



CENTENNIAL

SCHOOL DISTRICT 12

CONNECTING. ACHIEVING. PREPARING.

Operational Budget Planning Update

Board Work Session

December 15, 2025

STRATEGIC ROADMAP



MISSION OUR CORE PURPOSE

By providing high quality educational opportunities, emotional support, and social development, Centennial School District prepares learners for excellence in their future.



VISION WHAT WE INTEND TO CREATE

Centennial School District is a welcoming environment where all students, staff, and families belong and will:

- Provide innovative, personalized, rigorous, and relevant educational opportunities for each student.
- Build and strengthen relationships and partnerships with the community to offer educational programs and opportunities for all.



CORE VALUES DRIVERS OF OUR WORDS AND ACTIONS

CONNECTING

Engaging students in meaningful ways with their school community.

ACHIEVING

Ensuring student success through academic excellence in learning and teaching while supporting students in their growth and achievement.

PREPARING

Providing opportunities for academic excellence to prepare students for their future.



STRATEGIC DIRECTIONS FOCUS OF OUR IMPROVEMENT EFFORTS

- Improving teaching and learning practices for student success and achievement.
- Increasing engagement, belonging, and strengthening the staff and student experience.
- Supporting staff in continuous improvement of professional practice.
- Increasing family engagement in student learning and school experiences.
- Improving efficiency and effectiveness in district operations.



With input from our stakeholders, the plan includes the goals of providing an educational experience for students, families, and staff.

STUDENT

- I enjoy flexible learning and activity choices that meet my academic, emotional, and social needs.
- I have access to technology to support my educational needs.
- I am comfortable during passing time, lunch, and other times throughout the day.
- I enter a welcoming environment where I feel safe, accepted, and belong at school.
- My race and preferences are respected, acknowledged, and accepted.
- I have positive interactions and relationships with students and staff.

FAMILIES

- I receive consistent communication from my student's teacher, school, and district to support my student's education.
- My student has the appropriate materials, resources, and technology.
- My student's school is welcoming, safe, and inclusive.
- I have opportunities to be involved in my student's school community.
- Staff provide attention and support to meet my student's needs.
- My student's school provides a relevant and rigorous educational experience.

STAFF

- I receive cohesive and timely communication.
- I have a voice and my input matters.
- I receive the support necessary to be successful.
- I am a trusted, respected, and valued professional.
- I have the resources that allow me to meet all my students' needs.
- I am connected and feel like I belong to the Centennial community.
- I have a manageable workload and appropriate class sizes.
- My mental health needs are recognized and addressed.

Presentation Overview

- **Budget Overview**
- **Funding Considerations**
 - ◆ **Operating Referendum**
 - ◆ **Capital Projects Levy**
 - ◆ **Bond Referendum**
- **Tax Impact Comparison**
- **Next Steps**

Budget Overview - Timeline

July to August	Process Review & Updates
September to November	Proposed Levy Enrollment Update & Forecast Legislative Impacts
December to January	Final Levy Revised Budget Budget Requests Registration Numbers Budget Assumptions Finalize Budget Parameters & Targets
February to April	Finalize Enrollment Forecast Finalize Staffing Plan Finalize Budget Requests and Adjustment Plan
May to June	Approval of Budget Plan

