

**2025-26 Property Tax Report Card**

**220909-Belleville  
Henderson CSD**

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	<b>Budgeted 2024-25 (A)</b>	<b>Proposed Budget 2025-26 (B)</b>
Total Budgeted Amount, not Including Separate Propositions	12,657,685	13,253,283
A. Proposed Tax Levy to Support the Total Budgeted Amount	5,338,827	5,498,991
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	5,338,827	5,498,991
F. Permissible Exclusions to the School Tax Levy Limit	203,885	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible	5,134,942	5,259,134
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	5,134,942	5,498,991
I. Difference: (G - H); (negative value requires 60.0% voter approval)	0	-239,857
Public School Enrollment	500	496
Consumer Price Index		2.95%
	<b>Actual 2024-25 (D)</b>	<b>Estimated 2025-26 (E)</b>
Adjusted Restricted Fund Balance	571,925	643,858
Assigned Appropriated Fund Balance	569,596	695,000
Adjusted Unrestricted Fund Balance	656,742	530,131
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	35	100,035	Adding \$100,000 before 6/30/2025
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	30,315	30,315	No intended use in 2025-2025 school year.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	Debt Service Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	6,447	27,152	Reserve and Interest on CIP 2017 debt project
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	0	25,000	To approve at a 2025 Spring BOE Meeting
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	0	0	To pay for tax certiorari settlements. No intended use in 2025-2026
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EBALR Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	0	35,000	To pay for liabilities at termination of service of employment.
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	429,906	410,962	For ERS Contributions \$18,944
Other Reserve	TRS Reserve		106,210	73,170	For TRS Contributions \$33,040