General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/14/2016		
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Susan Vincent	(267)893-2077	Extn :
Contact Person	Telephone	Extension
svincent@cbsd.org		
Email Address		

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated,

2016-2017 Final General Fund Budget (PDE-2028)

LEA : 122092102 Central Bucks SD

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ITEM	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,819,434
0850 Unassigned Fund Balance	12,432,248
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>24,251,682</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	253,445,163
7000 Revenue from State Sources	63,214,429
8000 Revenue from Federal Sources	2,116,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>318,775,592</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>343,027,274</u>

<u>Amount</u>

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	212,302,729
6112 Interim Real Estate Taxes	1,850,000
6113 Public Utility Realty Taxes	242,000
6150 Current Act 511 Taxes - Proportional Assessments	28,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	355,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through	2,500,000
Funds 6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	425,000
6940 Tuition from Patrons	565,000
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6980 Revenue from Community Services Activities	3,415,000
6990 Refunds and Other Miscellaneous Revenue	60,934
REVENUE FROM LOCAL SOURCES	253,445,163
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	17,088,791
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	7,300,000
7310 Transportation (Pupil and Nonpublic/CS)	3,282,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	741,279
7330 Health Services (Medical, Dental, Nurse, Act 25)	375,000
7340 State Property Tax Reduction Allocation	0 0 4 0 0 7 4
	6,042,074

7810

2016-2017 Final General Fund Budget (PDE-2028)

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<u>Amount</u>

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	2,116,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	318,775,592

Act 1 Index (current): 2.4%

2016-2017 Final General Fund Budget (PDE-	-2028)
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Act 1 Index (current): 2.4%

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Calcu	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$212,302,729	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$6,042,074</u>	
Total Approx. Tax Revenue:		\$218,344,803	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$224,413,340	
		Bucks	Total
	Index Maximums		
	p. Maximum Mills Based On Index	127.0784	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$229,799,260	\$229,799,260
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Ir	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$1,609	
۷.	Number of Homestead/Farmstead Properties	30253	30253
	Median Assessed Value of Homestead Properties		\$37,210

2016-2017 Final General Fund Budget (PDE-2028) Real Estate Tax Rate (RETR) Report for 2016-2017					
AUN: 122092102 Central Bucks SD			Multi-County Rebalancir	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 5/10/2016 11:24:13 AM					Page - 3 of 3
Act 1 Index (current): 2.4%					
Calculation Method:	Rate				
Approx. Tax Revenue from RE Taxes:	\$212,302,729				
Amount of Tax Relief for Homestead Exclusions	\$6,042,074				
Total Approx. Tax Revenue:	\$218,344,803				
Approx. Tax Levy for Tax Rate Calculation:	\$224,413,340				
	Bucks		Total		
State Property Tax Reduction Allocation used for: Homes	stead Exclusions	\$6,042,074	Lowering RE Tax Rate	\$0	\$6,042,074
Prior Year State Property Tax Reduction Allocation used	for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources					\$6,042,074

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax		<u>is Homestead</u>	Net Tax Revenue
County Nar	ne Taxable Assessed Value Real Estate Mills Tax Levy	Generated by Mills	Homestead Ex	clusions Exclusions	sions Percent Col	lected Generated By Mills
Bucks	1,808,326,670 124.1000	224,413,340			97.:	22100%
Totals:	1,808,326,670	224,413,340	- (6,042,074 =	218,371,266 X 97.2	22100% = 212,302,729
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00		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
	Total Current Act 511 Taxes – Flat Rate Assessments				0	0
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	24,591,250	23,875,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	4,900,000	4,900,000
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
	Total Current Act 511 Taxes – Proportional Assessmer	its			29,491,250	28,775,000
	Total Act 511, Current Taxes					28,775,000
		Act 511	Tax Limit>	15,038,198,73	1 X 12	180,458,385
				Market Value	e Mills	(511 Limit)

