



## EXECUTIVE SUMMARY

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### 2016 OPERATING EXPENDITURE BUDGET EXECUTIVE SUMMARY

The City's Budget is the long-range plan by which financial policy is implemented and controlled. City Council's goals, City-wide objectives, ordinances, and resolutions provide policy direction that respond to the needs and desires of the community. The budget process is a continuous cycle that begins with City Council's strategic planning, continues through the planning and development stages of the budget, and finishes with final adoption of the budget by Council in November/December. The information included in the Executive Summary is intended to provide a brief but detailed overview of the changes between the 2015 Adopted Budget and the 2016 Budget. The following pages list proposed enhancements and service modifications by department and dollar amount; the items listed are anticipated to represent only a partial list of the reductions and additions, with only the most significant items from each department listed. The amount shown is the net change to the department's respective budget.

The total budget for 2016 is \$82,908,575. The total City budget is comprised of the funds listed below. Department directors prepared their 2016 budgets with a zero percent increase in expenditures over the 2015 Adopted Budget, excluding increases for salaries, health care costs, and other types of expenditures beyond the control of the City (e.g. gas, asphalt, concrete, and other materials). Increases were also permitted for certain contractual obligations of the City, such as increases required by service providers. The zero percent increase over the 2015 Adopted Budget has made it more challenging for department directors to absorb cost increases while providing the same high level of service.

The items on the following pages include additional funds to support existing programs. The significant majority of these adjustments are incremental changes to existing City programs. Some changes were approved to current service levels in order to achieve Council's overall goals and objectives.

The 2016 Budget includes health care cost increases of 12%, 2%, and 7% for health, vision, and dental insurance costs, respectively, based on estimated projections. These changes represent an increase from the 2015 Adopted Budget.

The General Fund budget for 2016 is \$54,703,064, excluding fund transfers. The 2016 General Fund budget represents a 3.8% increase from the 2015 Adopted Budget. This increase is primarily due to the City's contractual obligation with the public works and law enforcement service providers. Without the increases for these contractual obligations, the 2016 General Fund budget would increase 2.4% from the 2015 Adopted Budget.

The Capital Improvement Fund budget for 2016 is \$15,890,000, a decrease of 18.2% from the 2015 Adopted Budget. City Council's policy direction is to maintain a General Fund fund balance of approximately 35%. As a result, transfers to the Capital Improvement Fund's Major Capital Reserve have decreased in the 2016 Budget compared to the 2015 Adopted Budget in order to comply with this policy. Favorable General Fund performance will result in increased transfers to the Capital Improvement Fund's Major Capital Project Reserve. Additionally, funding for several one-time projects in 2015 have not been included in the 2016 Budget.

The Open Space Fund budget for 2016 is \$1,975,000, a decrease of 4.5% compared to the 2015 Adopted Budget. This decrease is primarily due to the shift of the Centennial Center Park maintenance budget to the Conservation Trust Fund for 2016. This decrease is partially offset by the inclusion of one-time funding for a water tap upgrade in Centennial Center Park.

The Conservation Trust Fund budget for 2016 is \$402,500, which is a decrease of 27.1% from the 2015 Adopted Budget. The decrease is primarily due to the one-time shift of Arapahoe Parks and Recreation District (APRD) projects from the Open Space Fund to the Conservation Trust Fund in 2015, subsequently shifted back to the Open Space Fund for 2016. Additionally, the 2015 Adopted Budget included funding for Multi-use Trails and this funding for 2016 is not needed. These decreases are offset in the 2016 Budget by funding for Centennial Center Park maintenance.



The Land Use Fund budget for 2016 is \$2,897,522, an increase of 0.6% compared to the 2015 Adopted Budget. This increase is primarily due to an employee compensation increase to keep the City's pay plan competitive and to recognize Staff's commitment to providing a high level of service to all citizens.

The Centennial Urban Redevelopment Authority Fund budget for 2016 is \$6,520,467, a decrease of 2.2% from the 2015 Adopted Budget. The decrease in funding is primarily due to contractual obligations of the Authority to collect and distribute sales and property taxes above the base amount specified in the Public Finance Agreement. The amounts above the base, as specified in the PFA, are to be passed through to the Southglenn Metropolitan District. These amounts are also budgeted as revenues in the Authority.

The General Improvement District Fund budgets for 2016 are collectively \$520,022, a decrease of 0.5% from the 2015 Adopted Budget. The City has four General Improvement Districts, or GIDs, including Walnut Hills, Foxridge, Cherry Park, and Antelope, each with a corresponding budgetary fund and dedicated revenue stream.

Listed below is a summary, by Fund, of the 2015 Adopted and 2016 Budgets with the percentage change between the two budgets.

