

2026 Budget



Inquires regarding the City of Thornton's budget or requests for mailings, should be directed to:

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Budget Updates: Please visit the City Managers page located on the City website for the latest budget documents and the Finance page for the latest monthly and annual financial reports.

Cover Design: Collage of City Locations representing the four Focus Areas of the City Strategic Plan.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Thornton
Colorado**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Thornton, Colorado**, for its Annual Budget for the fiscal year beginning **January 01, 2025**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Transmittal Letter

Mayor and Members of City Council,

I am pleased to present the adopted 2026 Budget. This budget reflects our commitment to financial sustainability, strategic investment, and quality service delivery for our community.

Financial Overview and Fiscal Sustainability

The total proposed budget for all City funds in 2026 is \$634,082,614. I am pleased to confirm that this is a balanced budget, meaning our ongoing revenues meet or exceed ongoing operational expenditures.

The City utilizes the modified accrual basis of accounting for all governmental funds and full accrual accounting for the proprietary funds.

We have strategically planned for the spending down of a portion of our fund balance to facilitate significant, one-time investments in essential capital projects that address long-term community needs.

Navigating Revenue Challenges

Due to a nationwide dip in development, the City is observing decreased revenue from building use tax and permitting. This is compounded by a slowdown in sales tax growth.

Since these revenue streams make up the majority of the General Fund revenue base, the result has been a limitation on the City's capacity to grow services. Consequently, the recommendations within this budget are directly aligned with these revised, conservative revenue and growth estimates, while still advancing the City towards our Strategic Focus Areas.

Advancing Our Strategic Focus Areas

The 2026 budget serves as our primary vehicle to advance the goals established in the City's newly adopted strategic plan.

Following the Strategic Planning Conference held in January 2025, the new plan was formally adopted by Council on October 14, 2025. It is built around the four strategic focus areas:

- Connected Communities
- Vibrant and Purposeful Development
- Safe, Supported, and Livable Communities
- Organizational Excellence

Each focus area now has a dedicated advisory team and several implementation teams to make the plan a reality.

The recommendations within this 2026 budget are designed to move the City towards these established objectives while reinforcing our commitment to financial sustainability. Council can expect the 2027 budget to include even clearer ties between the strategic plan's goals action items, and budgetary recommendations.

Strategic Staffing and Compensation Investments

To ensure the City can deliver on strategic goals, this budget prioritizes market-competitive compensation and targeted staffing additions that bolster essential services.

Employee Compensation and Benefits

As mandated by the City Charter, an annual wage survey, including fringe benefits, was conducted against comparable jurisdictions in the greater Denver Metro area to ensure our employees receive general prevailing rates.

- **Compensation adjustments:** Based on the survey results, we are proposing a number of market adjustments for affected positions, details of which are included in the 2026 Career Service and Excluded Employee Pay Plan documents. Furthermore, the 2026 Career Service Pay Plan includes a 2.5% overall pay increase, which includes a 2.0% economic adjustment (or cost-of-living adjustment) and a 0.5% one-time merit payment.
- **Competitive benefits:** The City will continue to offer competitive benefits options, including four medical plans, two dental plans, and a vision plan.

These compensation and benefits proposals are in-line with our comparable jurisdictions, while also aligning with the City's goals of being financially sustainable long-term.

Strategic Staffing Investments

The 2026 budget includes a net add of 8.0 full-time equivalent (FTE) employees, five of which are conversions or reallocations. These additions focus on enhancing public safety and quality of life:

- **Public Safety:**
 - We are increasing our capacity for emergency response by adding an EMS Dispatcher
 - The City is continuing towards the goal of staffing four-person Firefighter teams by hiring 3 additional Firefighters to staff Engine 71 to the four-person minimum goal.
 - To promote wellness and safety, the City is converting three contract Co-Responder positions to full-time City employee positions, ensuring effective and compassionate behavioral health intervention.
- **Essential Services:**
 - The City is adding a Senior Assistant City Attorney to provide dedicated prosecutorial services at the Court.
- **Community Programs:**
 - The City is converting a temporary/part-time position to full-time to prepare lunches for our active adult lunch program, and
 - Converting a $\frac{3}{4}$ part-time position to a full-time position to better support our Arts & Culture division and programming.

Capital and Infrastructure Investments

This budget funds several crucial one-time and ongoing capital projects designed to enhance infrastructure and community assets:

One-Time Capital Projects

- The second year of a 5-year project dedicated to improvements along the South Washington corridor.
- Widening of 104th Avenue.
- Installation of PFAS-removing improvements at the Thornton Water Treatment Plant.
- Two large trail expansion projects: the Big Dry Creek Trail from 136th Avenue to 144th Avenue and the Thornton Parkway Multi-Use Path.
- The replacement of the Emergency Response CAD and Records Management System.

Ongoing Capital Maintenance and Improvement Projects

- Continued investments to improve accessibility throughout the community.
- Comprehensive street rehabilitation, including paving, crack sealing, and other road treatment projects.
- Remediation of the Thornton Shopping Center site.
- Routine maintenance of the City's recreation facilities and parks, including sport courts, fields, equipment, swimming pool repairs, concrete repairs along trails, and hazardous tree removal.
- Maintenance of water and sewer lines, hydrants, tanks, and valves throughout the City.

Conclusion and Recommendation

We are pleased to present this financially responsible and strategically aligned 2026 budget. I would like to express my sincere appreciation to the Council for your time in reviewing and shaping this comprehensive plan.

Sincerely,

Tansy Hayward

City Manager

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*Available by request. Files are not included in this Budget Book due to ADA compliance.



CHAPTER 1: GOVERNANCE, LEADERSHIP, & BUDGET

Governance, Leadership, & Budget Process

The Governance, Leadership, and Budget Process Chapter provide an overview of the organizational framework that guides the City of Thornton's operations and financial management. It outlines the City's governance structure, describing the roles and responsibilities of the Mayor and City Council as the elected policy-making body, and the City Manager and Senior Leadership Team, who implement the Council's policy direction through the management of City departments and programs.

This Chapter also includes regional maps that illustrate Thornton's location, service area, and growth context within the greater metropolitan region. A brief history of the City provides perspective on its development and evolution as a community.

The majority of this Chapter focuses on the City's budget process and financial policies, outlining how the annual budget is developed, reviewed, and adopted. It describes the timeline, key participants, guiding principles, and financial practices that ensure the City maintains transparency, accountability, and long-term fiscal stability. Together, these components reflect Thornton's commitment to responsible governance, strategic leadership, and sustainable financial stewardship.

City Council & Senior Leadership Team

The City of Thornton is a Home Rule City, meaning that it operates under a City Charter that gives it the authority to govern local affairs, including administering its own tax laws and collecting its own sales and use taxes separately from the state. Within the City Charter, it is established that the City of Thornton shall utilize the Council-Manager form of government. The Council-Manager form of government creates a distinction between legislative and policy decisions and the administration of city operations.

Thornton City Council serves as the legislative and governing body of the City of Thornton. The mayor serves a four-year term, and the council members serve staggered four-year terms. Their terms start at the first City Council meeting following their election. The Mayor and Council may serve two consecutive terms prior to a mandatory four-year rest period before sitting on Council for another term. The Mayor and Council have the authority to adopt laws, ordinances, and resolutions as needed to conduct the business of the City, and by ordinance, may enter into contracts or intergovernmental agreements to furnish, receive services, or to provide for cooperative service delivery.

The City Manager is appointed by, and serves at the pleasure of, the City Council. While City Council is responsible for setting policy for the City of Thornton, the City Manager is in charge of the day-to-day operations of the City, including hiring and supervising City staff.

The City Council also appoints the City Attorney and the Presiding Judge, who serve at the pleasure of the City Council.

City Council

City Council consists of the Mayor, who is elected at-large, and eight Council members, two elected from each of the City's four wards. Below are the current City Council members.

MAYOR



Jan Kulmann

COUNCIL MEMBERS

Ward 1



Justin Martinez

Ward 2



Roberta Ayala

Ward 3



David Acunto

Ward 4



Chris Russell



Cherish Salazar



Jessica Sandgren



Tony Unrein



Karen Bigelow,
Mayor Pro Tem

City Manager & Senior Leadership Team

The Senior Leadership Team is made up of the City Manager and their Senior Directors that assist them in managing the day-to-day operations of the city.

City Manager

Tansy Hayward

Deputy City Managers

Joyce Hunt

Robb Kolstad

Senior Leadership Team

Tami Yellico

Jim Baird

City Attorney

Police Chief

Jason O'Shea

Stephen Kelly

Interim Director of City Development

Fire Chief

Brett Henry

Todd Barnes

Executive Director of Infrastructure

Communications Director

Adam Krueger

Chris Steinke

Economic Development Director

Interim Director of Parks & Recreation

Chris Molison

Kimberly Newhart

Executive Director of Management Services

Finance Director

Erika Senna

Kristen Rosenbaum

Budget & Operations Director

City Clerk

Boards and Commissions

The City of Thornton has eight different Boards and Commissions that offer Thornton's citizenry a unique opportunity to be involved and provide feedback and guidance on related topics as determined by City Ordinance. Each group has bylaws or rules of procedures that guide the conduct of their meetings.

Below are the eight Boards and Commissions and a brief description of their duties:

Building Code Advisory Board

The Building Code Advisory Board (BCAB) hears and rules on written appeals concerning the City Building Official's decisions regarding the interpretation of the City Building Code. The board consists of five members appointed by the City Council to serve four-year terms. Board members are selected based on their professional building, construction, engineering, architecture, and/or design experience. The City Development Department provides staff support to BCAB.

Businesses of Thornton Advisory Commission

The Businesses of Thornton Advisory Commission (BTAC) discusses and shares both the challenges and successes experienced by Thornton businesses. BTAC develops recommendations, alternatives/options and action steps to reach business success goals. BTAC consists of between nine and fifteen business leaders who are appointed by City Council. The membership is comprised of at least five different types of businesses and at least one member with a business located between the southern City boundary and 104th Avenue, one member with a business located between 104th Avenue and 124th Avenue, one member with a business located between 124th Avenue and the northern City Boundary, one member representing a business with 100 or more employees, one member representing a business with 99 or fewer employees, one member representing a business with local ownership and one member representing a business with public or national ownership. The Economic Development Department provides staff support to BTAC.

Election Commission

The Election Commission is responsible for making ward reapportionment recommendations to the City Council, establishing City election precincts, and any additional powers or duties as City Council establishes by ordinance. The commission consists of four Commissioners who serve four-year terms. The City Clerk serves as the chairperson and provides staff support to the commission.

Local Licensing Authority

The Local Licensing Authority consists of nine members appointed by the City Council. The authority grants or denies licenses and special event permits for the sale of retail malt liquor, vinous, spirituous liquors, and fermented malt beverages. The Authority also holds public hearings concerning verified complaints and violations which can result in fines, penalties, sanctions, suspensions, revocations, or other conditions placed on the applicant. Members are selected for four-year terms. The Police Department, City Clerk's Office, and Legal provide staff support to the board.

Parks and Open Space Advisory Commission

On December 1, 1997, the City Council approved an ordinance creating the Parks and Open Space Advisory Commission, comprised of nine members. The Commission is charged with submitting any proposed changes or updates to the Parks and Open Space Master Plan and recommending project opportunities to City Council for consideration. The Community Services Department provides staff support to the commission.

Planning Commission & Board of Adjustment

Effective January 1, 2024, the City Council approved an ordinance creating the Planning Commission & Board of Adjustment in place of the Development, Permits and Appeals Board. The Planning Commission & Board of Adjustment are two separate boards with the same membership. Membership of the commission and board consists of nine individuals appointed by City Council with representation from each ward. Two of the members must have professional experience in fields such as urban planning, architecture, land use, real estate, transportation, engineering, environmental science, or law.

The purpose of the Planning Commission is to assist in the orderly development of the City by providing review of planning, zoning, and development-related matters. The Planning Commission is responsible for holding public hearings to review and provide recommendations to City Council on the Major Comprehensive Plan Amendments, Master Plans, Amendments to the Development Code, Conceptual Site, and other related development items.

The Board of Adjustment is responsible for holding public hearings on Variances which are requests to grant an exception to or variation from the zoning regulations when there are practical difficulties or unnecessary hardships in carrying out the provisions of the Development Code. The board also considers appeals of administrative planning decisions and interpretations of the Development Code.

Thornton Active Adult Board

The Thornton Active Adult Board is responsible for promoting and facilitating communications between seniors, the board, and the City Council regarding the needs, wants, interests, and concerns of senior citizens. The board consists of eleven members; four members appointed to represent each ward, one member recommended by the Mayor, four at-large members, one member who is recommended by the the 55-Plus Organization, Inc., and one member selected from the business community. Nine of the board members must be at least 55 years-old at the time of appointment.

Firefighters' Old Hire Pension Board

The City Firefighter's Old Hire Pension Plan is administered in accordance with State Statute. Only firefighters hired on or before April 7, 1978, are eligible for this Old Hire Plan. The Firefighters' Old Hire Pension Board is made up of six individuals including the Mayor, the Finance Director, a City Council appointee, and three Firefighters (either active or retired). Management Services and the Fire Department provide support. The board meets at least once per year prior to August and then must provide a report of the Plan's financial status to City Council annually.

Legal Requirements

The City of Thornton is a political subdivision of the State of Colorado, located in Adams County in the northeast quadrant of the greater Denver Metropolitan Area. The City Charter establishes a council-manager form of government. The City's governing body consists of a Mayor, elected at-large, and eight City Council members, two from each of the City's four wards. The City of Thornton is a "home rule" city, governed by its City Charter, the Colorado State Constitution, and City ordinances, as adopted by the City Council.

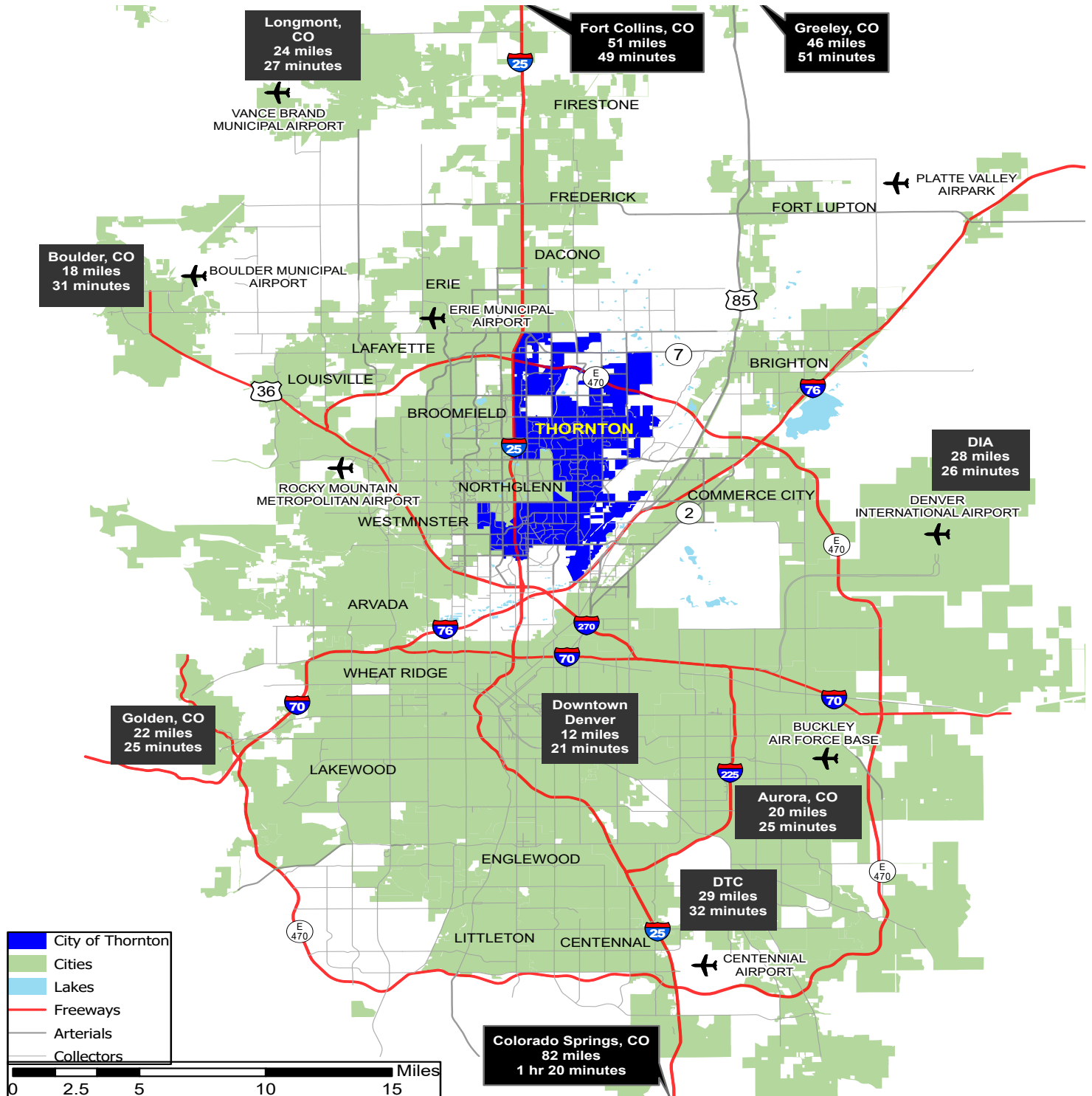
The City Charter requires the adoption of budgets for the General Fund, Special Revenue Funds, Governmental Capital Project Fund, and Proprietary Funds. Budgets are not required for Fiduciary Funds. A Fiduciary Fund is custodial in nature and is used to account for assets that the government holds for others in an agent or trustee capacity.

