



CITY OF CENTENNIAL  
**BUDGET GUIDE**  
*2026*





# Table of Contents

<b>SECTION</b> <b>1</b>	<b>BUDGET GUIDE</b>	
	<b>1.1</b> Table of Contents _____	<b>4</b>
	<b>1.2</b> How To Use This Document _____	<b>7</b>
<b>SECTION</b> <b>2</b>	<b>INTRODUCTION &amp; OVERVIEW</b>	
	<b>2.1</b> City Manager’s Message _____	<b>8</b>
	<b>2.2</b> Executive Summary of Changes for 2026 Budget Year _____	<b>12</b>
	<b>2.3</b> Organizational Chart _____	<b>14</b>
	<b>2.4</b> Government Structure _____	<b>15</b>
	<b>2.5</b> Community Profile _____	<b>17</b>
	<b>2.6</b> Additional Information _____	<b>19</b>
	<b>2.7</b> Financial Policies _____	<b>23</b>
<b>SECTION</b> <b>3</b>	<b>STRATEGIC PLANNING</b>	
	<b>3.1</b> Strategic Framework _____	<b>31</b>
	<b>3.2</b> Economic Vitality _____	<b>32</b>
	<b>3.3</b> Fiscal Sustainability _____	<b>34</b>
	<b>3.4</b> Future-Ready City Government _____	<b>36</b>
	<b>3.5</b> Public Safety and Health _____	<b>38</b>
	<b>3.6</b> Signature Centennial _____	<b>40</b>
	<b>3.7</b> Transportation and Mobility _____	<b>42</b>
<b>SECTION</b> <b>4</b>	<b>REVENUE MANUAL</b>	
	<b>4.1</b> Introduction _____	<b>44</b>
	<b>4.2</b> General Fund Summary _____	<b>45</b>
	<b>4.3</b> Sales Tax _____	<b>47</b>
	<b>4.4</b> Property Tax _____	<b>48</b>
	<b>4.5</b> Construction Use Tax _____	<b>49</b>
	<b>4.6</b> Specific Ownership Tax _____	<b>50</b>
	<b>4.7</b> Cigarette Tax _____	<b>51</b>
	<b>4.8</b> Franchise Fees _____	<b>52</b>
	<b>4.9</b> Fines & Fees _____	<b>53</b>
	<b>4.10</b> License & Permits _____	<b>55</b>
	<b>4.11</b> Investment Income _____	<b>56</b>
	<b>4.12</b> Street Fund Summary _____	<b>57</b>
<b>4.13</b> Sales Tax - Street Fund _____	<b>59</b>	
<b>4.14</b> Motor Vehicle Use Tax _____	<b>60</b>	
<b>4.15</b> Highway User Tax Fund _____	<b>61</b>	
<b>4.16</b> Road & Bridge Shareback _____	<b>62</b>	
<b>4.17</b> Pavement Restoration Fees _____	<b>63</b>	
<b>4.18</b> Open Space & Conservation Trust Funds _____	<b>64</b>	
<b>4.19</b> Lottery Proceeds _____	<b>66</b>	
<b>4.20</b> All Funds Revenue Summaries _____	<b>67</b>	
<b>4.21</b> GID & CURA Revenue Summaries _____	<b>68</b>	



**SECTION**  
**5**

**FINANCIAL**

<b>5.1</b>	All Funds Summary	<b>69</b>
<b>5.2</b>	Funds Summary - City Funds	<b>73</b>
<b>5.3</b>	Staff Resources	<b>74</b>
<b>5.4</b>	General Fund	<b>77</b>
<b>5.5</b>	City Attorney's Office	<b>79</b>
<b>5.6</b>	City Clerk's Office	<b>80</b>
<b>5.7</b>	City Manager's Office	<b>82</b>
<b>5.8</b>	Central Services	<b>83</b>
<b>5.9</b>	Communications	<b>84</b>
<b>5.10</b>	Community & Economic Development	<b>86</b>
<b>5.11</b>	Elected Officials	<b>90</b>
<b>5.12</b>	Finance	<b>91</b>
<b>5.13</b>	Human Resources	<b>94</b>
<b>5.14</b>	Office of Information Technology	<b>96</b>
<b>5.15</b>	Office of Strategic Initiatives	<b>99</b>
<b>5.16</b>	Public Safety	<b>101</b>
<b>5.17</b>	Public Works	<b>102</b>
<b>5.18</b>	Street Fund	<b>106</b>
<b>5.19</b>	Capital Improvement Fund	<b>108</b>
<b>5.20</b>	Open Space Fund	<b>109</b>
<b>5.21</b>	Conservation Trust Fund	<b>110</b>
<b>5.22</b>	Fiber Fund	<b>111</b>
<b>5.23</b>	Antelope General Improvement District	<b>112</b>
<b>5.24</b>	Cherry Park General Improvement District	<b>113</b>
<b>5.25</b>	Foxridge General Improvement District	<b>114</b>
<b>5.26</b>	Walnut Hills General Improvement District	<b>115</b>
<b>5.27</b>	Willow Creek General Improvement District	<b>116</b>
<b>5.28</b>	Centennial Urban Redevelopment Authority	<b>117</b>