<b>Fund</b>	<b>2015 Adopted Budget</b>	<b>2016 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$ 52,699,681	\$ 54,703,064	\$ 2,003,383	3.80%
Capital Improvement Fund	19,415,800	15,890,000	(3,525,800)	-18.16%
Open Space Fund	2,067,000	1,975,000	(92,000)	-4.45%
Conservation Trust Fund	552,500	402,500	(150,000)	-27.15%
Land Use Fund	2,879,061	2,897,522	18,461	0.64%
Centennial Urban Redevelopment Authority Fund	6,664,914	6,520,467	(144,447)	-2.17%
General Improvement District Funds	522,681	520,022	(2,659)	-0.51%
<b>Total</b>	<b>\$ 84,801,637</b>	<b>\$ 82,908,575</b>	<b>\$ (1,893,062)</b>	<b>-2.23%</b>

The following is a detail summary of the more significant changes listed above by Fund and Department.



**City of Centennial  
2016 Budget  
Executive Summary of Budget Variances**

<b>Variance Detail</b>	<b>Net Change</b>
<b>ALL FUNDS</b>	
<b>City-wide</b>	
Health, vision and dental insurance costs are projected to increase by approximately 12 percent (12%), 2 percent (2%) and 7 percent (7%), respectively, based on estimated increases. These increases are the amounts attributable to the estimated rate increases in insurance premiums, and do not include the total change in benefits due to higher utilization. The insurance rate premiums are an increase compared to both the 2015 Revised Budget as well as the 2015 Adopted Budget.	\$ 105,615
The City currently contributes 10% of employee salaries to the 401(a) Plan. This contribution was intended to act as a social security replacement (6.2%), plus approximately 3.5%. Beginning in 2016, the City will also contribute up to 3% in a 457 Plan.	\$ 147,371
<b>GENERAL FUND</b>	
<b>Elected Officials</b>	
Beginning in 2016, the salary and benefit structure for Elected Officials will change pursuant to Ordinance No. 2013-O-25.	\$ 151,260
Funding was transferred for community sponsorships & donations.	\$ 10,000
The 2016 Budget includes funding for a multi-year Denver South EDP strategic planning project.	\$ 10,000
<b>City Attorney's Office</b>	
The 2016 Budget includes compensation increases pursuant to the contract negotiated during 2013 between the City and City Attorney, and includes a change to the overall rate structure as well as an annual increase consistent with the change in the Consumer Price Index (CPI).	\$ 6,956
<b>City Clerk's Office</b>	
The 2015 Adopted Budget for Salary and Benefits was based upon current staffing levels and department structure. During 2015, the staffing structure for the City Clerk's Office changed and these changes are reflected in the 2016 Budget.	\$ (31,233)
Even numbered years do not include municipal candidates, and it is not anticipated the City will have a ballot issue for 2016.	\$ (227,280)
<b>Office of Innovation</b>	
The 2016 Budget includes funding for the matching requirement of the Bloomberg Grant. The purpose of the matching requirement is to accelerate impact in the priority areas by generating new resources.	\$ 250,000
<b>Human Resources</b>	
The 2015 Adopted Budget included additional funding for enhanced security services at the Centennial Civic Center and Eagle Street facilities. The 2016 Budget has been reduced based on the actual cost for these services during 2015.	\$ (67,400)
Consistent with the 2015 Adopted Budget, the 2016 Budget includes funding for employee compensation increases to keep the City's pay plan competitive and recognize Staff's commitment to providing a high level of service to all citizens. All increases are performance based and will be transferred to recipient departments during the 2016 Budget year.	\$ 105,855
The 2016 Budget includes additional funding for the City's tuition reimbursement program.	\$ 10,400



