$ | 170,153.00 | \$ 104,644.10 |
| 2011 | \$ | 176,599.00 | \$ 107,901.99 |
| 2012 | \$ | 219,678.00 | \$ 128,511.63 |
| 2013 | \$ | 287,540.00 | \$ 160,159.78 |
| 2014 | \$ | 330,000.00 | \$ 183,810.00 |
| 2015 | \$ | 336,816.00 | \$ 185,248.80 |
| 2016 | \$ | 183,701.00 | \$ 102,688.86 |
| 2017 | \$ | 80,106.00 | \$ 43,337.35 |
| 2018 | \$ | 86,496.00 | \$ 47,226.82 |
| 2019 | \$ | 127,734.00 | \$ 71,020.10 |
| 2020 | \$ | 123,121.00 | \$ 67,962.79 |
| 2021 | \$ | 72,111.00 | \$ 40,382.16 |
| 2007-2021 | \$ | 2,707,019.00 | \$1,558,412.69 |

Jasper County has long been a significant oil producing county in Illinois. The county's oil production industry generated more than \$2.7million in property tax revenue from oil reserves from 2007-2021. The annual percentage of ad valorem revenue generated by oil reserves that has gone to K-12 public schools near production during that timespan has ranged from 54-62%. Therefore, IPRB estimates that \$1.55 million of that \$2.7M in oil reserve-generated property tax revenue went to fund the county's primary school district, Jasper County Community School District #1 from 2007-2021.



HAMILTON COUNTY

Oil Reserve Property Tax Revenue Facts



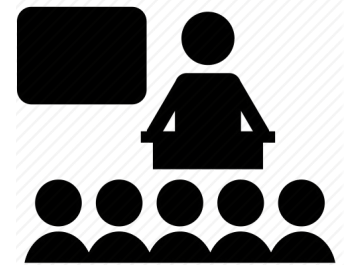
\$3.71M

Total Revenue
2007-2021



\$2.18M

Estimated
Revenue for
Public Schools
2007-2021



1,200+

K-12 Students
In County's Primary
School District

Hamilton County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 299,993.00 | \$ 175,795.90 |
| 2008 | \$ 283,285.00 | \$ 163,738.73 |
| 2009 | \$ 447,256.00 | \$ 258,513.97 |
| 2010 | \$ 316,277.00 | \$ 182,808.11 |
| 2011 | \$ 239,395.00 | \$ 139,088.50 |
| 2012 | \$ 409,740.00 | \$ 238,468.68 |
| 2013 | \$ 336,554.00 | \$ 198,903.41 |
| 2014 | \$ 241,995.00 | \$ 140,357.10 |
| 2015 | \$ 278,365.00 | \$ 165,905.54 |
| 2016 | \$ 148,861.00 | \$ 89,167.74 |
| 2017 | \$ 76,933.00 | \$ 46,313.67 |
| 2018 | \$ 105,582.00 | \$ 63,560.36 |
| 2019 | \$ 167,038.00 | \$ 100,890.95 |
| 2020 | \$ 194,604.00 | \$ 118,319.23 |
| 2021 | \$ 167,424.00 | \$ 102,463.00 |
| 2007-2021 | \$ 3,713,302.00 | \$2,184,294.88 |

Hamilton County has long been a significant oil producing county in Illinois. Hamilton County's oil production industry generated more than \$3.71 million in property tax revenue from oil reserves from 2007-2021. Over that timespan the annual percentage of property tax revenue generated from oil reserves that has gone to K-12 public schools near production has been 57-61%. Therefore, IPRB estimates that \$2.18 million of that property tax revenue primarily went to fund the county's primary school district, Hamilton County Community Unit #10.



