



**Board of Education - Finance Committee Meeting
District Office (Viti Building)
445 Sheridan Rd.
Highwood, IL 60040**

Tuesday, September 8, 2026 6:30 PM

Mission

North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.

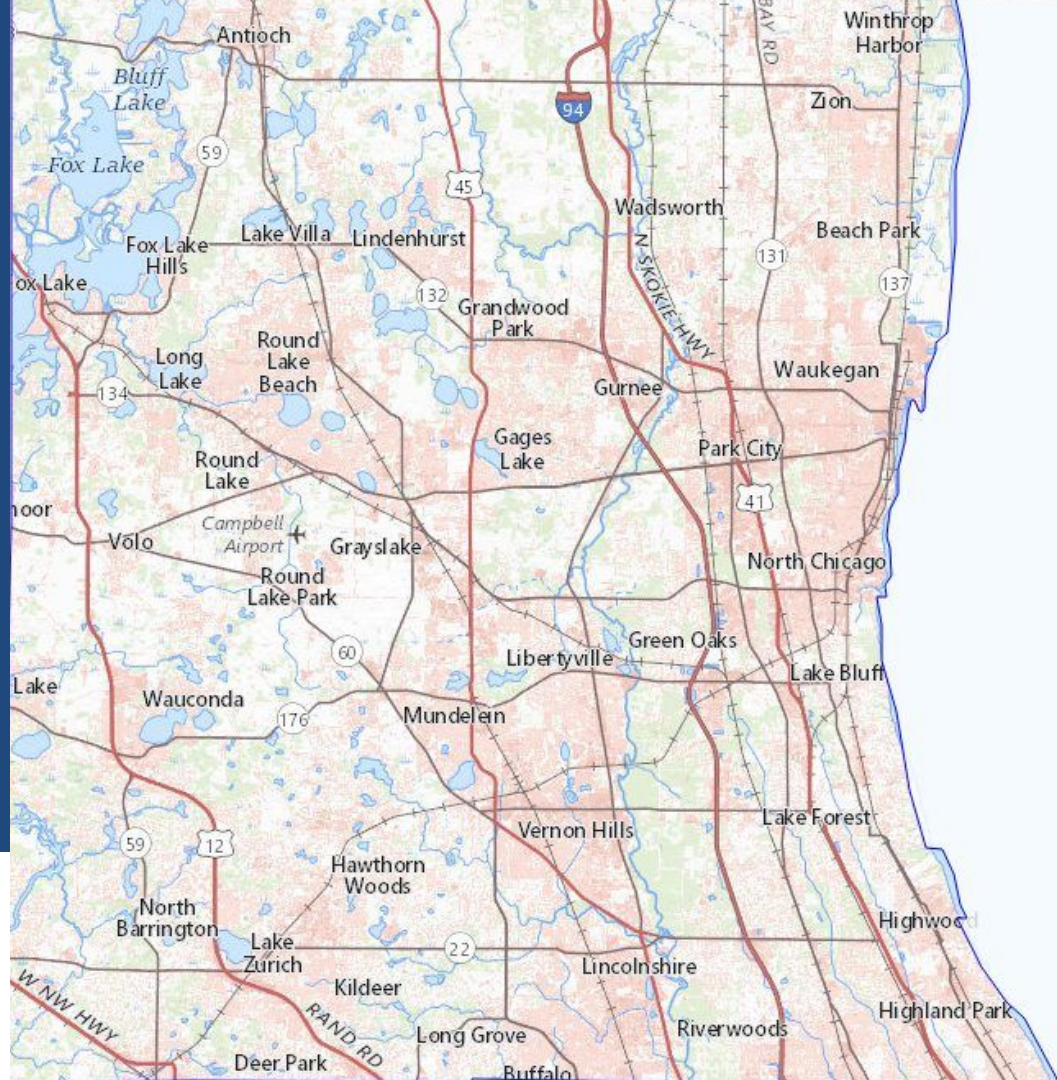
Agenda

1. Call to Order/Roll Call (6:30 p.m.)
2. Approval of Agenda
3. Discussion: Lake County School Facilities Sales Tax
4. Public Comments
5. Other
6. Adjournment



Lake County School Facilities Sales Tax

**November 3, 2026
Ballot Question**





The Ballot Question

Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a sales tax) be imposed in The County of Lake, Illinois, at a rate of 1% to be used exclusively for school facility purposes, school resource officers, and mental health professionals?