Variance Detail	Net Change
<b>GENERAL FUND (continued)</b>	
<b>Information Technology</b>	
During 2015, funding was requested for a GIS Analyst position that would be responsible for GIS database maintenance, establishing permission and controls for users, data design and stewardship to enable connecting geographical features to other information systems.	\$ 75,313
The 2016 Budget includes additional funding for Website Hosting & Support Services. This increase is partially due to a projected increase in various license fees.	\$ 29,448
The 2016 Budget includes additional funding for internet access at the Public Works facility to allow for redundancy of the Civic Center's circuit.	\$ 20,000
<b>Communications</b>	
The 2016 Budget includes funding for two new positions, a Communications Specialist and Social Media/Digital Strategist; these positions were approved by City Council during 2015.	\$ 186,777
The 2016 Budget includes funding for the 2016 City Anniversary event, in addition to funding repairs to the banners in Centennial Center Park.	\$ 10,000
Funding was transferred for community sponsorships & donations.	\$ (10,000)
Reduction for one-time funding for branding initiatives in 2015.	\$ (30,000)
The 2016 Budget includes additional funding for the development of a Mobile App in partnership with the Colorado Tourism Matching Grant Program. The content of the app would promote "Stay and Play" features, such as the idea of a corporate entertainment zone along Arapahoe Road. If awarded, the grant would split the cost, City will pay \$7,500 and the State pays \$7,500.	\$ 15,000
<b>Finance</b>	
The 2016 Budget includes funding for an Economic Development Specialist who will assist in implementing the Economic Development Strategic Plan, and will assist with business retention and expansion, data analysis and other related functions.	\$ 80,965
Sales tax collection and reporting services are performed by a third party contractor, PReMA. The 2016 Budget includes an increase for those services pursuant to the contract.	\$ 15,046
The 2016 Budget includes an estimated increase for Property & Casualty Insurance services based on quotations provided by the insurance company. The total annual premium is based on a number of factors including the loss control audit score, prior year claims and the number of City employees.	\$ (30,369)
<b>Economic Development</b>	
Beginning in 2015, the City began a pilot program for focused economic development efforts to recruit and retain businesses as well as revitalize existing businesses. As a result, funding was set aside for consulting services (\$150,000) to assist with project specific efforts such as the development of an Economic Strategic Plan, annexation services, review of the City's incentives policy and other one-time projects. Since funding has been set aside for consulting services, the 2016 Budget has been reduced by \$75,000 which had previously been budgeted for various projects.	\$ (75,000)



Variance Detail	Net Change
<b>GENERAL FUND (continued)</b>	
<b>Nondepartmental</b>	
Legal services are a contracted service. Pursuant to the contract negotiated during 2013 for legal services, the City is required to set aside funding in case of contract termination without cause.	\$ 27,600
The City has entered into certain agreements in an effort to promote economic development and re-development within the City. While the parties to the agreements and the various components therein are different, there are certain provisions in the agreements which require the City to share a portion of its sales and/or use tax, based on sales/use tax receipts, in order to reimburse the property owners for construction and maintenance of public improvements. The estimated sales/use tax incentive amounts and revenues have been included in the 2016 Budget.	\$ 150,948
The County Vendor and Treasurer's Fees represent fees paid to the County for the collection of property tax, certain sales tax, and automobile use tax. One percent (of total property tax collections) and five percent (of total sales and automobile use tax collections) fee is charged for collecting and processing payment to the City. The 2016 Budget includes a net increase in these fees as a result of increased projected revenues.	\$ 44,600
<b>Central Services</b>	
The 2016 Budget includes an increase in Dues & Memberships primarily due to projected increases in annual renewal rates.	\$ 5,148
<b>Public Works</b>	
During 2015, 1.0 Full-time Equivalent (FTE) was transferred from the Municipal Court (.25 FTE) and City Manager's Office (.75 FTE) to the Public Works Department. The 2016 Budget includes the salary and benefits for a full year for this position.	\$ 73,619
Public Works services are provided by a third party contractor. The 2016 cost for the City's Public Works Service Provider is based upon the increase as defined in the contract. In addition, the 2016 Budget includes funding for an enhanced Median Maintenance Program (\$8,700) and Roadside Maintenance Program (\$152,545).	\$ 237,143
During 2015, the City implemented a Median Maintenance Program and funding is provided for potential repairs to medians.	\$ 30,000
The 2016 Budget includes funding for roadside improvements. The cost for improving roadside landscaping will vary based on the type of landscaping and the size of the landscaped area.	\$ 100,000
The 2015 Adopted Budget included funding for a Pavement Condition Assessment to ascertain the effectiveness of the Pavement Management Program. This Assessment is typically performed every three (3) years, therefore funding has been reduced for 2016.	\$ (175,000)
The 2016 Budget includes an increase in funding for signal poles. Following a City-wide inspection and testing program of the City's traffic signal poles, many need replacement due to structural deficiencies. Proactive replacement of structurally deficient traffic signal poles will mitigate the chances of future emergency failures.	\$ 90,410