The City Manager submits a proposed budget to City Council for the calendar year. The budget is generally submitted to City Council in the fall and is open for public inspection and review. In accordance with the City Charter, City Council adopts the budget prior to the end of each calendar year. The City prepares a combination line item and program budget, but the legal level of control is at the fund level, which is the amount approved by the ordinance.

The adopted budget can be amended during the budget year. This action requires City Council approval in the form of a budget amendment resolution. Interfund transfers also require City Council approval. However, budgetary transfers within a department or fund can be accomplished with the approval of the City Manager or a City Manager designee.

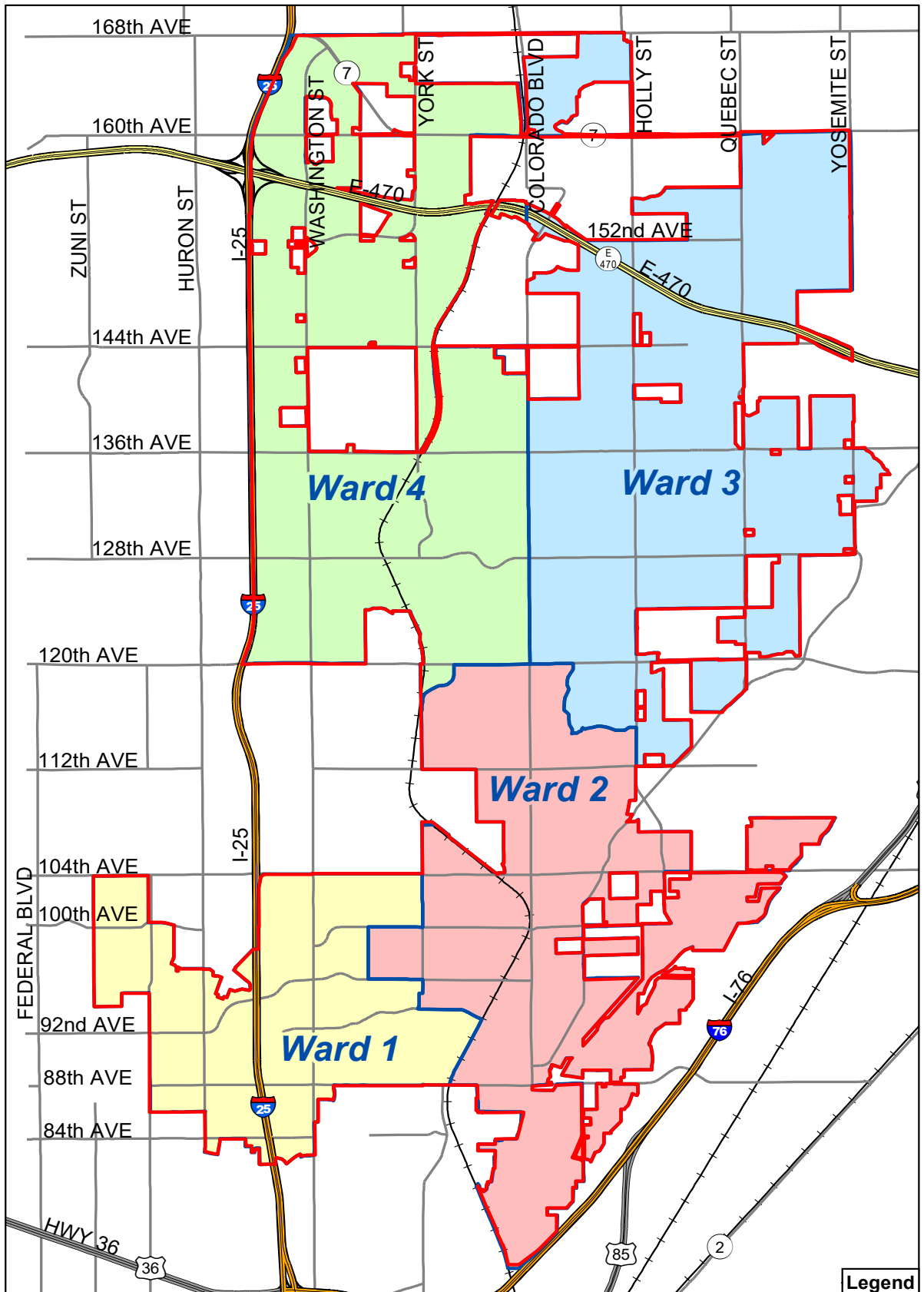
Regional Map & City Wards

The following map illustrates the City of Thornton's location within the Denver Metropolitan Region.



City Wards

The following map illustrates the City of Thornton's Council Wards.



Budget Process Overview

The Management & Budget Office (MBO), under the direction of the Budget & Operations Director, oversees the preparation and review of the budget each year.

The budget process begins in the first quarter at the Strategic Planning Conference (SPC), where City Council, the City Manager, and the Senior Leadership Team discuss priorities and the overall direction for the upcoming fiscal year. Following this meeting, the City Manager holds a Budget Kickoff to communicate Council's priorities and strategic direction to all departments.

Using this guidance, each department submits its operating and capital requests to the MBO. The MBO reviews these requests, weighing them against available resources and the City's strategic priorities. Throughout this process, the MBO conducts Budget Review Meetings with departments to understand proposals and evaluate their impacts on operations and the community.

After all requests have been reviewed, the MBO develops recommendations and documents any changes made during the review process. The City Manager then evaluates the proposed budget, discusses it with the Senior Leadership Team and City Council, and provides final direction. The MBO incorporates these decisions into the Recommended Budget, which is then formally presented to City Council for review, approval, and adoption.

This chapter provides an overview of the City's budget process, including the steps, policies, and general information that guide budget development. It is intended to help readers understand how the budget is created and the framework that supports it. While Chapter 3: From Priorities to Budget – An Overview, builds upon this foundation by presenting more detailed information on the City's strategic direction, financial impacts, debt management, and other key components of the adopted budget.

Creation, Review, Amendment, Adoption

As previously shared, the Management & Budget Office (MBO) is responsible for preparing, reviewing, and developing the City's annual budget. Beyond this annual work, the MBO also plays an active role throughout the year by monitoring spending, reviewing ongoing activity, and projecting year-end expenditures. This ongoing oversight helps ensure the City operates within the appropriations approved by City Council, and that the City Manager, who is authorized to spend only within those limits, has the information needed to manage resources responsibly.

When changes to appropriated funds become necessary, whether due to operational needs, program updates, or adjustments to capital projects, the MBO develops a Budget Amendment (BA) for City Council's consideration. Each amendment includes clear justification and supporting information to maintain transparency and provide Council with the context needed to make informed decisions. After reviewing the request, City Council may approve adjustments to the annual appropriations as appropriate.

The City of Thornton uses a variety of methods to measure budgetary performance. Through these tools and data-driven evaluations, the City tracks performance to support management decisions, establish action plans, measure progress, and recognize achievements. Internal performance monitoring includes:

- **Monthly Budget Projections** at the fund and department levels, which help identify spending trends and potential budgetary issues early in the year.
- **Budget Review Meetings** with department and division heads to discuss performance and evaluate variances.
- **Monthly Financial Reports** prepared and reviewed by the MBO and the Finance Department to monitor ongoing fiscal health.
- **Fund Models** to analyze long-term financial trends and ensure sustainability.

In addition, the City utilizes two key public documents to measure and communicate budget and financial health: the Monthly Financial Report, presented to City Council, and the Annual Comprehensive Financial Report (ACFR), also known as the Audit Book, which provides a detailed, audited view of the City's fiscal condition and performance.

2026 Budget Calendar

- **Budget Kickoff:** March 25, 2025
- **Budget Entry:** March 26 – April 25
- **Senior Leadership Team Budget Priorities Presentation:** April 30
- **Budget Reviews:** May 5 – June 13
- **MBO Draft Recommendation:** June 16 – July 4
- **Review Recommendation with City Manager:** July 14 – July 25
- **Senior Leadership Team Review:** July 30
- **Preliminary Recommendation to Council:** August 19
- **Budget Review with Council:** September 4 and September 9
- **First Reading & Public Hearing:** September 23
- **Budget Second Reading:** October 14

Public Engagement

The City of Thornton conducts biennial citizen surveys to gather resident feedback on how well the City is performing across various service areas. In addition, the City regularly updates its Comprehensive and Master Plans and conducts topic-specific public surveys throughout the year. Community engagement is further supported through community meetings, ward meetings, and ice cream socials that encourage ongoing dialogue with residents. The input gathered through these efforts forms the foundation for the City's strategic planning discussions and directly informs the development of the annual budget to ensure it reflects community priorities and concerns.

Budget 101 & Guiding Policies

Budget development is a planning process focused on allocating resources to support ongoing operations and advance the City's future goals. The budget framework incorporates multiple policies, data sources, and financial considerations to ensure that the final recommendation is fiscally sustainable and aligned with the Strategic Plan and City Council priorities. The following sections outline the key components of the budget framework and explain how each contributes to the development of the annual budget.

Basis of Budgeting

"Accounting and Budgetary Basis" refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. This is important to understand the impact of the financial figures presented.

The City of Thornton accounts and budgets for all governmental fund revenues using the modified accrual basis of accounting, under which revenues are recorded when both measurable and available. Available revenues refer to those collectible in the current period, or soon enough thereafter, to be used to pay liabilities of the current period. Intergovernmental revenues that the City receives as reimbursement for specific purposes or projects are recognized as the corresponding project expenditures are made. Intergovernmental revenues that are unrestricted as to use or are revocable only for failure to meet prescribed compliance requirements are reflected as revenues at the time of receipt, or earlier, if they meet the availability criterion. The property tax is levied and certified in December of the year prior to the year the taxes are collected. Property taxes levied are recorded as deferred inflow of resources in the year levied and as revenue in the following year as they are received. Investment earnings are accrued as earned, since they are measurable and available.

The accounting and budgetary basis for all governmental fund expenditures is also modified accrual, in that the City records expenditures when they are expected to be liquidated with expendable resources. Both the interest and principal components of long-term debt are recorded when due. For budgetary purposes the purchase of land and other assets held for resale are accounted for on a cash basis. Accordingly, any gain or loss on the subsequent sale of these assets is not budgeted. In addition, miscellaneous non-cash adjustments and balances transferred due to closure of a fund are not budgeted.

The accounting for all Proprietary Funds (enterprise and internal service funds) is the full accrual method of accounting, in which revenues are recorded when earned and expenses are recorded when the related goods and services are received or used in the operations. For budgetary purposes, the City uses the full accrual method of accounting except that it excludes depreciation, amortization, and any gain or loss on the disposal of capital assets; and includes the debt service principal and interest payments and capital outlay. In addition, miscellaneous non-cash adjustments and balances transferred due to closure of a fund are not budgeted.

Financial Policies

The City of Thornton maintains a series of financial policies that guide decision-making and safeguard the City's long-term financial health and public trust. These policies serve as essential safeguards within the budgeting process, ensuring fiscal responsibility and transparency. The following are several key policies that support this framework.

Internal Accounting System

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to foster reasonable assurance regarding:

- a) The safeguarding of assets against loss from unauthorized uses or dispositions; and
- b) Maintaining the reliability of financial records for preparing financial statements and maintaining accountability for assets

The concept of reasonable assurance is based on two principals:

- The cost of a control should not exceed projected benefits to be received; and
- The evaluation of costs and benefits require estimates and judgements by management.

All internal control evaluations occur within the above framework. The City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management & Investments

Cash, temporarily idle during the year, is invested in Demand Deposits, Time Deposits, U.S. Treasuries, securities issued by U.S. Government Agencies and Instrumentalities, Bankers Acceptances, Commercial Paper, Certificates of Deposits, Repurchase Agreements, Asset Backed Securities, and Local Government Investment Pools.

Independent Audit

The City Charter requires an annual audit of accounting systems, financial records, and transactions of all administrative departments of the City by independent, certified public accountants selected by the City Council. The City has complied with this requirement and will continue to comply with this requirement.

Reserve Policies

In March 2011, City Council approved a resolution for both General Governmental operations and the City utilities regarding fund balances and cash reserves, repealing Resolution 2003-164. The policy was updated once again in 2016. The updated policy can be found in the Official Documents section of the Budget Book.

The committed fund balance reserves in the General Fund will be maintained in an amount equal to 17 percent of the current year General Fund operating expenditure budget. The restricted balance in the General Fund will be the state mandated TABOR reserve (approximately three percent).

The cash reserve in the Governmental Capital Fund will be maintained at an amount resulting from any legal covenants made by the City in association with loans, leases, debt, or other financial obligations supported by the Governmental Capital Fund.

The cash reserve in the Risk Management Fund will be evaluated annually and maintained at levels recommended by the City's actuarial studies of past claims history and future unanticipated claims.

The cash reserve in the Environmental Services Fund will be maintained at a level equal to 90 days of the Environmental Services Fund's operations and maintenance budget for the current year.

The cash reserve in the Water Fund will be maintained at a level equal to 180 days of the Water Fund's operations and maintenance budget for the current year.

The cash reserve in the Sewer Fund will be maintained at a level equal to 90 days of the Sewer Fund's operations and maintenance budget for the current year.

Detailed fund equity information can be found in the Revenue and Expenditure Summary section. The above-listed reserve policies have a minimal impact on the budget process because the estimated fund equities exceed the required reserves.

Debt Management Policies

The City of Thornton is a "home rule" city, governed by its City Charter, the Colorado State Constitution, and City ordinances, as adopted by the City Council. The debt limitation for general obligation securities is set in the City Charter at 10 percent of the assessed valuation of the taxable property within the City. Excluded from this limitation are securities issued for acquiring water and the rights thereto, for acquiring, improving or extending a municipal water system, or for refunding such securities. As of December 31, 2022, the City had no debt subject to this limitation, nor is it subject to any other such legal debt limitation.

The policies that guide the City in the use of management and debt were established by Council by resolution in October 2003:

- Confine long-term borrowing to capital improvements or capital projects that cannot be financed with current revenues.
- Repay bonds over a period less than or equal to the project's useful life.
- Maintain good communication with bond rating agencies about the City's financial condition.
- Fully disclose information on every financial report and bond prospectus.

Fund Description & Structure

The City of Thornton has different funds through which City services are financed: General Governmental Funds, Internal Service Funds, Enterprise Funds, and Special Revenue Funds.

