

## FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

### General Fund Budget Approval

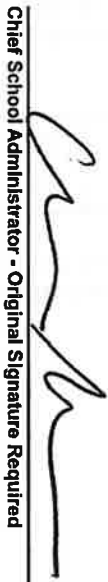
Date of Adoption of the General Fund Budget: 6/18/2025

  
President of the Board - Original Signature Required

6/19/2025  
Date

  
Secretary of the Board - Original Signature Required

6/20/2025  
Date

  
Chief School Administrator - Original Signature Required

6/20/25  
Date

Barbara Markowitz

Contact Person

(267)893-2077      Extn :  
Telephone      Extension

bmarkowitz@cbsd.org

Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Central Bucks SD	<b>COUNTY :</b> Bucks	<b>AUN :</b> 122092102
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025 )? Yes      ☒  
No      ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$432742335
Ending Unassigned Fund Balance	\$8248387
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.90%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes      ☒  
No      ☐

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/20/25
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Bucks SD	County : Bucks	AUN Number : 122092102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 15, 2025
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DUE DATE:  
IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Due to upcoming construction projects, the district feels it is financially prudent to maintain an unassigned fund balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Due to our retirement and our healthcare obligations, the district has chosen to earmark assigned fund balance for these activities.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	39,519,740	
0850 Unassigned Fund Balance	15,579,175	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$55,098,915</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	325,450,238	
7000 Revenue from State Sources	91,644,594	
8000 Revenue from Federal Sources	3,281,035	
9000 Other Financing Sources	750,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$421,125,867</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$476,224,782</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	266,174,734
6112 Interim Real Estate Taxes	1,100,004
6150 Current Act 511 Taxes - Proportional Assessments	39,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,400,000
6500 Earnings on Investments	7,350,000
6700 Revenues from LEA Activities	325,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	450,000
6980 Revenue from Community Services Activities	3,360,000
6990 Refunds and Other Miscellaneous Revenue	350,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$325,450,238</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	23,940,063
7144 Reimbursement of CS Expenditures Subsidy	347,455
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	8,022,102
7311 Pupil Transportation Subsidy	2,884,940
7312 Nonpublic and Charter School Pupil Transportation Subsidy	492,415
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	300,000
7340 State Property Tax Reduction Allocation	10,140,251
7360 Safe Schools	1,025,000
7505 Ready to Learn Block Grant	1,024,042
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	80,000
7810 State Share of Social Security and Medicare Taxes	7,898,570
7820 State Share of Retirement Contributions	35,104,756
<b>REVENUE FROM STATE SOURCES</b>	<b>\$91,644,594</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	586,272
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,502
8516 Title III - Language Instruction for English Learners and Immigrant Students	127,421

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	55,840
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,281,035</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	750,000
<b>OTHER FINANCING SOURCES</b>	<b>\$750,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>421,125,867</b>

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$266,174,734	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,141,573</u>	
Total Approx. Tax Revenue:	\$276,316,307	
Approx. Tax Levy for Tax Rate Calculation:	\$282,581,025	
	Bucks	Total

2024-25 Data		
a. Assessed Value	\$1,921,002,250	\$1,921,002,250
b. Real Estate Mills	138.3200	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$18,425,318,741	\$18,425,318,741
d. Assessed Value	\$1,928,222,620	\$1,928,222,620
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$265,713,031	\$265,713,031
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$265,713,031	\$265,713,031
(f Total * g)		
i. Base Mills Subject to Index	138.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.70051%	97.70051%
k. Tax Levy Needed	\$282,581,025	\$282,581,025
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	146.5500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$282,581,025	\$282,581,025
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$272,439,452
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$266,174,734
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$266,174,734	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,141,573</u>	
Total Approx. Tax Revenue:	\$276,316,307	
Approx. Tax Levy for Tax Rate Calculation:	\$282,581,025	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	143.8528	
q. Mills In Excess of Index (if (l > p), (l - p))	2.6972	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$277,380,223	\$277,380,223
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$5,200,802	\$5,200,802
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$5,081,210	\$5,081,210

