



ANTIOCH COMMUNITY CONSOLIDATED SCHOOL DISTRICT 34

INSPIRE TO DREAM - EMPOWER TO ACHIEVE

BOARD MEETING MEMORANDUM

Board Meeting Date: April 7, 2026
From: Aron Borowiak, Superintendent
Re: County School Facilities Tax (CSFT)
Agenda Location: Information/Discussion

Rationale:

Consideration of a Resolution to Place County School Facility Tax (CSFT) on the November 2026 Ballot

At the April Board of Education meeting, the administration will present a resolution for consideration that would direct the Regional Superintendent of Schools 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 County School Facility Tax (CSFT), a 1% sales tax on eligible retail goods, to support school facility needs, school resource officers, and mental health professionals.

The CSFT is a countywide funding mechanism that provides a new revenue stream for schools based on student enrollment rather than property wealth. If approved by voters, it is estimated to generate approximately \$121 million annually across Lake County school districts, with funds distributed monthly on a per-pupil basis. Importantly, this funding can only be used for allowable purposes such as facility improvements, safety and security upgrades, and student support services, and cannot be used for general operating expenses such as salaries or instructional costs. Many counties across Illinois have already implemented this funding model to support similar priorities.

For Antioch CCSD 34, the Board may wish to consider how this potential revenue source could be used to reduce reliance on local property taxes. Options include abating existing debt, reducing future borrowing needs, and supporting ongoing investments in student safety, including School Resource Officers and mental health supports. Additionally, because a significant portion of retail activity in Lake County is generated by non-residents, the CSFT represents an opportunity to shift a portion of the financial burden away from local taxpayers.

It is important to emphasize that adoption of this resolution does not impose the tax. Rather, it allows the question to be placed on the ballot so that voters may decide. In accordance with state law, the Board and District may provide factual information regarding the CSFT but may not advocate for or against the measure. However, by



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adopting this resolution, the Board is signaling how it would intend to prioritize the use of CSFT funds if approved by voters, including a focus on property tax relief through debt abatement and investments in student safety, such as School Resource Officers and mental health supports.

The administration is seeking Board feedback on whether to move forward with placing this resolution on the April meeting agenda for action.

Recommendation/Motion:

Informational.