



City of Centennial

City of Centennial
Fiscal Year 2004 Budget

December 11, 2003

Total Revenues

All Funds FY 2004

• General Fund	\$35,058,847
• Land Use Fund	2,926,999
• Conservation Trust Fund	555,604
• Capital Improvement Fund	2,219,700
• County Park Tax Fund	0
• <u>GIDs:</u>	
Cherry Park	36,676
Foxridge	55,483
Walnut Hills	<u>73,034</u>
Total Revenues	\$40,926,343

Fund Summary

FY 2004

General Fund

Revenues	\$	35,058,847
Expenditures		34,946,227
Surplus/(Shortfall)	\$	112,620

Land Use Fund

Revenues	\$	2,153,999
General Fund Support	\$	773,000
Expenditures		2,926,999
Surplus/(Shortfall)	\$	-

Conservation Trust Fund

Beginning Fund Balance	\$	906,368
Revenues		555,604
Expenditures		1,461,973
Surplus/(Shortfall)	\$	-

Capital Improvement Fund

Beginning Fund Balance	\$	775,000
Transfers In		2,219,700
Expenditures		2,994,700
Surplus/(Shortfall)	\$	-

County Park Tax Fund

Beginning Fund Balance	\$	-
Revenues		0
Expenditures		0
Surplus/(Shortfall)	\$	-

General Improvement Districts

Cherry Park GID		
Revenues	\$	36,676
Expenditures		36,676
Surplus/(Shortfall)	\$	-

Foxridge GID		
Revenues	\$	55,483
Expenditures		55,483
Surplus/(Shortfall)	\$	-

Walnut Hills GID		
Revenues	\$	73,034
Expenditures		73,034
Surplus/(Shortfall)	\$	-

Changes in Fund Balances

FY 2003 (Projected)					
	General Fund	Land Use Fund	Conservation Trust Fund	GIDs	CIP Fund
Beginning Unrestricted Fund Balance	\$521,616	\$0	\$416,680	\$232,265	\$775,000
Revenues	26,514,937	1,982,696	513,188	177,126	0
Transfers In	0	752,314	0	0	0
Total Resources	27,036,553	2,735,010	929,868	409,391	775,000
Expenditures	23,854,645	2,670,390	23,500	177,126	
Transfers Out	752,314	0			
Total Uses	24,606,959	2,670,390	23,500	177,126	0
Surplus/(Shortfall)	1,907,978	64,620	489,688	0	0
Change in Reserves					
TABOR Reserve - 2003	110,845	64,620			
TABOR Reserve - 2004	290,422				
Legal	50,000				
Snow Removal	50,000				
Reserve Fund Development - FY 2003	350,000				
Reserve Fund Development - FY 2004	350,000				
Development	150,000				
Redevelopment	150,000				
Technology/Admin Systems	200,000				
Total Reserves	1,701,267	64,620	0	0	0
Ending Unrestricted Fund Balance	\$728,327	\$0	\$906,368	\$232,265	\$775,000

