

CENTRAL BUCKS SCHOOL DISTRICT
BUDGET VARIANCE FORECAST
2025-26
June 30, 2026

Budget Variance	2025-26					Actuals	
	Budget	Forecast	Variance + = Positive () = Negative	Forecast vs. Budget	Forecast vs. Prior	2025-2026 Year to Date	2024-2025 Final
Total Revenue	\$ 421,125,867	\$ 420,578,636	\$ (547,231)	-0.1%	4.6%	\$ 419,559,256	\$ 402,097,433
Local Revenue	325,450,237	326,595,340	1,145,103	0.4%	5.2%	326,411,340	310,340,212
State Revenue	91,644,595	90,145,814	(1,498,781)	-1.6%	3.0%	90,145,814	87,524,869
Federal Revenue	3,281,035	2,946,607	(334,428)	-10.2%	-12.4%	2,946,607	3,363,222
Other Revenue	750,000	890,875	140,875			55,495	869,130
Total Expenditures	432,742,335	434,165,371	(1,423,036)	0.3%	5.9%	432,563,424	409,911,200
Payroll, FICA, Retirement	292,505,216	290,471,292	2,033,924	-0.7%	3.1%	290,431,292	281,648,738
Fringe Benefits	51,471,314	57,648,606	(6,177,292)	12.0%	19.3%	57,648,606	48,333,545
Other Expenditures	88,765,804	86,045,472	2,720,332	-3.1%	7.7%	84,483,525	79,928,916
Budget Variance	\$ (11,616,469)	\$ (13,586,735)				\$ (13,004,168)	\$ (7,813,767)

as of August 31, 2026

**CENTRAL BUCKS SCHOOL DISTRICT
REVENUE FORECAST
2025-26
6/30/2026**

Revenues	2025-26					Actuals	
	Budget	Forecast	Variance + = Positive () = Negative	Forecast vs. Budget	Forecast vs. Prior	2025-2026 Year to Date	2024-2025 Final
Current Real Estate Taxes	\$ 266,174,737	\$ 264,521,730	\$ (1,653,007)	-0.6%	6.0%	\$ 265,334,823	\$ 249,614,375
Current Earned Income Taxes	34,000,000	34,700,255	700,255	2.1%	2.2%	34,700,255	33,960,447
Real Estate Transfer Taxes	5,500,000	7,051,644	1,551,644	28.2%	19.6%	7,051,644	5,894,314
Interim Real Estate Taxes	1,100,000	1,107,669	7,669	0.7%	19.9%	110,576	923,669
Delinquent Real Estate Taxes	2,400,000	3,284,348	884,348	36.8%	22.4%	3,284,348	2,683,563
Delinquent Earned Income Taxes	2,000,000	1,843,410	(156,590)	-7.8%	-7.3%	1,843,410	1,988,725
Interest Earnings	7,350,000	5,727,128	(1,622,872)	-22.1%	-23.7%	5,727,128	7,508,110
Revenue from Community School	3,360,000	3,504,926	144,926	4.3%	4.0%	3,504,926	3,370,974
Other Local Revenue	3,565,500	4,854,230	1,288,730	36.1%	10.4%	4,854,230	4,396,034
Local Revenue	325,450,237	326,595,340	1,145,103	0.4%	5.2%	326,411,340	310,340,212
<i>% of Total Revenue</i>	<i>77%</i>	<i>78%</i>					
Basic Education Subsidy	23,940,063	24,006,123	66,060	0.3%	1.1%	24,006,123	23,744,104
Special Education Subsidy	8,022,102	8,146,861	124,759	1.6%	0.5%	8,146,861	8,109,665
Transportation Subsidy	3,377,355	3,342,826	(34,529)	-1.0%	0.6%	3,342,826	3,323,065
Rental Sinking Funds	300,000	258,681	(41,319)	-13.8%	-27.9%	258,681	358,934
Property Tax Relief	10,140,251	10,140,251	-	0.0%	11.0%	10,140,251	9,137,683
Social Security Reimbursement	8,246,025	7,452,867	(793,158)	-9.6%	3.0%	7,452,867	7,234,023
Retirement Reimbursement	35,104,756	34,635,926	(468,830)	-1.3%	3.4%	34,635,926	33,481,670
Other State Revenue	2,514,043	2,162,280	(351,763)	-14.0%	1.2%	2,162,280	2,135,725
State Revenue	91,644,595	90,145,814	(1,498,781)	-1.6%	3.0%	90,145,814	87,524,869
<i>% of Total Revenue</i>	<i>22%</i>	<i>21%</i>					
ARP Set-Aside	-	-	-	n/a	-100.0%	0	17,011
ESSER II	-	-	-	n/a	n/a	-	-
ESSER III	-	-	-	n/a	-100.0%	-	492,443
PCCD SS/MH	-	-	-	n/a	n/a	-	-
Other Federal Revenue	3,281,035	2,946,607	(334,428)	-10.2%	3.3%	2,946,607	2,853,767
Federal Revenue	3,281,035	2,946,607	(334,428)	-10.2%	-12.4%	2,946,607	3,363,221
<i>% of Total Revenue</i>	<i>1%</i>	<i>1%</i>					
Other Revenue	750,000	890,875	140,875	18.8%	2.5%	55,495	869,130
Total Revenue	\$ 421,125,867	\$ 420,578,636	\$ (547,231)	-0.1%	4.6%	\$ 419,559,256	\$ 402,097,433