GALLATIN COUNTY

Oil Reserve Property Tax Revenue Facts



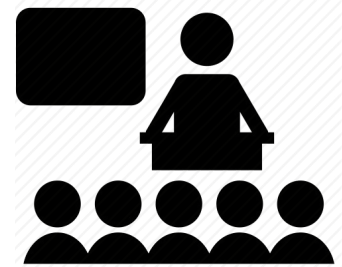
\$5.03M

Total Revenue
2007-2021



\$2.97M

Estimated
Revenue for
Public Schools
2007-2021



500+

K-12 Students
In County's Primary
School District

Gallatin County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | | <u>Revenue for Schools</u> | |
|-----------|----------------------|--------------|----------------------------|--------------|
| 2007 | \$ | 183,197.00 | \$ | 110,284.59 |
| 2008 | \$ | 161,429.00 | \$ | 95,565.97 |
| 2009 | \$ | 321,965.00 | \$ | 186,739.70 |
| 2010 | \$ | 286,795.00 | \$ | 169,495.85 |
| 2011 | \$ | 571,806.00 | \$ | 337,937.35 |
| 2012 | \$ | 568,448.00 | \$ | 335,384.32 |
| 2013 | \$ | 498,427.00 | \$ | 292,576.65 |
| 2014 | \$ | 542,698.00 | \$ | 320,734.52 |
| 2015 | \$ | 689,555.00 | \$ | 421,318.11 |
| 2016 | \$ | 512,963.00 | \$ | 305,725.95 |
| 2017 | \$ | 148,442.00 | \$ | 86,393.24 |
| 2018 | \$ | 167,402.00 | \$ | 97,930.17 |
| 2019 | \$ | 148,194.00 | \$ | 88,175.43 |
| 2020 | \$ | 144,587.00 | \$ | 85,884.68 |
| 2021 | \$ | 87,388.00 | \$ | 41,946.24 |
| 2007-2021 | \$ | 5,033,296.00 | \$ | 2,976,092.76 |

Gallatin County has long been a significant oil producing county in Illinois. Gallatin County's oil production industry generated more than \$5.03 million in property tax revenue from its oil reserves from 2007-2021. During that timespan, the percentage of that ad valorem revenue that has gone to K-12 schools near production in the county has ranged from 58-61 percent annually. Therefore, IPRB estimates \$2.97 million of that property tax revenue primarily went to fund the county's lone school district, Gallatin County Community Unit School District #7, and its 500-plus students.



JEFFERSON COUNTY

Oil Reserve Property Tax Revenue Facts



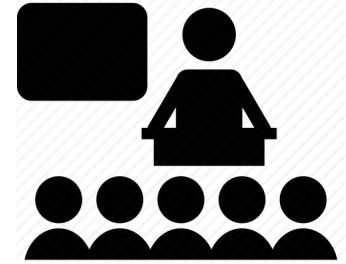
\$2.13M

Total Revenue
2007-2021



\$1.45M

Estimated
Revenue for
Public Schools
2007-2021



5,500+

K-12 Students
In County's 20
School Districts

Jefferson County Oil Reserve Property Tax Revenue

| | <u>Total Revenue</u> | <u>Revenue for Schools</u> |
|------------------|------------------------|----------------------------|
| 2007 | \$ 135,491.00 | \$ 93,082.32 |
| 2008 | \$ 134,193.00 | \$ 91,922.21 |
| 2009 | \$ 161,219.00 | \$ 110,273.80 |
| 2010 | \$ 131,071.00 | \$ 76,807.61 |
| 2011 | \$ 134,561.00 | \$ 94,327.26 |
| 2012 | \$ 135,097.00 | \$ 94,567.90 |
| 2013 | \$ 233,269.00 | \$ 162,588.49 |
| 2014 | \$ 178,455.00 | \$ 124,740.05 |
| 2015 | \$ 176,360.00 | \$ 122,922.92 |
| 2016 | \$ 135,243.00 | \$ 94,940.59 |
| 2017 | \$ 146,481.00 | \$ 102,536.70 |
| 2018 | \$ 109,067.00 | \$ 76,019.70 |
| 2019 | \$ 117,690.00 | \$ 81,206.10 |
| 2020 | \$ 124,522.00 | \$ 86,418.27 |
| 2021 | \$ 77,966.00 | \$ 54,654.33 |
| 2007-2021 | \$ 2,130,685.00 | \$1,467,008.23 |