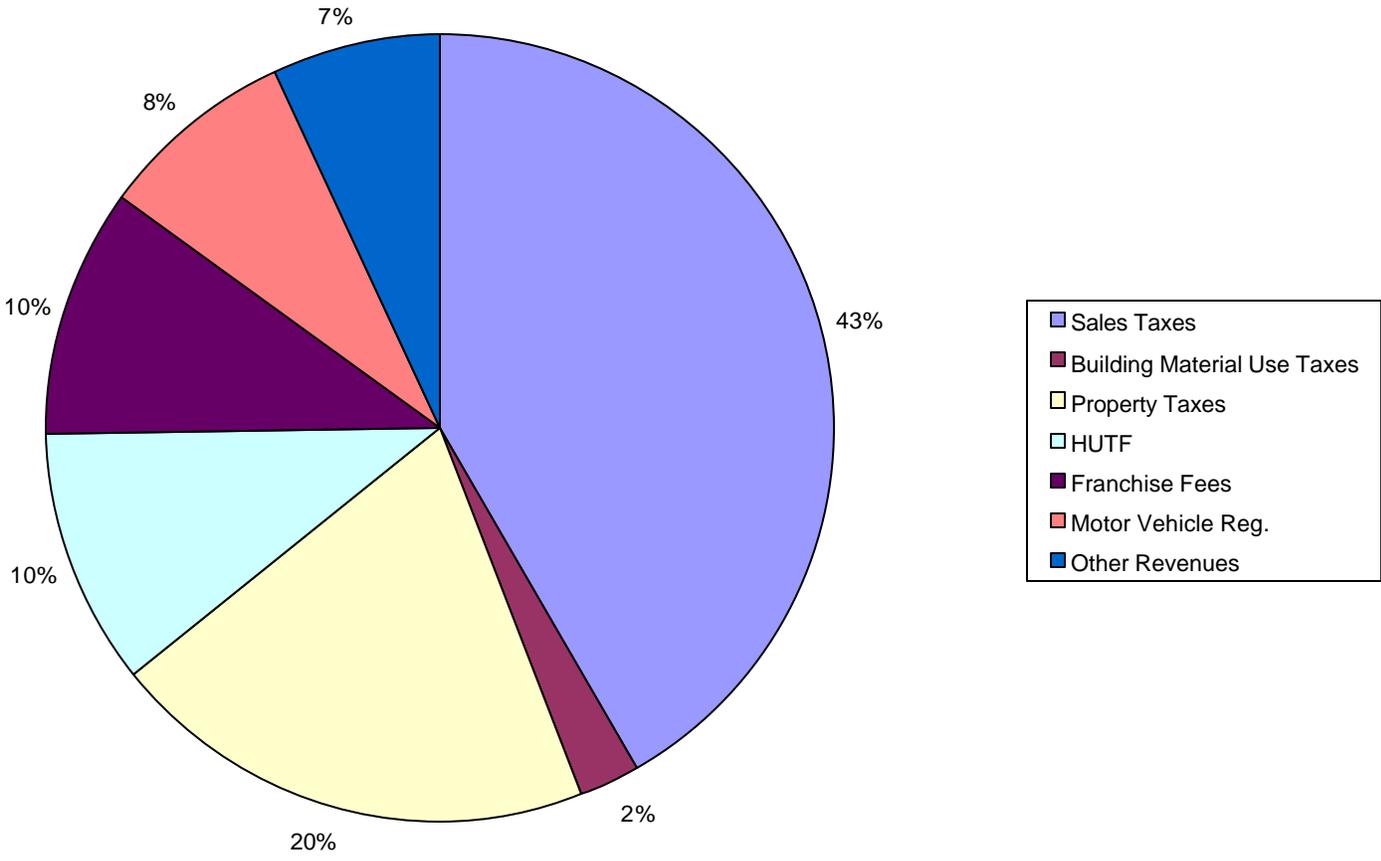
FY 2004 With Tax Increase					
Beginning Unrestricted Fund Balance	\$728,327	\$0	\$906,368	\$232,265	\$775,000
Revenues	35,058,847	2,153,999	555,604	165,193	0
Prior year's reserved fund balance	600,000				
Transfers In	0	773,000	0	0	2,219,700
Total Resources	36,387,174	2,926,999	1,461,973	397,458	2,994,700
Expenditures	31,953,527	2,926,999	1,461,973	165,193	2,994,700
Reserved Projects	600,000				
Transfers Out	2,992,700				
Total Uses	35,546,227	2,926,999	1,461,973	165,193	2,994,700
Basic Surplus/(Shortfall)	112,620	0	(906,369)	0	(775,000)
Required Reductions & Offsets	0				
Preliminary Budget Surplus/(Shortfall)	112,620	0	(906,369)	0	(775,000)
Change in Reserves					
TABOR Reserve	0	0			
Ending Unrestricted Fund Balance	\$840,947	\$0	(\$0)	\$232,265	\$0

General Fund

General Fund Revenues FY 2004

• Sales Tax – Base	\$8,923,862	25.5%
• Sales Tax – Additional	5,616,800	16.0%
• Sales Tax – County	45,000	0.1%
• Use Tax – URS Base	580,000	1.7%
• Use Tax – Additional	148,967	0.4%
• Wal-Mart Use Tax	100,000	0.3%
• Supplemental Use Tax	20,000	0.1%
• Property Taxes	7,052,377	20.1%
• HUTF	3,670,868	10.5%
• Franchise Fees	3,613,173	10.2%
• Specific Ownership	725,000	2.1%
• Motor Vehicle Reg.	425,000	1.2%
• Automobile Use Tax	1,750,000	5.0%
• Cigarette Tax	300,000	0.9%
• Road & Bridge Share	643,637	1.8%
• Permit/Review Fees	118,752	0.4%
• Court Fines	1,218,228	3.5%
• Interest Revenue	65,000	0.02%
• Revenue Database Proj.	30,000	0.1%
• Liquor Licensing Fees	10,533	0.03%
• Miscellaneous	<u>1,650</u>	<u>0.00%</u>
Total Revenues	\$35,058,847	100%