Тах		Tax Rate Cha	rged in:	Percent Less than			Percent Less than			Additional Ta Charged		Percent	Less than
Functio n	Description	2015-16 (Rebalanced)	2016-17	Change in Rate	or equal to Index	l to Index	2015-16 (Rebalanced)	2016-17	Change in Rate	or equal to Index			
6111	Current Real Estate Taxes												
	Bucks	124.1000	124.1000	0.00%	Yes	2.4%							
6120	Current Per Capita Taxes, Section 679					2.4%							
<u>Cur</u>	rent Act 511 Taxes – Flat Rate Assessments												
6141	Current Act 511 Per Capita Taxes					2.4%							
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%							
6143	Current Act 511 Local Services Taxes					2.4%							
6144	Current Act 511 Trailer Taxes					2.4%							
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%							
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%							
	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%							
	rent Act 511 Taxes – Proportional Assessments												
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%							
6152	Current Act 511 Occupation Taxes					2.4%							
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%							
6154	Current Act 511 Amusement Taxes					2.4%							
6155	Current Act 511 Business Privilege Taxes					2.4%							
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%							
6157	Current Act 511 Mercantile Taxes					2.4%							
6159													

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	130,808,417
1200 Special Programs - Elementary / Secondary	40,939,035
1300 Vocational Education	4,780,015
1400 Other Instructional Programs - Elementary / Secondary	4,498,678
Total Instruction	181,026,145

escription	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	82,517,292
200 Personnel Services - Employee Benefits	45,150,313
300 Purchased Professional and Technical Services	40,622
400 Purchased Property Services	759,658
500 Other Purchased Services	15,650
600 Supplies	2,054,813
700 Property	255,529
800 Other Objects	14,540
Total Regular Programs - Elementary / Secondary	130,808,417
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,414,766
200 Personnel Services - Employee Benefits	13,821,953
300 Purchased Professional and Technical Services	3,360,500
400 Purchased Property Services	5,000
500 Other Purchased Services	1,060,323
600 Supplies	203,243
700 Property	72,250
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	40,939,035
1300 Vocational Education	
500 Other Purchased Services	4,780,015
Total Vocational Education	4,780,015
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	557,310
200 Personnel Services - Employee Benefits	264,868
300 Purchased Professional and Technical Services	85,500
500 Other Purchased Services	3,584,000
600 Supplies	7,000
Total Other Instructional Programs - Elementary / Secondary	4,498,678
otal Instruction	181,026,145

2000 Support Services

2100 Support Services - Students	
100 Personnel Services - Salaries	8,151,020
200 Personnel Services - Employee Benefits	4,880,947
300 Purchased Professional an0 rg 362.174 TL 32.904 110Tochnie f q 668.4 1rchased Services	

Description

200 Personnel Services - Employee Benefits 300

<u>Amount</u>

3,752,574

Description

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

100 2700

<u>Amount</u> 24,984,653

Description

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

<u>Amount</u>

4,063,194

2016-2017 Final General Fund Budget (PDE-2028)		Schedule
LEA : 122092102 Central Bucks SD		
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Cash and Short-Term Investments	06/30/2016 Estimate	06/30/2017 Projection
General Fund	30,000,000	23,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,500,000	18,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	20,000,000	
Food Service / Cafeteria Operations Fund	695,000	595,000
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	66,195,000	42,095,000

		,,
Long-Term Investments	06/30/2016 Estimate	06/30/2017 Projection
General Fund	8,000,000	5,000,000
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		
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	Page 17	
	Pade 17	

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2016-2017 Final General Fund Budget (PDE-2028)		Schedule Of Cash And Investment	ts (CAIN)
LEA : 122092102 Central Bucks SD			
Printed 5/10/2016 11:24:16 AM		Page	e - 2 of 2
Long-Term Investments	06/30/2016 Estimate	06/30/2017 Projection	
Permanent Fund			
Total Long-Term Investments	8,000,000	5,000,000	
TOTAL CASH AND INVESTMENTS	74,195,000	47,095,000	

