Budget Guide

Table of Contents

Budget Guide ..... **Section 1**
Table of Contents ..... i-v
How to Use This Document ..... vi-ix
Budget Message ..... **Section 2**
Budget Message 1-6
Introduction ..... **Section 3**
Organization Chart 7
Government Structure 8-11
Home Rule as it Relates to the Budget 8
Elected Officials and Term of Office 8-10
District Map 10
City Employees & Benefits 11
Contractors 11
Scope of Services 11
Community Profile 12-24
Budget Policy Overview 25-30
Budget Philosophy 25
Budget Process 25
Budget Committee 25
Budget Term 25
Basis for Budgeting 25-26
Budget Contingencies 26
Budget Recommendations 26
Public Hearings 26
Adoption and Appropriation of Funds 26-27
Changes to Adopted Budget 27
Supplemental Appropriation 27
Unanticipated Revenue 27
Carry Over 27
Budget Decreases 27
Level and Control / Budget Transfers 27-28
Lapsed Appropriations 28
Fund Accounting 28

Table of Contents (Continued)

City Fund Types 28
Fund Structure Summary 28-29
Strategic Plan 28-29
Budget Preparation and Schedule 30
Financial Policy Overviews 30-49
Revenue Policy Overview 30-38
Expenditure Policy Overview 38-40
Fund Balance and Reserve Policy Overview 39-40
Investment Policy Overview 40-45
Capital Improvement Program Fund Policy Overview 45
Debt Policy Overview 46-48
Asset Inventory 48
Risk Management 48-49
TABOR 49
Strategic Plan ..... **Section 4**
Strategic Plan 50-67
All Fund Types 69-74
2011-2021 Revenues, Expenditures, and Reserves 75-126
General Fund 75-80
Land Use Fund (Revenues, Expenses, and Reserves) 81-86
Capital Improvement Fund 87-96
Open Space Fund 97-102
Conservation Trust Fund 103-106
Cherry Park General Improvement District Fund 107-110
Foxridge General Improvement District Fund 111-114
Walnut Hills General Improvement District Fund 115-118
Antelope General Improvement District Fund 119-122
Centennial Urban Redevelopment Authority Fund 123-126
Executive Summary ..... **Section 5**
Operating Expenditure Budget Executive Summary 128-134
2015 Actual Expenditure Summary by Budget Category 135-136
2016 Adopted Expenditure Summary by Budget Category 137-138
2017 Budget Expenditure Summary by Category 139-140

Table of Contents (Continued)

Fund Summaries ..... **Section 6**
All Funds 142-147
2017 Revenue Chart 142
2015-2017 Summary of Revenues 143
2017 Expenditures Chart 144
2015-2017 Summary of Expenditures 145
2015-2017 Summary of Sources 146
2015-2017 Summary of Transfers & Use of Fund Balance 147
General Fund 148-151
Land Use Fund 152-155
Capital Improvement Fund 156-159
Open Space Fund 160-161
Conservation Trust Fund 162-163
Miscellaneous Funds 164-166
2017 Functional Units by Fund 167-168
General Fund ..... **Section 7**
Legislative 170-171
Elected Officials 172-173
City Attorney's Office 174-175
City Clerk's Office 176-178
City Management 179-180
City Manager's Office 181-182
Office of Technology and Innovation 183-184
Economic Development 185-186
Administration 187-188
Human Resources 189-191
Communications 192-194
Financial 195-196
Finance 197-199
Nondepartmental and Central Services 200
Public Works 201-202
Field Services 203-204
Traffic and Transportation 205-206
Administration and Management 207-208
Facilities & Fleet 209-210

Table of Contents (Continued)