General Fund Revenues FY 2004



General Fund Revenues Comparison FY 2003 – FY 2004

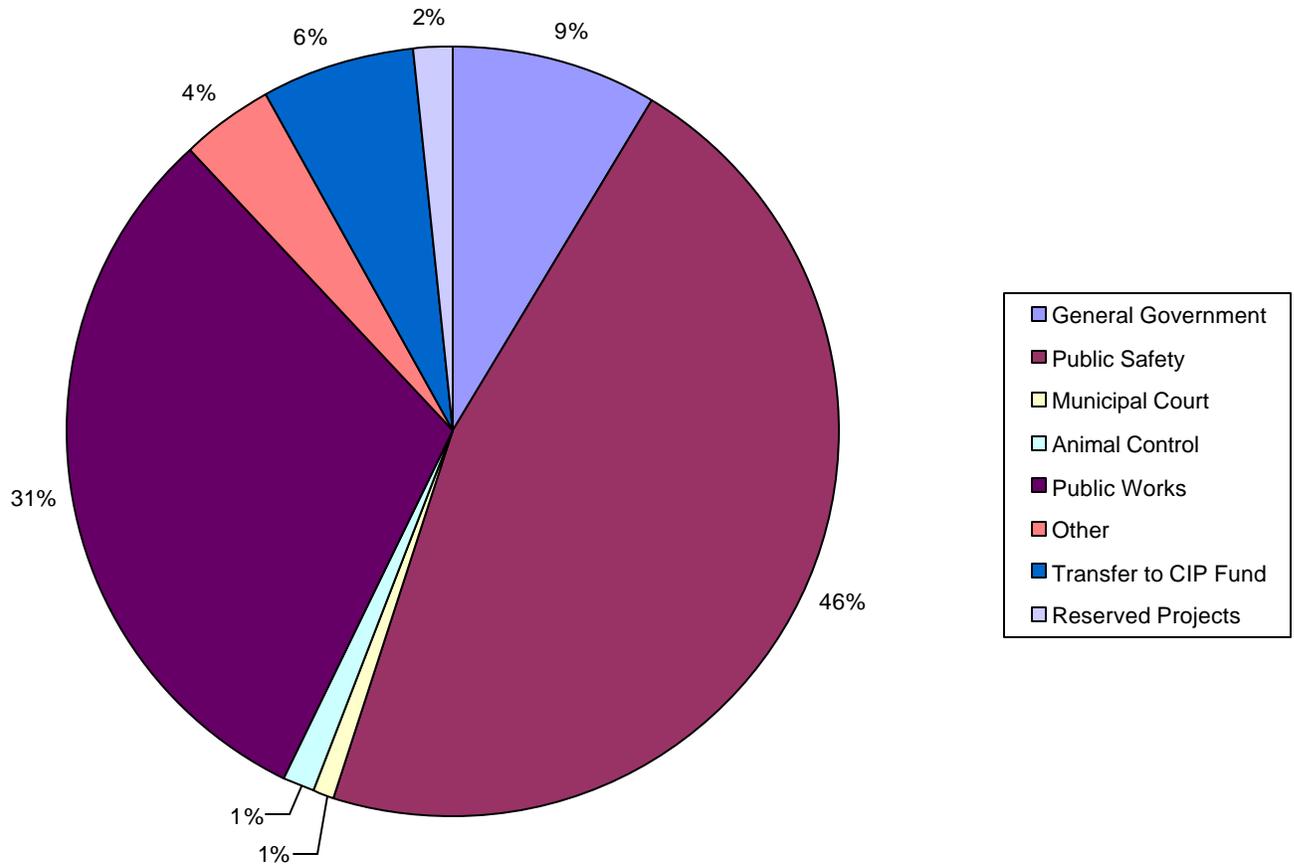
	2003	2003	2004	Budget Variance	
	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>2003-2004</u>	
				\$	%
<u>General Fund Revenues</u>					
Sales Tax - Base	8,282,234	8,637,532	8,923,862	641,628	7.7%
Sales Tax - Referendum	0	0	5,616,800	5,616,800	N/M
Sales Tax - Arapahoe County	70,200	44,882	45,000	-25,200	-35.9%
Total Sales Taxes	<u>\$8,352,434</u>	<u>\$8,682,414</u>	<u>\$14,585,662</u>	<u>\$6,233,228</u>	<u>74.6%</u>
Building Materials Use Tax - Base	586,250	550,000	580,000	-6,250	-1.1%
Building Materials Use Tax Addn'l	0	0	148,967	148,967	N/M
Wal-Mart Bldg Materials Use Tax	0	0	100,000	100,000	N/M
Supplemental Use Tax	\$0	\$0	\$20,000	20,000	N/M
Total Use Taxes	<u>\$586,250</u>	<u>\$550,000</u>	<u>\$848,967</u>	<u>\$262,717</u>	<u>44.8%</u>
Property Taxes	7,315,078	7,243,866	7,052,377	-262,701	-3.6%
Xcel Energy Gas Franchise Fee	417,000	792,281	1,000,000	583,000	139.8%
Xcel Electric Franchise Fee	1,158,000	1,406,782	1,463,053	305,053	26.3%
