



**Regional Office of Education #21**  
Franklin, Johnson, Massac & Williamson Counties

**Lorie LeQuatte**  
Regional Superintendent

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Assistant Regional Superintendent



# NEWS RELEASE

**FOR IMMEDIATE RELEASE BY:**

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Regional Office of Education  
Franklin Johnson Massac and Williamson Counties  
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**DATE:** Monday, February 10, 2025

**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

March 05, 2025 School District Disbursement

Nov. 2024 Sales - Dec. 2024 IL Dept of Revenue Collections - Feb. 2025 ROE Receipt

Williamson County			
School District	Enrollment	Allocation	\$ 914,341.04
ROE#21 Administrative			\$ 9,235.77
Carbondale CHSD 165	7	0.07%	\$ 639.97
Carrier Mills-Stonefort CUSD 2	13	0.13%	\$ 1,188.52
Carterville CUSD 5	2,289	23.12%	\$ 209,271.31
Crab Orchard CUSD 3	473	4.78%	\$ 43,243.92
Frankfort CUSD 168	5	0.05%	\$ 457.14
Galatia CUSD 1	13	0.13%	\$ 1,188.52
Giant City CCSD 130	32	0.32%	\$ 2,925.59
Goreville CUSD 1	3	0.03%	\$ 274.27
Herrin CUSD 4	2,300	23.23%	\$ 210,276.98
Johnston City CUSD 1	1,059	10.70%	\$ 96,818.84
Marion CUSD 2	3,701	37.38%	\$ 338,363.09
New Simpson Hill SD 32	4	0.04%	\$ 365.70
Thompsonville CUSD 174	1	0.01%	\$ 91.42
<b>School District Disbursement Total</b>	<b>9,900</b>	<b>100.00%</b>	<b>\$905,105.27</b>

Franklin County			
School District	Enrollment	Allocation	\$ 262,040.10
ROE#21 Administrative			\$ 2,646.87
Akin CCSD 91	101	1.87%	\$ 4,848.02
Benton CCSD 47	1,080	19.99%	\$ 51,840.25
Benton CHSD 103	604	11.18%	\$ 28,992.14
Christopher CUSD 99	716	13.25%	\$ 34,368.16
Ewing-Northern CCSD 115	218	4.03%	\$ 10,464.05
Frankfort CUSD 168	1,394	25.80%	\$ 66,912.31
Hamilton County CUSD 10	11	0.20%	\$ 528.00
Herrin CUSD 4	41	0.76%	\$ 1,968.01
Sesser-Valier CUSD 196	514	9.51%	\$ 24,672.12
Thompsonville CUSD 174	255	4.72%	\$ 12,240.06
Zeigler-Royalton CUSD 188	470	8.70%	\$ 22,560.11
<b>School District Disbursement Total</b>	<b>5,404</b>	<b>100.00%</b>	<b>\$259,393.23</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 2 Payments	February	March	April	May	June 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	1,658,587.24	10,228,029.97
FY25	837,257.53	909,069.78	860,166.55	849,534.35	1,756,006.08	966,257.97	914,341.04				7,092,633.30

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

	August	September	October	November	December 2 Payments	February	March	April	May	June 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	505,870.55	3,162,250.76
FY25	267,941.58	283,667.14	270,724.83	268,636.55	522,731.20	262,889.56	262,040.10				2,138,630.96

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