



CENTENNIAL

SCHOOL DISTRICT 12

CONNECTING. ACHIEVING. PREPARING.

2026-2027 Adopted Budget

Board Presentation May 2026



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.

Budget Process & Calendar

July to August	Process Review & Updates
September to November	Proposed Levy Enrollment Update & Forecast Legislative Impacts Revised Budget
December to January	Final Levy 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

Funds & Groups

Governmental Operating Funds

Governmental Non-Operating Funds

Fiduciary Funds

Proprietary Funds

Account Groups

- General Fund (Includes Restrictions; Student Activities, Operating Capital, Long-Term Facilities Maintenance, Etc.)
- Special Revenue Fund (Food Service, Community Services)
- Building Construction Fund
- Debt Service Fund
- Post-Employment Benefits Debt Service Fund
- Trust Fund
- Custodial Fund
- Post-Employment Benefits Irrevocable Trust Fund(OPEB)
- Internal Service Fund (Health & Dental Self Insurance)
- Post-Employment Benefits Revocable Trust Fund
- General Fixed Asset Group
- General Long-Term Debt Group

Assumptions & Adjustments

Revenue

State

- 6,553 Enrollment (ADM)
- Basic Revenue 2.69%/\$7,683
- Special Education

Federal

- Based in Prior Year Entitlements

Local

- Updated Local & Levy

Expenditure

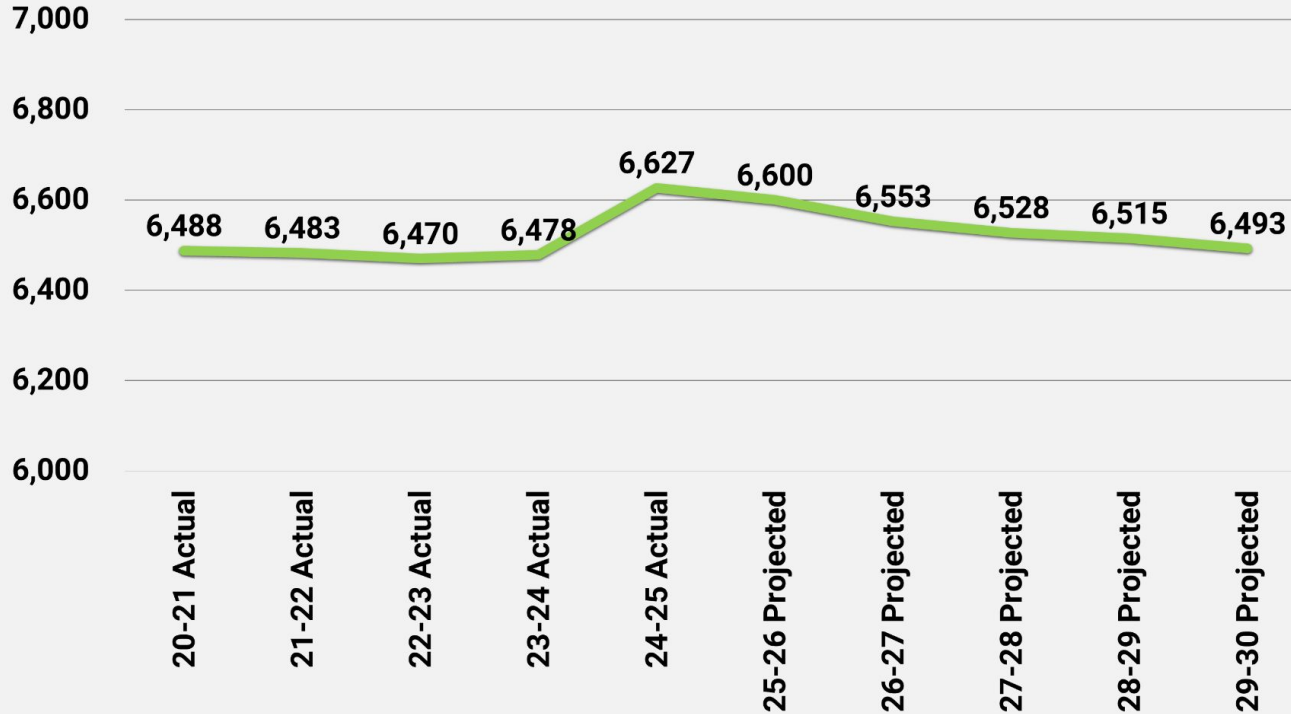
Personnel

- Contract Settlements, Steps, Lanes, Staffing & Benefit Adjustments

Non-Personnel

- Contracted Services, Supplies, Utilities, Capital Projects, & Other Adjustments

Enrollment Forecast



General Education Basic Formula Allowance

Fiscal Year	\$ Per Pupil Funding	% Increase
2022-2023	\$6,863	2.00%
2023-2024	\$7,138	4.00%
2024-2025	\$7,281	2.00%
2025-2026	\$7,481	2.74%
2026-2027	\$7,683	2.69%

Future increases tied to CPI; minimum of 2% & maximum of 3%
February Notification

General Fund

Revenue

\$114,066,520

State

+\$2.140M

Federal

+\$14K

Local

+\$1.374M

Expenditures

\$120,814,900

Staffing

+\$2.287M

Purchased Services

+\$1.136M

Supplies/Other

-473K

Capital

+5.823M

Surplus(Deficit)

-\$6,748,380

Food Service Fund

Revenue

\$5,266,186

State/Federal/Local

+\$55K

Expenditures

\$5,777,957

Staffing

+\$70K

**Purchased
Services/Supplies**

+\$351K

Capital

-\$150M

Surplus(Deficit)