IREA Electric Franchise Fee	365,000	391,000	400,000	35,000	9.6%
Comcast Franchise Fee	720,000	705,898	750,120	30,120	4.2%
Total Franchise Fees	<u>\$2,660,000</u>	<u>\$3,295,961</u>	<u>\$3,613,173</u>	<u>953,173</u>	<u>35.8%</u>
Highway Users Trust Fund	4,104,000	4,350,500	3,670,868	-433,132	-10.6%
Specific Ownership Tax	768,000	729,650	725,000	-43,000	-5.6%
Automobile Use Tax	0	0	1,750,000	1,750,000	N/M
Motor Vehicle Registration	390,000	415,931	425,000	35,000	9.0%
Cigarette Tax	240,000	300,000	300,000	60,000	25.0%
County Road & Bridge Share back	655,792	651,089	643,637	-12,155	-1.9%
Total Other Taxes	<u>\$6,157,792</u>	<u>\$6,447,170</u>	<u>\$7,514,505</u>	<u>1,356,713</u>	<u>22.0%</u>
Permit Fees - County PW	0	90,552	90,552	90,552	N/M
Plan Review Fees - County PW	0	28,200	28,200	28,200	N/M
Court Fines	619,342	88,477	1,218,228	598,886	96.7%
Revenue Data Base Project	30,000	0	30,000	0	0.0%
Interest Income	66,515	71,761	65,000	-1,515	-2.3%
Liquor Licensing Fees	0	0	10,533	10,533	N/M
GID Administration Fee	0	0	1,650	1,650	N/M
Miscellaneous Revenue	0	16,534	0	0	N/M
Total Revenues	\$25,787,411	\$26,514,935	\$35,058,847	\$9,271,436	36.0%