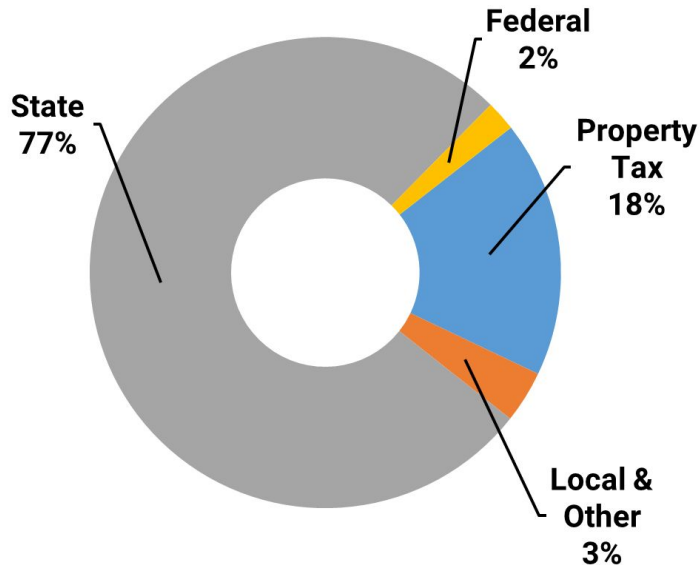
Budget Overview - Forecast Spring 2025

- ➔ **Year 7 Plan = 2025-2026**
- ➔ **Planned Deficit Spending In Current Budget & Future Years**
- ➔ **Annual Forecast Expenditures Outpace Revenue Growth**
 - ◆ **2026-2027 -\$3.0 M (Budget Adjustments Solution)**
 - ◆ **2027-2028 -\$3.0 M (Operating Referendum/Capital Projects Levy)**
 - ◆ **2028-2029 -\$3.0 M**
 - ◆ **2029-2030 -\$5.2 M*(Operating Referendum/Capital Projects Levy)**

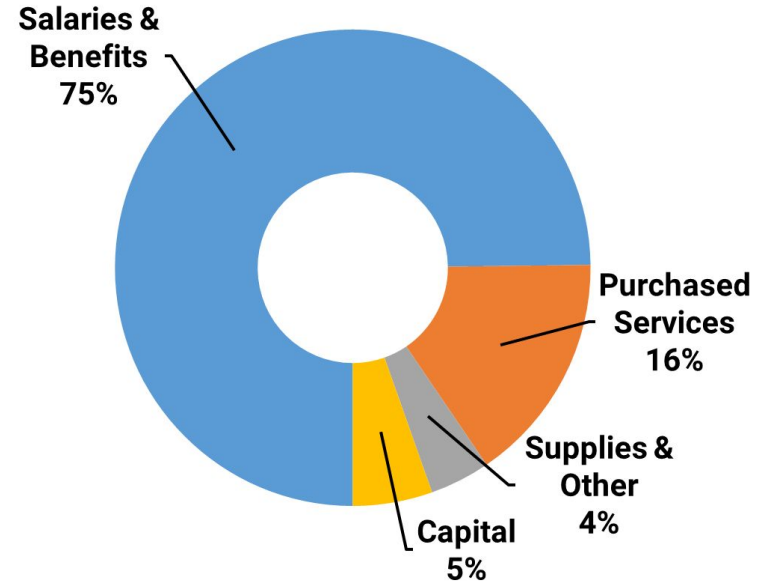
**assumes continuation of 2018 operating referendum June 15, 2028 deadline*

Budget Overview - Adopted Budget General Fund

Revenues-\$107M



Expenditures - \$108M



Funding Considerations

Voter Approved Options

- ➔ **Operating Referendum**
- ➔ **Capital Projects Levy**
- ➔ **Bond Referendum**

Operating Referendum Current

Current Operating Referendum

2015 \$164.19

Renewal window expires June 15, 2025

Renewed May 2025

Funding through June 30, 2036

FY26 estimate $\$164.19 \times 7,234.73 = \underline{\$1,187,870}$

2018 \$650.00+inflation


Renewal window expires June 15, 2028

Funding through June 30, 2029

FY26 estimate $\$821.46 \times 7,234.73 = \underline{\$5,943,041}$

Operating Referendum Comparison (March 2025)

Pay 2024 Actual Authority & APU from LLC's with phaseout report for FY26 and thereafter

		FY 2025	FY 2026	FY 2027
	Districts with Op Levy Authority	235	231	197
	Districts without Any Op Levy Authority	92	96	130
	Total	327	327	327
	% of Districts with Op Levy Authority	Total 71.87%	70.64%	60.24%
	Sum of Authority	242,447.19	238,391.76	201,791.13
	Avg Authority of those Districts with Op Levy	1,031.69	1,032.00	1,024.32
	Avg all Districts Authority	741.43	729.03	617.10

Districts with Op Levy Authority	Rural	191	186	155
Total Number of Districts	Rural	278	278	278
% of Districts with Op Levy Authority	Rural	68.71%	66.91%	55.76%
Sum of Rural Districts Authority	Rural	173,541.89	168,029.15	137,979.16
Avg Authority of those Districts with Op Levy	Rural	908.60	903.38	890.19
Avg all Rural Districts Authority	Rural	624.25	604.42	496.33

Districts with Op Levy Authority	Metro	44	45	42
Total Number of Districts	Metro	49	49	49
% of Districts with Op Levy Authority	Metro	89.80%	91.84%	85.71%
Sum of Metro Districts Authority	Metro	68,619.27	70,076.58	63,811.97
Avg Authority of those Districts with Op Levy	Metro	1,559.53	1,557.26	1,519.33
Avg all Metro Districts Authority	Metro	1,400.39	1,430.13	1,302.29