THE BASICS: CSFT 101

What is it?

The County School Facility Occupation Tax (CSFT) is a proposed 1% sales tax on specific retail goods sold within Lake County.

The Revenue

If approved by voters, this "penny tax" is estimated to generate \$121.2 million annually for Lake County public school districts.

How it is Distributed

The funds are not based on property wealth; revenue follows the student. Funds are distributed monthly to districts based strictly on the number of resident public school students enrolled in Lake County.

MAP OF COUNTIES WITH CSFT REFERENCE (56% have this sales tax)



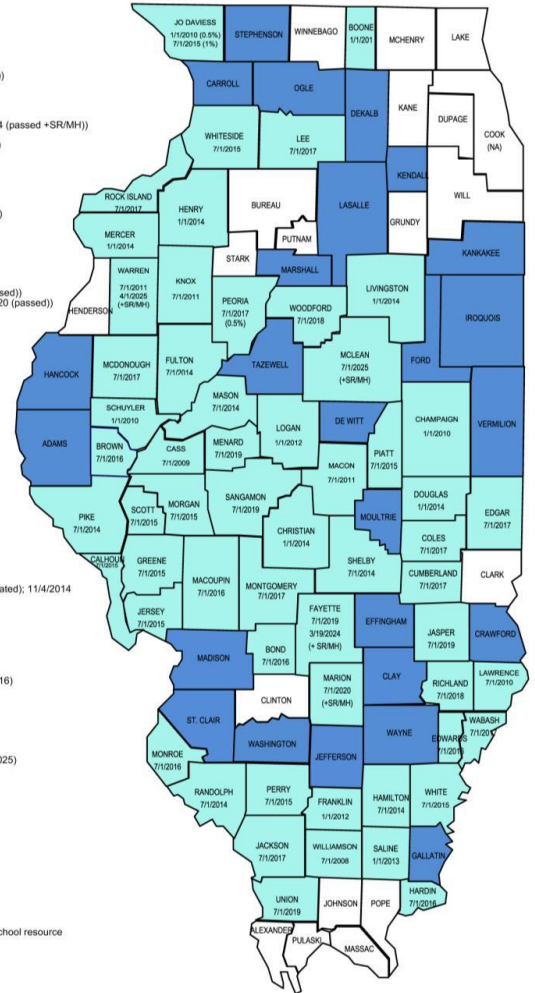
Counties with CSFT (referendum date):

Bond (3/15/2016)
Boone (1/18/2012 (defeated); 4/9/2013 (passed))
Brown (3/15/2016)
Calhoun (1/14/2008 (defeated); 1/14/2014 (passed))
Cass (1/14/2008)
Champaign (1/14/2008 (defeated); 4/7/2009 (passed))
Christian (4/9/2013)
Coles (2/2/2010; 3/18/2014 (defeated); 11/8/2016 (passed))
Cumberland (4/4/2017)
Douglas (4/9/2013)
Edgar (11/8/2016)
Edwards (11/14/2014 (defeated); 3/15/2016 (passed))
Fayette (4/5/2011 (defeated); 4/2/2019 (passed); 3/19/2024 (passed +SR/MH))
Fulton (4/7/2009; 4/9/2013 (defeated); 3/18/2014 (passed))
Greene (1/14/2014)
Hamilton (3/18/2014)
Hardin (3/15/2016)
Henry (4/9/2013)
Jackson (11/8/2016)
Jasper (11/8/2016)
Jersey (4/9/2013; 11/4/2014 (defeated); 4/7/2015 (passed))
Jo Daviess (4/7/2009)
Knox (11/2/2010)
Lawrence (2/2/2010)
Lee (11/8/2012; 4/9/2013 (defeated); 11/8/2016 (passed))
Livingston (4/9/2013)
Logan (4/5/2011)
Macon (11/2/2010)
Macoupin (4/7/2009; 11/4/2014 (defeated); 3/15/2016 (passed))
Marion (11/4/2008; 4/7/2009; 4/4/2017 (defeated); 3/17/2020 (passed))
Mason (3/18/2014)
McDonough (11/8/2016)
McDonough (5/18/2014 (defeated); 4/1/2025 (passed))
Menard (11/6/2016)
Mercer (4/5/2011 (defeated); 4/9/2013 (passed))
Monroe (3/15/2016)
Montgomery (11/2/2010 (defeated); 4/4/2017 (passed))
Morgan (3/20/2012 (defeated); 11/4/2014 (passed))
Peoria (3/18/2014 (defeated); 11/8/2016 (passed))
Perry (4/7/2015)
Pike (11/4/2014)
Pike (11/4/2008; 4/7/2009 (defeated); 3/18/2014 (passed))
Randolph (4/7/2009; 4/9/2013 (defeated); 3/18/2014 (passed))
Richland (3/20/2016)
Rock Island (4/7/2009; 3/18/2014; 4/7/2015 (defeated); 11/8/2016 (passed))
Saline (3/20/2012)
Sangamon (11/2/2010 (defeated); 11/6/2016 (passed))
Schuyler (4/7/2009)
Scott (4/7/2015)
Shelby (2/2/2010; 4/5/2011 (defeated); 3/18/2014 (passed))
Union (4/2/2019)
Wabash (11/8/2016)
Warren (11/2/2010 (passed); 4/1/2025 (passed +SR/MH))
White (11/4/2014)
Whiteside (11/4/2008; 4/7/2009; 4/9/2013; 3/18/2014 (defeated); 11/4/2014 (passed))
Williamson (2/5/2008)
Woodford (4/9/2013 (defeated); 3/20/2018 (passed))
(Dates shown on map are CSFT imposition dates)