General Fund Expenditures

FY 2004

• City Council	\$110,180	0.3%
• City Clerk	176,193	0.5%
• City Treasurer	8,904	0.03%
• City Manager	170,679	0.5%
• Legal	737,000	2.1%
• Liquor Licensing	139,969	0.4%
• Information Technology	64,500	0.2%
• Finance/Accounting	556,391	1.6%
• Human Resources	27,280	0.1%
• Insurance	268,769	0.8%
• Office Operations	432,535	1.2%
• Dues & Memberships	69,940	0.2%
• General Administration	286,298	0.8%
• Public Safety	16,462,438	46.3%
• Municipal Court	366,065	1.0%
• Animal Control	488,352	1.4%
• Public Works	10,964,823	30.9%
• Community Services	174,405	0.5%
• Public Information	131,828	0.4%
• Code Enforcement	56,543	0.2%
• Operations	200,435	0.6%
• Unanticipated Expenses	60,000	0.2%
• Transfer to Land Use	773,000	2.2%
• Transfers to CIP Fund	2,219,700	6.2%
• Reserved Projects	<u>600,000</u>	<u>1.7%</u>
Total Expenditures	\$35,546,227	100%

General Fund Expenditures FY 2004



General Fund Expenditures Comparison FY 2003 – FY 2004

City of Centennial General Fund Summary	2003 <u>Budget</u>	2003 <u>Estimate</u>	Revised 2004 <u>Budget</u>	Budget Variance <u>2003-2004</u>	
				\$	%
<u>General Fund Expenses</u>					
City Council	90,480	84,185	110,180	19,700	21.8%
City Clerk	103,904	115,810	176,193	72,289	69.6%
Treasurer	8,904	8,904	8,904	0	0.0%
City Manager	165,756	161,999	170,679	4,923	3.0%
Legal	441,000	452,074	737,000	296,000	67.1%
Liquor Licensing	35,889	45,889	139,969	104,080	290.0%
Information Technology	55,883	42,058	64,500	8,617	15.4%
Finance/Accounting	198,254	201,354	556,391	358,137	180.6%
Human Resources	21,300	22,699	27,280	5,980	28.1%
CIRSA P & C Insurance	249,161	251,114	268,769	19,608	7.9%
Office Operations	183,592	232,524	432,535	248,943	135.6%
Dues & Memberships	51,440	52,440	69,940	18,500	36.0%
General Admin.	126,318	195,112	286,298	159,980	126.6%
Sub Total General Government	<u>\$1,731,881</u>	<u>\$1,866,162</u>	<u>\$3,048,638</u>	<u>\$1,316,757</u>	<u>76.0%</u>
Public Safety					
Sheriff Services	13,353,823	13,353,823	13,694,973	341,150	2.6%
Indirect & Equipment Costs	1,674,994	1,674,994	1,706,117	31,123	1.9%
Contract Administration	45,839	45,839	33,429	-12,410	-27.1%
Liability Costs	124,508	124,508	150,034	25,526	20.5%
Sub Total Sheriff Services	<u>15,199,164</u>	<u>15,199,164</u>	<u>15,584,553</u>	<u>385,389</u>	<u>2.5%</u>
Traffic Officers	499,342	142,670	877,885	378,543	75.8%
Public Safety Total	<u>\$15,698,506</u>	<u>\$15,341,834</u>	<u>\$16,462,438</u>	<u>\$763,932</u>	<u>4.9%</u>
Municipal Court	173,674	175,438	366,065	192,391	110.8%
Animal Control	505,517	505,200	488,352	-17,165	-3.4%
Public Works					
Engineering	1,576,263		1,866,067	289,804	18.4%
Road & Bridge					
Pavement Maintenance	1,909,247		2,393,036	483,789	25.3%
Snow & Ice Removal	483,203		579,792	96,589	20.0%
Concrete Maintenance	338,262		245,243	-93,019	-27.5%
Traffic Signal Maintenance	82,500		0	-82,500	-100.0%
Indirect Costs	191,120		219,139	28,019	14.7%
Signs & Striping	501,912		296,889	-205,023	-40.8%
Other Maintenance	471,109		213,282	-257,827	-54.7%
Sub Total Road & Bridge	<u>3,977,353</u>		<u>3,947,381</u>	<u>-29,972</u>	<u>-0.8%</u>
Liability Ins. & Contract Admin.	62,669		240,972	178,303	284.5%
Sub Total IGA Costs	<u>5,616,285</u>	<u>4,827,442</u>	<u>6,054,420</u>	<u>\$438,135</u>	<u>7.8%</u>