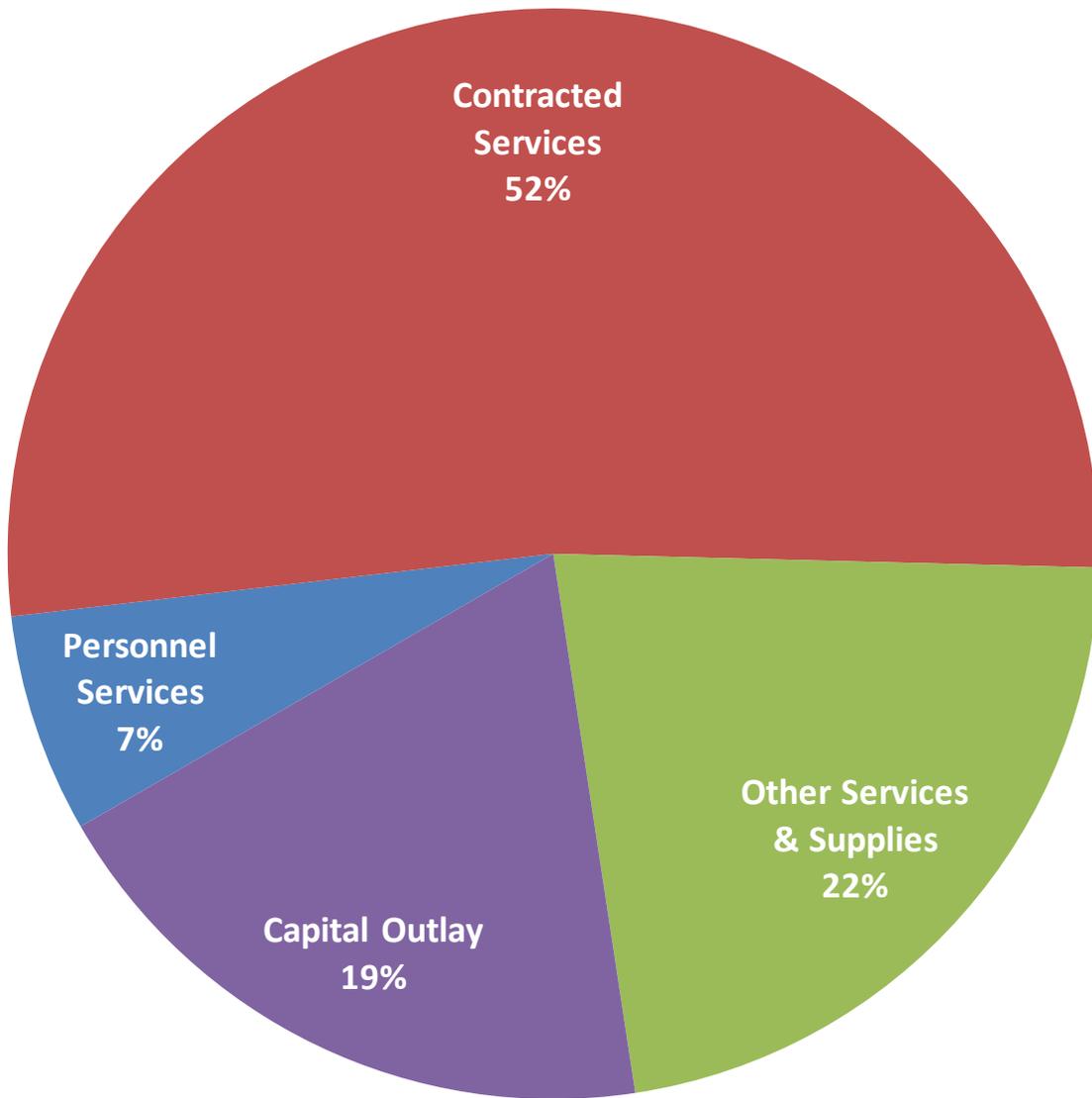
Variance Detail	Net Change
<b>GENERAL FUND (continued)</b>	
<b>Facilities &amp; Fleet</b>	
Reduction for one-time funding for building improvement expenses in 2015.	\$ (120,000)
Reduction for one-time funding for furniture expenses in 2015.	\$ (60,000)
The 2016 Budget includes additional funding for anticipated grounds repair and maintenance.	\$ 15,000
The 2016 Budget includes funding for a heavy duty truck to be used in moderate to heavy snow conditions, as well as during emergencies.	\$ 75,000
<b>Law Enforcement</b>	
The City's Law Enforcement services are provided by the Arapahoe County Sheriff's Office. Based on contractual obligations, the City's Law Enforcement Budget is to increase annually, including an increase for costs beyond the control of the Sheriff's Office such as costs for gas, oil, and health care. The 2016 Budget includes the contractual increase for services.	\$ 662,921
<b>Animal Services</b>	
Animal Services are provided by third party contractors including the Humane Society of the Pikes Peak Region (HSPPR) and Animal Cremation Services. The 2016 Budget includes a placeholder for an increase in the cost of services for 2016.	\$ 6,861
<b>Municipal Court</b>	
The City's Law Enforcement services are provided by the Arapahoe County Sheriff's Office. Based on contractual obligations, the City's Law Enforcement Budget is to increase annually, including an increase for costs beyond the control of the Sheriff's Office such as costs for gas, oil, and health care. The calculation for the allocation of indirect costs to the Municipal Court was updated for 2016.	\$ (19,214)
<b>Community Development Administration</b>	
Starting in 2016, the City will embark on a process to develop a new Comprehensive Plan. The Plan offers an opportunity to plan for future growth in a manner that is respectful to the City's vision and values, which are not fully articulated in the current plan, which was adopted in 2004.	\$ 150,000
<b>Code Compliance</b>	
Code Compliance services are provided by a third party contractor. The 2016 Budget includes an increase pursuant to the terms of the contract.	\$ 15,180