Jefferson County has long been a significant oil producing county in Illinois and has also been known as the hub of the Illinois Basin for decades. Jefferson County's oil production generated more than \$2.13 million in property tax revenue from the county's oil reserves from 2007-2021. Over that 15-year timespan, between 68-71% of ad valorem revenue from oil reserves collected in the county has gone to fund public K-12 schools near production in the county. IPRB estimates that \$1.45 million of that \$2.13 million in oil reserve property tax revenue went to fund Jefferson County schools near production.

Estimated Property Tax Revenue Generated by Oil & Natural Gas Reserves in Illinois Producing Counties, 2007-2021

| Illinois County | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2007-2020 |
|----------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Adams | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,577.00 |
| Bond | \$ 15,492.00 | \$ - | \$ 19,646.00 | \$ 12,442.00 | \$ 17,136.00 | \$ 12,509.00 | \$ 17,095.00 | \$ 13,945.00 | \$ 14,733.00 | \$ 12,930.00 | \$ 12,520.00 | \$ 5,397.00 | \$ 5,921.00 | \$ 5,709.00 | \$ 8,316.00 | \$ 173,811.00 |
| Brown | \$ 5,326.00 | \$ 5,107.00 | \$ 5,144.00 | \$ 5,031.00 | \$ 4,974.00 | \$ 4,698.00 | \$ 4,427.00 | \$ 4,103.00 | \$ 3,976.00 | \$ 4,108.00 | \$ 3,822.00 | \$ 3,677.00 | \$ 4,487.00 | \$ 4,332.00 | \$ 4,064.00 | \$ 67,756.00 |
| Christian | \$ - | \$ 40,881.00 | \$ 37,533.00 | \$ 29,490.00 | \$ 29,928.00 | \$ 30,866.00 | \$ 475,837.00 | \$ 149,217.00 | \$ 100,434.00 | \$ 56,186.00 | \$ 34,411.00 | \$ 27,914.00 | \$ 25,896.00 | \$ 25,644.00 | \$ 23,345.00 | \$ 1,087,582.00 |
| Clark | \$ 22,879.00 | \$ 21,657.00 | \$ 23,170.00 | \$ 22,448.00 | \$ 22,207.00 | \$ 23,312.00 | \$ 22,290.00 | \$ 26,539.00 | \$ 136,949.00 | \$ 132,955.00 | \$ 87,725.00 | \$ 88,285.00 | \$ 93,033.00 | \$ 92,456.00 | \$ 76,708.00 | \$ 892,613.00 |
| Clay | \$ 609,355.00 | \$ 562,006.00 | \$ 812,049.00 | \$ 501,099.00 | \$ 447,752.00 | \$ 543,464.00 | \$ 528,629.00 | \$ 499,052.00 | \$ 515,664.00 | \$ 263,987.00 | \$ 123,882.00 | \$ 137,969.00 | \$ 153,323.00 | \$ 149,520.00 | \$ 102,729.00 | \$ 5,942,030.00 |