Expenditure Comparisons Continued

	2003 <u>Budget</u>	2003 <u>Estimate</u>	Revised 2004 <u>Budget</u>	Budget Variance <u>2003-2004</u>	
				\$	%
Traffic Signal Maint. Contract	100,000	82,500	82,500	-17,500	-17.5%
NPDES Drainage	45,000	0	91,056	46,056	102.3%
Traffic Signal & Lighting Utilities	559,200	578,469	694,400	135,200	24.2%
Contracted Snow Removal	100,000	22,063	0	-100,000	-100.0%
Street Light Maintenance	36,600	25,577	26,400	-10,200	-27.9%
Maintenance Projects	0	0	3,860,000	3,860,000	N/M
Other City Costs	0	0	156,047	156,047	N/M
Sub Total City Public Works Costs	840,800	708,609	4,910,403	\$4,069,603	484.0%
Total Public Works	\$6,457,085	\$5,536,051	\$10,964,823	\$4,507,738	69.8%
Community Services	172,993	151,789	174,405	1,412	0.8%
Public Information Services	69,148	29,117	131,828	62,680	90.6%
Code Enforcement	70,497	28,565	56,543	-13,954	-19.8%
Operations	192,745	65,290	200,435	7,690	4.0%
Contingency	272,001	155,201	60,000	-212,001	-77.9%
Total Expenses	\$25,344,047	\$23,854,647	\$31,953,527	\$6,609,480	26.1%
Transfers					
Dedicated 25% of Use Tax	134,063	125,000	212,242	78,179	58.3%
Other General Fund Support	185,000	627,314	560,758	375,758	203.1%
Total Transfer to Land Use Fund	\$319,063	\$752,314	\$773,000	\$453,937	142.3%
Transfers to CIP Fund					
Contingent			940,000		
Recommended			1,179,700		
Wal-Mart			100,000		
Total Transfers to CIP Fund			2,219,700		
Total General Fund	\$25,663,110	\$24,601,822	\$34,946,227	\$9,283,117	36.2%
Excess of Revenues over Expenses	\$124,301	\$1,907,974	\$75,000		
Reserves:					
TABOR Reserve - 2003		110,845			
TABOR Reserve - 2004		290,464			
Legal Reserve		50,000			
Snow Removal		50,000			
Reserve Fund Development - FY 2003		350,000			
Reserve Fund Development - FY 2004		350,000			
Development		150,000			
Redevelopment		150,000			
Technology/Admin. Systems		200,000			
Total Reserves		\$1,701,309			

City Council

• Salary & Wages	\$78,000
• Benefits	4,680
• Meetings/Training/Travel	10,000
• Council Retreat	12,000
• Community Activities	500
• Youth Commission	<u>5,000</u>
Total	\$110,180

City Clerk

• Salary & Wages	\$70,200
• Benefits	10,993
• Contracted Services	30,000
• Election Costs	50,000
• Home Rule Commission Costs	<u>15,000</u>
Total	\$176,193

Treasurer

• Salaries & Wages	\$8,400
• Benefits	<u>504</u>
Total	\$8,904

City Manager

• Salaries & Wages	\$133,900
• Benefits	33,569
• Membership Fees	1,210
• Training & Seminars	<u>2,000</u>
Total	\$170,679

Legal

• City Attorney	\$537,000
• Legal Publications	5,000
• Annexation of Infill Parcels	45,000
• Outside Counsel	<u>150,000</u>
Total	\$737,000

Liquor Licensing

• Salaries & Wages	\$51,500
• Benefits	8,631
• Legal	12,760
• Prosecuting Attorney	4,320
• Sheriff's Department	56,758
• Printing	<u>6,000</u>
Total	\$139,969

Information Technology

• Internet Access	\$12,000
• Website Maintenance	7,000
• Website Development	10,000
• Computer Supplies/Software	3,000
• Computer Service – JustConnect	20,500
• Equipment	<u>12,000</u>
Total	\$64,500

Finance & Accounting

• Salaries & Wages	\$232,592
• Benefits	40,770
• Contracted Services – Temps	25,200
• Audit	31,000
• Accounting Services	36,000
• Bank Charges	900
• Merchant Processing Fees	1,200
• Dues & Memberships	705
• Treasurer Fees	70,524
• County Vendor Fee	87,500
• Revenue Database Review	<u>30,000</u>
Total	\$556,391

Human Resources

• Worker's Compensation	\$2,680
• Payroll Processing Fees	16,200
• Personnel Recruitment	7,500
• Dues & Memberships	<u>900</u>
Total	\$27,280

Insurance

• CIRSA – Property/Liability/Other	<u>\$268,769</u>
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Total	\$268,769
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Office Operations

• Office Rent	\$225,760
• URS Sublease Offset	-50,000
• Non-Capital Equipment	35,600
• Wells Fargo Lease	41,175
• Office Supplies	15,000
• Postage & Courier	2,400
• Printing	2,400
• Publications & Subscriptions	1,200
• Telephone – Local & Pagers	18,000
• Telephone – Long Dist. & Cellular	9,000
• Citizen Service Center Utilities	18,000
• Security	<u>114,000</u>
Total	\$432,535