General Governmental Funds include the General Fund and the Governmental Capital Fund. The General Fund includes the majority of City services. General Fund revenues include sales tax, use tax, property tax, user fees, fines, permits, licenses, internal transfers, and intergovernmental revenue.

Internal Service Funds are funds that centralize services for other funds. The City has only one Internal Service Fund, the Risk Fund, which provides insurance services to other City departments. This fund is financed by internal service charges included in the user agency operating budgets.

Enterprise Funds are self-supporting through user fees. They include Water, Sewer, Stormwater and Environmental Services. Revenue generated in these funds are used to finance those particular services.

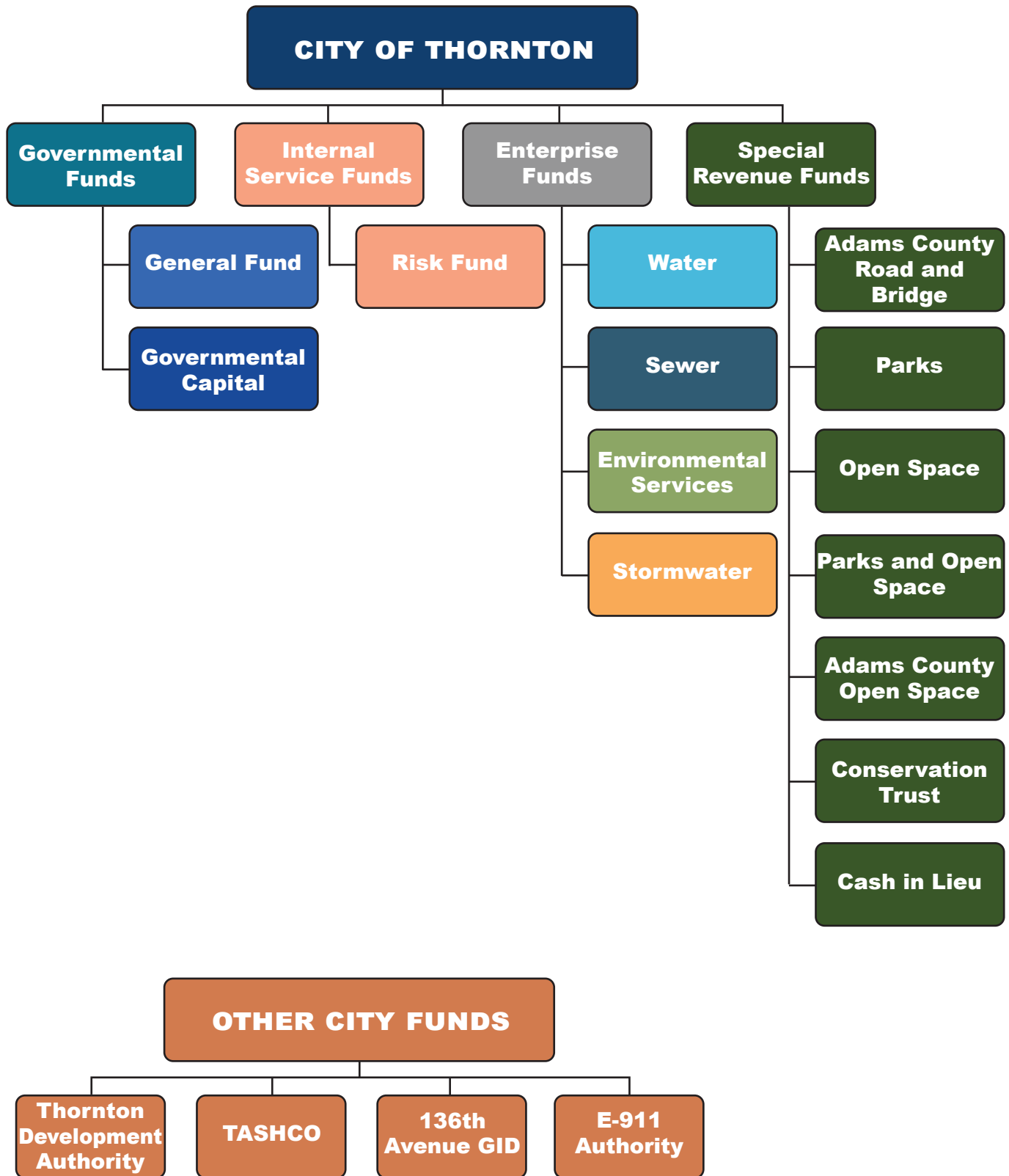
Special Revenue Funds are established by federal and state law, or by municipal ordinance or resolution. Funds included are Adams County Road and Bridge, Parks, Open Space, Parks and Open Space, Adams County Open Space, Conservation Trust, and Cash In Lieu. Each Special Revenue Fund has a dedicated revenue source.

In addition to funds, the organization uses departments and divisions as functional units. Each department has a number of divisions. The departments are:

- Legislative (City Council and Boards and Commissions)
- Legal Department
- City Manager's Office
- Communications
- Economic Development
- Parks, Recreation, and Community Programs Department
- Fire Department
- Police Department
- City Development Department
- Infrastructure Department
- Management Services Department
- Finance Department

Fund Structure

The following table shows the fund structure.



Funds & Department Relationship

The following table shows the relationship between the Funds and Departments.

CITY MANAGER’S OFFICE, COMMUNICATIONS, and ECONOMIC DEVELOPMENT

General Fund

CITY DEVELOPMENT, FIRE, and POLICE

General Fund

Governmental Capital Fund

PARKS & RECREATION

General Fund

Governmental Capital Fund

Parks Fund

Open Space Fund

Parks and Open Space Fund

Adams County Open Space Fund

Conservation Trust Fund

Cash In Lieu Fund

INFRASTRUCTURE

General Fund

Governmental Capital Fund

Adams County Road & Bridge

Water Fund

Sewer Fund

Environmental Services Fund

Stormwater Fund

LEGAL and FINANCE

General Fund

Water Fund

MANAGEMENT SERVICES

General Fund

Governmental Capital Fund

Risk Management Fund

Strategic Planning Process

The City of Thornton's strategic planning process begins with the development of the Strategic Plan. In 2025, City Council adopted a five-year Strategic Plan that establishes the strategic goals and action plans to guide the City's progress. Each year, City Council holds a Strategic Planning Conference (SPC) to review key programs, initiatives, and projects proposed for the upcoming year. The purpose of this conference is to set priorities, discuss general operations, and identify the strategic initiatives that require funding through the budget process, incorporating feedback and direction from City Council.

Additional details on our current Strategic Plan can be found in Chapter 3 and on the City's Website.

Capital Planning

The City of Thornton develops a Capital Improvement Plan (CIP) to identify and prioritize capital projects and expenditures. This plan, prepared and recommended by City staff, outlines funding for major investments such as road expansions, new facilities, infrastructure maintenance, fleet replacements, and other capital items valued over \$5,000 that fall outside of daily operational activities. The City maintains a Governmental Capital Fund to support the Governmental Capital Plan, while each enterprise fund also manages its own Capital Program. In addition, the City develops and maintains capital plans for Special Revenue Funds, which are generally dedicated to Parks and Recreation assets. Additional information on these plans can be found in the following chapters.

Fees & Charges

The City of Thornton establishes and maintains a variety of fees and charges to support municipal services such as meal programs, recreational activities, and development services, along with other programs and services. These revenues help sustain the programs and services provided to residents and the business community. The City periodically reviews and updates its fees to ensure consistency with policy objectives and to adequately cover the cost of operations. During the budget process, any program expansion, addition, or - in rare cases - removal triggers a review and adjustment of the related fees to ensure the continued financial sustainability of each program or service.

History in Brief

1950s

In 1953, builder Sam Hoffman named the community after the governor at the time, Daniel Thornton. Three years later, residents voted to incorporate as a city. At the time, Thornton had a population of 8,640 and a radius of one square-mile. Nevertheless, Thornton claimed its spot as the eleventh largest city in Colorado.



1960s

In 1961, the City moved forward with issues including the running of day-to-day City operations by adopting a Council-Manager form of government and securing a reliable water supply. The first Thornton Annual Festival Days celebration was held two years later and included a 20-mile bike race, square dancing, horse show, carnival and a parade. Residents voted to make Thornton a Home-Rule city in 1967.

1970s

The population of Thornton grew to 13,326 by 1970, and the City's boundaries had expanded through annexation. In March of 1975, the City adopted a long-range Comprehensive Plan as a blueprint to be used by the Thornton City Council, Planning Commission, and City staff to orchestrate the growth and development of the City.

1980s

On June 3, 1981, at 2:30 p.m., the worst tornado in the Denver metro area's history touched down in the City of Thornton. By 2:45 p.m., the tornado had struck Thornton City Hall. The tornado's destruction sent 53 injured people to hospitals, 25 homes were destroyed, and 239 structures were damaged - just a few days before the City was to celebrate its Silver Anniversary. One year later, Thornton faced another weather-related problem when the infamous "Blizzard of 1982" hit the metro area. On Christmas Eve, between five and six feet of snow fell on the Denver metro area. In 1983, the City opened the Thornton Civic Center off Interstate 25 and Thornton Parkway, a site formerly known as 9-Mile Hill, to house its municipal offices, courts, police and fire departments. Thornton created an urban renewal district in 1981 to raise \$3.5 million to build an interchange at Interstate 25 and Thornton Parkway (92nd Avenue), and to assist in the redevelopment of the City's original business district.



1990s

Thornton's population rose to 60,000 by 1994, the same year the City opened a new recreation center at 112th Avenue and Colorado Boulevard. In 1996, a community festival called Thorntonfest was started in celebration of the City's 40th anniversary. The annual festival encourages Thornton residents to attend the daylong event to celebrate the community and to get to know their neighbors. Thornton's City Council adopted the City's current Comprehensive Plan in 1997 and a new annual fall festival, Harvest Fest, was started in 1999. Harvest Fest gives residents a chance to socialize and celebrate autumn with their neighbors in the Thornton community.

2000s

The City of Thornton continued to grow as its residential population reached over 100,000 residents by 2003. To accommodate the increased demands of the growing population Thornton added new City facilities. The new facilities included Fire Station #5; the Justice Center to house the Police Department, Municipal Court operations, and the Emergency Communications Center, which provides dispatch services; and the City added an Infrastructure Maintenance Center that provides office space and storage space for streets, traffic, engineering, water, sewer, and trash services. The City also invested in improving its roadways to accommodate the increased traffic that included a new interchange at Interstate 25 and 136th Avenue and at Interstate 25 and 144th Avenue, and improvements to the intersection at 130th Avenue and Grant Street. In 2006, Thornton held its 10th annual Thorntonfest, which celebrated the City's 50th anniversary.

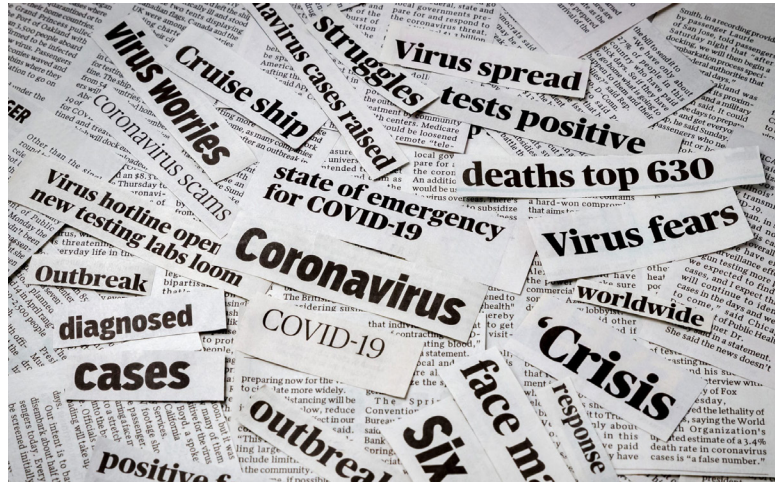
2010s

In 2010 and 2011 respectively, the City opened the Veterans Memorial Aquatics Center and the Consolidated Service Center in partnership with Adams 12 Five Star Schools. The City surpassed the 120,000 population benchmark in 2011. Two urban renewal areas – 144th Avenue and South Thornton’s original commercial district – were added in 2012. In 2013 the City held a ribbon-cutting event at the new Margaret W. Carpenter Park and Open Space, which features a carousel, boathouse, outdoor amphitheater, splash ground, and other amenities. Denver Regional Transportation (RTD) awarded a contract to build the North Metro Rail Line in November of 2013. The line will run from Denver Union Station to 124th Avenue in Thornton, stopping at two other Thornton locations – 88th Avenue and 104th Avenue – along the way. E-470, a toll highway that runs along the northeastern perimeter of metro Denver, opened an interchange in Thornton, at Quebec Street, in 2014. In 2014, the City also completed renovations at the Senior Center, which modernized and maximized functional space at the facility. In 2018, the City opened the new Fossil Ridge Public Safety Center which houses both Fire Station 6 and a new police sub-station. Additionally in 2018, the City re-opened the newly remodeled and landscaped Thorncreek Golf Course and Clubhouse. In 2019 the City opened two new recreational facilities; the Riverwalk Ballfield featuring batting cages and the Trail Winds recreational facility.



2020-2022: COVID-19 Pandemic

On January 30, 2020, the WHO declared the COVID-19 outbreak a global health emergency. In Colorado, the first case of COVID-19 was reported in March. Soon after, the Governor declared a Disaster Emergency and restaurants, businesses, and offices shut down. This led to far-reaching economic impacts in the community that continued into 2022. Scheduled projects which increase services to Thornton residents were completed, including the new Active Adult Center and the new Fire Station #1. This new fire station improved response time and safety in South Thornton. The City also saw the population grow to almost 143,000 in the 2020 Census.



2022-2023: Post COVID-19

The health impacts from the COVID-19 pandemic started to stabilize in early 2022 due to the roll out of vaccines in late 2021 and global vaccination campaign. As the percentage of vaccinated citizens increased, governments around the world started easing emergency restrictions. This easing allowed businesses to start returning to normal operations. Though the world started reopening, impacts from an almost three-year global shutdown created unprecedented supply-chain issues. Which resulted in another stress to the global economy. The restarting of the world economy as well as supply-chain adjustments resulted in a heated market that saw a national inflation rate of 8.2%. The market impact on the City resulted in higher day-to-day operation costs, in addition to increased capital costs and delays to projects. Through these challenges, the City continued providing services and made progress on community projects. Some examples of these included the opening of a new skateboard park, completion of the Thornton Police Training Facility, and commencement on the building of a new Community Center.

2024 - Current

Since 2024, the City of Thornton has made strides in enhancing community resources and gathering spaces. The completion of the new Thornton Community Center stands as proof to the City's commitment to fostering connection and access for residents. This state-of-the-art facility not only serves as a hub for recreation and community events, but also houses an Anythink Library branch, bringing innovative library services and learning opportunities closer to Thornton residents. Additionally, the opening of Niver Open Space has added a vibrant and welcoming outdoor space for families and individuals to enjoy. Work has also begun on Aylor Open Space and construction on another Anythink Library branch is underway.

The City of Thornton is investing in its core public services. Fire Station 8, serving the northern part of the city, is expected to open in February 2026. The City of Thornton also received permit approval for the Thornton Water Project which will allow the city to access its available water from northern Colorado. These projects, along with many others such as a federally funded, multi-million dollar project to widen 104th Avenue, will ensure that investments in city infrastructure today will serve Thornton for years to come.

While these advancements are exciting, the City remains mindful of the ongoing challenges posed by uncertain economic conditions. Fluctuation in the market and legislative changes to property tax laws have required Thornton to carefully evaluate priorities and manage resources with a focus on financial sustainability. Despite these challenges, the City of Thornton is committed to maintaining the strong services and programs that our residents rely on; while planning for a future that balances fiscal responsibility with continued progress. With these current projects and a steadfast dedication to serving our community, we are optimistic about Thornton's future and the opportunities that still lay ahead.