| Clinton | \$ 91,610.00 | \$ 72,041.00 | \$ 124,201.00 | \$ 46,349.00 | \$ 87,165.00 | \$ 100,709.00 | \$ 115,240.00 | \$ 94,165.00 | \$ 89,168.00 | \$ 52,107.00 | \$ 26,412.00 | \$ 32,930.00 | \$ 39,924.00 | \$ 35,605.00 | \$ 24,740.00 | \$ 1,032,366.00 |
| Coles | \$ 32,976.00 | \$ - | \$ - | \$ - | \$ 27,819.00 | \$ 21,683.00 | \$ 21,607.00 | \$ 19,479.00 | \$ 19,636.00 | \$ 13,744.00 | \$ 8,722.00 | \$ 10,931.00 | \$ 10,837.00 | \$ 12,128.00 | \$ 12,640.00 | \$ 212,192.00 |
| Crawford | \$ 364,177.00 | \$ 387,791.00 | \$ 512,855.00 | \$ 388,136.00 | \$ 417,965.00 | \$ 533,010.00 | \$ 602,180.00 | \$ 644,230.00 | \$ 683,009.00 | \$ 459,244.00 | \$ 282,159.00 | \$ 281,584.00 | \$ 297,938.00 | \$ 282,217.00 | \$ 185,680.00 | \$ 6,322,176.00 |
| Cumberland | \$ 4,189.00 | \$ 3,897.00 | \$ 108,885.00 | \$ 47,654.00 | \$ 49,507.00 | \$ 41,463.00 | \$ 78,507.00 | \$ 63,086.00 | \$ 50,399.00 | \$ 22,720.00 | \$ 12,071.00 | \$ 11,233.00 | \$ 6,819.00 | \$ 7,256.00 | \$ 6,521.00 | \$ 514,307.00 |
| Dewitt | \$ - | \$ 15,005.00 | \$ 16,446.00 | \$ 14,883.00 | \$ 6,551.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 126,322.00 |
| Douglas | \$ 434.00 | \$ 421.00 | \$ 420.00 | \$ 417.00 | \$ 443.00 | \$ 448.00 | \$ 436.00 | \$ 429.00 | \$ 404.00 | \$ 398.00 | \$ 392.00 | \$ 388.00 | \$ 376.00 | \$ 377.00 | \$ 227.00 | \$ 6,010.00 |
| Edgar | \$ 32,959.00 | \$ 29,366.00 | \$ 43,562.00 | \$ 28,724.00 | \$ 27,446.00 | \$ 31,879.00 | \$ 33,170.00 | \$ 26,122.00 | \$ 20,476.00 | \$ 17,878.00 | \$ 11,645.00 | \$ 13,316.00 | \$ 21,341.00 | \$ 10,959.00 | \$ 7,036.00 | \$ 355,875.00 |
| Edwards | \$ 119,811.00 | \$ 148,089.00 | \$ 210,200.00 | \$ 112,851.00 | \$ 128,886.00 | \$ 178,446.00 | \$ 174,578.00 | \$ 134,992.00 | \$ 234,692.00 | \$ 109,006.00 | \$ 44,145.00 | \$ 50,045.00 | \$ 48,503.00 | \$ 45,604.00 | \$ 47,636.00 | \$ 1,787,884.00 |
| Effingham | \$ 149,973.00 | \$ 119,751.00 | \$ 142,219.00 | \$ 121,569.00 | \$ 142,209.00 | \$ 192,764.00 | \$ 124,102.00 | \$ 160,906.00 | \$ 160,906.00 | \$ 108,053.00 | \$ 54,583.00 | \$ 56,356.00 | \$ 66,467.00 | \$ 58,948.00 | \$ 43,866.00 | \$ 1,702,802.00 |
| Fayette | \$ 242,675.00 | \$ 236,026.00 | \$ 332,958.00 | \$ 255,871.00 | \$ 276,198.00 | \$ 339,730.00 | \$ 375,610.00 | \$ 387,522.00 | \$ 376,315.00 | \$ 249,332.00 | \$ 135,497.00 | \$ 151,628.00 | \$ 175,000.00 | \$ 135,521.00 | \$ 104,477.00 | \$ 3,774,365.00 |