Counties which have defeated CSFT Referenda (referendum date):

Adams (11/4/2008)
Carroll (4/5/2011; 3/18/2014; 11/4/2014; 4/7/2015; 3/15/2016)
Clay (4/1/2025)
Crawford (4/9/2013; 3/19/2024)
DeKalb (3/18/2014; 3/15/2016)
DeWitt (11/5/2024)
Effingham (3/18/2014; 4/4/2017; 4/2/2019; 11/5/2024)
Fort (3/19/2024)
Gallatin (3/18/2014; 11/4/2014)
Hancock (4/4/2017; 4/4/2023; 3/19/2024; 11/5/2024; 4/1/2025)
Iroquois (11/4/2008; 11/2/2010)
Jefferson (3/15/2016)
Kankakee (11/4/2008; 11/4/2014)
Kendall (11/6/2016)
LaSalle (11/6/2012; 4/9/2013)
Madison (4/5/2011; 4/4/2017; 3/20/2018)
Marshall (11/6/2012; 4/9/2013)
Moultrie (11/4/2014; 4/4/2017)
Ogle (4/9/2013; 3/19/2024)
St. Clair (4/4/2017)
Stephenson (3/18/2014; 4/7/2015)
Tazewell (4/7/2009; 4/9/2013; 11/8/2016; 4/2/2019)
Vermilion (3/20/2018; 3/17/2020; 4/4/2023)
Washington (4/7/2009; 3/20/2012)
Wayne (11/4/2014)

As of April 1, 2025 consolidated election (+SR/MH): County has authorized CSFT to be used for school resource officers and mental health professionals



What is NOT SUBJECT to the 1% sales tax?

Major exemptions include:

- **Household Essentials**



- Groceries (food from the store), prescription medications, and over-the-counter drugs are completely exempt.

- **Major Purchases**



- Cars, trucks, boats, RVs, and mobile homes are not taxed.

- **Economic Drivers**



- Farm equipment, agricultural inputs, and professional services (like legal or accounting work) are excluded.

SALES TAX RATES IN LAKE COUNTY

Current Sales Tax Rates in Lake County

Local Government	Sales Tax Rate	Local Government	Sales Tax Rate
Antioch	7.00% ⁽¹⁾	Lake Villa	7.00% ⁽¹⁾
Barrington	8.00%	Lake Zurich	8.00%
Barrington Hills	7.00%	Lindenhurst	7.00%
Beach Park	7.00%	Long Grove	8.00% ⁽¹⁾
Bannockburn	7.50%	Lincolnshire	8.00%
Buffalo Grove	8.00%	Mettawa	7.00%
Cuba	7.00%	Mundelein	8.25%
Deerfield	8.00%	North Barrington	7.00%
Deer Park	8.00%	North Chicago	8.00%
Fox Lake	7.00% ⁽¹⁾	Old Mill Creek	7.00%
Fox River Grove	7.00%	Park City	8.00%
Fremont Center	7.00%	Port Barrington	7.00%
Gurnee	8.00%	Riverwoods	8.00%
Green Oaks	7.00%	Round Lake Beach	7.50%
Grayslake	7.00%	Round Lake Heights	7.00%
Hawthorn Woods	8.00%	Round Lake Park	7.00%
Highland Park	8.00%	Round Lake	7.00%
Highwood	9.00%	Third Lake	7.00%
Hainesville	7.00%	Tower Lakes	7.00%
Indian Creek	7.00%	Volo	8.00%
Island Lake	7.00%	Vernon Hills	7.25%
Kildeer	8.00%	Wauconda	7.00%
Lake Barrington	7.50%	Wadsworth	8.00%
Libertyville	8.50%	Winthrop Harbor	7.00%
Lake Bluff	8.00%	Wheeling	8.00%
Lake Forest	8.00%	Waukegan	8.50%
Lakemoor	7.00%	Zion	7.00%