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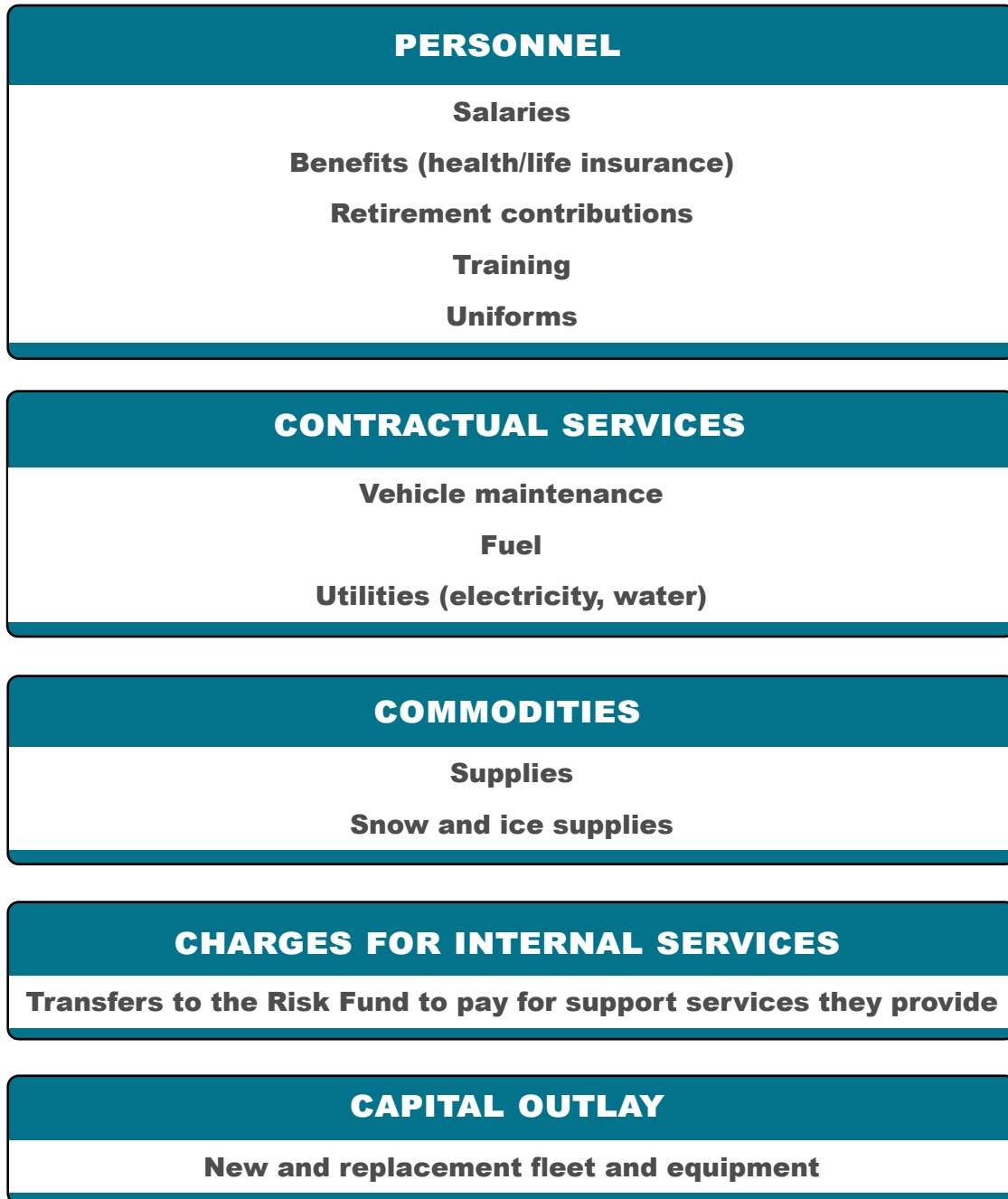
CHAPTER 2: CITY BUDGET AT A GLANCE

City Budget at a Glance

The following tables and charts present the combined budget for the General Fund, Governmental Capital Fund, Internal Service Funds, Utility Funds, and Special Revenue Funds. This chapter also highlights the projected changes to each fund balance.

Operating Expenditure Categories & Descriptions

The diagram below shows what is included in each budget account category.



Combined Budget Summary

These tables show the total combined revenue and combined expenditure for the 2026 Budget.

Combined Revenue Table

In 2026, the largest revenues Bonds Proceeds (33%), Utilities Revenue (23%), and Sales and Use Tax (22%) respectively. Property Tax makes up 3% of the total combined revenue of all operating funds.

Revenues	Actual 2024	Amended 2025	Budget 2026
Sales and Use Tax	\$144,822,891	\$147,525,422	\$150,643,185
Property Tax	22,879,256	22,229,000	23,194,000
Franchise Fees	7,238,294	7,486,386	8,464,500
Other Tax	3,313,232	3,546,480	3,365,000
Licenses and Permit	7,961,690	7,614,195	7,952,100
Intergovernmental	28,498,089	22,262,432	18,598,711
Governmental Grants	11,541,412	15,132,917	28,148,988
Charges For Services	25,301,787	26,301,640	26,711,244
Fines and Forfeitures	1,659,519	2,146,800	2,914,100
Utilities	141,213,981	131,108,779	158,408,700
Interest	10,290,279	5,693,336	6,077,800
Lease	45,108	-	-
Internal Service Fund Charges	18,182,744	19,590,921	16,816,592
Transfers In	11,310,522	11,077,407	9,774,431
Bond Proceeds	-	232,000,000	232,000,000
Miscellaneous and Other	7,222,458	1,767,706	2,546,921
Current Year Revenues	\$441,481,262	\$655,483,421	\$695,616,272
<i>Reappropriated Fund Balance</i>	<i>21,543,555</i>	<i>17,490,041</i>	<i>41,158,716</i>
Total Revenues	\$463,024,817	\$672,973,462	\$736,774,988

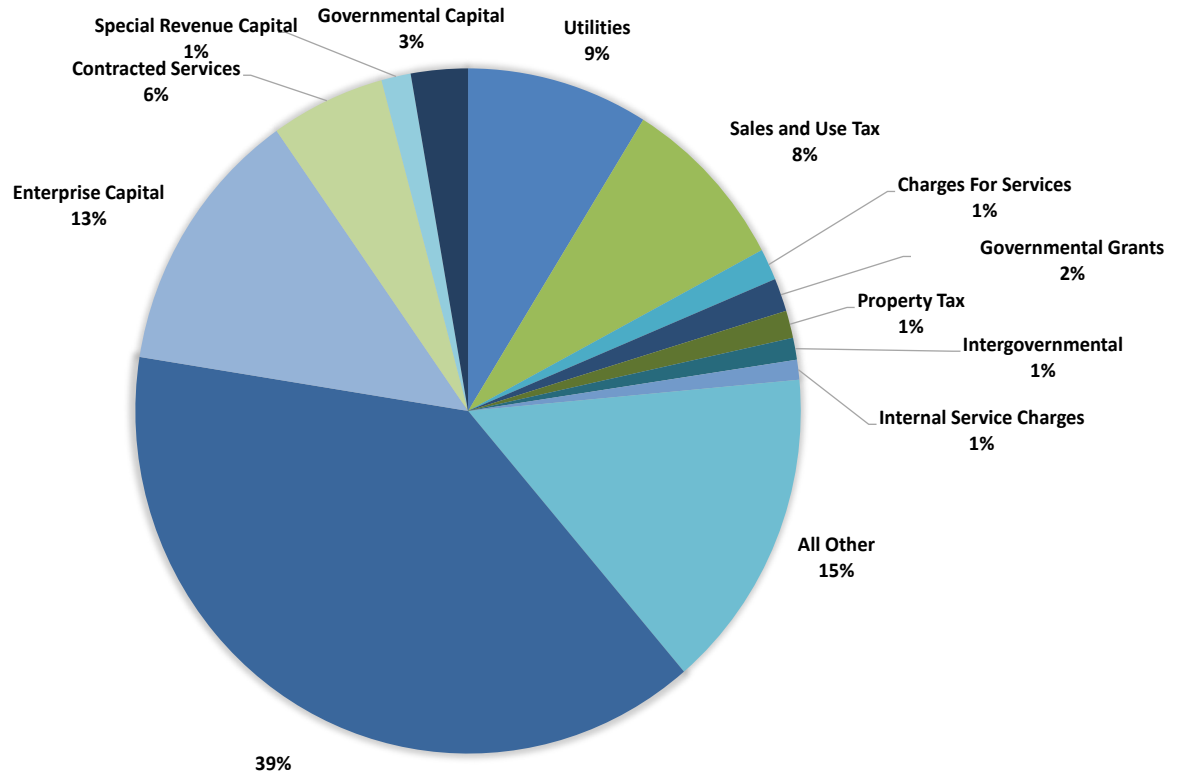
Combined Expenditure Table

In 2026, the largest expenditure is Enterprise Capital (36%) and Personnel (31%).

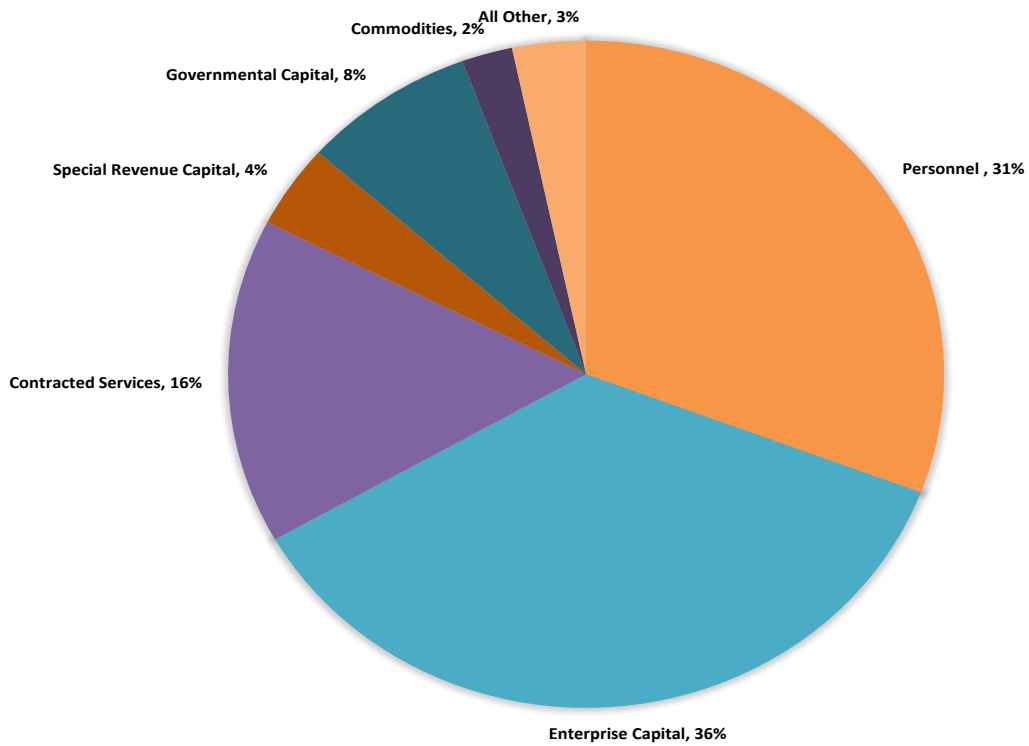
Expenditures	Actual 2024	Amended 2025	Budget 2026
Personnel	\$175,138,713	\$191,363,582	\$195,075,602
Contractual Services	84,525,333	99,720,371	99,972,697
Commodities	11,146,257	13,707,624	14,556,579
Capital Outlay	6,636,481	7,631,199	5,202,505
Debt Service	15,600,270	15,236,795	14,989,447
Governmental Capital	30,672,572	26,528,367	49,593,524
Special Revenue Capital	39,108,217	19,219,984	25,608,995
Enterprise Capital	73,790,880	116,918,475	228,211,805
Transfers	14,250	245,946	35,000
Other	(2,223)	-	836,460
Total Expenditures	\$436,630,750	\$490,572,343	\$634,082,614
Net Revenues Over Expenditures	\$26,394,067	\$182,401,119	\$102,692,374

These table represents 100 percent of All City Revenues and Expenditures

ALL REVENUES



EXPENDITURES



Fund Revenue Summary Table

The table below shows the total revenues for each fund. More details on each revenue can be found in the following chapters.

Funds	Actual 2024	Amended 2025	Budget 2026	% Change
General	\$206,207,392	\$227,351,703	\$193,604,245	-14.8%
Governmental Capital Fund	48,033,316	20,225,764	65,569,220	224.2%
General Government Funds Subtotal	254,240,708	247,577,467	259,173,465	4.7%
Risk Management Subtotal	18,182,744	19,590,921	16,816,592	-14.2%
Adams County Road and Bridge	5,740,131	5,584,000	5,033,900	-9.9%
Adams County Open Space	2,361,583	2,238,000	2,146,700	-4.1%
Conservation Trust	1,862,875	1,915,000	1,726,000	-9.9%
Parks	61,781	20,000	65,000	225.0%
Open Space	186,924	1,239,231	5,491,600	343.1%
Parks and Open Space	17,524,949	14,065,109	14,620,814	4.0%
Cash In Lieu	105,588	144,914	133,500	-7.9%
Special Revenue Funds Subtotal	27,843,831	25,206,254	29,217,514	15.9%
Water	107,292,477	326,242,433	351,607,000	7.8%
Sewer	21,034,029	22,596,100	24,177,300	7.0%
Stormwater	4,805,739	4,820,000	5,188,700	7.6%
Environmental Services	8,081,736	9,450,246	9,435,700	-0.2%
Enterprise Funds Subtotal	141,213,981	363,108,779	390,408,700	7.5%
Total Revenue All Funds	\$441,481,264	\$655,483,421	\$695,616,271	6.1%

Fund Expenditure Summary Table

The table below show the total expenditures for each fund. More details on each expenditure can be found in the following chapters.

Funds	Actual 2024	Amended 2025	Budget 2026	% Change
General	\$195,392,152	\$217,562,141	\$219,643,147	1.0%
Governmental Capital Fund	35,746,383	31,499,437	51,217,321	62.6%
General Government Funds Subtotal	231,138,535	249,061,578	270,860,468	8.8%
Risk Management Subtotal	17,349,351	22,314,541	24,417,726	9.4%
Adams County Road and Bridge	4,712,857	4,441,021	11,888,902	167.7%
Adams County Open Space	2,027,882	4,330,000	1,072,250	-75.2%
Conservation Trust	3,950,902	1,780,000	1,805,000	1.4%
Parks	1,386,935	-	-	N/A
Open Space	3,417,033	-	1,487,000	N/A
Parks and Open Space	29,253,925	14,337,937	15,067,280	5.1%
Cash In Lieu	25,710	-	-	N/A
Special Revenue Funds Subtotal	44,775,244	24,888,958	31,320,432	25.8%
Water	106,274,827	157,279,379	270,275,334	71.8%
Sewer	22,104,577	22,061,062	22,516,038	2.1%
Stormwater	5,554,531	5,947,920	5,326,912	-10.4%
Environmental Services	9,433,685	9,018,905	9,365,704	3.8%
Enterprise Funds Subtotal	143,367,620	194,307,266	307,483,988	58.2%
Total Expenditures All Funds	\$436,630,750	\$490,572,343	\$634,082,614	29.3%

Operating Department & Functional Area Summary

The following tables show the breakdown of total expenditures by department and functional area.

