



BOARD MEETING MEMORANDUM

Board Meeting Date: May 19, 2026

From: Aron Borowiak, Superintendent

Re: County School Facility Tax (CSFT) Resolution

Attachment(s) CSFT Resolution

Agenda Location: Consideration to Approve: Action Items

Rationale:

The administration recommends approval of a resolution directing the Regional Superintendent of Schools for Lake County to certify a question to the Lake County Clerk for placement on the November 3, 2026 ballot. The question would ask voters whether to approve a 1% County School Facility Tax (CSFT), a countywide sales tax on eligible retail purchases, to support school facility purposes, school resource officers, and mental health professionals.

The County School Facility Tax is a voter-approved funding mechanism authorized under Illinois law that provides a dedicated revenue source for school districts based on student enrollment rather than local property wealth. According to projections presented to Lake County school districts, the CSFT could generate approximately \$121 million annually countywide, with Antioch CCSD 34 estimated to receive approximately \$2.67 million annually if approved by voters.

Funds generated through the CSFT may only be used for allowable purposes under state law, including school facility improvements, safety and security upgrades, debt service abatement, and mental health and school resource officer supports. The funds cannot be used for general operating expenses such as instructional salaries or textbooks.

For Antioch CCSD 34, the Board may wish to consider how this potential revenue source could reduce reliance on local property taxes over time. Potential uses include abating existing debt, reducing future borrowing needs related to facility improvements, supporting long-term capital maintenance, and investing in student safety and mental health supports. Additionally, because a significant portion of retail activity in Lake County is generated by non-residents, the CSFT provides an opportunity to shift a portion of school funding responsibility beyond local property taxpayers.



ANTIOCH COMMUNITY CONSOLIDATED SCHOOL DISTRICT 34

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It is important to emphasize that approval of this resolution does not impose the tax. Rather, it allows the question to be placed before Lake County voters for consideration in the November 2026 election. In accordance with Illinois law, the District and Board of Education may provide factual information regarding the CSFT but may not advocate for or against the measure.

Recommendation/Motion:

The administration recommends that the Board of Education approve the resolution directing the Regional Superintendent of Schools for Lake County to certify the question of imposing a County School Facility Tax for placement on the November 3, 2026, ballot