Public Safety 211-212
Law Enforcement 213-215
Animal Services 216-217
Municipal Court 218-219
Community Development 220-221
Community Development Administration 222-224
Code Compliance 225-227
Land Use Fund ..... **Section 8**
Land Use 228-229
Current Planning 230-232
Building 233-234
Capital Improvement Program ..... **Section 9**
Capital Improvement Fund 236-253
Open Space Fund 254-266
Conservation Trust Fund 267-268
Miscellaneous Funds ..... **Section 10**
General Improvement Districts 269-276
Cherry Park General Improvement District 271
Foxridge General Improvement District 272
Walnut Hills General Improvement District 273
Antelope General Improvement District 274
Centennial Urban Redevelopment Authority 275-276
Staff & Contracted Resources ..... **Section 11**
Staff Resources Summary 277-280
Contracted Resources Summary 281-284
General Fund Budget Detail ..... **Section 12**
Elected Officials 285
City Attorney's Office 286
City Clerk's Office 287
City Manager's Office 288
Office of Technology and Innovation 289-290
Economic Development 291
Human Resources 292

Table of Contents (Continued)

Communications 293
Finance 294
Nondepartmental 295
Central Services 296
Public Works 297-298
Facilities & Fleet 299
Law Enforcement 300
Animal Services 301
Municipal Court 302
Community Development Administration 303
Code Compliance 304
Appendix ..... **Section 13**
Glossary 305-311
Acronyms 312-316
Resolutions ..... TBD
City Manager Authorized Expenditures ..... TBD
Purchasing Policy 318-324
Financial Policies 325-373
Revenue Policy 325-328
Expenditure Policy 329-332
Budget Policy 333-341
Debt Policy 342-347
Fund Balance & Reserve Policy 348-351
Investment Policy 352-369
Capital Improvement Program Policy 370-373

How To Use This Document

The City Manager of the City of Centennial presents the Annual Budget to the Elected Officials and citizens as a funding plan for policies, goals, and service levels as determined by the City Council. The Budget document is a comprehensive decision-making tool that provides detail for the 2015 Revised and 2016 Budgets. This Budget document includes 2014 Actual, 2015 Adopted, 2015 Revised, and 2016 Budget data.

The Budget document provides fund summary reports as well as program Budgets that identify activities and financial detail for each City department. The department Budget will convey to the reader that recent accomplishments and future goals correlate with the community's vision as reflected in *Our Voice. Our Vision. Centennial 2030.* Also included in each department section is a report of performance measurements demonstrating the outputs of the program. The department and program summaries provide assistance to the reader in understanding historic data along with the current and adopted budgetary detail. Council's goals are established on an annual basis for the purpose of guiding the organization. Each department summary identifies the department's overview, accomplishments, goals, objectives, performance measurements, and staffing levels.

Included in the Executive Summary section are explanations of significant changes and/or variances that have occurred between the 2015 Adopted Budget and the 2016 Budget. Departmental expenditures are summarized in the department overviews; however, a more comprehensive line item detail is provided in the General Fund Budget Detail section. Staffing levels over a three year period are reflected in the Staffing section of the Budget.

Budget Guide

This guide is a summary of the information contained in the annual Budget document. There are thirteen (13) main sections to this book: Budget Guide, Budget Message, Introduction, Strategic Plan, Executive Summary, Fund Summaries, General Fund, Land Use Fund, Capital Improvement Program, Miscellaneous Funds, Staff and Contracted Resources, General Fund Budget Detail, and Appendix.

Budget Guide

The Budget Guide provides the reader a brief overview of the Budget document and the sections contained within. The Table of Contents is located in the Budget Guide to direct the reader to the page number and section of interest.

Budget Message

The Budget Message from the City Manager addresses the major policies and priorities of the City Council and financial estimates and operational plans of the organization.

Introduction

Within the Introduction section of the Budget, readers will learn about the City of Centennial, financial policies, Budget preparation, and Budget schedule. The following is a detailed breakout of the Introduction section:

- Organization Chart by Service Area
- Government Structure
  - Home Rule as it relates to the Budget
  - Elected Officials
  - City Employees & Benefits
  - Contractors
  - Scope of Services

- Community Profile
- Budget Policies
  - Budget Philosophy

  - Budget Process
  - Budget Committee
  - Budget Term
  - Basis for Budgeting
  - Budget Contingencies
  - Budget Recommendations
  - Public Hearings
  - Adoption and Appropriation of Funds
  - Changes to Adopted Budget
  - Supplemental Appropriation
  - Unanticipated Revenue
  - Carry Over
  - Budget Decreases
  - Level and Control / Budget Transfers
  - Lapsed Appropriations
  - Fund Accounting
  - City Fund Types
  - Strategic Plan
  - Budget Preparation and Schedule
- Other Financial Policies
  - Revenue Policy and Overview
  - Expenditure Policy
  - Fund Balance and Reserve Policy
  - Investment Policy
  - Asset Inventory
  - Risk Management
  - Capital Improvement Program Fund Policy
  - Debt Policy
  - TABOR