-\$511,771

Community Service Fund

Revenue

\$7,602,066

State/Local

+\$798K

Expenditures

\$7,824,680

Staffing

+\$192K

Purchased Services

+\$40K

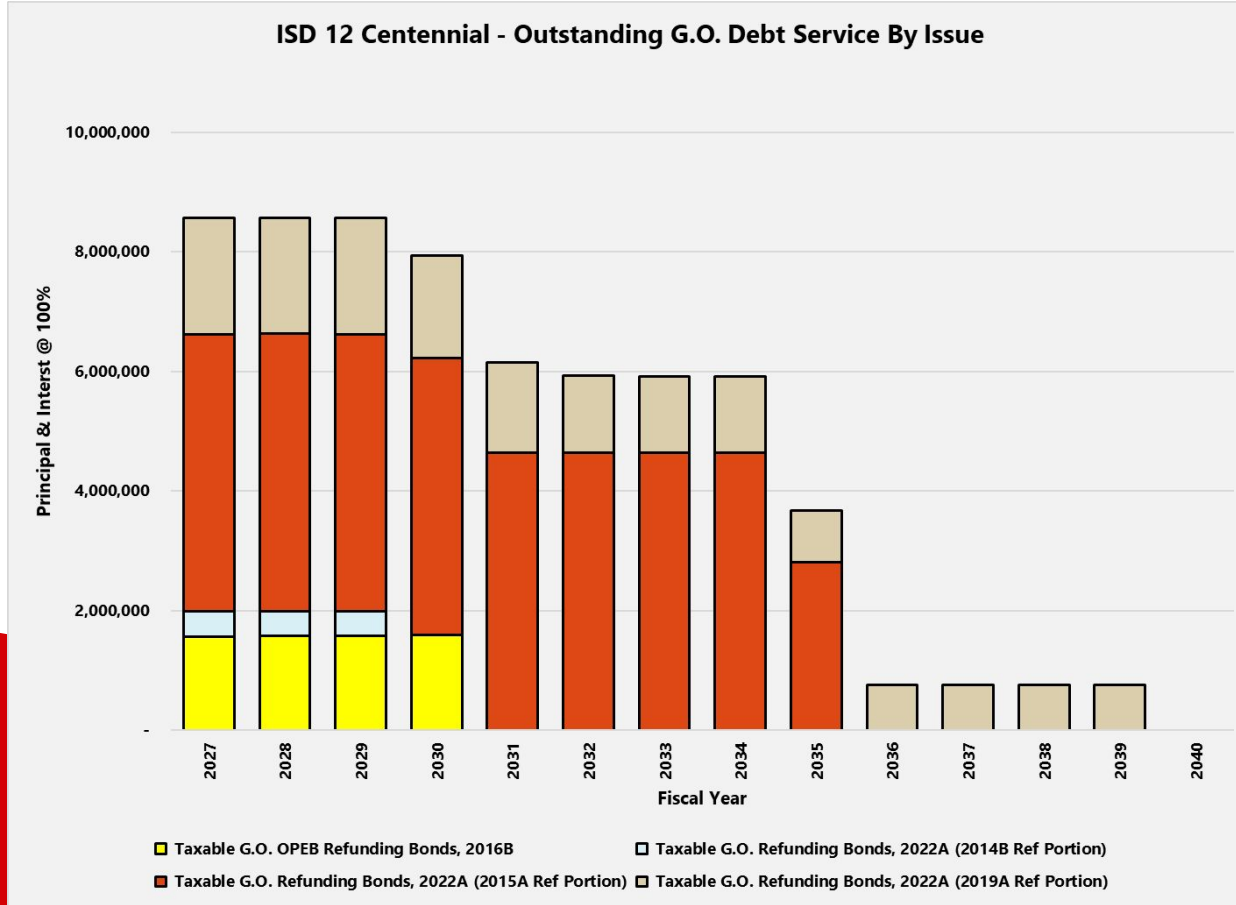
Supplies/Capital

-9K

Surplus(Deficit)

-\$222,614

Debt Service Fund



Other Funds

Building Construction

None Currently

Debt Service

Updated levy/aid projections & bond expenditures

Debt Service OPEB

Updated levy/aid projections & bond expenditures

Trust Fund (OPEB Trust)

Updated projections

Internal Service Funds (Health & Dental Self Insurance)

Updated projections

2026-2027 Adopted Budget

	Fund Balance 6/30/2026	Budget Revenues	Budget Expenditures	Transfers	Fund Balance Net Change	Fund Balance 6/30/2027
General Fund						
Nonspendable	16,939	-	-	-	-	16,939
Restricted	12,271,414	16,832,643	17,937,138	-	(1,104,495)	11,166,919
Assigned	26,867,806	215,000	5,615,000	-	(5,400,000)	21,467,806
Unassigned	25,430,188	97,018,877	97,262,762	-	(243,885)	25,186,303
Food Service Fund						
Nonspendable	114,015	-	-	-	-	114,015
Restricted	2,248,260	5,266,186	5,777,957	-	(511,771)	1,736,489
Community Service Fund						
Restricted	2,011,633	7,602,066	7,824,680	-	(222,614)	1,789,019
Building Construction Fund						
Restricted	-	-	-	-	-	-
Debt Service Fund						
Restricted	3,265,914	6,870,756	7,003,534	-	(132,778)	3,133,136
Debt Service Fund OPEB						
Restricted	449,828	1,586,356	1,575,803	-	10,553	460,381
Trust Funds						
Net Assets	8,829,459	500,000	800,000	-	(300,000)	8,529,459
Internal Service Funds						
Net Assets	6,642,744	14,120,000	14,220,000	-	(100,000)	6,542,744
Total All Funds	88,148,200	150,011,884	158,016,874	-	(8,004,990)	80,143,210

Questions/Discussion