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**REGIONAL OFFICE OF EDUCATION #21**  
Franklin, Johnson, Massac & Williamson Counties  
www.roe21.org

**Lorie LeQuatte**  
Regional Superintendent of Schools

## NEWS RELEASE

**FOR IMMEDIATE RELEASE BY:**

Lorie LeQuatte  
Regional Superintendent  
Regional Office of Education  
Franklin Johnson Massac and Williamson Counties  
Phone: (618) 438-9711 / Email: llequatte@roe21.org

**DATE:** Monday May 13, 2024

**TOPIC:** Disbursement of County School Facility Occupation Tax Per Law [PA 095-0675; 55 ILCS 5/5-1006.7]

**FOR MEDIA INQUIRIES:** Lorie LeQuatte

# County School Facility Occupation Tax

June 5, 2024 School District Disbursement

February 2024 Sales - March 2024 IL Dept of Revenue Collections - May 2024 ROE Receipt

| Williamson County                         |              |                |                     |
|---|--------------|----------------|---------------------|
| School District                           | Enrollment   | Allocation     | \$ 766,269.60       |
| ROE#21 Administrative                     |              |                | \$ 7,740.10         |
| Carbondale CHSD 165                       | 8            | 0.08%          | \$ 615.00           |
| Carrier Mills-Stonefort CUSD 2            | 13           | 0.13%          | \$ 999.38           |
| Carterville CUSD 5                        | 2,289        | 23.20%         | \$ 175,967.77       |
| Crab Orchard CUSD 3                       | 491          | 4.98%          | \$ 37,745.82        |
| Frankfort CUSD 168                        | 19           | 0.19%          | \$ 1,460.62         |
| Galatia CUSD 1                            | 11           | 0.11%          | \$ 845.63           |
| Giant City CCSD 130                       | 27           | 0.27%          | \$ 2,075.64         |
| Goreville CUSD 1                          | 2            | 0.02%          | \$ 153.75           |
| Herrin CUSD 4                             | 2,294        | 23.25%         | \$ 176,352.15       |
| Johnston City CUSD 1                      | 1,066        | 10.80%         | \$ 81,949.17        |
| Marion CUSD 2                             | 3,643        | 36.92%         | \$ 280,057.06       |
| New Simpson Hill SD 32                    | 3            | 0.03%          | \$ 230.63           |
| Thompsonville CUSD 174                    | 1            | 0.01%          | \$ 76.88            |
| <b>School District Disbursement Total</b> | <b>9,867</b> | <b>100.00%</b> | <b>\$758,529.50</b> |

| Franklin County                           |              |                |                     |
|---|--------------|----------------|---------------------|
| School District                           | Enrollment   | Allocation     | \$ 226,062.82       |
| ROE#21 Administrative                     |              |                | \$ 2,283.46         |
| Akin CCSD 91                              | 95           | 1.76%          | \$ 3,931.76         |
| Benton CCSD 47                            | 1,045        | 19.33%         | \$ 43,249.39        |
| Benton CHSD 103                           | 595          | 11.00%         | \$ 24,625.25        |
| Christopher CUSD 99                       | 688          | 12.72%         | \$ 28,474.24        |
| Ewing-Northern CCSD 115                   | 221          | 4.09%          | \$ 9,146.52         |
| Frankfort CUSD 168                        | 1,454        | 26.89%         | \$ 60,176.65        |
| Hamilton County CUSD 10                   | 10           | 0.18%          | \$ 413.87           |
| Herrin CUSD 4                             | 26           | 0.48%          | \$ 1,076.06         |
| Sesser-Valier CUSD 196                    | 545          | 10.08%         | \$ 22,555.90        |
| Thompsonville CUSD 174                    | 262          | 4.85%          | \$ 10,843.39        |
| Zeigler-Royalton CUSD 188                 | 466          | 8.62%          | \$ 19,286.33        |
| <b>School District Disbursement Total</b> | <b>5,407</b> | <b>100.00%</b> | <b>\$223,779.36</b> |

\* CSFOT Allotment Percentages are Based on Annual Enrollment Numbers Submitted to the ROE and Divided by the Number of Students Enrolled in the County per CSFOT Law [PA 095-0675; 55 ILCS 5/5-1006.7]