Variance Detail	Net Change
<b>LAND USE FUND</b>	
Consistent with the 2015 Adopted Budget, the 2016 Budget includes an employee compensation increase to keep the City's pay plan competitive and recognize Staff's commitment to providing a high level of service to all citizens. All increases are performance based.	\$ 18,508
<b>CAPITAL IMPROVEMENT FUND</b>	
The 2015 Adopted Budget included funding for several one-time projects including Arapahoe Road Additional Safety Measures (Waco - Himalaya), Arapahoe Road & I-25 Interchange Construction, Quebec & County Line Turn Lane, and Signal Communication Improvements; this funding has not been included in the 2016 Budget.	\$ (3,875,800)
The 2016 Budget includes funding for the Quincey Avenue widening design; this funding was not included in the 2015 Budget.	\$ 250,000
Beginning with the 2015 Budget year, funds in excess of 35% of the General Fund fund balance are set aside for major capital projects.	\$ (200,000)
The 2016 Budget includes funding for a traffic signal at Smoky Hill and Picadilly.	\$ 300,000
<b>MISCELLANEOUS FUNDS</b>	
<b>Open Space</b>	
The 2016 Budget does not include funding for the maintenance in Centennial Center Park; this funding will be provided through the Conservation Trust Fund for 2016.	\$ (200,000)
The 2016 Budget includes funding for the installation of a water tap upgrade in Centennial Center Park. Installation of the water tap upgrade and associated capital improvements are estimated to cost \$100,000.	\$ 100,000
The 2016 Budget has been reduced for Regional Park Contributions; this reduction is offset by funding for APRD Projects, Lone Tree Creek Trail and Neighborhood Trail Connections.	\$ (4,000)
<b>Conservation Trust Fund</b>	
The 2016 Budget includes funding for Centennial Center Park maintenance. This funding was included in the Open Space Fund during 2015.	\$ 200,000
The 2015 Adopted Budget included funding for Multi-use Trails; additional funding for 2016 is not needed.	\$ (165,000)
The 2015 Adopted Budget included a one-time shift of APRD projects from the Open Space Fund to the Conservation Trust Fund; funding for APRD projects during 2016 have been included in the Open Space Fund.	\$ (185,000)
<b>Centennial Urban Redevelopment Authority</b>	
The 2016 Budget includes a decrease in funding from the 2015 Adopted Budget primarily as a result of contractual obligations of the Centennial Urban Development Authority (CURA) to collect and distribute sales and property taxes above the base amount specified in the Public Finance Agreement (PFA). The amounts above the base, as specified in the PFA, are to be passed through to the Southglenn Metropolitan District. These amounts are also budgeted as revenues in the Centennial Urban Redevelopment Authority.	\$ (144,447)
<b>TOTAL NET CHANGE</b>	<b>\$ (1,836,799)</b>



### All Funds - 2014 Actual Expenditure Summary by Budget Category





**All Funds**  
**2014 Actual Expenditure Summary by Department and Budget Category**

	Personnel Services	Contracted Services	Other Services & Supplies	Capital Outlay	Total
<b><u>Legislative</u></b>					
Elected Officials	\$ 89,974	\$ 21,687	\$ 155,168	\$ -	\$ 266,829
City Attorney's Office	-	617,852	-	-	617,852
City Clerk's Office	287,786	50,581	43,567	-	381,934
<b><u>City Management</u></b>					
City Manager's Office	1,333,832	-	18,985	-	1,352,817
Office of Innovation	-	221,939	67,585	-	289,524
<b><u>Administrative</u></b>					
Human Resources	219,298	80,594	58,272	-	358,164
Information Technology	183,972	330,433	141,858	-	656,263
Communications	309,755	-	319,017	-	628,772
<b><u>Financial</u></b>					
Finance	897,411	649,755	422,915	-	1,970,081
Economic Development	-	1,259	37,153	-	38,412
Nondepartmental	-	186,659	4,738,030	-	4,924,689
Central Services	-	-	210,852	-	210,852
<b><u>Public Works</u></b>					
Public Works	224,138	10,438,851	1,007,071	36,790	11,706,850
Facilities & Fleet	-	-	790,165	142,876	933,041
Capital Improvement <sup>1</sup>	-	-	193,180	10,573,583	10,766,763
General Improvement Districts <sup>2</sup>	-	93,531	242,631	-	336,162
<b><u>Public Safety</u></b>					
Public Safety	-	18,924,351	-	-	18,924,351
Animal Services	-	601,078	-	-	601,078
Municipal Court	310,037	1,748,266	167,138	-	2,225,441
<b><u>Community Development</u></b>					
Community Development Administration <sup>4</sup>	680,684	2,325,896	298,725	-	3,305,305
Code Compliance	-	419,869	3,500	-	423,369
<b><u>Culture &amp; Recreation</u></b>					
Culture & Recreation <sup>3</sup>	30,733	-	220,090	2,649,303	2,900,126
<b><u>Urban Redevelopment</u></b>					
Urban Redevelopment <sup>2</sup>	-	-	6,463,195	-	6,463,195
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,567,620</b>	<b>\$ 36,712,601</b>	<b>\$ 15,599,097</b>	<b>\$ 13,402,552</b>	<b>\$ 70,281,870</b>

