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**RAYMOND JAMES**

## **LAKE COUNTY AREA SCHOOL DISTRICT SUPERINTENDENTS**

### **Review Of County School Facility Occupation Tax**

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## SALES TAX OVERVIEW

- The County School Facility Occupation Tax (“CSFT”) law authorizes school districts representing a majority of students in any county, other than Cook County, to impose a county-wide sales tax after a successful referendum for School Facility Purposes (as defined herein)
  - The Law went into effect in October 2007 and has been amended to improve its usage and process for implementation
- The Sales Tax may be imposed in 0.25% increments (\$0.25 per \$100 of expenditures) and may not exceed 1%



# MAP OF COUNTIES WITH CSFT REFERENDA



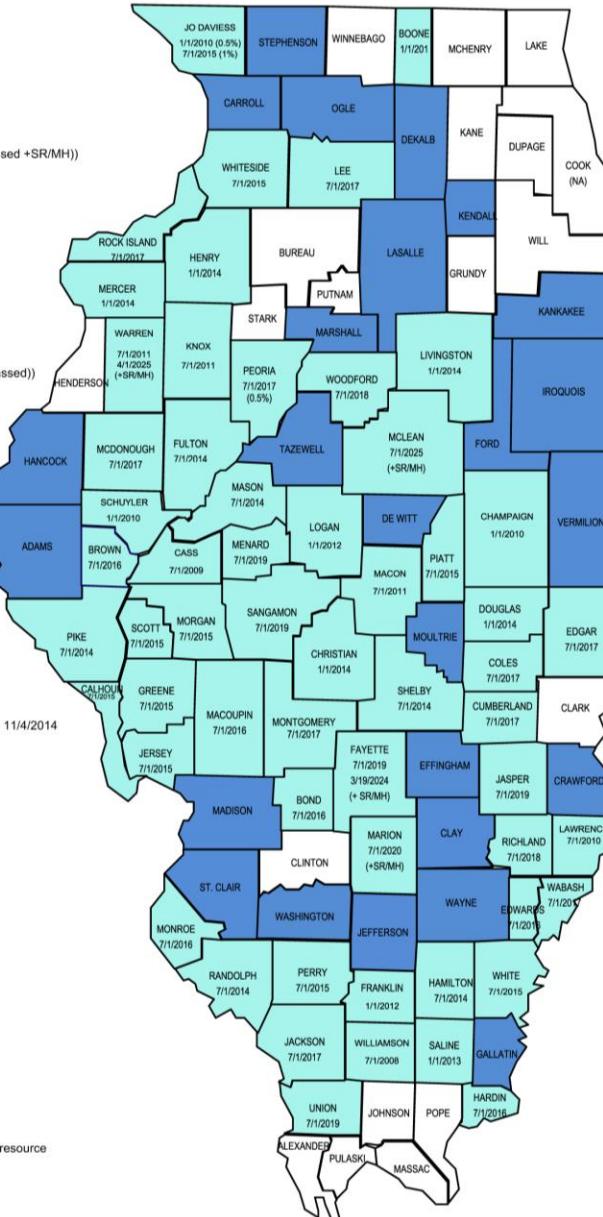
## Counties with CSFT (referendum date):

Bond (3/15/2016)  
 Boone (11/6/2012 (defeated); 4/9/2013 (passed))  
 Brown (3/15/2016)  
 Calhoun (11/4/2008 (defeated); 11/4/2014 (passed))  
 Cass (11/4/2008)  
 Champaign (11/4/2008 (defeated); 4/7/2009 (passed))  
 Christian (4/9/2013)  
 Cole (4/2/2018; 3/18/2014 (defeated); 11/8/2016 (passed))  
 Cumberland (4/4/2017)  
 Douglas (4/9/2013)  
 Edgar (11/8/2016)  
 Edwards (11/4/2014 (defeated); 3/15/2016 (passed))  
 Fayette (4/5/2011 (defeated); 4/2/2019 (passed); 3/19/2024 (passed +SR/MH))  
 Franklin (4/5/2011)  
 Fulton (7/2/2017; 4/9/2013 (defeated); 3/18/2014 (passed))  
 Greene (4/4/2014)  
 Hamilton (3/18/2014)  
 Hardin (3/15/2016)  
 Henry (4/9/2013)  
 Jackson (11/8/2016)  
 Jasper (11/6/2018)  
 Jo Daviess (11/3; 11/4/2014 (defeated); 4/7/2015 (passed))  
 Jo Daviess (4/7/2009)  
 Knox (11/2/2010)  
 Lawrence (2/2/2010)  
 Lee (11/6/2012; 4/9/2013 (defeated); 11/8/2016 (passed))  
 Livingston (4/9/2013)  
 Logan (4/5/2011)  
 Macon (11/2/2010)  
 Macoupin (7/7/2009; 3/15/2016 (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 (1/18/2016)  
 McLean (3/18/2014 (defeated); 4/1/2025 (passed))  
 Menard (11/6/2018)  
 Mercer (4/5/2011 (defeated); 4/9/2013 (passed))  
 Monroe (4/5/2013)  
 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)  
 Piatt (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 (3/20/2018)  
 Rock Island (4/7/2009; 3/18/2014; 4/7/2015 (defeated);  
     1/18/2016 (passed))  
 Saline (3/20/2012)  
 Sangamon (11/2/2010 (defeated); 11/6/2018 (passed))  
 Schuyler (4/1/2009)  
 Scott (4/7/2015)  
 Shelby (2/2/2010; 4/5/2011 (defeated);  
     3/18/14 (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 (11/4/2014; 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 (1/4/2008)  
 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)  
 DeWitt (3/18/2014; 3/15/2016)  
 DeKalb (11/5/2024)  
 Effingham (3/19/2014; 4/4/2017; 4/2/2019; 11/5/2024)  
 Ford (3/18/2014)  
 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 (11/6/2018)  
 LaSalle (4/4/2017; 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; 11/6/2018; 4/2/2019)  
 Vermilion (3/17/2018; 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 PURCHASES ARE EXCLUDED FROM THE CSFT?

