



# BUDGET GUIDE

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## **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
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  - 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.



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