

# BUDGET GUIDE



# **A** BUDGET GUIDE

# TABLE OF CONTENTS

## SECTION A: BUDGET GUIDE

A.1	Table of Contents	..... i-i
A.2	How To Use This Document	..... ii-ii

## SECTION I: INTRODUCTION & OVERVIEW

1.1	City Manager's Budget Message	..... 1-8
1.2	Executive Summary of Noteworthy Budget Changes	..... 9-11
1.3	Organizational Chart	..... 12-12
1.4	Government Structure	..... 13-15
1.5	Community Profile	..... 16-18
1.6	Additional Information	..... 19-24
1.7	Financial Policies	..... 25-35

## SECTION 2: STRATEGIC PLANNING & PERFORMANCE

2.1	Strategic Planning	..... 36-44
2.2	Key Performance Measures	..... 45-46

## SECTION 3: FINANCIAL SUMMARIES

3.1	Staff Resources	..... 47-49
3.2	All Funds Summary	..... 50-56
3.3	General Fund Summary	..... 57-69
3.4	Elected Officials	..... 70-70
3.5	City Clerk's Office	..... 71-72
3.6	City Attorney's Office	..... 73-73
3.7	City Manager's Office	..... 74-76
3.8	Finance	..... 77-78
3.9	Human Resources	..... 79-80
3.10	Office of Technology & Innovation	..... 81-83
3.11	Communications	..... 84-85
3.12	Office of Strategic Initiatives	..... 86-87
3.13	Municipal Court	..... 88-88
3.14	Law Enforcement	..... 89-89
3.15	Public Works	..... 90-92
3.16	Community Development	..... 93-94
3.17	Land Use Fund	..... 95-101
3.18	Fiber Fund	..... 102-102
3.19	Conservation Trust Fund	..... 103-105
3.20	Open Space Fund	..... 106-108
3.21	Capital Improvement Fund	..... 109-110
3.22	Street Fund	..... 111-116
3.23	General Improvement Districts	..... 117-122
3.24	Centennial Urban Redevelopment Authority	..... 123-124

## SECTION 4: CAPITAL PROJECTS

4.1	Introduction & Overview	..... 125-133
4.2	Capital Project Details	..... 134-160

## SECTION 5: APPENDIX

5.1	Glossary	..... 161-166
5.2	Acronyms	..... 167-172
5.3	Council Resolution	..... 173-208
5.4	Administrative Policies	..... 209-273



# 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 2019 and 2020 Budgets. This Budget document includes 2018 Actual, 2019 Adopted, and 2020 Budget data.

The Budget document provides fund summary reports as well as program Budgets that identify activities and financial detail for each City fund, department, and division. 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.

### Budget Guide

The Budget Guide provides the reader a brief overview of the Budget document and the sections contained within. There are six (6) sections to this book: Budget Guide, Introduction & Overview, Strategic Planning & Performance, Financial Summaries, Capital Projects, and Appendix. The Table of Contents is located in the Budget Guide to direct the reader to the page number(s) and section(s) of interest.

### Introduction & Overview

Within the Introduction & Overview, readers can find the City Manager's Budget Message. The budget message addresses the major policies and priorities of City Council and financial estimates and operational plans of the organization. Included in the Budget Message section are explanations of significant changes and/or variances that have occurred between the 2019 Adopted Budget and the 2020 Budget. Readers can continue within the section to learn about the City of Centennial and its communities, financial policies, Budget preparation, and Budget schedule.

### Strategic Planning & Performance

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 the General Fund and the Capital Improvement Fund. Readers can continue within this section to learn more about the City's Key Performance Measures program and find detail on the City's measurements.

### Financial Summaries

This section provides the reader with a summary of revenues including other financing sources and expenditures/appropriations including other financing uses and fund balance for all City funds including: the General Fund, Land Use Fund, Fiber Fund, Conservation Trust Fund, Open Space Fund, Capital Improvement Fund, Street Fund, General Improvement Districts and the Centennial Urban Redevelopment Authority. This section also provides readers the Staff Resources which reports the Full Time Equivalent (FTE) count for the 2018 Actual, 2019 Amended, and 2020 Budgets. Within this section, readers can find detail on every City fund including: the General Fund, Land Use Fund, Fiber Fund, Conservation Trust Fund, Open Space Fund, Capital Improvement Fund, Street Fund, General Improvement Districts and the Centennial Urban Redevelopment Authority.

### Capital Projects

This section includes program overview, project descriptions and anticipated future planning for projects within the Conservation Trust Fund, Open Space Fund, Capital Improvement Fund, and Street Fund. These projects account for financial resources used for the acquisition, construction, and maintenance of capital infrastructure.

### Appendix

A list of terms used throughout the Budget document and a short definition of each term is included as a resource to readers. 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 readers with more detail regarding Financial and Purchasing Policies and Resolutions adopting the Annual Budget and Certification of the Mill Levies.