Department	General	Water	Sewer	Stormwater	Enviromental Services	Risk
Legislative	\$718,952	\$-	\$-	\$-	\$-	\$-
Legal	3,442,701	558,888	-	-	-	-
City Manager's Office	6,490,641	-	-	-	-	-
Communications	2,274,437					
Economic Development	1,868,370	-	-	-	-	-
Parks & Recreation	38,292,412	-	-	-	-	-
Fire Department	41,533,790	-	-	-	-	-
Police Department	63,080,918	-	-	-	-	-
City Development	10,077,549	-	-	-	-	-
Infrastructure	15,109,892	28,934,147	17,044,737	2,202,331	6,565,609	-
Management Services	28,306,457	-	-	-	-	-
Finance	3,706,883	2,296,399	-	-	-	-
General Operating	4,740,145	16,479,262	2,222,134	1,944,581	1,024,095	24,417,726
Total	\$219,643,147	\$48,268,696	\$19,266,871	\$4,146,912	\$7,589,704	\$24,417,726

Functional Unit	General	Water	Sewer	Stormwater	Enviromental Services	Risk
Legislative	\$718,952	\$-	\$-	\$-	\$-	\$-
Legal	3,442,701	558,888	-	-	-	-
Public Safety	104,614,708	-	-	-	-	-
Public Works and Utilities	15,109,892	28,934,147	17,044,737	2,202,331	6,565,609	-
Parks and Recreation	38,292,412	-	-	-	-	-
Development Services	11,945,919	-	-	-	-	-
Administration	40,778,418	2,296,399	-	-	-	-
Other	4,740,145	16,479,262	2,222,134	1,944,581	1,024,095	24,417,726
Total	\$219,643,147	\$48,268,696	\$19,266,871	\$4,146,912	\$7,589,704	\$24,417,726

Projected Changes to Fund Equity

The following tables show the projected change to each fund's fund equity by the end of the budget year. Additional details on these funds can be located throughout the Budget Book.

General Government - Fund Equity	General	Gov Capital	Risk	Special
Total Estimated Fund Equity, End of 2025	\$86,035,984	\$13,696,936	\$8,122,438	\$3,641,097
Projected 2026 Revenue	193,604,245	65,569,220	16,816,592	29,217,514
2026 Budgeted Expenditures	219,643,147	51,217,321	24,417,726	31,320,432
Total Estimated Fund Equity, End of 2026	\$59,997,082	\$28,048,835	\$521,304	\$1,538,179
<i>Estimated Change in Fund Equity, 2026</i>	<i>\$(26,038,902)</i>	<i>\$14,351,899</i>	<i>\$(7,601,134)</i>	<i>\$(2,102,918)</i>
Percent Change	-30.3%	104.8%	-93.6%	-57.8%

General & Governmental Capital: Pursuant to the direction of the Thornton City Council, the General & Governmental Capital Funds are balanced and rely on current year revenues and or fund balance to pay for current year's expenditures. The combined fund balance for these funds is planned to decrease by 11.7% in 2026.

Internal Services Funds: Fund equity in the Internal Service Funds (Risk) will decrease by 93.6%.

Special Revenue Funds: Fund equity in all Special Revenue Funds is expected to decrease by 57.8%.

Enterprise Funds - Fund Equity	Water	Sewer	Stormwater	Environmental
Total Estimated Fund Equity, End of 2025	\$901,644,028	\$87,734,959	\$68,654,116	\$8,646,594
Projected 2026 Revenue	351,607,000	24,177,300	5,188,700	9,435,700
2026 Budgeted Expenditures	270,275,334	22,516,038	5,326,912	9,365,704
Total Estimated Fund Equity, End of 2026	\$982,975,694	\$89,396,221	\$68,515,904	\$8,716,590
<i>Estimated Change in Fund Equity, 2026</i>	<i>\$81,331,666</i>	<i>\$1,661,262</i>	<i>\$(138,212)</i>	<i>\$69,996</i>
Percent Change	9.0%	1.9%	-0.2%	0.8%

Water Fund: Fund equity in the Water Fund is expected to increase by 9%.

Sewer Fund: Fund equity in the Sewer Fund is expected to increase by 1.9%.

Stormwater Fund: Fund equity in the Stormwater Fund is expected to decrease slightly by 0.2%.

Environmental Services Fund: Fund equity in the Environmental Services Fund is expected to increase slightly by 0.8%.

Note: Numbers represent projected changes to fund equity based on budgeted revenues and expenditures. For actual year end fund balances, please see the City's Annual Comprehensive Financial Plan on the City's website.

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CHAPTER 3: FROM PRIORITIES TO BUDGET

Budget Development Framework

The City of Thornton develops an annual budget that serves as both a financial plan and a policy document. It allocates resources and communicates the City's priorities for the upcoming year. To prepare this budget, the Management & Budget Office follows a structured framework to create a proposal for City Council's consideration.

This Chapter outlines the key components used to design and develop the proposed budget, ensuring it aligns with the Council's Strategic Plan and priorities. The major components include the Strategic Plan; Economic, Political, and Demographic factors; Revenue & Expenditures Assumptions; Debt Obligations; and Staffing. At the end of the chapter, you will find the Budget in Brief, which summarizes the development process and highlights the final budget that was presented to and adopted by Council.

Strategic Plan and the Annual Strategic Planning Conference (SPC)

In late 2024, the City of Thornton welcomed City Manager Hayward, who was tasked with leading the development of a new Strategic Plan. As part of this effort, the City hosted the 2025 Strategic Planning Conference (SPC) in February 2025, where Council identified their major priorities for the City. From that work four Strategic Focus Areas were created and ultimately adopted: Vibrant & Purposeful Development, Connected Communities, Safe, Supported & Livable Community, and Organizational Excellence. These four Focus Areas are further defined in the next section.

Following the conference, the City Manager held planning sessions with staff to develop corresponding Goals and Actions for each focus area. In October 2025, Council formally adopted the Strategic Plan, which will guide the City's work and priorities for years to come.

Strategic Focus Areas

As described in the above section, four strategic focus areas were created and adopted by Council. A brief description of each is listed below:

Vibrant & Purposeful Development

Actively pursue mixed-use and walkable development and redevelopment that include diverse housing choices. Attract commercial development with appealing amenities and economic opportunities that offer destinations for the community and visitors. Maintain inviting public spaces and facilities to inspire community pride and enjoyment.

Connected Communities

Reduce traffic congestion and enhance safe, multi-modal transportation options, including transit, cycling, and pedestrian pathways, to support active lifestyles, build inclusive communities, and strengthen connections between neighborhoods, activity centers, and the region.

Safe, Supported & Livable Community

Build a safe, inclusive, resilient, and sustainable community through exceptional neighborhood and public safety services, strong partnerships with social service providers, engaging community programs, and outstanding utilities.

Organizational Excellence

Foster a culture of accountability and continuous improvement that leverages technology, innovation, customer service, and intentional community engagement to respond to the evolving needs of the community.

Strategic Plan Action Plans & Performance Measures

As part of the Strategic Plan, Goals and Actions were created for each Strategic Focus Area. Beginning in 2026, the City will also develop Key Performance Measures through Action Teams tasked with monitoring and reporting progress. Below are the goals and the associated Focus Area that they support.

Vibrant & Purposeful Development

- **Goal:** Enhance Thornton's identity by building on existing assets, revitalizing areas in decline and attracting new opportunities.
- **Goal:** Plan for the future buildout of Thornton to include goals for annexation and growth, targeted areas/industries for the City and the fiscal impacts of land uses.
- **Goal:** Further evaluate housing products and city processes to provide an attractive mix of residential product types.
- **Goal:** Identify opportunities in the development review process to encourage developers to include amenities such as more public plazas, art or improved landscaping and infrastructure.
- **Goal:** Create a framework for future parks, open spaces, public facilities and trail construction to enhance all types of development.

Connected Communities

- **Goal:** The transportation system provides safe connections for movement throughout the City.
- **Goal:** Movement to destinations throughout the city is reliable, easy to use, timely, and accessible for all.
- **Goal:** Connections provide unique and enjoyable experiences that engage our senses and bring people together

Safe, Supported & Livable Community

- **Goal:** Foster an engaged and informed community to increase awareness of programs, services and resources that build community pride and ownership.
- **Goal:** Cultivate a welcoming, inclusive, and thriving City of Thornton where all residents have access to diverse resources that meet their individual needs, improve their quality of life, and foster a strong sense of belonging.
- **Goal:** Build trust and improve both real and perceived community security and safety to effectively serve every neighborhood in the City of Thornton.
- **Goal:** Provide the community with an efficient, resilient, and sustainable utility and public works system that positions us to adapt to evolving needs.

Organizational Excellence

- **Goal:** Prioritize and cultivate a culture of exemplary customer service, collaboration, belonging, and recognition.
- **Goal:** Foster a practice of recruiting, developing, equipping, and retaining an effective and professional workforce.
- **Goal:** Bolster data-driven decision making and technology integration to improve organizational effectiveness.
- **Goal:** Align financial planning with long-term asset, resource, and service needs in a sustainable way.
- **Goal:** Optimize communication and engagement across the organization, community, and regional partners.

2026 Priorities & Budget Direction

In 2026, the City Manager prioritized maintaining existing service levels, recognizing that a new Strategic Plan and organizational review would be completed at the end of 2025. Given the projected economic conditions, including changes to property tax in 2024 and a weaker sales tax forecast, the focus for 2026 was to preserve current Levels of Service while identifying capacity that could be reallocated to support the initial implementation work of the Strategic Plan.

Economic, Political, and Demographic Data

In 2025, Sales Tax, the City's largest revenue source, continued to underperform. Current market analysis also indicates a softening in the broader economy, which may result in ongoing revenue challenges.

In addition to weaker sales tax collections, changes to property tax stemming from two tax bills adopted in 2024 continue to have a lasting impact on the City's revenues. Federal actions have also influenced the fiscal outlook. In 2025, President Trump instituted tariffs, and Congress passed H.R.1, which enacted significant changes and cuts to federal programs. These actions have had a ripple effect on the State of Colorado's budget and reduced the availability of state-administered grants and programs that benefit local governments.

Despite these challenges, the City of Thornton maintains a strong AA bond rating from Standard & Poor's (S&P). Details on outstanding bonds and related obligations are included in the Debt Summary section of this chapter.

The following section outlines additional economic conditions that were considered in developing the budget for the upcoming year.

Economic Conditions

Inflation Projections: Inflation is reported by the Bureau of Labor Statistics (BLS) for the Denver-Aurora-Lakewood combined metropolitan statistical area, which includes Thornton. Two groups, the Colorado Legislative Council and the Office of State Planning and Budgeting, develop projections for the area based on the BLS data. The MBO monitors and utilizes this data when projecting costs into the future.

- **2024 Actual:** 2.3%
- **2025:** 2.3%
- **2026:** 2.1%

Fuel: The City of Thornton used more than 535,000 gallons of fuel, both gasoline and diesel, on average from 2022 through 2024. The U.S. Energy Information Administration forecasts both crude oil prices as well as retail gasoline and diesel fuel prices. Using the EIA's most recent projections, we have assumed a blended fuel price of \$2.75 for 2026.

Water: The Finance Department, and Infrastructure Department, and City Manager's Office work together to propose and maintain the water rates to cover the operational and future maintenance costs of the enterprise. The City Council adopted an 11.0% rate increase effective as of January 1, 2026.

Demographic Data

Population: 154,440¹

Median Age: 34.3²

Race and Ethnicity²:

63.5% White

5.8% Asian

2.2% Black or African American

0.9% American Indian and Alaska Native

8.5% Some Other Race

19.1% Two or More Races

37.4% of Thornton Residents identify as Hispanic or Latino

Median Household Income: \$100,982

Median Home Value: \$482,200

Thornton Business Community

The 25 largest sales tax generators, in alphabetical order, are:

Amazon	Maverik
American Furniture Warehouse	McDonalds
Apple	Medicine Man
Beacon Sales Acquisition, Inc.	Mi Pueblo
Comcast	Mike Shaw Subaru
Costco	Public Service Co. of Colorado
Discount Tire	Safeway
DoorDash	Starbucks Coffee
Echo Park	T Mobile
Enterprise Car Rental	Target
Green Dragon – Thornton	United Power, Inc.
Home Depot	Wal-Mart
King Soopers	

1 This report utilizes the Annually Reported ACS 5-year Vacancy Rate and Household Size data as well as Certificates of Occupancy data published by the City of Thornton and serve as general estimates. There are some discrepancies when comparing data from both sources. Please contact Long Range Planning with questions regarding methodology or if you require additional information at 303.538.7381.

2 Source: U.S. Census Bureau, 2023 American Community Survey 5-year (ACS 19-23)

Revenue Summaries

As part of the budget development process, understanding projected revenues for the upcoming year is critical to determining the City's overall capacity. The table below provides a high-level overview of total projected revenues for the major funds for the upcoming year.

Fund	2026 Anticipated Revenue
General Fund & Governmental Capital	\$ 259,173,465
Water Fund	351,607,000
Sewer Fund	24,177,300
Stormwater Fund	5,188,700
Environmental Services Fund	9,435,700
Special Revenue Fund	29,217,515
Internal Services Fund	16,816,592
TOTAL	\$ 695,616,272

More detailed information for each fund can be found in the corresponding chapters that follow.

Debt Summary & Overview

Municipal debt is a critical tool that allows the City of Thornton to finance major capital investments that would be difficult or impractical to fund through annual operating revenues alone. By issuing debt, the City can spread the cost of long-lived infrastructure such as roads, water and sewer improvements, and public facilities over the useful life of those assets. This approach ensures that current and future residents who benefit from these projects share in their costs. Thornton issues debt in accordance with State law, City Council authorization, and robust financial policies that prioritize responsible borrowing, strong credit ratings, and long-term financial sustainability.

The City relies on various types of municipal debt, including general obligation bonds backed by voter-approved property taxes, revenue bonds supported by specific enterprise fund revenues, and certificates of participation that leverage lease-back arrangements without requiring voter approval. Each issuance is carefully evaluated for its fiscal impact, repayment capacity, and alignment with the City's long-range capital and financial planning. By strategically employing debt, Thornton is able to advance essential infrastructure, maintain high-quality public services, and manage growth in a financially prudent and equitable manner.

Currently, the City has \$75,285,000 in certificates of participation and \$96,820,000 in enterprise revenue bonds as of December 31, 2024. The total payment amount budgeted in 2026 for all debt-related payments, including principal, interest, and fees, is \$13,921,710.

Debt Service & Financial Obligation: Public Safety Facility

The City issued this Certificate of Participation in 2018 primarily to pay for a new Public Safety Facility. It was built and is called Fossil Ridge Public Safety Center, located at 13150 Quebec St.

Governmental Capital Fund Certificates of Participation, Series 2018

Initial Balance: \$16,169,856

Paid in Full: 2039

Bond Rating: S&P AA-

Description	Actual 2024	Budget 2025	Budget 2026
Bond Principal	\$593,242	\$622,966	\$653,928
Interest Expense	594,666	565,004	533,855
Bond Maintenance Fees	1,090	600	600
Total	\$1,188,998	\$1,188,570	\$1,188,383

Year	Principal	Interest	Total Payment
2026	653,928	533,855	1,187,783
2027	686,129	501,159	1,187,288
2028	720,807	466,853	1,187,660
2029	756,724	430,812	1,187,536
2030	795,117	392,976	1,188,093
2031	834,749	353,220	1,187,969
2032	868,189	319,830	1,188,019
2033	901,628	285,103	1,186,731
2034	938,783	249,038	1,187,821
2035	975,938	211,486	1,187,424
2036	1,015,570	172,449	1,188,019
2037	1,055,202	131,826	1,187,028
2038	1,098,550	89,618	1,188,168
2039	1,141,897	45,676	1,187,573
Total	\$12,443,211	\$4,183,901	\$16,627,112

Debt Service & Financial Obligation: Trail Winds Recreation Center

The City issued a Certificate of Participation in 2018 primarily to pay for the building of a new recreation center. It was built and is called Trail Winds Recreation Center, located at 13495 Holly St.