- The Sales Tax Base includes everything in the municipal and county sales tax base except for the following:
  - Cars, Trucks, ATVs
  - Boats & RVs
  - Mobile Homes
  - Unprepared Food
  - Drugs (including over-the-counter) and vitamins
  - Farm Equipment and Parts
  - Farm Inputs
  - Services are not taxed
- It basically applies to all the items sold at department stores except those items only taxed at 1%



# 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% <sup>(1)</sup>	Lake Villa	7.00% <sup>(1)</sup>
Barrington	8.00%	Lake Zurich	8.00%
Barrington Hills	7.00%	Lindenhurst	7.00%
Beach Park	7.00%	Long Grove	8.00% <sup>(1)</sup>
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% <sup>(1)</sup>	North Chicago	8.00%
Fox Lake	7.00% <sup>(1)</sup>	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%
<b>Lake Bluff</b>	<b>8.00%</b>	Wheeling	8.00%
Lake Forest	8.00%	Waukegan	8.50%
Lakemoor	7.00%	Zion	7.00%

(1) Antioch, Fox Lake, Lake Villa, Long Grove have separate business district taxes of 8.000%, 8.000%, 8.000%, 9.000% respectively.

Note: 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

A	B	C	D	E	F	A	B	C	D	E	F
District	Total 2024-25 Housed Enrollment (PK-12)	% EAV in the County	Estimated County Enrollment	% of Total County Enrollment (1)	Share of CSFT (2)	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	Aptakisic-Tripp CSD 102	2,557	100.00%	2,557	2.2%	2,647,828
Beach Park SD 3	1,996	100.00%	1,996	1.7%	2,066,901	Lincolnshire-Prairie View SD 103	1,878	100.00%	1,878	1.6%	1,944,709
Zion ESD 6	2,176	100.00%	2,176	1.9%	2,253,295	Bannockburn SD 106	165	100.00%	165	0.1%	170,861
McHenry ESD 15	4,025	1.79%	72	0.1%	74,558	Deerfield SD 109	2,714	100.00%	2,714	2.3%	2,810,405
Millburn SD 24	1,099	100.00%	1,099	0.9%	1,138,038	North Shore SD 112	3,730	100.00%	3,730	3.2%	3,862,495
Cary CCSD 26	2,372	5.89%	140	0.1%	144,973	Fox Lake GSD 114	600	100.00%	600	0.5%	621,313
Emmons SD 33	288	100.00%	288	0.2%	298,230	Township HSD 113	3,098	100.00%	3,098	2.6%	3,208,045
Antioch SD 34	2,574	100.00%	2,574	2.2%	2,665,432	Lake Forest HSD 115	1,359	100.00%	1,359	1.2%	1,407,274
Grass Lake SD 36	186	100.00%	186	0.2%	192,607	Antioch CHSD 117	2,647	100.00%	2,647	2.3%	2,741,025
Gavin SD 37	792	100.00%	792	0.7%	820,133	Mundelein CHSD 120	2,282	100.00%	2,282	1.9%	2,363,060
Big Hollow SD 38	1,653	100.00%	1,653	1.4%	1,711,717	Warren THSD 121	3,537	100.00%	3,537	3.0%	3,662,639
Lake Villa SD 41	2,388	100.00%	2,388	2.0%	2,472,825	Grant CHSD 124	1,769	100.00%	1,769	1.5%	1,831,837
Grayslake CCSD 46	3,650	100.00%	3,650	3.1%	3,779,653	Stevenson HSD 125	4,758	100.00%	4,758	4.1%	4,927,011
Woodland CCSD 50	4,563	100.00%	4,563	3.9%	4,725,084	Zion Benton HSD 126	2,533	100.00%	2,533	2.2%	2,622,976
Gurnee SD 56	1,836	100.00%	1,836	1.6%	1,901,217	Grayslake CHSD 127	2,583	100.00%	2,583	2.2%	2,674,752
Lake Bluff SD 65	877	100.00%	877	0.7%	908,152	CHSD 128	3,196	100.00%	3,196	2.7%	3,309,527
Lake Forest SD 67	1,652	100.00%	1,652	1.4%	1,710,681	Crystal Lake CHSD 155	5,203	1.32%	69	0.1%	71,451
Oak Grove SD 68	911	100.00%	911	0.8%	943,360	McHenry CHSD 156	2,214	0.16%	3	0.0%	3,107
Libertyville SD 70	2,190	100.00%	2,190	1.9%	2,267,792	Waukegan CUSD 60	13,640	100.00%	13,640	11.7%	14,124,513
Rondout SD 72	151	100.00%	151	0.1%	156,364	Lake Zurich CUSD 95	5,772	100.00%	5,772	4.9%	5,977,030
Hawthorn CCSD 73	3,496	100.00%	3,496	3.0%	3,620,183	Round Lake Area SD 116	6,358	100.00%	6,358	5.4%	6,583,845
Mundelein SD 75	1,570	100.00%	1,570	1.3%	1,625,769	Wauconda CUSD 118	4,186	83.72%	3,504	3.0%	3,628,467
Diamond Lake SD 76	810	100.00%	810	0.7%	838,772	North Chicago CUSD 187	3,637	100.00%	3,637	3.1%	3,766,192
Fremont SD 79	2,086	100.00%	2,086	1.8%	2,160,098	Barrington CUSD 220	8,026	43.45%	3,487	3.0%	3,610,863
Kildeer Countryside CSD 96	3,419	100.00%	3,419	2.9%	3,540,448	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)



