



**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:** Thursday, May 20, 2026

**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, 2026 School District Disbursement  
February 2026 Sales - March 2026 IL Dept of Revenue Collections - May 2026 ROE Receipt

Williamson County			
School District	Enrollment	Allocation	\$ 864,645.74
ROE#21 Administrative			\$ 8,733.80
Carbondale CHSD 165	7	0.07%	\$ 634.41
Carrier Mills-Stonefort CUSD 2	13	0.14%	\$ 1,178.19
Carterville CUSD 5	2,263	23.96%	\$ 205,096.22
Crab Orchard CUSD 3	471	4.99%	\$ 42,686.84
Frankfort CUSD 168	23	0.24%	\$ 2,084.51
Galatia CUSD 1	12	0.13%	\$ 1,087.56
Giant City CCSD 130	37	0.39%	\$ 3,353.32
Goreville CUSD 1	3	0.03%	\$ 271.89
Herrin CUSD 4	2,090	22.13%	\$ 189,417.19
Johnston City CUSD 1	1,033	10.94%	\$ 93,621.03
Marion CUSD 2	3,489	36.94%	\$ 316,208.89
New Simpson Hill SD 32	2	0.02%	\$ 181.26
Thompsonville CUSD 174	1	0.01%	\$ 90.63
<b>School District Disbursement Total</b>	<b>9,444</b>	<b>100.00%</b>	<b>\$855,911.94</b>

Franklin County			
School District	Enrollment	Allocation	\$256,209.20
ROE#21 Administrative			\$ 2,587.97
Akin CCSD 91	117	2.16%	\$ 5,480.92
Benton CCSD 47	1,095	20.23%	\$ 51,295.76
Benton CHSD 103	569	10.51%	\$ 26,655.06
Christopher CUSD 99	675	12.47%	\$ 31,620.67
Ewing-Northern CCSD 115	212	3.92%	\$ 9,931.23
Frankfort CUSD 168	1,447	26.73%	\$ 67,785.36
Hamilton County CUSD 10	11	0.20%	\$ 515.30
Herrin CUSD 4	37	0.68%	\$ 1,733.28
Sesser-Valier CUSD 196	509	9.40%	\$ 23,844.33
Thompsonville CUSD 174	251	4.64%	\$ 11,758.21
Zeigler-Royalton CUSD 188	491	9.07%	\$ 23,001.11
<b>School District Disbursement Total</b>	<b>5,414</b>	<b>100.00%</b>	<b>\$253,621.23</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	977,559.49	828,401.09	1,894,791.45	10,793,385.33
FY26	968,918.63	1,024,159.45	1,021,471.32	1,074,889.65	2,071,622.97	1,057,455.88	1,045,937.26	1,198,648.09	934,234.31	864,645.74	11,261,983.30

**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	301,214.93	250,745.11	591,497.34	3,282,088.34
FY26	321,638.35	343,568.43	340,282.87	327,740.97	627,149.29	328,325.61	321,570.08	386,471.94	276,613.48	256,209.20	3,529,570.22

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