Parks and Open Space Fund Certificates of Participation, Series 2018

Initial Balance: \$49,110,144

Paid in Full: 2039

Bond Rating: S&P AA-

Description	Actual 2024	Budget 2025	Budget 2026
Interest Expense	\$1,806,084	\$1,715,996	\$1,621,394
Bond Principal	1,801,759	1,892,034	1,986,072
Bond Maintenance Fees	3,310	1,821	1,821
Total	\$3,611,153	\$3,609,851	\$3,609,287

Year	Principal	Interest	Total Payment
2026	1,986,072	1,621,394	3,607,466
2027	2,083,871	1,522,090	3,605,961
2028	2,189,193	1,417,898	3,607,091
2029	2,298,277	1,308,438	3,606,715
2030	2,414,883	1,193,524	3,608,407
2031	2,535,251	1,072,780	3,608,031
2032	2,636,812	971,370	3,608,182
2033	2,738,372	865,898	3,604,270
2034	2,851,217	756,362	3,607,579
2035	2,964,062	642,314	3,606,376
2036	3,084,430	523,752	3,608,182
2037	3,204,798	400,374	3,605,172
2038	3,336,451	272,182	3,608,633
2039	3,468,103	138,724	3,606,827
Total	\$37,791,791	\$12,707,100	\$50,498,891

Debt Services & Financial Obligation: Active Adult Center & Margaret Carpenter Recreation Center Renovations

The City issued a Certificate of Participation in 2020. This debt was issued primarily to pay for a new Active Adult Center, located at 11181 Colorado Blvd., and renovations at the Margaret Carpenter Recreation Center, located at 11151 Colorado Blvd.

Parks and Open Space Fund Certificates of Participation, Series 2020

Initial Balance: \$30,530,451

Paid in Full: 2038

Bond Rating: S&P AA-

Description	Actual 2024	Budget 2025	Budget 2026
Bond Principal	\$1,140,000	\$1,200,000	\$1,260,000
Interest Expense	913,400	856,400	796,400
Bond Maintenance Fees	2,475	2,723	3,450
Total	\$2,055,875	\$2,059,123	\$2,059,850

Year	Principal	Interest	Total Payment
2026	1,260,000	796,400	2,056,400
2027	1,320,000	733,400	2,053,400
2028	1,390,000	667,400	2,057,400
2029	1,460,000	597,900	2,057,900
2030	1,530,000	524,900	2,054,900
2031	1,590,000	463,700	2,053,700
2032	1,655,000	400,100	2,055,100
2033	1,720,000	333,900	2,053,900
2034	1,775,000	282,300	2,057,300
2035	1,825,000	229,050	2,054,050
2036	1,880,000	174,300	2,054,300
2037	1,935,000	117,900	2,052,900
2038	1,995,000	59,850	2,054,850
Total	\$21,335,000	\$5,381,100	\$26,716,100

Debt Services & Financial Obligation: Refinancing of 2004 Bond

The City issued a revenue bond in 2013, which refinanced a 2004 Bond that paid for a Northern Water Storage and Supply Project. The water rates are maintained at a level that provides for adequate debt service coverage. Rates may be periodically adjusted to ensure all obligations can be met and operations maintained. It has not been necessary to defer other projects or make operational changes to meet utility debt service obligations. In addition to bond issuances, the City may also issue notes payable to purchase water rights.

Water Revenue Refunding Bonds, Series 2013

Initial Balance: \$39,380,000

Paid in Full: 2034

Bond Rating: S&P AA

Description	Actual 2024	Budget 2025	Budget 2026
Bond Principal	\$1,970,000	\$2,045,000	\$2,135,000
Interest Expense	884,994	806,194	724,394
Bond Maintenance Fees	303	333	333
Total	\$2,855,297	\$2,851,527	\$2,859,727

Year	Principal	Interest	Total Payment
2026	2,135,000	724,394	2,859,394
2027	2,215,000	638,994	2,853,994
2028	2,305,000	550,394	2,855,394
2029	2,375,000	481,244	2,856,244
2030	2,445,000	409,994	2,854,994
2031	2,515,000	336,644	2,851,644
2032	2,600,000	258,050	2,858,050
2033	2,675,000	176,800	2,851,800
2034	2,765,000	89,862	2,854,862
Total	\$22,030,000	\$3,666,376	\$25,696,376

Debt Services & Financial Obligation: New Thornton Water Treatment Plant

The City issued a revenue bond in 2020. The proceeds of the 2020 Bonds were used to finance or reimburse the City to construct the new Thornton Water Treatment Plant, located on Thornton Parkway. The new plant replaced the existing Thornton Water Treatment Plant on the same site.

Water Revenue Bonds, Series 2020

Initial Balance: \$90,374,765

Paid in Full: 2050

Bond Rating: S&P AA

Description	Actual 2024	Budget 2025	Budget 2026
Interest Expense	\$2,658,300	\$2,581,050	\$2,499,800
Bond Principal	1,545,000	1,625,000	1,705,000
Bond Maintenance Fees	330	363	363
Total	\$4,203,630	\$4,206,413	\$4,205,163

Year	Principal	Interest	Total Payment
2026	1,705,000	2,499,800	4,204,800
2027	1,790,000	2,414,550	4,204,550
2028	1,880,000	2,325,050	4,205,050
2029	1,975,000	2,231,050	4,206,050
2030	2,070,000	2,132,300	4,202,300
2031	2,155,000	2,049,500	4,204,500
2032	2,240,000	1,963,300	4,203,300
2033	2,330,000	1,873,700	4,203,700
2034	2,425,000	1,780,500	4,205,500
2035	2,520,000	1,683,500	4,203,500
2036	2,620,000	1,582,700	4,202,700
2037	2,725,000	1,477,900	4,202,900
2038	2,835,000	1,368,900	4,203,900
2039	2,950,000	1,255,500	4,205,500
2040	3,035,000	1,167,000	4,202,000
2041	3,130,000	1,075,950	4,205,950
2042	3,220,000	982,050	4,202,050
2043	3,320,000	885,450	4,205,450
2044	3,420,000	785,850	4,205,850
2045	3,520,000	683,250	4,203,250
2046	3,625,000	577,650	4,202,650
2047	3,735,000	468,900	4,203,900
2048	3,850,000	356,850	4,206,850
2049	3,965,000	241,350	4,206,350
2050	4,080,000	122,400	4,202,400
Total	\$71,120,000	\$33,984,950	\$105,104,950

Capital Improvement Program Overview

The City of Thornton maintains a five-year Capital Improvement Program (CIP) that serves as a planning and budgeting framework for major capital investments. Staff updates the CIP annually to reflect evolving community needs, available funding, and the status of ongoing projects. The first year of the CIP becomes the adopted capital budget when it is approved by City Council as part of the annual budget process. Capital expenditures support the acquisition, construction, expansion, and rehabilitation of the City's physical assets. These assets include transportation infrastructure, water and sewer systems, parks, public safety facilities, and other long-lived improvements essential to service delivery. Thornton defines capital expenditures as items costing more than \$10,000 that contribute to the City's infrastructure or equipment inventory and fall outside of daily operational activities.

Unlike operating appropriations, which lapse at the end of each fiscal year, capital project appropriations remain available until the project is completed or formally closed. This ensures that multi-year projects can move forward without interruption with clearly assigned funding. For 2026, the City has allocated approximately \$321.9 million to capital improvement projects across the community, reflecting ongoing investments needed to support growth, maintain existing infrastructure, and advance community priorities.

To explore the capital projects planned for 2026, as well as those scheduled in the outer years, refer to Chapters 4 through 8, and Chapters 10 and 11. Each chapter includes a dedicated section outlining the scope, funding, and timing of capital projects within that service area.

Long-Range Financial Planning

The City of Thornton maintains detailed financial models for all major City funds to support long-term fiscal planning and informed decision-making. These models are key tools used by staff to evaluate the City's overall financial condition, forecast future challenges, and ensure resources are strategically aligned to support service delivery, infrastructure maintenance, and community priorities.

Each model projects revenues, expenditures, and fund balance over a ten-year horizon based on a combination of historical trends, economic assumptions, anticipated service demands, and known or planned capital projects. When reviewing financial models, staff focus on two primary indicators of financial health: the inflection point, i.e. when ongoing expenditures are projected to exceed ongoing revenues, and the projected available fund balance over time. The City's working goal is to keep the inflection point at least five years out and to maintain, at a minimum, a projected "zero-out" of available fund balance no sooner than approximately the ten-year mark. Maintaining these benchmarks ensures that budgets are sustainable in the near term while providing time to adjust for long-term financial pressures.

It is important to note that these models are built on forecasts and estimates that become more uncertain the further they extend into the future. They are updated regularly to reflect actual financial performance, changing economic conditions, revised growth assumptions, and new investment priorities. Together, these models form an integrated framework that supports transparent, data-driven budget decisions and helps maintain the City's long-term financial sustainability.

The following are the major financial models that are regularly reviewed and analyzed to inform budget recommendations, monitor financial health, and guide long-term planning for City operations and services.

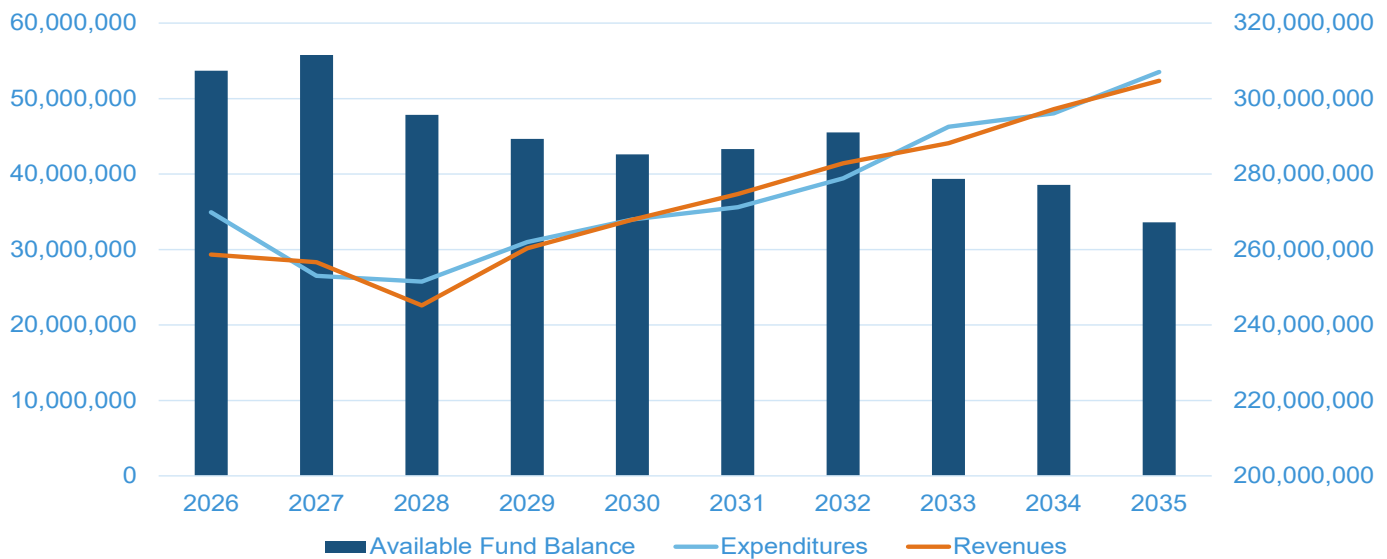
Combined General & Governmental Capital Funds Model

The City of Thornton maintains a financial model for the combined General and Governmental Capital Funds to guide long-term fiscal planning and decision-making. Because these funds share the same primary revenue sources, the model evaluates them together to provide a complete picture of the City’s financial health. It helps staff assess the balance between operating and capital needs, forecast the timing of the inflection point when expenditures are projected to exceed revenues, and plan for sustainable fund balance levels over time. The City’s goal is to maintain financial stability, ensure predictable funding for core services and capital investments, and support responsible growth through data-driven budget decisions.

Some of the key base assumptions in this model include a population growth estimate of 1.2% in 2026 and an average of 1.37% over the following 10 years. Over that same 10-year period, the City anticipates 0.66% annual New Store Growth and an average 4.79% increase in Sales Tax revenue. In addition, the model applies a 2.5% inflation factor.

To maintain current Levels of Service, the City projects adding five new staff members per year over the next decade, with an average FTE salary and benefits cost of \$154,146.

The City also has a 5-year Capital Improvement Plan of \$123,927,044.



*This model reflects a conservative approach to personnel and compensation growth as City leadership continues work on revising the compensation philosophy and overall strategy.

Water Fund Model

The City of Thornton maintains a financial model for the Water Fund to support long-term planning and ensure the ongoing sustainability of water operations. The model helps staff evaluate future revenues, expenditures, and fund balance to guide rate recommendations and investment decisions. Key goals include maintaining financial stability, supporting reliable service, and ensuring water rates remain reasonable and predictable for customers over time.

Some key base assumptions in this model include an estimated 1.36% City growth and an inflation rate of 3.6% based on the specialty costs of materials. The City also has a 5-year Capital Improvement Plan of \$390,834,855.

Sewer Fund Model

The City of Thornton maintains a financial model for the Sewer Fund to support long-term financial planning and system reliability. The model helps staff assess future operating and capital needs, evaluate rate impacts, and ensure revenues are aligned with the cost of providing service. The City's goal is to maintain rate stability while continuing to protect public health and the environment through effective wastewater management.

Some key base assumptions in this model include an estimated 3.3% inflation rate, reflecting the specialized costs associated with utility maintenance. The City also anticipates an average 4.7% increase in usage fees from Metro Water Recovery, which provides wastewater treatment services to the City of Thornton's utility customers. These costs are passed directly on to users. The City also has a 5-year Capital Improvement Plan of \$19,322,501.

Stormwater Fund Model

The City of Thornton maintains a financial model for the Stormwater Fund to guide planning for system maintenance, flood control, and water quality improvements. The model is used to evaluate future revenues and expenditures, ensuring that rates remain stable and affordable while providing adequate resources to maintain and enhance the City's stormwater infrastructure.

Some key base assumptions in this model include 3.5% inflation increase over the model and an account growth of 1.27% over the model. The City also has a 5-year Capital Improvement Plan of \$10,025,000.

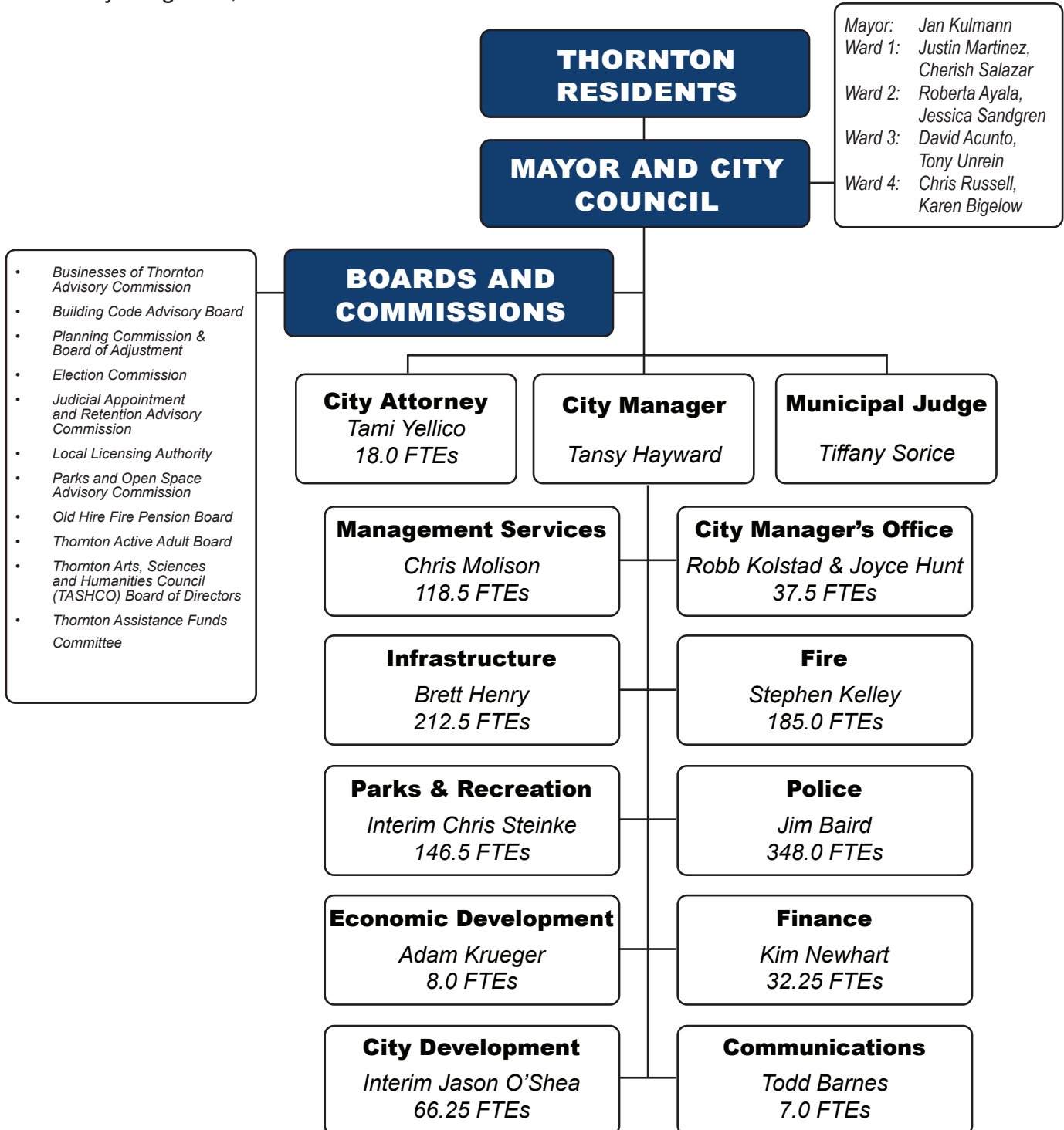
Environmental Services Fund Model

The City of Thornton maintains a financial model for the Environmental Services Fund to support waste hauling, recycling, and related environmental programs. The model helps staff plan for operational and capital needs while ensuring rate structures remain fair, stable, and sufficient to sustain high-quality, reliable services for residents.