Please note - FY 2026 Data above only includes data prior to November 2024 election

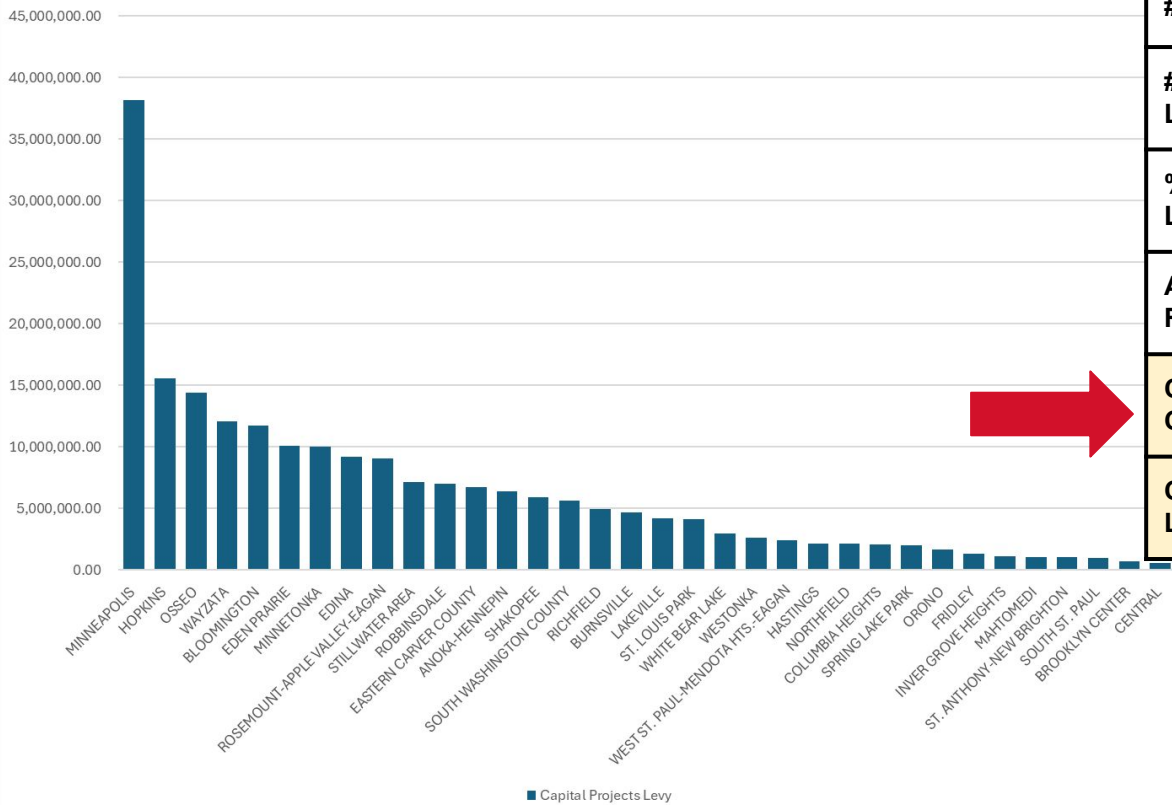
**Average equates to
+\$4.1M/YR**

Capital Projects Levy Current

Current Capital Project Levy
None

Capital Projects Levy Comparison (March 2025)