| Franklin | \$ 390,644.00 | \$ 324,471.00 | \$ 533,787.00 | \$ 429,052.00 | \$ 446,028.00 | \$ 414,311.00 | \$ 311,774.00 | \$ 471,410.00 | \$ 543,231.00 | \$ 358,308.00 | \$ 380,164.00 | \$ 154,678.00 | \$ 197,918.00 | \$ 234,282.00 | \$ 162,293.00 | \$ 5,352,351.00 |
| Gallatin | \$ 183,197.00 | \$ 161,429.00 | \$ 321,965.00 | \$ 286,795.00 | \$ 571,806.00 | \$ 568,448.00 | \$ 498,427.00 | \$ 542,698.00 | \$ 689,555.00 | \$ 512,963.00 | \$ 148,442.00 | \$ 167,402.00 | \$ 148,194.00 | \$ 144,587.00 | \$ 87,388.00 | \$ 5,033,296.00 |
| Hamilton | \$ 299,993.00 | \$ 283,285.00 | \$ 447,256.00 | \$ 316,277.00 | \$ 239,350.00 | \$ 409,740.00 | \$ 336,540.00 | \$ 241,950.00 | \$ 278,365.00 | \$ 148,861.00 | \$ 76,933.00 | \$ 105,982.00 | \$ 167,038.00 | \$ 194,604.00 | \$ 167,424.00 | \$ 3,713,302.00 |
| Jackson | \$ - | \$ - | \$ - | \$ - | \$ 1,714.00 | \$ 1,318.00 | \$ 1,170.00 | \$ 1,318.00 | \$ 1,068.00 | \$ 1,040.00 | \$ 1,137.00 | \$ 937.00 | \$ 794.00 | \$ 711.00 | \$ 1,479.00 | \$ 16,341.00 |
| Jasper | \$ 155,834.00 | \$ 142,347.00 | \$ 214,783.00 | \$ 170,153.00 | \$ 176,599.00 | \$ 219,678.00 | \$ 287,540.00 | \$ 330,000.00 | \$ 336,816.00 | \$ 183,701.00 | \$ 80,106.00 | \$ 86,496.00 | \$ 127,734.00 | \$ 123,121.00 | \$ 72,111.00 | \$ 2,707,019.00 |
| Jefferson | \$ 135,491.00 | \$ 144,193.00 | \$ 161,219.00 | \$ 131,071.00 | \$ 134,561.00 | \$ 135,097.00 | \$ 233,269.00 | \$ 178,455.00 | \$ 176,360.00 | \$ 135,243.00 | \$ 146,481.00 | \$ 109,067.00 | \$ 117,690.00 | \$ 124,522.00 | \$ 77,966.00 | \$ 2,130,685.00 |
| Lawrence | \$ 599,371.00 | \$ 639,449.00 | \$ 892,236.00 | \$ 498,428.00 | \$ 488,072.00 | \$ 556,176.00 | \$ 534,346.00 | \$ 556,206.00 | \$ 698,108.00 | \$ 504,468.00 | \$ 417,925.00 | \$ 274,220.00 | \$ 387,178.00 | \$ 343,755.00 | \$ 195,327.00 | \$ 7,585,265.00 |
| Macon | \$ - | \$ - | \$ 15,933.00 | \$ 13,922.00 | \$ 8,446.00 | \$ 9,805.00 | \$ 204,693.00 | \$ 79,848.00 | \$ 55,863.00 | \$ 22,532.00 | \$ 9,298.00 | \$ 11,751.00 | \$ 12,733.00 | \$ 13,201.00 | \$ 9,381.00 | \$ 467,406.00 |