<sup>1</sup>Capital Improvement Fund

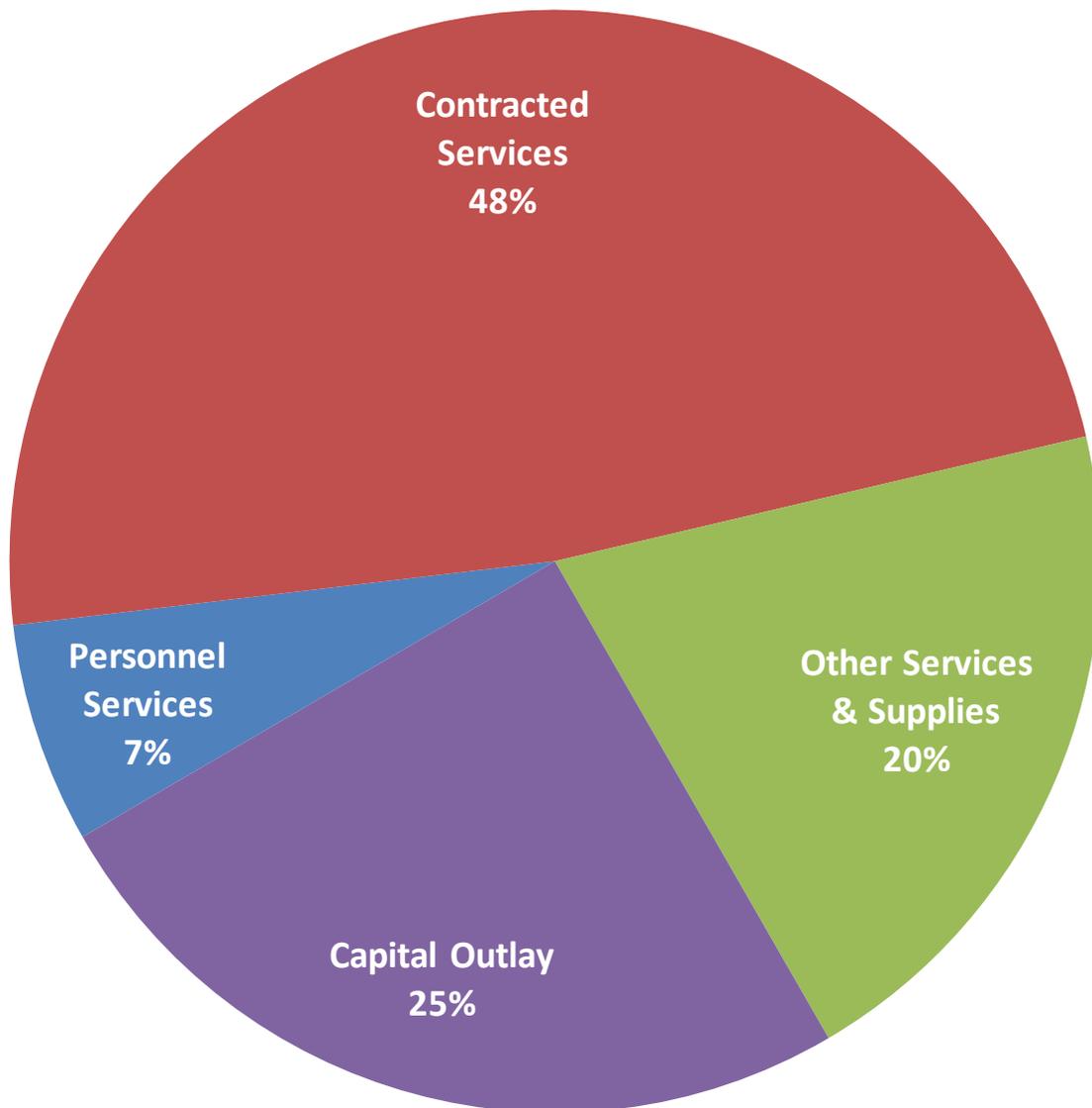
<sup>2</sup>Other Governmental Funds (Includes General Improvement Districts and CURA)