Some key assumptions for this model include 4% inflation for operational expenses and 2.5% inflation for waste disposal costs. In addition, the City projects a 0.5% annual customer growth rate. The City also has a 5-year Capital Improvement Plan of \$3,955,695.

Organizational Structure

As discussed previously, the City of Thornton operates in a Council-Manager form of government. While the City Manager, Municipal Judge, and City Attorney are appointed by City Council, the remainder of staff are managed and perform a specific role within a specific department to maintain City operations and provide programs and services to residents. The City's operations are housed within 10 different departments: City Development; City Manager's Office; Communications; Economic Development; Finance; Fire; Infrastructure; Management Services; Parks, Recreation, & Community Programs; and Police.



Position Summary

The City of Thornton's largest expenditure is the personnel hired to implement the programs and services for the community. As a part of the fiduciary responsibilities, and upholding the City's mission and strategic perspectives, staff annually review the number of personnel required to implement our programs and services. Below is a summary of the staffing recommendations that are included in the 2026 Budget.

Summary of Changes

- Regular Positions Allocated, 2025 (amended): **1,171.50**
- Positions Added: **9.0**
- Position Reduction: **1.0**
- Total Regular Positions, 2026: **1,179.50**
- The City of Thornton utilizes a full-time equivalent (FTE) count for staffing: 2,080 hours = 1.0 FTE

Employees and Benefits

The City of Thornton utilizes a market-based pay plan to determine the salary range and fringe benefits for each regular and temporary position within the City. Police and Fire staff members utilize rates and benefits as determined by their respective collective bargaining agreements. A performance-based pay plan was implemented in 2025. This plan rated employees into four categories of performance as determined by their supervisor. All employees received a Cost of Living Adjustment (COLA), set at 2.0%. In 2026, Employees that received Exceed Expectations or Meet Expectations ratings also received a one-time, non-base building, merit payment of 0.5%. Employees that received Needs Improvement ratings received only the 2.0% COLA and employees who received an unacceptable rating did not receive any pay adjustment.

Staffing Summary

Department	2025 Budget	FTE Additions	FTE Reduc-tions	2026 Bud-get
Police Department	345.00	3.00	-	348.00
Fire Department	182.00	3.00	-	185.00
Infrastructure	213.50	-	-	213.50
Parks & Recreation	144.50	2.00	-	146.50
Management Services and Risk	117.50		-	117.50
City Development	66.25	-		66.25
Finance	32.25	-	-	32.25
City Manager's Office	38.50	-	(1.00)	37.50
Legal	17.00	1.00	-	18.00
Communications	7.00	-	-	7.00
Economic Development	8.00	-	-	8.00
Total	1,171.50	9.00	(1.00)	1,179.50

Staffing Changes

Fund	Department	Position	FTE
General	Fire	Firefighters	3.00
General	Police	Co-Responder Conversion	3.00
General	Police	Administrative Specialist (reallocation)	(1.00)
General	Police	Emergency Communication Dispatcher	1.00
General	Parks & Recreation	Assistant Kitchen Manager Conversion	1.00
General	Parks & Recreation	Art Support Specialist Conversion	1.00
General	City Manager's Office	Management Analyst	(1.00)
General	Legal	Senior Assistant Attorney	1.00
2025 Budget - Position Changes			8.00
2025 Budget - Authorized FTEs			1,179.50

Staffing By Operation

Legal	2024	2025	2026
Water Legal	2.50	2.50	2.50
Legal	14.50	14.50	15.50
Total, Legislative	17.00	17.00	18.00

City Manager's Office	2024	2025	2026
City Manager	3.00	3.00	3.00
Management and Budget	8.00	6.00	6.00
Human Resources	16.00	15.00	15.00
City Clerk	8.00	8.00	8.00
Total, City Manager's Office	35.00	32.00	32.00

Communications	2024	2025	2026
Communications	7.00	7.00	7.00
Total, Communications	7.00	7.00	7.00

Parks & Recreation	2024	2025	2026
Administration	2.00	2.00	2.00
Parks	63.00	63.00	63.00
Golf Course	8.00	8.00	8.00
Recreation	40.00	40.00	40.00
Active Adult Center	10.00	10.00	11.00
Open Space and Project Management	5.00	5.00	5.00
Arts and Culture	3.00	3.00	4.00
Community Engagement	3.00	3.00	3.00
Community Connections	9.00	9.50	9.50
CDBG Administration	1.00	1.00	1.00
Total, Community Services	144.00	144.50	146.50

Fire Department	2024	2025	2026
Administration	8.00	8.00	8.00
Operations	137.00	157.00	160.00
Prevention	6.00	6.00	6.00
Support Services	3.00	3.00	3.00
Ambulance Services	7.00	8.00	8.00
Total, Fire Department	161.00	182.00	185.00

Police Department	2024	2025	2026
Administration	49.00	32.00	32.00
Office of the Chief	9.00	8.00	8.00
Training Facility	-	18.00	18.00
Criminal Investigation Division	41.00	49.00	49.00
Patrol	204.00	194.00	197.00
Animal Control	5.00	5.00	5.00
Victim Services	7.00	9.00	9.00
Emergency Communications	28.00	30.00	30.00
Total, Police Department	343.00	345.00	348.00

City Development	2024	2025	2026
Administration	10.75	10.25	10.25
Current Planning	11.00	10.00	10.00
Long Range Planning	5.00	5.00	5.00
Building Inspection	19.00	17.00	17.00
Code Compliance	10.00	11.00	11.00
Development Engineering	13.00	13.00	13.00
Total, City Development	68.75	66.25	66.25

Infrastructure	2024	2025	2026
Administration	3.00	3.00	3.00
Street Operations	25.00	25.00	25.00
Engineering Services	21.00	21.00	21.00
Traffic Engineering	14.00	14.00	14.00
Utilities Operations	40.00	40.00	40.00
Thornton Water Project Team	8.00	8.00	8.00
Water Resources	20.50	20.50	20.50
Farm Management	3.00	3.00	3.00
Stormwater	15.00	15.00	15.00
Water Quality	7.00	7.00	7.00
Water Treatment	26.00	27.00	27.00
Real Estate Management	1.00	1.00	1.00
Environmental Services	28.00	28.00	28.00
Total, Infrastructure	211.50	212.50	212.50

Management Services and Risk	2024	2025	2026
Administration	2.00	2.00	2.00
Municipal Court	15.00	15.00	15.00
Information Technology	33.00	33.00	33.00
Support Services	6.00	6.00	6.00
Contracts	4.00	5.00	5.00
Purchasing	5.00	5.00	5.00
Building Maintenance	13.00	13.00	13.00
Fleet Administration	1.00	1.00	1.00
Custodial Maintenance	28.50	28.50	28.50
GIS Services	6.00	5.00	5.00
Risk Management	4.00	5.00	5.00
Total, Management Services	117.50	118.50	118.50

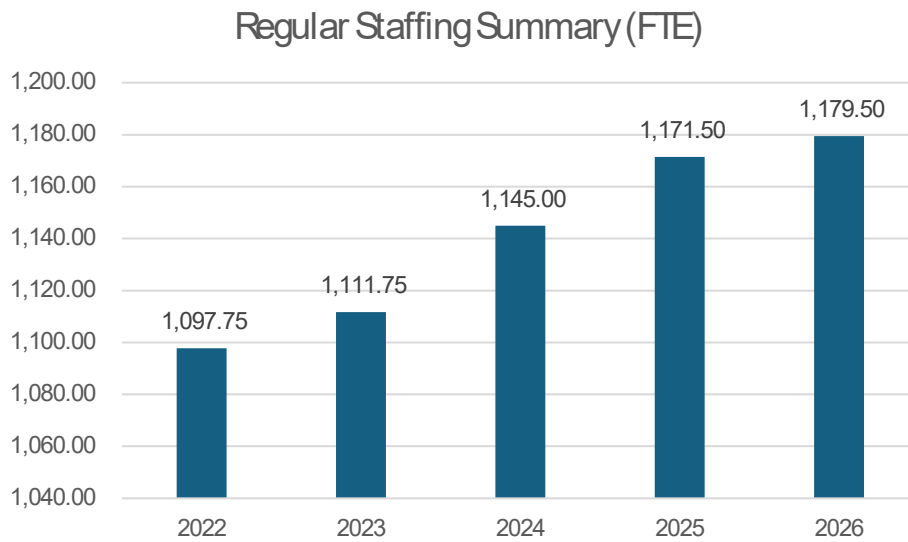
Economic Development	2024	2025	2026
Economic Development	8.00	8.00	8.00
Total, Economic Development	8.00	8.00	8.00

Finance	2024	2025	2026
Finance	22.75	22.75	22.75
Utility Billing	9.50	9.50	9.50
Total, Finance	32.25	32.25	32.25

Frozen Positions	2024	2025	2026
Frozen	-	6.50	5.50
Total, Frozen Positions	0.00	6.50	5.50

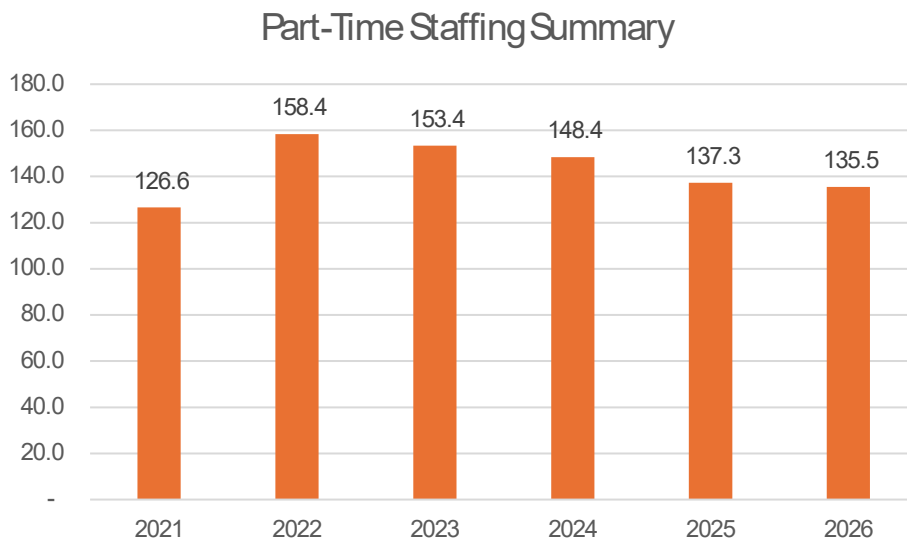
Total Employees	2024	2025	2026
FTEs	1,145.00	1,171.50	1,179.50

FTE Chart



Temporary Staffing Chart

The Temporary Staffing Chart provides an estimate of temporary positions across the City of Thornton. Rather than approving individual temporary roles, the City budgets funding to support adequate staffing levels as determined by department leadership.



Budget in Brief

The 2026 budget estimates \$695,616,271 in revenue and \$634,082,614 in expenditures, along with a use of fund balance totaling \$41,308,176. This budget is structured around the four Strategic Focus Areas adopted in 2025 as part of the new Strategic Plan: Connected Communities, Vibrant and Purposeful Development, Safe, Supported & Livable Community, and Organizational Excellence.

The budget includes a 2.0% Cost-of-Living Adjustment (COLA) and a 0.5% one-time, non-base building, merit payment. It also incorporates a net increase of 8.0 full-time equivalent (FTE) positions, five of which are conversions from existing roles.

The 2026 budget also appropriates \$310,749,558 for Capital Improvement Projects.

Additional information on the 2026 budget can be found in the following chapters.

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CHAPTER 4: GENERAL FUND & GOVERNMENTAL CAPITAL FUND

Fund Description & Departments

Fund Overview

The General Fund is the primary operating fund for the City of Thornton and supports the City's core services and general obligations not specifically accounted for in other funds. It provides funding for most City operations, including police, fire and emergency medical response, parks and recreation, streets and traffic management, city development, finance, legal, and general administrative functions.

The General Fund and the Governmental Capital Fund function as companion funds for general programs and projects. While the General Fund supports day-to-day operating services, the Governmental Capital Fund finances capital improvement projects associated with those same programs.

Major sources of General Fund revenue include sales and use taxes, property taxes, user fees, fines, permit and license fees, intergovernmental revenues, and administrative charges. Additional details about General Fund revenues and operations are provided in the following sections.

General Fund Revenues

Revenues that support the General Fund and Governmental Capital Fund come from a diverse mix of taxes, fees, and other sources. Major revenue sources include Sales & Use Tax, Property Tax, Electric and Gas Franchise Fees, Telephone and Utility Franchise Fees, Cable Franchise Fees, Specific Ownership Tax, Lodging (Motel) Tax, and Cable PEG Fees.

Additional revenues may include intergovernmental payments, grants, and interest income. These sources collectively fund the City's general operations and capital projects.

While both the General Fund and Governmental Capital Fund share these revenue sources, their allocations differ by purpose. The Governmental Capital Fund is primarily supported by a designated portion of Sales & Use Tax revenues to finance capital improvement projects, while the General Fund receives the remaining portion to support ongoing operations and services.

Below is a detailed description of each type of revenue:

Sales & Use Tax

Sales tax is the City's largest single source of revenue and is generally levied on the sale of tangible personal property and specific taxable services within Thornton. The City's General Fund sales tax rate is 3.75%, of which 0.25% is dedicated to Parks and Open Space.

Use tax serves as a complement to sales tax and ensures tax equity between purchases made inside and outside the City. Use tax applies to the purchase, use, storage, or consumption of tangible personal property or taxable services within Thornton on which a legally imposed sales tax was not paid.

The vehicle use tax is levied at 3.75% of the vehicle purchase price and is collected by Adams County (which retains a 5% collection fee). This tax applies to vehicles purchased by Thornton residents from unlicensed dealerships or private individuals.

Building use tax is collected on an estimated basis at the time a building permit is issued. It is calculated as a percentage of the declared estimated construction value and must be paid prior to permit issuance. Contractors must also declare any mobile machinery or self-propelled construction equipment used or stored in the City, with use tax assessed on the cost of such equipment, pro-rated based on the time it is used within Thornton.

Sales & Use Tax revenues are shared between the General Fund and Governmental Capital Fund, supporting both day-to-day City operations and capital improvement projects.