**SECTION**  
**6**

**CAPITAL PROJECTS**

<b>6.1</b>	Ten Year Capital Improvement Plan _____	<b>118</b>
<b>6.2</b>	Capital Projects Summary _____	<b>125</b>
<b>6.3</b>	Transportation Studies _____	<b>126</b>
<b>6.4</b>	Street Rehabilitation _____	<b>127</b>
<b>6.5</b>	Major Structures _____	<b>128</b>
<b>6.6</b>	County Line Road Widening _____	<b>129</b>
<b>6.7</b>	Havana & Easter Intersection _____	<b>130</b>
<b>6.8</b>	Colorado Blvd. Multimodal Improvements _____	<b>131</b>
<b>6.9</b>	Neighborhood Traffic Management Program _____	<b>132</b>
<b>6.10</b>	Traffic Signal Projects _____	<b>133</b>
<b>6.11</b>	Arapahoe Road Sidepaths _____	<b>134</b>
<b>6.12</b>	Street Lights LED Conversion _____	<b>135</b>
<b>6.13</b>	Building Maintenance & Improvements _____	<b>136</b>
<b>6.14</b>	Lone Tree Creek Trail _____	<b>137</b>
<b>6.15</b>	Centennial Link Trail _____	<b>138</b>
<b>6.16</b>	High Line Canal - Broadway & Arapahoe Underpass _____	<b>139</b>
<b>6.17</b>	Peakview Avenue Letter of Map Revisions _____	<b>140</b>
<b>6.18</b>	Open Space _____	<b>141</b>

**SECTION**  
**7**

**APPENDIX**

<b>7.1</b>	Glossary _____	<b>142</b>
<b>7.2</b>	Abbreviations _____	<b>149</b>
<b>7.3</b>	Budget Resolutions _____	<b>152</b>
<b>7.4</b>	Mill Levy Certifications _____	<b>176</b>
<b>7.5</b>	City Manager’s Authorization _____	<b>197</b>
<b>7.6</b>	Financial Policies _____	<b>200</b>



# HOW TO USE THIS DOCUMENT

## A Brief Guide to each Section of the 2026 Budget Book

The City Manager presents the Annual Budget to the elected officials and citizens as a funding plan for policies, goals and service levels as determined by City Council. The Budget document is a comprehensive decision-making tool that provides detail for the 2026 budget. This document includes 2024 Actual, 2025 Adopted, 2025 Revised, 2025 Projected and 2026 Budget data.

The Budget 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 historical 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 seven sections to this book: Budget Guide, Introduction & Overview, Strategic Planning, Financial, Revenue Manual, Capital Projects and Appendix. A table of contents is located in the Budget Guide for use by the reader to reference 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 2025 Adopted Budget and the 2026 Adopted Budget. Readers can continue within the section to learn about the City of Centennial and its communities, financial policies, a description of the City's budget preparation and annual schedule.

### **STRATEGIC PLANNING**

The Strategic Plan provides readers with an overview of the City's long-term goals, and how the goals relate within the overall City plan. 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**

This section provides the reader with detail and summary information of fund balance, total financial sources and total financial uses for all City funds, including: the General Fund, Street Fund, Capital Improvement Fund, Open Space Fund, Conservation Trust Fund, Land Use Fund, Fiber Fund, as well as the City's General Improvement Districts and the Centennial Urban Redevelopment Authority. This section includes the Staff Resources which reports the full-time equivalent count for the 2024 and 2025-2026 Budget Years. Further within this section readers can find detail on every General Fund department.

### **REVENUE MANUAL**

The revenue manual provides a comprehensive guide of the City's major revenue sources. Within this section readers find revenues categorized by fund, a description of each revenue source and graphical information that provides further insight into each revenue source.

### **CAPITAL PROJECTS**

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

### **APPENDIX**

Within this section, a list of terms used throughout the budget document and a short definition of each term is included as a resource to readers. Common abbreviations and acronyms used in the Financial section and other documents are 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.