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,326.00	
Number of Homestead/Farmstead Properties	29739	29739
Median Assessed Value of Homestead Properties		\$38,400

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$266,174,734
Amount of Tax Relief for Homestead Exclusions	<u>\$10,141,573</u>
Total Approx. Tax Revenue:	\$276,316,307
Approx. Tax Levy for Tax Rate Calculation:	\$282,581,025
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,140,251	Lowering RE Tax Rate	\$0	\$10,140,251
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,322			\$1,322
Amount of Tax Relief from State/Local Sources				\$10,141,573

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Bucks	1,928,222,620	146.5500	282,581,025				97.70051%		
<b>Totals:</b>	<b>1,928,222,620</b>		<b>282,581,025</b>	-	10,141,573	=	272,439,452	X	97.70051% = 266,174,734
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	34,000,000	34,000,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	5,500,000	5,500,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>39,500,000</b>	<b>39,500,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>39,500,000</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>18,425,318,741</b>	<b>X</b>	<b>12</b>	<b>221,103,825</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	138.3200	146.5500	5.95%	No	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	180,707,264
1200 Special Programs - Elementary / Secondary	72,596,080
1300 Vocational Education	5,524,888
1400 Other Instructional Programs - Elementary / Secondary	5,109,224
1500 Nonpublic School Programs	18,000
<b>Total Instruction</b>	<b>\$263,955,456</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	19,468,175
2200 Support Services - Instructional Staff	19,807,450
2300 Support Services - Administration	21,565,483
2400 Support Services - Pupil Health	5,334,469
2500 Support Services - Business	2,652,944
2600 Operation and Maintenance of Plant Services	38,121,323
2700 Student Transportation Services	26,027,115
2800 Support Services - Central	6,030,148
2900 Other Support Services	232,245
<b>Total Support Services</b>	<b>\$139,239,352</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	7,637,584
3300 Community Services	4,468,743
<b>Total Operation of Non-Instructional Services</b>	<b>\$12,106,327</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,716,200
5200 Interfund Transfers - Out	13,725,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,441,200</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$432,742,335</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	102,425,339
200 Personnel Services - Employee Benefits	66,120,600
300 Purchased Professional and Technical Services	174,110
400 Purchased Property Services	495,546
500 Other Purchased Services	2,615,469
600 Supplies	8,724,785
700 Property	112,082
800 Other Objects	39,333
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$180,707,264</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,350,843
200 Personnel Services - Employee Benefits	24,826,467
300 Purchased Professional and Technical Services	6,080,919
400 Purchased Property Services	8,000
500 Other Purchased Services	4,715,476
600 Supplies	605,065
800 Other Objects	9,310
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$72,596,080</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,524,888
<b>Total Vocational Education</b>	<b>\$5,524,888</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,587,030
200 Personnel Services - Employee Benefits	1,627,345
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	1,200
500 Other Purchased Services	837,649
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,109,224</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,000
600 Supplies	3,000
<b>Total Nonpublic School Programs</b>	<b>\$18,000</b>
<b>Total Instruction</b>	<b>\$263,955,456</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	11,368,346
200 Personnel Services - Employee Benefits	7,645,903
300 Purchased Professional and Technical Services	282,287
500 Other Purchased Services	38,000
600 Supplies	130,539
800 Other Objects	3,100