as of August 31, 2026

**CENTRAL BUCKS SCHOOL DISTRICT
EXPENDITURE FORECAST
2025-26
June 30, 2026**

Expenditures	2025-26					Actuals	
	Budget	Forecast	Variance + = Favorable () = Unfavorable	Forecast vs. Budget	Forecast vs. Prior	2025-2026 Year to Date	2024-2025 Final
Payroll	\$ 206,498,564	\$ 206,503,131	(4,567)	0.0%	3.4%	\$ 206,463,131	\$ 199,747,636
FICA/Medicare	15,797,140	15,053,736	743,404	-4.7%	2.3%	15,053,736	14,718,638
Retirement	70,209,512	68,914,426	1,295,087	-1.8%	2.6%	68,914,426	67,182,464
Total Payroll, FICA, Retirement	292,505,216	290,471,292	2,033,924	-0.7%	3.1%	290,431,292	281,648,738
Healthcare	38,344,832	42,971,587	(4,626,754)	12.1%	28.4%	42,971,587	33,479,209
Prescription	10,349,316	12,159,151	(1,809,835)	17.5%	2.3%	12,159,151	11,884,148
Other Fringe Benefits	2,777,166	2,517,868	259,298	-9.3%	-15.2%	2,517,868	2,970,188
Total Fringe Benefits	51,471,314	57,648,606	(6,177,292)	12.0%	19.3%	57,648,606	48,333,545
1100 - Regular Programs	12,159,155	10,542,173	1,616,982	-13.3%	36.5%	10,509,673	7,723,591
1200 - Special Programs	11,420,940	11,541,483	(120,543)	1.1%	-4.6%	11,478,217	12,101,318
1300 - Vocational Programs	5,524,888	5,497,937	26,951	-0.5%	7.3%	5,497,937	5,124,841
1400 - Other Instructional Programs	894,849	763,961	130,888	-14.6%	17.7%	390,961	649,026
1500 - NonPublic School Programs	18,000	13,216	4,784	-26.6%	-60.2%	13,216	33,241
2100 - Pupil Personnel Services	453,925	350,409	103,517	-22.8%	-1.0%	350,409	353,954
2200 - Instructional Staff Services	2,301,245	1,525,675	775,569	-33.7%	-13.5%	1,196,899	1,763,001
2300 - Administrative Services	3,050,303	5,234,520	(2,184,217)	71.6%	44.5%	4,984,520	3,621,610
2400 - Pupil Health	109,652	89,033	20,619	-18.8%	-8.2%	89,033	97,021
2500 - Business Services	190,133	155,098	35,035	-18.4%	-42.7%	155,098	270,452
2600 - Operations and Maintenance	15,848,428	15,439,711	408,717	-2.6%	7.1%	15,439,711	14,411,877
2700 - Student Transportation	13,182,713	11,133,336	2,049,377	-15.5%	-2.0%	11,125,636	11,362,350
2800 - Central & Other Support	3,128,768	3,319,300	(190,532)	6.1%	4.6%	3,059,770	3,171,872
2900 - Other Support Services	232,245	231,802	443	-0.2%	1.0%	231,802	229,570
3200 - Student Activities	2,186,771	1,873,236	313,535	-14.3%	10.7%	1,873,236	1,692,705
3300 - Community Services	622,589	647,679	(25,090)	4.0%	0.5%	647,679	644,726
5100 - Debt Service	3,716,200	3,961,903	(245,703)	6.6%	105.5%	3,714,829	1,927,760
5200 - Interfund Transfers	13,725,000	13,725,000	-	0.0%	-6.9%	13,725,000	14,750,000
Total Other Expenditures	88,765,804	86,045,472	2,720,332	-3.1%	7.7%	84,483,626	79,928,916
Total Expenditures	\$ 432,742,335	\$ 434,165,371	\$ (1,423,036)	0.3%	5.9%	\$ 432,563,525	\$ 409,911,200

as of 8/31/2026