| Madison | \$ 51,213.00 | \$ 66,525.00 | \$ 60,580.00 | \$ 51,023.00 | \$ 47,300.00 | \$ 48,677.00 | \$ 43,756.00 | \$ 45,506.00 | \$ 45,788.00 | \$ 37,646.00 | \$ 18,239.00 | \$ 19,124.00 | \$ 19,255.00 | \$ 21,488.00 | \$ 23,644.00 | \$ 599,764.00 |
| Marion | \$ 1,500,156.00 | \$ 1,229,450.00 | \$ 1,706,286.00 | \$ 1,089,620.00 | \$ 1,052,875.00 | \$ 1,269,254.00 | \$ 1,306,767.00 | \$ 1,276,988.00 | \$ 1,368,686.00 | \$ 950,429.00 | \$ 514,429.00 | \$ 558,755.00 | \$ 573,026.00 | \$ 606,062.00 | \$ 419,755.00 | \$ 15,422,358.00 |
| Montgomery | \$ - | \$ 31.00 | \$ 32.00 | \$ 290.00 | \$ 31.00 | \$ 277.00 | \$ 462.00 | \$ 269.00 | \$ 31.00 | \$ 27.00 | \$ 39.00 | \$ 294.00 | \$ 29.00 | \$ 79.00 | \$ - | \$ 1,148.00 |
| Moultrie | \$ 306.00 | \$ - | \$ 300.00 | \$ - | \$ - | \$ - | \$ - | \$ 404.00 | \$ 404.00 | \$ 3,131.00 | \$ 1,099.00 | \$ - | \$ 1,850.00 | \$ 1,812.00 | \$ 945.00 | \$ 11,247.00 |
| Perry | \$ 546.00 | \$ 4,074.00 | \$ 5,776.00 | \$ 8,520.00 | \$ 4,695.00 | \$ 4,546.00 | \$ 4,745.00 | \$ 3,411.00 | \$ 3,258.00 | \$ 2,943.00 | \$ 3,209.00 | \$ 16,363.00 | \$ 1,698.00 | \$ 1,870.00 | \$ 1,305.00 | \$ 66,959.00 |
| Randolph | \$ 6,699.00 | \$ 6,338.00 | \$ 6,466.00 | \$ 6,588.00 | \$ 2,359.00 | \$ 2,388.00 | \$ 1,561.00 | \$ 1,830.00 | \$ 832.00 | \$ 1,745.00 | \$ 1,313.00 | \$ 1,785.00 | \$ 2,401.00 | \$ 2,845.00 | \$ 2,131.00 | \$ 47,881.00 |
| Richland | \$ 277,140.00 | \$ 243,218.00 | \$ 466,500.00 | \$ 300,499.00 | \$ 287,815.00 | \$ 342,161.00 | \$ 433,235.00 | \$ 337,038.00 | \$ 502,112.00 | \$ 321,891.00 | \$ 145,526.00 | \$ 144,092.00 | \$ 153,444.00 | \$ 135,645.00 | \$ 86,343.00 | \$ 4,176,659.00 |
| Saline | \$ 60,981.00 | \$ 51,082.00 | \$ 60,409.00 | \$ 58,665.00 | \$ 39,604.00 | \$ 35,558.00 | \$ 31,405.00 | \$ 30,286.00 | \$ 37,878.00 | \$ 11,079.00 | \$ 15,333.00 | \$ 16,695.00 | \$ 16,277.00 | \$ 15,684.00 | \$ 15,998.00 | \$ 496,934.00 |
| Sangamon | \$ 179,968.00 | \$ 65,193.00 | \$ 64,816.00 | \$ 34,236.00 | \$ 18,423.00 | \$ 32,905.00 | \$ 19,558.00 | \$ 44,189.00 | \$ 44,973.00 | \$ 25,705.00 | \$ 9,648.00 | \$ 14,044.00 | \$ 13,200.00 | \$ 15,664.00 | \$ - | \$ 573,014.00 |
| Schuyler | \$ 2,013.00 | \$ 1,992.00 | \$ 1,933.00 | \$ 2,906.00 | \$ 1,443.00 | \$ 1,616.00 | \$ 2,694.00 | \$ 4,815.00 | \$ 5,556.00 | \$ 4,082.00 | \$ 2,312.00 | \$ 2,298.00 | \$ 2,294.00 | \$ 533.00 | \$ - | \$ 34,487.00 |