Dues & Memberships

• Colorado Municipal League	\$15,440
• DRCOG	25,000
• South Metro Denver Chamber	1,000
• Southeast Business Partnership	5,000
• South Metro Economic Dev.	14,000
• Metro Mayor's Caucus	5,000
• Denver Metro Chamber of Commerce	2,500
• Aurora Chamber of Commerce	<u>2,000</u>
Total	\$69,940

General Administration

● Salaries & Wages	\$216,618
● Benefits	36,781
● Contracted Services	20,000
● Training & Seminars	10,000
● Miscellaneous Other	<u>2,899</u>
Total	\$286,298

Public Safety

• Sheriff Services	\$13,694,973
• Indirect & Equipment Costs	1,706,117
• Contract Administration	33,429
• Liability Costs	<u>150,034</u>
Sheriff Subtotal	\$15,584,553
• Traffic Officers	<u>\$877,885</u>
Public Safety Total	\$16,462,438

Municipal Court

• Salaries & Wages	\$194,674
• Benefits	31,758
• Contracted Services	36,180
• Law Enforcement	4,880
• Information Technology	47,588
• Rent & Furniture	15,528
• Office Equipment & Supplies	20,605
• Security	10,600
• Other Court Expenses	<u>4,252</u>
Total	\$366,065

Animal Control

• Contracted Services	<u>\$488,352</u>
Total	\$488,352

Public Works

• Contracted Services – DSIM	\$10,070,468
• Drainage	91,056
• Street Lighting Utilities	614,400
• Street Lighting Maintenance	21,600
• Traffic Lights	82,500
• Traffic Lights Utilities	80,000
• Other Utilities	<u>4,800</u>
Total	\$10,964,824

Community Services

• Salaries & Wages	\$149,350
• Benefits	<u>25,055</u>
Total	\$174,405

Public Information Office

• Salaries & Wages	\$94,509
• Benefits	15,799
• Dues & Memberships	2,155
• IT & Software	7,055
• Office Equipment	330
• Miscellaneous	1,980
• Public Access TV	<u>10,000</u>
Total	\$131,828

Code Enforcement

• Salaries & Wages	\$46,350
• Benefits	7,793
• Supplies & Printing	<u>2,400</u>
Total	\$56,543

Operations

• Salaries & Wages	\$154,500
• Benefits	25,645
• NIGP Membership	290
• Contracted Services – NIGP	<u>20,000</u>
Total	\$200,435

Contingency

• Unanticipated Expenses	<u>\$60,000</u>
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Total	\$60,000
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Transfer to Land Use Fund

• Building Materials Use Tax Transfer	\$212,242
• General Fund Transfer	<u>560,758</u>
Total	\$773,000

Transfers to CIP Fund

• TRES Base Contribution	\$200,000
• Broncos Parkway Bridge	259,700
• Havana/Easter Traffic Signal	100,000
• Little Dry Creek/Arapahoe Drainage	450,000
• Arapahoe/Chapparral Cir. Traffic Sig.	70,000
• Remedial Drainage Projects	<u>100,000</u>

Subtotal \$1,179,900

Contingent Projects:

• County Line Rd. (Colorado-Univ.)	\$500,000
• County Line Rd. (Univ. Intersection)	340,000
• Arap. Rd./Chapparral Cir. Turn Lanes	<u>100,000</u>

Subtotal \$940,000

• Wal-Mart Use Tax	100,000
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Total Capital Projects \$2,219,700

Reserved Projects

• Legal	\$50,000
• Snow Removal	50,000
• Development	150,000
• Redevelopment	150,000
• Technology/Admin Systems	<u>200,000</u>
 Total	 <u>\$600,000</u>

Land Use Fund

Land Use Fund Revenues

FY 2004

• Contractor License	\$125,000
• Building Permit Fees	1,021,520
• Building Plan Review Fees	340,991
• Land Use Permit Fees	302,370
• Fence and Sign Permits	46,200
• Engineering/Inspections	135,918
• Bus Shelter/Bench Permits	100,000
• Legal AWO Fees	82,000
• Use Tax Allocation	212,242
• General Fund Support	<u>560,758</u>
Total	\$2,926,999

Land Use Expenditures

FY 2004

• URS Building Permits	\$1,142,958
• URS AWO	484,000
• URS PWO	290,000
• CWO	655,000
• Premacorp CWO	86,120
• Legal	205,000
• Administration	11,921
• Legal Publications	2,000
• Office Rent	<u>50,000</u>
Total	\$2,926,999