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$19,468,175</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	10,289,212
200 Personnel Services - Employee Benefits	7,216,994
300 Purchased Professional and Technical Services	543,378
400 Purchased Property Services	24,090
500 Other Purchased Services	303,950
600 Supplies	1,423,216
800 Other Objects	6,610
<b>Total Support Services - Instructional Staff</b>	<b>\$19,807,450</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	11,200,702
200 Personnel Services - Employee Benefits	7,314,478
300 Purchased Professional and Technical Services	1,892,779
400 Purchased Property Services	22,500
500 Other Purchased Services	547,147
600 Supplies	482,194
700 Property	18,000
800 Other Objects	87,683
<b>Total Support Services - Administration</b>	<b>\$21,565,483</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	2,921,962
200 Personnel Services - Employee Benefits	2,302,855
300 Purchased Professional and Technical Services	22,850
400 Purchased Property Services	1,450
500 Other Purchased Services	5,600
600 Supplies	75,252
800 Other Objects	4,500
<b>Total Support Services - Pupil Health</b>	<b>\$5,334,469</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,467,699
200 Personnel Services - Employee Benefits	995,112
300 Purchased Professional and Technical Services	124,780
400 Purchased Property Services	1,495
500 Other Purchased Services	30,730
600 Supplies	27,600
800 Other Objects	5,528
<b>Total Support Services - Business</b>	<b>\$2,652,944</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	12,721,318
200 Personnel Services - Employee Benefits	9,551,577
300 Purchased Professional and Technical Services	725,000
400 Purchased Property Services	4,437,301
500 Other Purchased Services	1,499,300
600 Supplies	6,844,793

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<u>Description</u>	<u>Amount</u>
700 Property	2,339,534
800 Other Objects	2,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$38,121,323</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	7,505,987
200 Personnel Services - Employee Benefits	5,338,415
300 Purchased Professional and Technical Services	17,750
400 Purchased Property Services	109,550
500 Other Purchased Services	11,695,344
600 Supplies	1,358,469
800 Other Objects	1,600
<b>Total Student Transportation Services</b>	<b>\$26,027,115</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,704,331
200 Personnel Services - Employee Benefits	1,197,049
300 Purchased Professional and Technical Services	619,065
400 Purchased Property Services	940,726
500 Other Purchased Services	427,680
600 Supplies	1,125,872
800 Other Objects	15,425
<b>Total Support Services - Central</b>	<b>\$6,030,148</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	232,245
<b>Total Other Support Services</b>	<b>\$232,245</b>
<b>Total Support Services</b>	<b>\$139,239,352</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	3,724,929
200 Personnel Services - Employee Benefits	1,725,884
300 Purchased Professional and Technical Services	1,078,145
500 Other Purchased Services	140,500
600 Supplies	928,276
800 Other Objects	39,850
<b>Total Student Activities</b>	<b>\$7,637,584</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,230,867
200 Personnel Services - Employee Benefits	1,615,287
300 Purchased Professional and Technical Services	95,735
400 Purchased Property Services	8,400
500 Other Purchased Services	45,649
600 Supplies	472,805
<b>Total Community Services</b>	<b>\$4,468,743</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$12,106,327</b>



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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,496,200
900 Other Uses of Funds	1,220,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,716,200</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	13,725,000
<b>Total Interfund Transfers - Out</b>	<b>\$13,725,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,441,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$432,742,335</b>

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	47,125,346	50,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,220,551	7,283,051
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$56,345,897	\$57,283,051

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$56,345,897	\$57,283,051

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	49,850,000	48,365,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,926,637	2,999,803
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$52,776,637</b>	<b>\$51,364,803</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$52,776,637</b>	<b>\$51,364,803</b>



<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$52,776,637	\$51,364,803

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	64,634	187,935
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$64,634</b>	<b>\$187,935</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,634</b>	<b>\$187,935</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	64,634	187,935
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$64,634</b>	<b>\$187,935</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$64,634</b>	<b>\$187,935</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,634</b>	<b>\$187,935</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$40,306	\$117,196
TOTAL REVENUES	\$40,306	\$117,196

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
6940 Tuition from Patrons	40,306	117,196
<b>Total Revenue from Local Sources</b>	<b>\$40,306</b>	<b>\$117,196</b>
<b>TOTAL REVENUES</b>	<b>\$40,306</b>	<b>\$117,196</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	35,234,060
0850 Unassigned Fund Balance	8,248,387
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$43,482,447
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$43,732,447