General Fund 87,400,000 75,395,000 0510 Bonds Payable 87,400,000 75,395,000 0520 Extended-Term Financing Agreements Payable 87,400,000 75,395,000 0530 Lease-Purchase Obligations 1,696,349 1,706,8394 6,606,100 0540 Accumulated Compensated Absences 1,696,349 6,606,100 6,606,100 0550 Other Post-Employment Benefits (OPEB) 7,068,994 6,606,100 6,606,100 0550 Other Cost-Employment Benefits (OPEB) 96,165,343 83,707,449 0550 Bonds Payable 96,165,343 83,707,449 0510 Bonds Payable 953 1653 1653 1653 1653 1653 1653 1653 1653 1653 1653 1653 1653	Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0550Authority Lease Obligations0550Other Post-Employment Benefits (OPEB)0599Other Long-Term LiabilitiesTotal General Fund96,165,34383,707,449Public Purpose (Expendable) Trust Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0550Authority Lease Obligations0550Other Long-Term LiabilitiesTotal Public Purpose (Expendable) Trust Fund0540Accumulated Compensated Absences0550Other Long-Term Liabilities0550Authority Lease Obligations0550Suthority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obliga	General Fund		
0530 Lease-Purchase Obligations 1,696,349 1,706,349 0550 Authority Lease Obligations 7,068,994 6,606,100 0560 Other Post-Employment Benefits (OPEB) 6,006,100 0599 Other Long-Term Liabilities 96,165,343 83,707,449 Public Purpose (Expendable) Trust Fund 96,165,343 83,707,449 0510 Bonds Payable 5530 Lease-Purchase Obligations 5530 0550 Authority Lease Obligations 5530 Lease-Purchase Obligations 5530 0550 Authority Lease Obligations 5530 Lease-Purchase Obligations 5530 0550 Authority Lease Obligations 5550 Authority Lease Obligations 5550 0550 Authority Lease Obligations 5550 5550 0550 Other Post-Employment Benefits (OPEB) 5599 559 0559 Other Long-Term Liabilities 559 550 559 Other Long-Term Liabilities 550 550 550 Differ Comptroller-Approved Special Revenue Funds 550 550 Differ Comptroller-Approved Special Revenue Funds 550 550 Differ Spayable 550 550 Differ Term Liabilities 550 550 Differ Term Spayable	0510 Bonds Payable	87,400,000	75,395,000
0540 Accumulated Compensated Absences 1,696,349 1,706,349 0550 Authority Lease Obligations 7,068,994 6,606,100 0560 Other Post-Employment Benefits (OPEB) - - 0599 Other Long-Term Liabilities 96,165,343 83,707,449 Public Purpose (Expendable) Trust Fund 96,165,343 83,707,449 0510 Bonds Payable - - 0520 Extended-Term Financing Agreements Payable - - 0530 Lease-Purchase Obligations - - - 0540 Accumulated Compensated Absences - - - 0550 Authority Lease Obligations - - - - 0550 Authority Lease Obligations - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations7,068,9946,606,1000560 Other Post-Employment Benefits (OPEB)0599 Other Long-Term Liabilities96,165,34383,707,4497 Total General Fund96,165,34383,707,449Public Purpose (Expendable) Trust Fund50,00050,00050,0000510 Bonds Payable0520 Extended-Term Financing Agreements Payable0530 Lease-Purchase Obligations540 Accumulated Compensated Absences0550 Authority Lease Obligations0540 Accumulated Compensated Absences550550 Authority Lease Obligations0550 Other Post-Employment Benefits (OPEB)559 Other Long-Term Liabilities550Total Public Purpose (Expendable) Trust FundOther Comptroller-Approved Special Revenue Funds0510 Bonds Payable550 Extended-Term Financing Agreements Payable550 Extended-Term Financing Agreements Payable0550 Other Post-Employment Benefits (OPEB)550 Extended-Term Financing Agreements Payable550 Extended-Term Financing Agreements Payable0510 Bonds Payable550 Extended-Term Financing Agreements Payable550 Extended-Term Financing Agreements Payable550 Extended-Term Financing Agreements Payable0520 Extended-Term Financing Agreements Payable550 Lease-Purchase Obligations550 Extended Compensated Absences550 Authority Lease Obligations0540 Accumulated Compensated Absences550 Authority Lease Obligations550 Authority Lease Obligations550 Authority Lease Obligations	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities 1 Total General Fund 96,165,343 83,707,449 Public Purpose (Expendable) Trust Fund 510 Bonds Payable 510 0510 Bonds Payable 550 Extended-Term Financing Agreements Payable 550 0550 Lease-Purchase Obligations 550 550 0550 Authority Lease Obligations 550 0550 Authority Lease Obligations 559 0550 Authority Lease Obligations 559 0550 Other Poost-Employment Benefits (OPEB) 559 0550 Other Long-Term Liabilities 559 7 Total Public Purpose (Expendable) Trust Fund 559 0510 Bonds Payable 559 0510 Bonds Payable 550 0510 Bonds Payable 550 0520 Extended-Term Financing Agreements P	0540 Accumulated Compensated Absences	1,696,349	1,706,349