\* Effective July 1, 2022, Public Act 102-1062 provides that 1% of the CSFOT collected shall be distributed to the Regional Superintendents of Schools to cover the costs of administering and enforcing the provisions of CSFOT. The IL Department of Revenue determines the administrative fees and can be viewed at <https://www2.illinois.gov/rev/localgovernments/disbursements/salesrelated/Pages/default.aspx>

**Williamson County School Facility Occupation Tax Collection and Distribution  
Historical Disbursements beginning October 2009**

|      | August     | September  | October    | November   | December<br>2 Payments | February   | March      | April      | May        | June<br>2 Payments | Fiscal Year Total |
|------|------------|------------|------------|------------|------------------------|------------|------------|------------|------------|--------------------|-------------------|
| FY09 | -          | -          | 517,429.10 | 515,423.89 | 990,203.32             | 497,655.73 | 593,770.07 | 419,091.86 | 402,159.34 | 518,442.70         | 4,454,176.01      |
| FY10 | 501,296.77 | 581,657.38 | 576,679.80 | 554,946.86 | 1,038,404.34           | 530,809.93 | 671,299.36 | 419,776.41 | 455,426.86 | 996,356.00         | 6,326,653.71      |
| FY11 | 536,792.21 | 551,862.17 | 523,006.20 | 507,520.49 | 1,030,739.79           | 535,827.67 | 659,335.57 | 447,657.46 | 451,313.11 | 1,067,782.24       | 6,311,836.91      |
| FY12 | 549,005.34 | 600,442.73 | 535,927.75 | 549,870.46 | 1,036,608.11           | 535,745.75 | 667,762.22 | 459,246.36 | 496,548.26 | 1,127,919.67       | 6,559,076.65      |
| FY13 | 577,144.53 | 591,192.04 | 526,749.48 | 559,710.04 | 1,069,132.11           | 559,869.72 | 677,496.29 | 482,877.51 | 502,147.51 | 1,109,336.35       | 6,655,655.58      |
| FY14 | 589,515.00 | 582,661.45 | 548,528.32 | 577,088.19 | 1,080,565.74           | 563,170.70 | 650,967.65 | 485,359.71 | 508,378.89 | 1,105,382.37       | 6,691,618.02      |
| FY15 | 600,849.70 | 582,231.83 | 588,775.67 | 594,198.88 | 1,144,649.66           | 600,283.94 | 685,412.79 | 509,270.42 | 495,089.35 | 1,119,113.95       | 6,919,876.19      |
| FY16 | 597,449.77 | 604,721.75 | 570,158.59 | 583,006.79 | 1,135,654.78           | 576,423.74 | 695,689.66 | 495,285.48 | 497,469.48 | 1,129,926.32       | 6,885,786.36      |
| FY17 | 531,041.25 | 605,637.59 | 582,319.79 | 549,133.94 | 1,118,326.55           | 592,889.69 | 687,290.90 | 504,163.65 | 506,487.58 | 1,134,484.88       | 6,811,775.82      |
| FY18 | 599,183.37 | 607,121.01 | 564,473.17 | 568,771.08 | 1,115,670.75           | 591,748.42 | 682,218.26 | 498,749.50 | 499,676.70 | 1,164,052.12       | 6,891,664.38      |
| FY19 | 653,117.04 | 632,610.05 | 595,379.59 | 606,328.63 | 1,128,294.08           | 598,875.19 | 663,160.98 | 493,742.70 | 481,718.09 | 1,156,431.79       | 7,009,658.14      |
| FY20 | 631,660.72 | 612,274.82 | 611,005.80 | 591,939.52 | 1,156,995.48           | 585,649.56 | 591,436.29 | 665,608.89 | 574,492.82 | 1,617,277.75       | 7,638,341.65      |
| FY21 | 507,756.61 | 618,800.67 | 644,791.32 | 627,636.15 | 1,203,685.55           | 571,412.47 | 574,692.68 | 691,709.47 | 611,547.80 | 1,361,787.55       | 7,413,820.27      |
| FY22 | 772,435.47 | 776,892.47 | 781,732.96 | 766,874.26 | 1,490,906.73           | 748,162.61 | 788,143.72 | 872,729.37 | 674,138.79 | 1,492,813.11       | 9,164,829.49      |
| FY23 | 836,862.02 | 880,377.15 | 858,655.67 | 814,792.48 | 1,621,101.25           | 812,918.38 | 830,391.13 | 920,384.76 | 714,468.48 | 1,526,773.59       | 9,816,724.91      |
| FY24 | 839,740.55 | 895,254.18 | 847,918.14 | 812,948.43 | 1,705,394.53           | 833,103.77 | 891,425.71 | 976,773.49 | 766,883.93 | 766,269.60         | 9,335,712.33      |