Note: Antioch, Fox Lake, Lake Villa, Long Grove have separate business district taxes of 8.000%, 8.000%, 8.000%, 9.000% respectively.

Above data reflects sales tax rates for general merchandise as reported on mytax.illinois.gov as of October 22, 2025. Reflects the sales tax rate in only the Lake County portion of the municipality, where applicable.

ESTIMATED REVENUES BY DISTRICT AS OF JANUARY 2026

District	Total 2024-25 Housed Enrollment (PK-12)	% EAV in the County	Estimated County Enrollment	% of Total County Enrollment (1)	Share of Estimated 1% CSFT (2)
Winthrop Harbor SD 1	586	100.00%	586	0.5%	\$ 606,816
Beach Park SD 3	1,996	100.00%	1,996	1.7%	2,066,901
Zion ESD 6	2,176	100.00%	2,176	1.9%	2,253,295
McHenry ESD 15	4,025	1.79%	72	0.1%	74,558
Millburn SD 24	1,099	100.00%	1,099	0.9%	1,138,038
Cary CCSD 26	2,372	5.89%	140	0.1%	144,973
Emmons SD 33	288	100.00%	288	0.2%	298,230
Antioch SD 34	2,574	100.00%	2,574	2.2%	2,665,432
Grass Lake SD 36	186	100.00%	186	0.2%	192,607
Gavin SD 37	792	100.00%	792	0.7%	820,133
Big Hollow SD 38	1,653	100.00%	1,653	1.4%	1,711,717
Lake Villa SD 41	2,388	100.00%	2,388	2.0%	2,472,825
Grayslake CCSD 46	3,650	100.00%	3,650	3.1%	3,779,653
Woodland CCSD 50	4,563	100.00%	4,563	3.9%	4,725,084
Gurnee SD 56	1,836	100.00%	1,836	1.6%	1,901,217
Lake Bluff SD 65	877	100.00%	877	0.7%	908,152
Lake Forest SD 67	1,652	100.00%	1,652	1.4%	1,710,681
Oak Grove SD 68	911	100.00%	911	0.8%	943,360
Libertyville SD 70	2,190	100.00%	2,190	1.9%	2,267,792
Rondout SD 72	151	100.00%	151	0.1%	156,364
Hawthorn CCSD 73	3,496	100.00%	3,496	3.0%	3,620,183
Mundelein SD 75	1,570	100.00%	1,570	1.3%	1,625,769
Diamond Lake SD 76	810	100.00%	810	0.7%	838,772
Fremont SD 79	2,086	100.00%	2,086	1.8%	2,160,098
Kildeer Countryside CSD 96	3,419	100.00%	3,419	2.9%	3,540,448