## SALES TAX PAID BY NON-LAKE COUNTY RESIDENTS

- A report from PGAV Planners dated December 29, 2025 estimates that at least 52% of retail transactions in Lake County are generated by non-Lake County residents



# WHAT CAN THE SALES TAX BE USED FOR?

## **"School Facility Purposes" include:**

- New school buildings
- Additions & renovations to existing buildings
- Technology infrastructure
- Security, safety, disabled access
- Architectural planning
- Durable equipment that is not moveable
- Parking lots
- Demolition
- Fire Prevention and Life Safety
- Land acquisition
- Energy efficiency projects
- Roof improvements and repairs

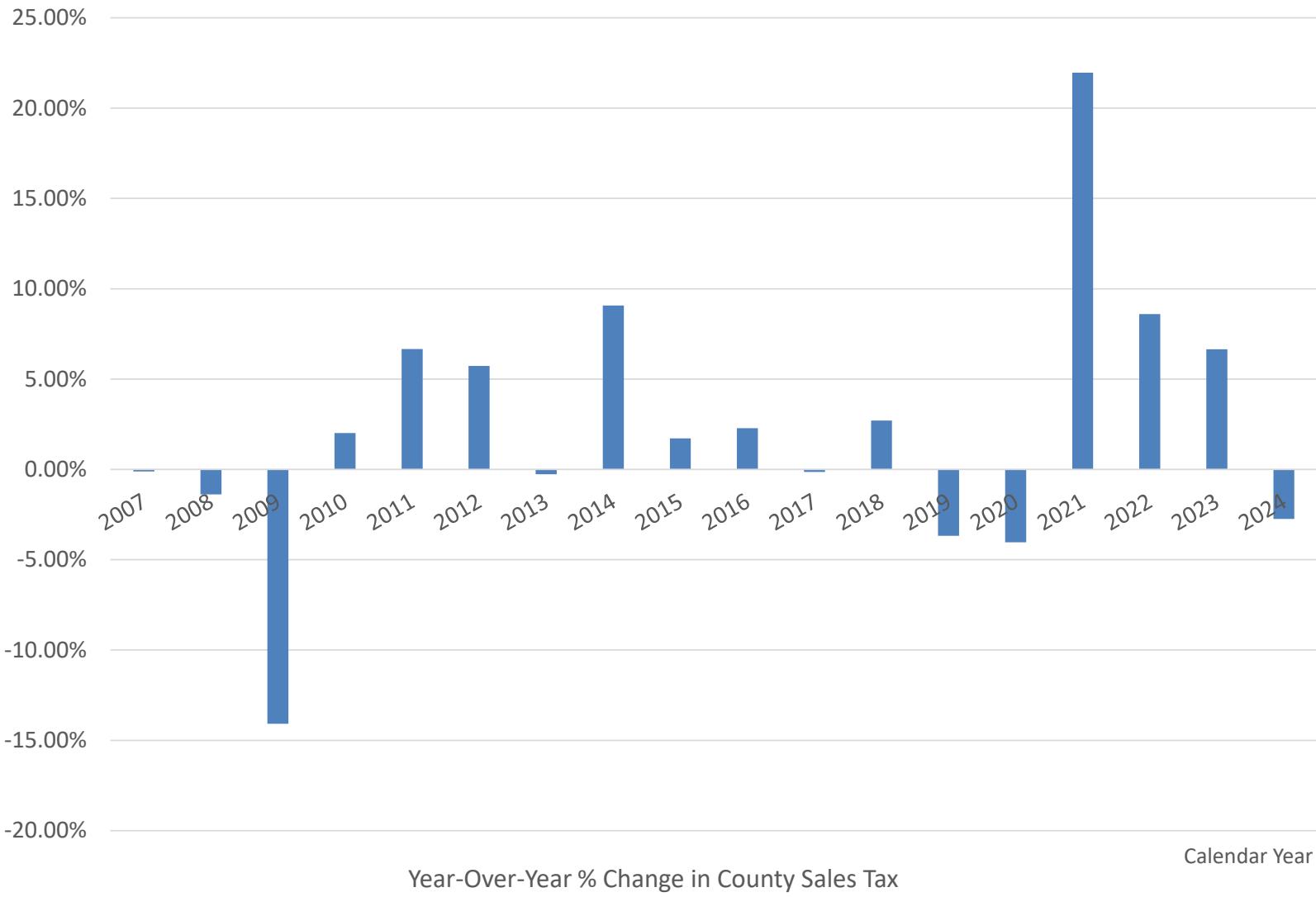
## **"School Facility Purposes" do not include:**

