



BUDGET GUIDE

Table of Contents

<u>Budget Guide</u>	Section 1
<u>Budget Message</u>	Section 2
Budget Message	1-10
<u>Introduction</u>	Section 3
Organization Chart	11
Government Structure	12-15
Home Rule as it Relates to the Budget.....	12
Elected Officials and Term of Office	12-14
District Map.....	14
City Employees & Benefits	15
Contractors.....	15
Scope of Services.....	15
Community Profile	16-29
Budget Policies	30-34
Budget Philosophy.....	30
Budget Process	30
Budget Committee.....	30
Budget Term.....	30
Basis for Budgeting	31
Budget Contingencies	31
Budget Recommendations	31
Public Hearings	31
Adoption and Appropriation of Funds	31-32
Changes to Adopted Budget	32
Supplemental Appropriation	32
Unanticipated Revenue	32
Carry Over.....	32
Budget Decreases	32
Level and Control / Budget Transfers	32-33
Lapsed Appropriations.....	33
Fund Accounting.....	33
City Fund Types	33
Strategic Plan	33-34



Table of Contents (Cont.)

Budget Preparation and Schedule	34
Other Financial Policies	35-54
Revenue Policy and Overview	35-44
Expenditure Policy	44
Fund Balance and Reserve Policies	44-46
Investment Policy	46-50
Asset Inventory	50-51
Risk Management	51
Capital Improvement Program Fund Policy	51-52
Debt Policy	52-54
TABOR	54
<u>Strategic Plan</u>	Section 4
Strategic Plan	55-73
All Fund Types	74-79
General Fund and General Fund Reserves	80-87
Land Use Fund	88-95
Capital Improvement Fund	96-105
Open Space Fund	106-111
Conservation Trust Fund	112-115
Cherry Park General Improvement District Fund	116-119
Foxridge General Improvement District Fund	120-123
Walnut Hills General Improvement District Fund	124-127
Antelope General Improvement District Fund	128-131
Centennial Urban Redevelopment Authority Fund	132-135
<u>Executive Summary</u>	Section 5
Operating Expenditure Budget Executive Summary	137-156
2010 Actual Expenditure Summary by Budget Category	150-151
2011 Adopted Expenditure Summary by Budget Category	152-153
2012 Adopted Expenditure Summary by Budget Category	154-155
<u>Fund Summaries</u>	Section 6
All Fund Types	157-159
General Fund and General Fund Reserves	160-163
Land Use Fund	164-167
Capital Improvement Fund	168-170



Table of Contents (Cont.)

Open Space Fund 171-172

Conservation Trust Fund 173

Miscellaneous Funds..... 174-175

Schedule of Transfers & Use of Fund Balance 176

General Fund **Section 7**

Legislative 177-185

 Elected Officials..... 179-180

 City Attorney's Office 181-182

 City Clerk's Office 183-185

City Management 186-195

 City Manager's Office 188-189

 Economic Development..... 190-192

 Communications..... 193-195

Administration..... 196-207

 Finance..... 198-200

 Nondepartmental 201

 Central Services 201

 Human Resources & Risk Management..... 202-204

 Support Services 205-207

Public Works 208-217

 Field Services 210-211

 Traffic Engineering Services..... 212-213

 Administration and Management 214-215

 Engineering Services..... 216-217

Public Safety 218-227

 Law Enforcement..... 220-223

 Animal Services..... 224-225

 Municipal Court..... 226-227

Community Development..... 228-238

 Community Development Administration..... 230-233

 Long Range Planning 234-235

 Code Compliance 236-238

Land Use Fund **Section 8**

Land Use..... 239-246



Table of Contents (Cont.)

Current Planning	241-243
Building	244-245
<u>Capital Improvement Program</u>	Section 9
Capital Improvement Fund	247-258
Open Space Fund	259-267
Conservation Trust Fund	268-270
<u>Miscellaneous Funds</u>	Section 10
General Improvement Districts	271-278
Cherry Park General Improvement District	273
Foxridge General Improvement District	274
Walnut Hills General Improvement District	275
Antelope General Improvement District	276
Centennial Urban Redevelopment Authority	277-278
<u>Staff & Contracted Resources</u>	Section 11
Staff Resources Summary	279-281
Contracted Resources Summary	282-284
<u>General Fund Budget Detail</u>	Section 12
Elected Officials	285
City Attorney’s Office	286
City Clerk’s Office	287
City Manager’s Office	288
Economic Development	289
Communications	290
Finance	291
Nondepartmental	292
Central Services	293
Human Resources & Risk Management	294
Support Services	295-296
Public Works	297-298
Law Enforcement	299
Animal Services	300
Municipal Court	301
Community Development Administration	302
Code Compliance	303



Table of Contents (Cont.)

Appendix	Section 13
Glossary	305-311
Acronyms	312-316
Resolutions	317-355
City Manager Authorized Expenditures	356-359
Purchasing Policy	360-369
Financial Policies	370-418
Revenue Policy.....	370-373
Expenditure Policy.....	374-377
Budget Policy.....	378-386
Debt Policy	387-392
Fund Balance & Reserve Policy	393-396
Investment Policy	397-414
Capital Improvement Program Policy	415-418



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 2011 Revised and 2012 Adopted Budgets. This budget document includes 2010 Actual, 2011 Adopted, 2011 Revised, and 2012 Adopted 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. To the extent possible, 2011 budgeted and revised amounts have been restated to reflect the organizational and fund structures. 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 2011 Adopted Budget and the 2012 Adopted 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 the relation between the City's long term and short term goals. Readers may view historical and forecasted financial sources and uses within all funds.

Executive Summary

The Executive Summary provides readers with a summary and explanation of variances.

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, 2011 accomplishments, performance measures for some departments, 2012 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
 - Economic Development
 - Communications
- Administration
 - Finance
 - Nondepartmental
 - Central Services
 - Human Resources & Risk Management
 - Support Services
- Public Works
 - Field Services
 - Traffic and Transportation
 - Administration and Management
 - Engineering Services
- Public Safety
 - Law Enforcement
 - Animal Services
 - Municipal Court
- Community Development
 - Community Development Administration
 - Long Range Planning
 - 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. 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. 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 preservation of open space and are received from a 1/4 cent County sales tax that is distributed to municipalities based on population. This open space sales tax will expire on December 31, 2013. 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

Staff & Contracted Resources

The Staff & Contracted Resources section reports the full time equivalent (FTE) count for the 2010 Actual, 2011 Revised, and 2012 Adopted 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.



In 2011 the City of Centennial celebrated 10 years of serving the community.



This Page Intentionally Left Blank