

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	\$ 420,720,200	\$ (405,667)	-0.1%	4.6%	\$ 395,352,831	\$ 402,097,433
Local Revenue	325,450,237	326,174,719	724,482	0.2%	5.1%	318,320,916	310,340,212
State Revenue	91,644,595	90,658,440	(986,154)	-1.1%	3.6%	75,068,239	87,524,869
Federal Revenue	3,281,035	3,006,423	(274,612)	-8.4%	-10.6%	1,918,439	3,363,222
Other Revenue	750,000	880,617	130,617			45,237	869,130
Total Expenditures	432,742,335	435,189,113	(2,446,779)	0.6%	6.2%	429,395,984	409,911,200
Payroll, FICA, Retirement	292,505,216	292,253,241	251,975	-0.1%	3.8%	289,883,415	281,648,738
Fringe Benefits	51,471,314	57,034,649	(5,563,335)	10.8%	18.0%	57,034,649	48,333,545
Other Expenditures	88,765,804	85,901,222	2,864,582	-3.2%	7.5%	82,477,919	79,928,916
Budget Variance	\$ (11,616,469)	\$ (14,468,913)				\$ (34,043,153)	\$ (7,813,767)

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	\$ 264,509,900	\$ (1,664,837)	-0.6%	6.0%	\$ 265,322,993	\$249,614,375
Current Earned Income Taxes	34,000,000	35,041,810	1,041,810	3.1%	3.2%	29,196,429	33,960,447
Real Estate Transfer Taxes	5,500,000	7,051,644	1,551,644	28.2%	19.6%	6,350,686	5,894,314
Interim Real Estate Taxes	1,100,000	923,669	(176,331)	-16.0%	0.0%	110,575	923,669
Delinquent Real Estate Taxes	2,400,000	3,140,446	740,446	30.9%	17.0%	2,799,859	2,683,563
Delinquent Earned Income Taxes	2,000,000	1,694,050	(305,950)	-15.3%	-14.8%	1,525,200	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	3,698,318	338,318	10.1%	9.7%	3,698,318	3,370,974
Other Local Revenue	3,565,500	4,387,754	822,254	23.1%	-0.2%	3,589,727	4,396,034
Local Revenue	325,450,237	326,174,719	724,482	0.2%	5.1%	318,320,916	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	3,288,536	(88,819)	-2.6%	-1.0%	3,288,536	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	7,835,889	(410,137)	-5.0%	8.3%	4,833,650	7,234,023
Retirement Reimbursement	35,104,756	34,826,171	(278,585)	-0.8%	4.0%	22,707,755	33,481,670
Other State Revenue	2,514,043	2,155,929	(358,113)	-14.2%	0.9%	1,686,382	2,135,725
State Revenue	91,644,595	90,658,440	(986,154)	-1.1%	3.6%	75,068,239	87,524,869
<i>% of Total Revenue</i>	<i>22%</i>	<i>22%</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	3,006,423	(274,612)	-8.4%	5.3%	1,918,439	2,853,767
Federal Revenue	3,281,035	3,006,423	(274,612)	-8.4%	-10.6%	1,918,439	3,363,221
<i>% of Total Revenue</i>	<i>1%</i>	<i>1%</i>					
Other Revenue	750,000	880,617	130,617	17.4%	1.3%	45,237	869,130
Total Revenue	\$ 421,125,867	\$ 420,720,200	\$ (405,667)	-0.1%	4.6%	\$ 395,352,831	\$402,097,433

**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	\$ 206,929,122	(430,557)	0.2%	3.6%	\$	205,251,173	\$ 199,747,636
FICA/Medicare	15,797,140	15,671,777	125,363	-0.8%	6.5%		15,544,698	14,718,638
Retirement	70,209,512	69,652,342	557,170	-0.8%	3.7%		69,087,545	67,182,464
Total Payroll, FICA, Retirement	292,505,216	292,253,241	251,975	-0.1%	3.8%		289,883,415	281,648,738
Healthcare	38,344,832	41,768,606	(3,423,774)	8.9%	24.8%		41,768,606	33,479,209
Prescription	10,349,316	12,295,855	(1,946,539)	18.8%	3.5%		12,295,855	11,884,148
Other Fringe Benefits	2,777,166	2,970,188	(193,022)	7.0%	0.0%		2,970,188	2,970,188
Total Fringe Benefits	51,471,314	57,034,649	(5,563,335)	10.8%	18.0%		57,034,649	48,333,545
1100 - Regular Programs	12,159,155	10,524,258	1,634,897	-13.4%	36.3%		10,058,328	7,723,591
1200 - Special Programs	11,420,940	12,328,023	(907,083)	7.9%	1.9%		11,059,956	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	365,216	529,633	-59.2%	-43.7%		357,955	649,026
1500 - NonPublic School Programs	18,000	3,357	14,643	-81.3%	-89.9%		3,357	33,241
2100 - Pupil Personnel Services	453,925	405,614	48,311	-10.6%	14.6%		345,171	353,954
2200 - Instructional Staff Services	2,301,245	1,738,978	562,267	-24.4%	-1.4%		1,196,936	1,763,001
2300 - Administrative Services	3,050,303	4,570,411	(1,520,108)	49.8%	26.2%		4,375,156	3,621,610
2400 - Pupil Health	109,652	84,373	25,279	-23.1%	-13.0%		84,373	97,021
2500 - Business Services	190,133	177,132	13,001	-6.8%	-34.5%		166,211	270,452
2600 - Operations and Maintenance	15,848,428	15,605,026	243,402	-1.5%	8.3%		15,030,933	14,411,877
2700 - Student Transportation	13,182,713	11,526,919	1,655,794	-12.6%	1.4%		11,305,379	11,362,350
2800 - Central & Other Support	3,128,768	3,199,494	(70,727)	2.3%	0.9%		3,191,424	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	1,637,256	549,515	-25.1%	-3.3%		1,571,487	1,692,705
3300 - Community Services	622,589	622,135	454	-0.1%	-3.5%		618,222	644,726
5100 - Debt Service	3,716,200	3,658,290	57,910	-1.6%	89.8%		3,658,290	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	85,901,222	2,864,582	-3.2%	7.5%		82,477,919	79,928,916
Total Expenditures	\$ 432,742,335	\$ 435,189,113	\$ (2,446,779)	0.6%	6.2%	\$	429,395,984	\$ 409,911,200