- Buses
- Textbooks
- Operating expenses including instruction and salaries\*
- Computers
- Moveable equipment
- Detached Furniture & Fixtures

**\*Except school resource officers and mental health professionals if included in ballot language**



# RATE OF GROWTH - LAKE COUNTY SALES TAX





## SALES TAX APPROVAL AND IMPOSITION

- Boards of Education that represent more than 50% of the student enrollment in a county approve a resolution (s) to place a CSFT question on the ballot
- Regional Office of Education (“ROE”) must certify the question to the County Clerk
- The County Clerk places the ballot at the next regularly scheduled election



## HOW CAN SALES TAX BE USED TO PAY FOR CAPITAL?

- Sales Tax revenue may also be used as follows:
  - Pay debt service on new debt issued for the School Facility Purposes listed on the prior slide (see Funding Options and Considerations)
  - Pay-as-you-go capital projects for the School Facility Purposes
  - Retire bonds or abate bond and interest tax levies or payoff bonds previously issued for the School Facility Purposes
- The exact use is not included as part of the ballot question and is determined by each district



## HOW DOES THE SALES TAX IMPACT DISTRICTS IN A TAX CAPPED COUNTY?

- The Sales Tax does not impact nor is it affected by PTELL
- The debt service extension base or DSEB is not affected by the type of debt issued payable from Sales Tax



# ELECTION DATES

<b>Election Date</b>	<b>Type of Election</b>
November 3, 2026	General
April 6, 2027	Consolidated
March 21, 2028	General Primary
November 7, 2028	General



# ELECTION TIMELINE FOR SALES TAX

Election Date	Fall 2026
Pass Resolution* (School Districts)	By August 17, 2026
Certify the Resolution* (County Clerk)	No later than August 26, 2026
Local Election Authority Post Copy of Election Notice	October 23, 2026
Election	November 3, 2026
File with IL Department of Revenue to Enact Tax	No later than May 1, 2027**
Sales Tax Goes into Effect	July 1, 2027
Regional Superintendent Receives Funds from State	~90 Days after July 1, 2027
<b>District Receives New Sales Tax Revenues</b>	<b>October/November 2027</b>

\*Per ICS 5/28



## KEY TAKEAWAYS

- Need unified support among most school districts in the county to be successful
- Each district will need to educate its voters on how the Sales Tax will be used (unlike a building bond referendum, the ballot question is not specific)
- Community more engaged when proceeds will be used for capital projects
- School districts should communicate benefit in terms of property taxes not paid (either through debt service abatement or GO building bonds that are not issued)
- **School districts should communicate the percentage of sales tax revenue generated by individuals who live outside the County**



## SALES TAX (CSFT) REFERENDUM CHECKLIST

- School districts convene to discuss the concept
- Individual school district Boards of Education vote to place a CSFT on a county-wide ballot (must collectively represent more than 50% of the student enrollment in the county)
- Regional Superintendent certifies the question to the County Clerk
- Countywide referendum effort begins
- CSFT referendum appears on the ballot