



CITY OF CENTENNIAL
BUDGET GUIDE
2025-2026





Table of Contents

SECTION 1	BUDGET GUIDE	
	1.1 Table of Contents	4
	1.2 How To Use This Document	7
SECTION 2	INTRODUCTION & OVERVIEW	
	2.1 City Manager's Message	8
	2.2 Executive Summary of Changes for 2025 Budget Year	12
	2.3 Organizational Chart	14
	2.4 Government Structure	15
	2.5 Community Profile	17
	2.6 Additional Information	19
	2.7 Financial Policies	23
SECTION 3	STRATEGIC PLANNING	
	3.1 Strategic Framework	31
	3.2 Economic Vitality	32
	3.3 Fiscal Sustainability	34
	3.4 Future-Ready City Government	36
	3.5 Public Safety and Health	38
	3.6 Signature Centennial	40
	3.7 Transportation and Mobility	42
SECTION 4	REVENUE MANUAL	
	4.1 Introduction	44
	4.2 General Fund Summary	45
	4.3 Sales Tax	47
	4.4 Property Tax	48
	4.5 Construction Use Tax	49
	4.6 Specific Ownership Tax	50
	4.7 Cigarette Tax	51
	4.8 Franchise Fees	52
	4.9 Fines & Fees	53
	4.10 License & Permits	55
	4.11 Investment Income	56
	4.12 Street Fund Summary	57
	4.13 Sales Tax - Street Fund	59
	4.14 Motor Vehicle Use Tax	60
	4.15 Highway User Tax Fund	61
	4.16 Road & Bridge Shareback	62
	4.17 Pavement Restoration Fees	63
	4.18 Open Space & Conservation Trust Funds	64
	4.19 Lottery Proceeds	66
	4.20 All Funds Revenue Summaries	67



SECTION
5

FINANCIAL

5.1	All Funds Summary	68
5.2	Funds Summary - City Funds	72
5.3	Staff Resources	73
5.4	General Fund	76
5.5	City Attorney's Office	78
5.6	City Clerk's Office	79
5.7	City Manager's Office	81
5.8	Central Services	82
5.9	Communications	83
5.10	Community & Economic Development	85
5.11	Elected Officials	89
5.12	Finance	90
5.13	Human Resources	93
5.14	Office of Information Technology	95
5.15	Office of Strategic Initiatives	98
5.16	Public Safety	100
5.17	Public Works	101
5.18	Street Fund	105
5.19	Capital Improvement Fund	107
5.20	Open Space Fund	108
5.21	Conservation Trust Fund	109
5.22	Fiber Fund	110
5.23	Antelope General Improvement District	111
5.24	Cherry Park General Improvement District	112
5.25	Foxridge General Improvement District	113
5.26	Walnut Hills General Improvement District	114
5.27	Willow Creek General Improvement District	115
5.28	Centennial Urban Redevelopment Authority	116





SECTION 6

CAPITAL PROJECTS

6.1	Ten Year Capital Improvement Plan	117
6.2	2025 Capital Improvement Program	124
6.3	Capital Projects Summary	125
6.4	Transportation Studies	126
6.5	Street Rehabilitation	127
6.6	Major Structures	128
6.7	Minor Structures	129
6.8	County Line Road Widening	130
6.9	Havana & Easter Intersection	131
6.10	Neighborhood Traffic Management Program	132
6.11	Traffic Signal Projects	133
6.12	Arapahoe Road Sidepaths	134
6.13	Colorado Blvd. Multimodal Improvements	135
6.14	Street Lights LED Conversion	136
6.15	Building Maintenance & Improvements	137
6.16	Lone Tree Creek Trail	138
6.17	Centennial Link Trail	139
6.18	High Line Canal at Broadway & Arapahoe Underpass	140
6.19	Peakview Avenue Letter of Map Revisions	141
6.20	Open Space	142

SECTION 7

APPENDIX

7.1	Glossary	143
7.2	Abbreviations	150
7.3	Budget Resolutions	153
7.4	Mill Levy Certifications	176
7.5	City Manager's Authorization	197
7.6	Financial Policies	200



HOW TO USE THIS DOCUMENT

A Brief Guide to each Section of the 2025-2026 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 2025 and 2026 budgets. This document includes 2023 Actual, 2024 Adopted, 2024 Revised, 2024 Projected and 2025-2026 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 2024 Adopted Budget and the 2025 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.