Strategic Plan

The Strategic Plan provides readers with an overview of the City's long term and short term goals, and how the goals relate within the overall City plan. Readers may also view historic and forecasted financial sources and uses within all funds.

Executive Summary

The Executive Summary provides readers with a brief, but detailed, overview of the changes between the 2015 Adopted and 2016 Budgets.

Fund Summaries

This section provides the reader with a summary of total revenues including other financing sources and expenditures/appropriations including other financing uses for all funds requiring appropriations.

General Fund

Each City department and division provides financial and operational information and data for inclusion into the Budget. This section includes the department's or division's organizational chart, staffing levels, overview, prior year accomplishments, performance measures for some departments, current year goals and objectives, and Budget summary by Budget category.
The departments are separated by function within the City, as follows:

- Legislative
  - Elected Officials

  - City Attorney's Office
  - City Clerk's Office
- City Management
  - City Manager's Office
  - Office of Innovation
- Administration
  - Human Resources
  - Information Technology
  - Communications
- Financial
  - Finance
  - Economic Development
  - Nondepartmental
  - Central Services
- Public Works
  - Field Services
  - Traffic and Transportation
  - Administration and Management
  - Facilities & Fleet
- Public Safety
  - Law Enforcement
  - Animal Services
  - Municipal Court
- Community Development
  - Community Development Administration
  - Code Compliance

Land Use Fund

The Land Use Fund is considered an enterprise fund and consists of financial resources used for operations in a manner similar to private business enterprise. This section includes the Fund's organizational chart, staffing levels, overview, prior year accomplishments, performance measures, as applicable, current year goals and objectives, and Budget summary by Budget category. The Land Use Fund is primarily funded through charges and fees collected for land use planning and development. The services provided by the Land Use Fund are separated as follows:

- Land Use
  - Current Planning
  - Building

Capital Improvement Program

This section includes project descriptions and future program planning for the Capital Improvement Fund, Open Space Fund, and Conservation Trust Fund. This section includes the program overview, prior year accomplishments, performance measures, as applicable, current year goals and objectives, and Budget summary by Budget category. These funds account for financial resources used for the acquisition, construction, and maintenance of capital infrastructure. The General Fund provides the majority of resources to the Capital Improvement Fund. Open Space funds are used to pay for the acquisition and preservation of open space and are received from a 1/4 cent County sales tax that is distributed to municipalities based on population. Conservation Trust Funds are generated from 40 percent of lottery proceeds and are distributed by the State of Colorado to counties, municipalities, and Title 32 districts on a per capita basis.

Miscellaneous Funds

The Miscellaneous Funds section consists of the City's other funds and is broken out as follows:

- Miscellaneous Funds
  - General Improvement Districts
    - Cherry Park General Improvement District
    - Foxridge General Improvement District
    - Walnut Hills General Improvement District
    - Antelope General Improvement District
  - Centennial Urban Redevelopment Authority

This section includes the Fund's overview, and Budget summary by Budget category.

Staff & Contracted Resources

The Staff & Contracted Resources section reports the Full Time Equivalent (FTE) count for the 2014 Actual, 2015 Revised, and 2016 Budgets.

General Fund Budget Detail

The General Fund Budget Detail section provides expenditure detail for all departments, divisions, and programs.

Appendix

A list of terms used throughout the Budget document and a short definition of each term is included as a resource to the reader. A list of common acronyms used in City financial and other documents is also included as a resource to the reader. Authorized expenditures over the City Manager's approval amount schedule are listed by fund in the Appendix.

Other information is included in this section to provide the reader with more detail regarding Financial and Purchasing Policies and Resolutions adopting the Annual Budget and Certification of the Mill Levies.

This Page Intentionally Left Blank