0599 Other Long-Term Liabilities Total General Fund 96,165,343 83,707,449 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Comptroller-Approved Special Revenue Funds 1 0510 Bonds Payable 1 0520 Extended-Term Financing Agreements Payable 1 0530 Lease-Purchase Obligations 1 0530 Lease-Purchase Obligations 1 0530 Lease-Purchase Obligations 1 0530 Accumulated Compensated Absences 1	0550 Authority Lease Obligations	7,068,994	6,606,100
Total General Fund96,165,34383,707,449Public Purpose (Expendable) Trust Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Long-Term LiabilitiesTotal Public Purpose (Expendable) Trust Fund0510Bonds Payable0510Bonds Payable05100510Bonds Payable0510Bonds Payable0510Curpored Special Revenue FundsCurpored Special Revenue FundsCurpored Special Revenue FundsCurpored Special Revenue FundsCurpored Special Revenue FayableCurpored Special Re	0560 Other Post-Employment Benefits (OPEB)		
Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0599 Other Long-Term Liabilities		
0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Long-Term LiabilitiesTotal Public Purpose (Expendable) Trust FundOther Comptroller-Approved Special Revenue Funds0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations	Total General Fund	96,165,343	83,707,449
0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Long-Term LiabilitiesTotal Public Purpose (Expendable) Trust Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations	Public Purpose (Expendable) Trust Fund		
 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 	0510 Bonds Payable		
 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 	0520 Extended-Term Financing Agreements Payable		
0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Long-Term LiabilitiesTotal Public Purpose (Expendable) Trust FundOther Comptroller-Approved Special Revenue Funds0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Long-Term Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0540 Accumulated Compensated Absences		
0599 Other Long-Term Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0550 Authority Lease Obligations		
Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0560 Other Post-Employment Benefits (OPEB)		
Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0599 Other Long-Term Liabilities		
 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 	Total Public Purpose (Expendable) Trust Fund		
0520 Extended-Term Financing Agreements Payable 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	Other Comptroller-Approved Special Revenue Funds		
0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations	0530 Lease-Purchase Obligations		
	0540 Accumulated Compensated Absences		
	0550 Authority Lease Obligations		
US6U Other Post-Employment Benefits (UPEB)	0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	0599 Other Long-Term Liabilities		

 2016-2017 Final General Fund Budget (PDE-2028)

 LEA : 122092102
 Central Bucks SD

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Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

06/30/2016 Estimate

06/30/2017 Projection

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

2016-2017 Final General Fund Budget (PDE-2028)			Schedule
LEA : 122092102 Central Bucks SD			
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Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	96,165,343	83,707,449	

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2016-2017 Final General Fund Budget (PDE-2028) LEA :

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Short-Term Payables	06/30/2016 Estimate	06/30/2017 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	96,165,343	83,707,449
	30,103,343	05,707,445

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2016-2017 Final General Fund Budget (PDE-2028)

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Account Description	Amounts
0810 Nonspendable Fund Balance	5,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,812,937
0850 Unassigned Fund Balance	10,438,745
Total Ending Fund Balance - Committed, Assigned, and Unassigned	29,251,682

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

29,251,682