<sup>3</sup>Open Space and Conservation Trust Funds

<sup>4</sup>Includes Land Use Fund



### All Funds - 2015 Adopted Expenditure Summary by Budget Category





**All Funds**  
**2015 Adopted Expenditure Summary by Department and Budget Category**

	Personnel Services	Contracted Services	Other Services & Supplies	Capital Outlay	Total
<b>Legislative</b>					
Elected Officials	\$ 90,052	\$ 21,687	\$ 180,040	\$ -	\$ 291,779
City Attorney's Office	-	777,802	-	-	777,802
City Clerk's Office	298,459	58,337	283,155	-	639,951
<b>City Management</b>					
City Manager's Office	1,298,825	-	18,000	-	1,316,825
Office of Innovation	-	300,000	200,000	-	500,000
<b>Administrative</b>					
Human Resources	216,568	192,400	275,055	-	684,023
Information Technology	268,715	433,655	174,400	-	876,770
Communications	425,431	-	383,250	-	808,681
<b>Financial</b>					
Finance	1,289,690	789,852	470,442	-	2,549,984
Economic Development	-	225,000	84,000	-	309,000
Nondepartmental	-	470,080	4,485,376	-	4,955,456
Central Services	-	-	336,830	-	336,830
<b>Public Works</b>					
Public Works	242,891	11,768,037	1,103,843	-	13,114,771
Facilities & Fleet	-	-	976,425	-	976,425
Capital Improvement <sup>1</sup>	-	-	325,000	19,090,800	19,415,800
General Improvement Districts <sup>2</sup>	-	219,122	303,560	-	522,682
<b>Public Safety</b>					
Public Safety	-	20,644,331	-	-	20,644,331
Animal Services	-	635,982	-	-	635,982
Municipal Court	390,756	1,817,218	145,330	-	2,353,304
<b>Community Development</b>					
Community Development Administration <sup>4</sup>	894,279	2,100,596	358,228	-	3,353,103
Code Compliance	-	433,725	20,000	-	453,725
<b>Culture &amp; Recreation</b>					
Culture & Recreation <sup>3</sup>	80,000	-	400,500	2,139,000	2,619,500
<b>Urban Redevelopment</b>					
Urban Redevelopment <sup>2</sup>	-	-	6,664,914	-	6,664,914
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,495,666</b>	<b>\$ 40,887,824</b>	<b>\$ 17,188,348</b>	<b>\$ 21,229,800</b>	<b>\$ 84,801,638</b>