District	Total 2024-25 Housed Enrollment (PK-12)	% EAV in the County	Estimated County Enrollment	% of Total County Enrollment (1)	Share of Estimated 1% CSFT (2)
Aptakisic-Tripp CSD 102	2,557	100.00%	2,557	2.2%	2,647,828
Lincolnshire-Prairie View SD 103	1,878	100.00%	1,878	1.6%	1,944,709
Bannockburn SD 106	165	100.00%	165	0.1%	170,861
Deerfield SD 109	2,714	100.00%	2,714	2.3%	2,810,405
North Shore SD 112	3,730	100.00%	3,730	3.2%	3,862,495
Fox Lake GSD 114	600	100.00%	600	0.5%	621,313
Township HSD 113	3,098	100.00%	3,098	2.6%	3,208,045
Lake Forest HSD 115	1,359	100.00%	1,359	1.2%	1,407,274
Antioch CHSD 117	2,647	100.00%	2,647	2.3%	2,741,025
Mundelein CHSD 120	2,282	100.00%	2,282	1.9%	2,363,060
Warren THSD 121	3,537	100.00%	3,537	3.0%	3,662,639
Grant CHSD 124	1,769	100.00%	1,769	1.5%	1,831,837
Stevenson HSD 125	4,758	100.00%	4,758	4.1%	4,927,011
Zion Benton HSD 126	2,533	100.00%	2,533	2.2%	2,622,976
Grayslake CHSD 127	2,583	100.00%	2,583	2.2%	2,674,752
CHSD 128	3,196	100.00%	3,196	2.7%	3,309,527
Crystal Lake CHSD 155	5,203	1.32%	69	0.1%	71,451
McHenry CHSD 156	2,214	0.16%	3	0.0%	3,107
Waukegan CUSD 60	13,640	100.00%	13,640	11.7%	14,124,513
Lake Zurich CUSD 95	5,772	100.00%	5,772	4.9%	5,977,030
Round Lake Area SD 116	6,358	100.00%	6,358	5.4%	6,583,845
Wauconda CUSD 118	4,186	83.72%	3,504	3.0%	3,628,467
North Chicago CUSD 187	3,637	100.00%	3,637	3.1%	3,766,192
Barrington CUSD 220	8,026	43.45%	3,487	3.0%	3,610,863
Total	135,788		117,037	100.0%	\$ 121,194,324

If the 1% CSFT had been in place in Lake County from November 2024 through October 2025, estimated total sales tax revenue distributions to Lake County school districts would have been \$121.2 million (per the Illinois Department of Revenue)

5-Year District 112 Capital Plan

Project	FY 24-25	FY25 Fund	☞ FY 25-26	FY26 Fund	☞ FY 26-27	FY27 Fund	☞ FY 27-28	FY28 Fund	☞ FY 28-29	FY29 Fund	☞ FY 29-30	FY30 Fund
Braeside Renovation			\$11,344,928	Capital Budget	\$19,255,292	Reserves						
Edgewood ADA Playground									\$400,000	O&M Budget		
Edgewood Kitchen Upgrades			\$800,000	Capital Budget								
Edgewood Outdoor ADA (minor)			\$50,000	O&M Budget								
Edgewood Painting/Tiling									\$50,000	O&M Budget		
Green Bay HVAC	\$140,857	O&M Budget										
Green Bay Preschool Move					\$50,000	O&M Budget						
Green Bay Tuckpointing/Brickwork			\$30,000	O&M Budget			\$75,000	O&M Budget				
Indian Trail ADA Playground									\$400,000	O&M Budget		
Indian Trail Painting/Tiling											\$25,000	O&M Budget
Northwood ADA Playground							\$400,000	O&M Budget				
Northwood Kitchen Upgrades			\$900,000	Capital Budget								
Northwood Painting/Tiling									\$50,000	O&M Budget		
Oak Terrace ADA Playground			\$400,000	O&M Budget								
Oak Terrace Renovation					\$8,000,000	Reserves	\$4,000,000	Reserves				
Ravinia Parking					\$150,000	O&M Budget						
Ravinia Roof Upgrades	3,088,657	Capital Budget										
Sherwood ADA Playground			\$400,000	O&M Budget								
Sherwood Renovation			\$18,650,923	Capital Budget (\$3 MM Reserves)	\$4,778,774	Reserves						
Wayne Thomas ADA Playground							\$400,000	O&M Budget				
Wayne Thomas Lockers					\$40,000	O&M Budget						
Wayne Thomas Renovation			\$8,978,180	Capital Budget	\$4,445,354	Reserves	\$8,213,041	Reserves				
Wayne Thomas Roof Upgrades					\$2,469,365	Reserves						
Wayne Thomas Window Upgrades					\$478,269	Reserves						
HLS 10-year Review					\$388,000	O&M Budget						
Various sidewalk and asphalt repairs	\$14,678	O&M Budget	\$120,000	O&M Budget	\$50,000	O&M Budget	\$50,000	O&M Budget	\$50,000	O&M Budget	\$50,000	O&M Budget
Grand Totals	\$3,244,192		\$41,674,031		\$40,105,054		\$13,138,041		\$950,000		\$75,000	

Thank You