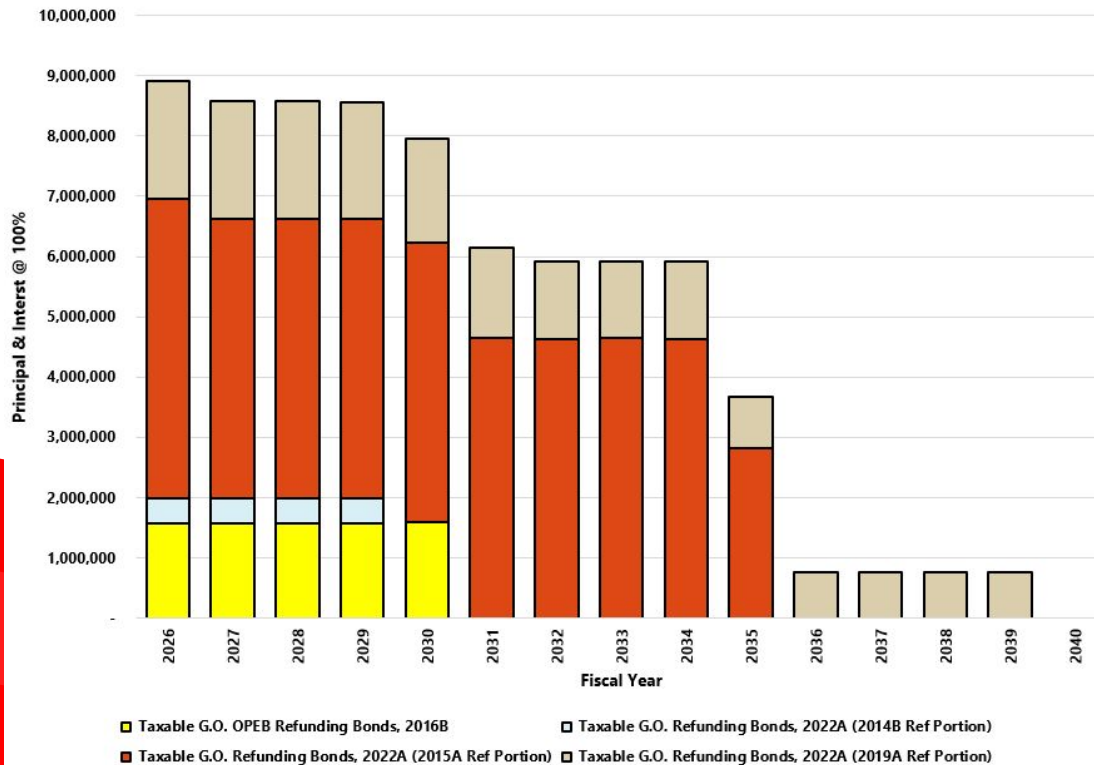
Metro School Districts - Pay 2025 Capital Projects Levy



# of Metro Districts	49.00
# of Metro Districts with Respective Levy	34.00
% of Metro Districts with Respective Levy	69.39%
Average of those Districts with Respective Levy	\$6,242,713
Capital Projects Levy Estimate For Centennial Based on Metro Data	\$3,410,750
Centennial Current Capital Projects Levy	\$0

Bond Referendum Overview

ISD 12 Centennial - Outstanding G.O. Debt Service By Issue



Current Bond Referendum
2016B - 2/1/2030-OPEB Refunding
(Other Post Employment Benefits)

2022A - 2/1/2039-GO Refunding
*(2014/2015 Capital Improvements All Sites;
2019 CHS Link, Arena, PAC, Journey,
Woodlands, IT, Bldg/Grds)*

Tax Impact Comparison Operating vs Capital Projects

	Operating Referendum Levy		Capital Projects Levy (e.g., Technology/Curriculum)	
	\$300 Per Pupil Increase	\$600 Per Pupil Increase	\$2,000,000 New Levy	\$3,000,000 New Levy
New Levy Authority				
Estimated New Revenue	\$2,052,506	\$4,105,116	\$2,000,000	\$3,000,000
Residential Homestead (Market Value @ \$397,256)	\$11.83/Mth	\$24.46/Mth	\$11.43/Mth	\$17.14/Mth

Tax impacts are estimates based upon assumptions; enrollment, tax base, etc.

Additional Operational Challenges

- ➔ **\$750K - Increase in substitute costs since FY21/ESST**
- ➔ **\$286K - Compensatory education hold harmless**
- ➔ **\$600K - Summer unemployment**
- ➔ **\$250K - Paid family medical leave (more than the actual payroll tax)**
- ➔ **\$250M - Special education cross subsidy (Blue Ribbon Committee Task Force)**

Next Steps

- ➔ **Budget Revision**
- ➔ **Updated Budget Forecast**
- ➔ **Future Budget Planning**
 - ◆ **Revenue Enhancement**
 - ◆ **Programming Changes**
 - ◆ **Operational Costs**
 - **Staffing/Contracted Services**
 - **Utilities/Insurance**
 - **Lost Purchasing Power**
 - **Facilities Maintenance**
 - **Technology**
 - **Teaching and Learning**

Questions?



CENTENNIAL

SCHOOL DISTRICT 12

CONNECTING. ACHIEVING. PREPARING.