| Shelby | \$ 6,195.00 | \$ - | \$ 4,991.00 | \$ 2,050.00 | \$ 2,349.00 | \$ 4,054.00 | \$ 3,644.00 | \$ 5,540.00 | \$ 5,521.00 | \$ 5,131.00 | \$ 4,990.00 | \$ 4,580.00 | \$ 3,949.00 | \$ 4,652.00 | \$ 4,633.00 | \$ 62,293.00 |
| St. Clair | \$ 4,393.00 | \$ 5,794.00 | \$ 5,267.00 | \$ 4,847.00 | \$ 4,691.00 | \$ 4,685.00 | \$ 3,183.00 | \$ 8,154.00 | \$ 6,497.00 | \$ 13,733.00 | \$ 11,288.00 | \$ 11,051.00 | \$ 10,767.00 | \$ 4,272.00 | \$ 27,411.00 | \$ 125,973.00 |
| Wabash | \$ 300,234.00 | \$ 319,289.00 | \$ 519,141.00 | \$ 327,534.00 | \$ 329,185.00 | \$ 430,589.00 | \$ 502,649.00 | \$ 451,098.00 | \$ 673,292.00 | \$ 442,162.00 | \$ 178,056.00 | \$ 184,568.00 | \$ 232,201.00 | \$ 233,774.00 | \$ 193,233.00 | \$ 5,316,825.00 |
| Washington | \$ 151,853.00 | \$ 129,594.00 | \$ 173,637.00 | \$ 108,550.00 | \$ 120,271.00 | \$ 130,027.00 | \$ 144,003.00 | \$ 120,416.00 | \$ 115,848.00 | \$ 63,410.00 | \$ 39,144.00 | \$ 44,761.00 | \$ 43,277.00 | \$ 32,352.00 | \$ 32,352.00 | \$ 1,462,422.00 |
| Wayne | \$ 577,574.00 | \$ 575,311.00 | \$ 849,497.00 | \$ 452,218.00 | \$ 469,004.00 | \$ 572,942.00 | \$ 613,858.00 | \$ 488,595.00 | \$ 528,020.00 | \$ 327,413.00 | \$ 193,574.00 | \$ 210,660.00 | \$ 231,833.00 | \$ 230,499.00 | \$ 156,334.00 | \$ 6,477,332.00 |
| White | \$ 1,071,508.00 | \$ 806,550.00 | \$ 1,441,153.00 | \$ 1,054,620.00 | \$ 1,133,565.00 | \$ 1,224,977.00 | \$ 1,494,144.00 | \$ 1,601,145.00 | \$ 1,960,255.00 | \$ 1,975,390.00 | \$ 1,247,210.00 | \$ 1,278,556.00 | \$ 2,074,713.00 | \$ 2,232,483.00 | \$ 1,653,165.00 | \$ 22,249,344.00 |
| Williamson | \$ 27,983.00 | \$ 38,203.00 | \$ 52,251.00 | \$ 43,197.00 | \$ 36,249.00 | \$ 36,547.00 | \$ 37,529.00 | \$ 66,899.00 | \$ 63,743.00 | \$ 34,170.00 | \$ 21,669.00 | \$ 22,642.00 | \$ 15,444.00 | \$ 18,362.00 | \$ 13,430.00 | \$ 528,418.00 |
| Total Revenue | \$ 7,690,176.00 | \$ 6,869,856.00 | \$ 10,398,066.00 | \$ 6,979,770.00 | \$ 7,302,647.00 | \$ 8,511,063.00 | \$ 9,624,527.00 | \$ 9,104,078.00 | \$ 10,548,861.00 | \$ 7,611,523.00 | \$ 4,534,090.00 | \$ 4,311,564.00 | \$ 5,508,940.00 | \$ 5,619,819.00 | \$ 4,059,241.00 | \$ 108,674,221.00 |