<sup>1</sup>Capital Improvement Fund

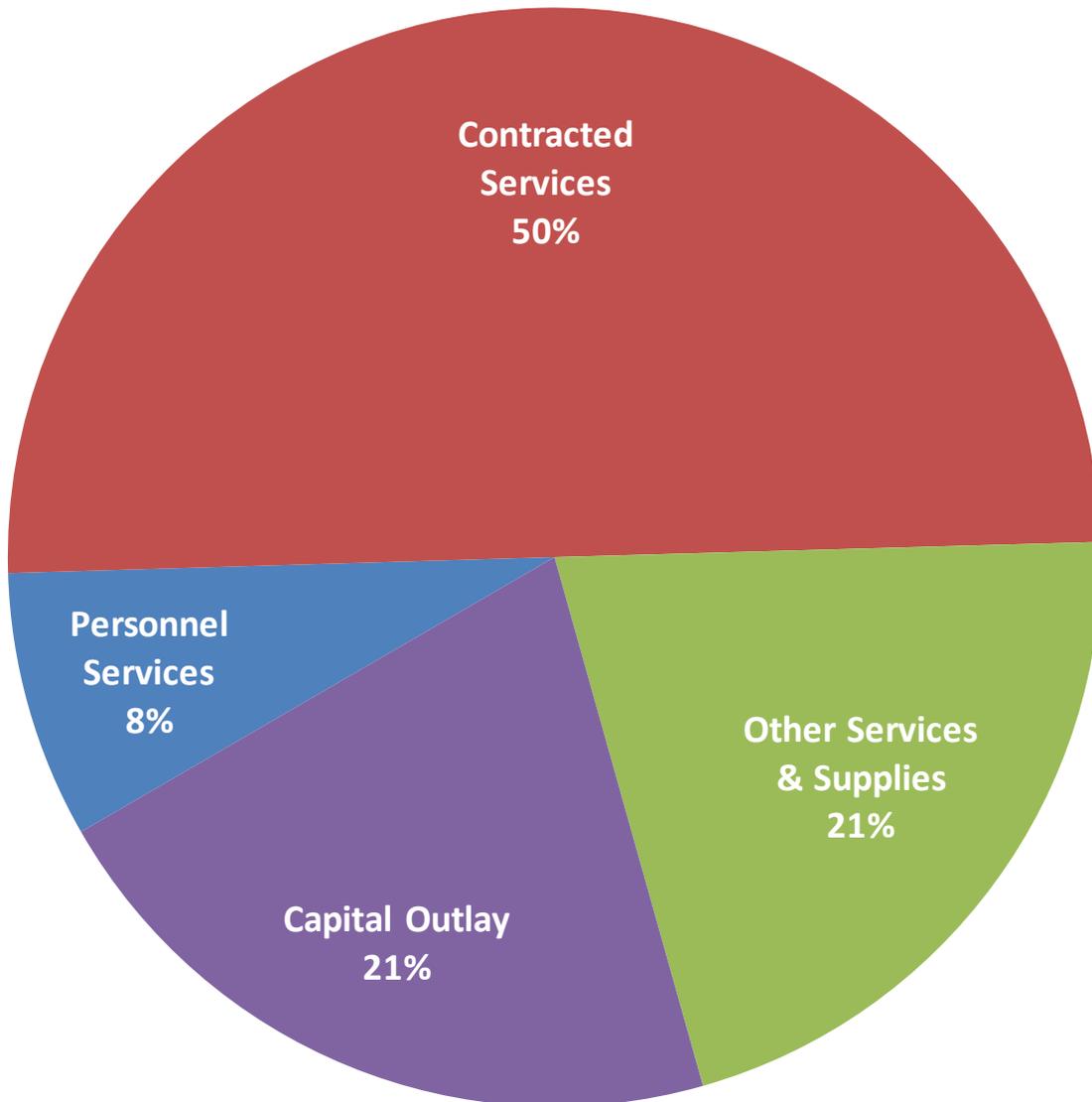
<sup>2</sup>Other Governmental Funds (Includes General Improvement Districts and CURA)

<sup>3</sup>Open Space and Conservation Trust Funds

<sup>4</sup>Includes Land Use Fund



### All Funds - 2016 Expenditure Summary by Budget Category





**All Funds**  
**2016 Expenditure Summary by Department and Budget Category**

	Personnel Services	Contracted Services	Other Services & Supplies	Capital Outlay	Total
<b>Legislative</b>					
Elected Officials	\$ 241,312	\$ 28,904	\$ 202,932	\$ -	\$ 473,148
City Attorney's Office	-	784,758	-	-	784,758
City Clerk's Office	267,226	61,128	54,615	-	382,969
<b>City Management</b>					
City Manager's Office	1,304,301	-	16,000	-	1,320,301
Office of Innovation	315,325	-	434,675	-	750,000
<b>Administrative</b>					
Human Resources	244,708	125,000	392,310	-	762,018
Information Technology	332,937	461,908	196,400	-	991,245
Communications	627,838	-	373,110	-	1,000,948
<b>Financial</b>					
Finance	1,401,462	807,898	440,073	-	2,649,433
Economic Development	-	150,000	84,000	-	234,000
Nondepartmental	-	497,680	4,680,924	-	5,178,604
Central Services	-	-	341,978	-	341,978
<b>Public Works</b>					
Public Works	365,724	12,050,590	1,108,843	-	13,525,157
Facilities & Fleet	-	-	886,425	-	886,425
Capital Improvement <sup>1</sup>	-	-	325,000	15,565,000	15,890,000
General Improvement Districts <sup>2</sup>	-	219,122	300,900	-	520,022
<b>Public Safety</b>					
Public Safety	-	21,307,252	-	-	21,307,252
Animal Services	-	642,843	-	-	642,843
Municipal Court	433,921	1,798,004	145,330	-	2,377,255
<b>Community Development</b>					
Community Development Administration <sup>4</sup>	907,886	2,090,596	524,865	-	3,523,347
Code Compliance	-	448,905	20,000	-	468,905
<b>Culture &amp; Recreation</b>					
Culture & Recreation <sup>3</sup>	80,000	-	412,500	1,885,000	2,377,500
<b>Urban Redevelopment</b>					
Urban Redevelopment <sup>2</sup>	-	-	6,520,467	-	6,520,467
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,522,640</b>	<b>\$ 41,474,588</b>	<b>\$ 17,461,347</b>	<b>\$ 17,450,000</b>	<b>\$ 82,908,575</b>

<sup>1</sup>Capital Improvement Fund

<sup>2</sup>Other Governmental Funds (Includes General Improvement Districts and CURA)

<sup>3</sup>Open Space and Conservation Trust Funds

<sup>4</sup>Includes Land Use Fund