**Franklin County School Facility Occupation Tax Collection and Distribution  
Historical Disbursements beginning April 2013**

|      | August     | September  | October    | November   | December<br>2 Payments | February   | March      | April      | May        | June<br>2 Payments | Fiscal Year Total |
|------|------------|------------|------------|------------|------------------------|------------|------------|------------|------------|--------------------|-------------------|
| FY12 | -          | -          | -          | -          | -                      | -          | -          | 162,982.74 | 181,505.51 | 218,747.72         | 563,235.97        |
| FY13 | 221,736.53 | 209,774.45 | 193,764.86 | 200,834.07 | 391,313.49             | 199,577.35 | 218,692.44 | 163,045.39 | 179,724.35 | 418,916.08         | 2,397,379.01      |
| FY14 | 224,054.44 | 217,499.51 | 214,704.54 | 208,031.54 | 389,651.92             | 195,371.36 | 177,936.64 | 158,287.08 | 168,522.26 | 413,409.69         | 2,367,468.98      |
| FY15 | 223,062.77 | 212,400.52 | 204,697.73 | 201,814.66 | 387,769.34             | 191,615.09 | 215,581.55 | 162,482.06 | 158,767.59 | 389,683.11         | 2,347,874.42      |
| FY16 | 208,062.24 | 207,928.78 | 199,201.62 | 194,673.15 | 376,360.71             | 181,874.92 | 209,701.88 | 148,642.47 | 162,241.27 | 399,693.46         | 2,288,380.50      |
| FY17 | 203,391.63 | 207,002.52 | 189,550.71 | 187,377.43 | 363,955.67             | 182,542.61 | 208,871.82 | 158,039.90 | 161,797.53 | 399,175.07         | 2,261,704.89      |
| FY18 | 204,471.30 | 199,720.90 | 192,041.57 | 206,174.30 | 392,144.96             | 196,081.96 | 208,636.82 | 164,221.78 | 164,764.22 | 396,085.81         | 2,324,343.62      |
| FY19 | 221,719.79 | 211,885.66 | 206,792.82 | 201,885.40 | 432,392.55             | 190,785.22 | 207,090.23 | 155,075.16 | 156,522.90 | 409,659.94         | 2,393,809.67      |
| FY20 | 221,909.48 | 217,174.02 | 196,693.99 | 194,764.10 | 377,125.89             | 186,686.88 | 184,981.26 | 213,314.99 | 163,968.81 | 549,865.13         | 2,506,484.55      |
| FY21 | 183,453.33 | 219,245.32 | 222,186.15 | 222,709.26 | 408,027.55             | 191,327.95 | 188,564.40 | 219,009.75 | 209,905.73 | 465,041.37         | 2,529,470.81      |
| FY22 | 267,397.88 | 271,365.05 | 268,775.78 | 263,783.80 | 499,324.69             | 247,664.03 | 249,002.38 | 305,193.20 | 209,731.52 | 492,015.08         | 3,074,253.41      |
| FY23 | 267,340.50 | 287,983.42 | 284,674.18 | 259,481.42 | 503,975.16             | 252,866.94 | 260,134.20 | 294,465.18 | 216,147.43 | 499,263.35         | 3,126,331.78      |
| FY24 | 263,052.32 | 284,095.23 | 281,188.46 | 259,288.62 | 529,480.31             | 269,196.64 | 252,391.27 | 286,632.67 | 231,054.69 | 226,062.82         | 2,882,443.03      |

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For specific information regarding the use of these funds, please contact the district(s). The Regional Office of Education is the mechanism for processing payments from the state to the districts.

Regional Office of Education #21 Superintendent, Lorie LeQuatte (618) 438-9711