Property Tax	YEAR	LEVY	ASSESSED VALUATION
Property tax is a stable source of revenue for the City and is based on the City’s certified millage rate of 10.21 mills. The tax is applied to the assessed value of property, which is determined using the assessment rate from the prior year as established by the County Assessor. Property taxes are then collected in the following year by the County Treasurer and distributed to the City.	2025	10.21	\$2,303,839,818
	2024	10.21	2,199,195,361
	2023	10.21	2,163,540,375
	2022	10.21	1,763,551,770
	2021	10.21	1,775,252,370
	2020	10.21	1,664,865,070
	2019	10.21	1,654,471,520
	2018	10.21	1,339,673,940
	2017	10.21	1,296,564,450
	2016	10.21	1,071,508,430

Electric and Gas Franchise Fees

This fee is levied on Xcel Energy and United Power for the right to conduct business in the City of Thornton. The rate of assessment is 3% of revenues received from the sale and/or transportation of gas and electricity to residents within the City.

Telephone Tax

The telephone business and occupation tax is levied on each telephone utility company for the right to do business in the City of Thornton. The annual amount of tax levied is \$8.00 per telephone account for which local exchange service is provided within the City limits.

Utility Franchise Fee

This fee is assessed at 3% of the annual inside City revenue from the water and sewer utilities within the City limits and is remitted to the General Fund monthly.

Cable Franchise Fee

According to Federal law, cities are allowed to collect up to a 5% franchise fee from users of their rights-of-way, in part to help offset the cost of wear and tear on City streets by companies digging there. Under the same law, companies asked to pay the fee may pass that fee on to their customers. Consequently, Comcast is now billing cable subscribers in the City of Thornton a 5% franchise fee each month, which is then forwarded to the City on a quarterly basis.

Specific Ownership Tax

This tax is levied on motor vehicles and is based on the list price of the vehicle. The list price is multiplied by a factor according to the age of the vehicle. After a certain number of years, this rate factor becomes constant. The revenue is collected by the County at the time of vehicle registration and is remitted to the City monthly. Use of these funds is restricted to the construction and maintenance of highways, roads, and streets within the corporate City limits.

Lodging (Motel) Tax

The 7.00% lodgings or accommodations tax was enacted in 1982. The tax is assessed on the price paid or charged for the rental or furnishing of rooms or other public accommodations for a period of less than 30 days. The tax is remitted monthly. This tax is imposed in lieu of a sales and use tax.

Cable PEG Fees

Public, educational, and government (PEG) access programming is supported by the PEG fee that is assessed to each cable subscriber. The fee is collected by Comcast and forwarded to the City. The City currently operates Channel 8, KTTV-8.

Revenue Summary

General Operating & Capital Revenue

The City of Thornton is budgeting \$259,173,465 in revenue and \$26,188,902 of fund balance for a total of \$285,362,367 in General Operating & Capital revenue for fiscal year 2026.

CATEGORY	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
TAXES				
Sales and Use Tax	\$134,503,966	\$137,154,013	\$140,044,371	2%
Property Tax	22,879,256	22,229,000	23,194,000	4%
Franchise Fees	7,238,295	7,486,386	8,464,500	13%
Other Taxes	3,313,232	3,546,480	3,365,000	-5%
SUBTOTAL, TAXES	167,934,749	170,415,879	175,067,871	3%
Licenses and Permits	\$7,961,690	\$7,614,195	\$7,952,100	4%
Intergovernmental	13,296,152	12,955,432	9,924,711	-23%
Grant Revenue	11,083,730	10,778,186	18,593,488	73%
Charges for Services	25,301,787	26,301,640	26,711,244	2%
Fines and Forfeitures	1,659,519	2,146,800	2,914,100	36%
Interest	8,491,256	4,605,136	5,781,700	26%
Miscellaneous	7,201,303	1,682,792	2,453,820	46%
Transfers In	11,310,522	11,077,407	9,774,431	-12%
Use of Fund Balance	-	10,231,902	26,188,902	156%
TOTAL, GENERAL FUND REVENUES	\$254,240,708	\$257,809,369	\$285,362,368	11%

General Fund Summary

The General Operating Fund is budgeted at \$219,793,147. The budget does include \$26,188,902 of fund balance to cover one-time operating costs and achieve a balanced budget.

The following section provides a breakdown of the City's primary sources of annual revenue within the Taxes and Fees category, which make up the majority of funding that supports general operations.

CATEGORY	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
TAXES				
Sales and Use Tax	\$113,990,712	\$137,154,013	\$98,031,060	-29%
Property Tax	22,879,256	22,229,000	23,194,000	4%
Franchise Fees	7,238,295	7,486,386	8,464,500	13%
Other Taxes	3,313,232	3,546,480	3,365,000	-5%
SUBTOTAL, TAXES	147,421,495	170,415,879	133,054,560	-22%
Licenses and Permits	\$7,961,690	\$7,614,195	\$7,952,100	4%
Intergovernmental	8,982,225	8,560,432	9,194,878	7%
Grant Revenue	1,425,078	591,033	627,063	6%
Charges for Services	25,301,787	26,301,640	26,711,244	2%
Fines and Forfeitures	1,659,519	2,146,800	2,914,100	36%
Interest	3,507,094	2,160,998	2,693,600	25%
Miscellaneous	1,560,014	1,405,350	2,336,300	66%
Transfers In	8,388,490	8,155,376	8,120,400	-0%
Use of Fund Balance	-	-	26,188,902	N/A
TOTAL, GENERAL FUND REVENUES	\$206,207,392	\$227,351,703	\$219,793,147	-3%

General Fund Detail

The following tables provide additional details for General Fund revenue categories.

DESCRIPTION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Sales and Use Tax	\$113,990,712	\$137,154,013	\$98,031,060	-29%
Property Tax	22,879,256	22,229,000	23,194,000	4%
FRANCHISE FEES				
Electric and Gas	\$4,129,087	\$4,133,000	\$4,572,000	11%
Telephone	64,009	66,270	55,000	-17%
Utility	1,996,840	2,196,876	2,888,300	31%
Cable	1,048,359	1,090,240	949,200	-13%
SUBTOTAL, FRANCHISE FEES	\$7,238,295	\$7,486,386	\$8,464,500	13%
OTHER TAXES				
Specific Ownership Tax	\$1,172,180	\$1,224,000	\$1,153,000	-6%
Lodging (Motel) Tax	2,072,374	2,255,000	2,153,000	-5%
Cable PEG Fees	68,678	67,480	59,000	-13%
SUBTOTAL, OTHER TAXES	\$3,313,232	\$3,546,480	\$3,365,000	-5%
TOTAL, TAXES	\$147,421,495	\$170,415,879	\$133,054,560	-22%

Sales & Use Tax

In 2026, the Finance Department is projecting a revenue budget of \$98,031,060, which is a 29% decrease from the budget revenue for 2025. This expected decline is related to allocating 30% of eligible sales and use tax revenues to the Government Capital Fund.

Property Tax

Property taxes are collected on behalf of the City by Adams County. The property tax is levied and certified in December of the year prior to the year the taxes are collected on all taxable property within the City. The Finance Department is projecting a revenue budget of \$23,194,000, which is a 4% increase over 2025 budgeted revenue. In 2025, the City budgeted property tax revenue net of a 1% treasurer's fee charged by the County for collecting and disbursing Thornton's property tax. Beginning in 2026, the City transitioned to budgeting property tax revenue on a gross basis, with the treasurer's fee now reflected as an expenditure. The 2026 property tax revenue budget assumes an overall market value increase of 3% and modest residential and commercial growth. However, this projected growth is offset by reductions in assessment rates and the implementation of partial exemptions, stemming from several significant bills recently passed by the State of Colorado aimed at reducing or stabilizing residential property taxes. Thornton's property tax levy for 2025, to be collected in 2026, is unchanged at 10.21 mills. A historical table of the assessed value is below.

Electric and Gas

The Finance Department is projecting a revenue budget of \$4,572,000, which is an increase of 11% over the 2025 budgeted revenue. This increase is based on projected customer growth, and the anticipated and approved Utility Providers rate increases of 11% effective in 2026.

Telephone

This is calculated by land line, which has been steadily decreasing.

Utility Franchise Fee

Utility Franchise Fee revenue is projected to be \$2,888,300 in 2026, which is a 31% increase over 2025. The Finance Department adjusted the base projected revenues to reflect the historical actuals the City has received from Utility Franchise Fee Charges. The 2026 budget also includes some customer growth and reflects any rate increases that will go into effect January 1, 2026.

The following tables are additional details of the General Fund Revenue Summary.

LICENSES AND PERMITS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Liquor Licenses	\$37,425	\$30,000	\$35,000	17%
Contractors License	212,300	176,000	176,300	0%
Short-Term Rental License	9,361	10,980	7,600	-31%
Plan Checking Fee	553,408	562,000	637,500	13%
Pawn Surcharges	6,460	5,900	4,300	-27%
Marijuana Licenses	38,150	45,650	3,000	-93%
Building Permits	1,585,375	2,134,000	2,494,400	17%
Electrical Permits	405,454	582,000	417,000	-28%
Construction Permits/Plan Reviews	1,801,272	1,640,000	1,204,000	-27%
Plumbing and Heating Permits	518,234	591,000	797,000	35%
Mobile Home Permits	1,665	1,665	-	-100%
Fire Inspection/Plan Check	104,135	64,000	40,000	-38%
Other Permits And Fees	1,520,836	403,000	768,000	91%
Traffic Permits	1,167,615	1,368,000	1,368,000	0%
TOTAL, LICENSES AND PERMITS	\$7,961,690	\$7,614,195	\$7,952,100	4%

INTERGOVERNMENTAL	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Road and Bridge	\$1,403,694	\$1,375,000	\$1,412,800	3%
Motor Vehicle Registrations	437,775	525,000	560,300	7%
Highway Users Tax	4,969,388	4,807,178	4,871,600	1%
State Share Marijuana Sales Tax	429,277	420,000	150,200	-64%
Miscellaneous Intergovernmental	1,742,091	1,433,254	2,199,978	53%
TOTAL, INTERGOVERNMENTAL	\$8,982,225	\$8,560,432	\$9,194,878	7%

GRANTS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Grant Revenue	\$1,425,078	\$591,033	\$627,063	6%
TOTAL, GRANTS	\$1,425,078	\$591,033	\$627,063	6%

CHARGES FOR SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Court Charges	\$383,610	\$243,300	\$500,500	106%
Administrative Fee Reimbursement	8,823,804	9,997,740	9,363,444	-6%
Ambulance Service Revenue	6,303,186	5,148,000	5,922,600	15%
Recreation Charges	9,395,604	10,387,600	10,444,700	1%
Other Charges	395,583	525,000	480,000	-9%
TOTAL, CHARGES FOR SERVICES	\$25,301,787	\$26,301,640	\$26,711,244	2%

FINES AND FORFEITURES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Traffic Fines	\$1,408,419	\$2,049,400	\$2,725,000	33%
Parking Fines	8,795	11,600	11,000	-5%
Misdemeanor Fines	26,973	23,900	36,400	52%
Animal Fines	18,918	13,500	29,800	121%
	4,855	4,100	6,400	56%
Police Training Surcharge	78	-	100	N/A
DARE/Youth Services Fee	118	-	-	0%
Fines For DUI Testing	50,502	44,300	105,400	138%
Federal Forfeitures	128,644	-	-	0%
State Forfeitures	12,217	-	-	0%
TOTAL, FINES AND FORFEITURES	\$1,659,519	\$2,146,800	\$2,914,100	36%

OTHER GENERAL FUND REVENUES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Interest	\$3,507,094	\$2,160,998	\$2,693,600	25%
Miscellaneous	1,560,014	1,405,350	2,336,300	66%
Transfers In	8,388,490	8,155,376	8,120,400	-0%
TOTAL, OTHER	\$13,455,598	\$11,721,724	\$13,150,300	12%

Governmental Capital Fund Revenue

The Governmental Capital Fund revenue is budgeted at \$65,569,220.

The following section provides a breakdown of the City's primary sources of annual revenue.

REVENUE SOURCE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Sales and Use Tax	\$20,513,254	\$-	\$42,013,311	100%
Intergovernmental	4,313,927	4,395,000	729,833	-83%
Grants	9,658,652	10,187,153	17,966,425	76%
Interest Income	4,984,162	2,444,138	3,088,100	26%
Miscellaneous	5,641,289	277,442	117,520	-58%
Transfers In	2,922,032	2,922,031	1,654,031	-43%
Use of Fund Balance	-	10,231,902	-	-100%
TOTAL REVENUES	\$48,033,316	\$30,457,666	\$65,569,220	115%

Sales & Use Tax

A portion of Sales & Use Tax is allocated towards funding Governmental Capital. Out of the total eligible Sales & Use Tax revenue, 30% was dedicated towards funding Governmental Capital in the total of \$42,013,311.

Grants

The City of Thornton actively seeks grants to assist in supporting capital projects. Based on current grant project timelines, the City is estimating receiving \$17,966,425 in 2026.

General Fund Operating Expenditures

The General Fund supports a wide range of City departments that provide essential services to the community. These funds support a wide range of City services, including public safety (Police and Fire), community services such as Parks and Recreation, core administrative and operational functions, and key areas like City and Economic Development, infrastructure, and other essential day-to-day operations.

General Fund Departments

Departments within the General Fund include the following:

- Police
- Parks, Recreation, and Community Programs
- Fire
- Management Services
- General Infrastructure
- City Development
- Finance
- Economic Development
- City Manager’s Office
- Legal
- Communications
- Legislative
- General Operating Expenses

GENERAL FUND	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$154,580,859	\$168,539,366	\$172,179,921	2.2%
Contractual Services	31,595,487	38,364,405	35,246,066	-8.1%
Commodities	5,211,270	6,485,326	6,863,108	5.8%
Capital Outlay	2,659,360	3,673,523	4,482,592	22.0%
Other Expenses	1,345,176	499,521	871,460	74.5%
TOTAL	\$195,392,152	\$217,562,141	\$219,643,147	1.0%

Expenditure Summary by Department

The following sections provide an overview of each department, including its main functions, how it supports the Strategic Plan, and main investments for the upcoming year, along with the status of ongoing projects. Performance measures for each department will also be highlighted, followed by a review of the divisional budgets that support the department's overall functions and action plans.

BY DEPARTMENT	2026 BUDGET
Police	\$63,080,918
Parks & Recreation	38,292,412
Fire	41,533,790
Management Services	28,306,457
Infrastructure	15,109,892
General Operating Expenses	4,740,145
City Development	10,077,549
Finance	3,706,883
City Manager's Office	6,490,641
Legal	3,442,701
Communications	2,274,437
Economic Development	1,868,370
Legislative	718,952
TOTAL	\$219,643,147

Police Department

Police Department Summary

The Police Department's primary mission is to serve and protect the community by providing high-quality police services and fostering partnerships to prevent crime. Its main functions include enforcing federal, state, and municipal laws, investigating crimes, recovering property and evidence, traffic enforcement, and supporting special events. The department also provides victim assistance, School Resource Officers, crime analysis and reporting. Additional responsibilities include disaster management, the Police Service Dog Program, the Senior Liaison Program, 911 emergency dispatching for Police, Fire, and EMS, animal control, and community engagement programs like the Citizen's Academy.

Police Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus Area: Safe, Supported & Livable Community through community service, engagement, and education, collaborative problem solving with partners, data-driven traffic enforcement and proactive policing, and leadership, training, and personnel development.

The Police Department uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Police Response Time:** This Key Performance Measure tracks the average response time to Priority 1 and Priority 2 calls. Priority 1 calls are defined as high danger calls with a threat to life or property. Priority 2 calls are defined as in progress or just occurred, non-dangerous calls.
 - **2025 Average** (*data through September*)
 - 6 minutes and 50 seconds for Priority 1 calls
 - 15 minutes and 32 seconds for Priority 2 calls
 - **2024 Average**
 - 7 minutes and 30 seconds for Priority 1 calls
 - 17 minutes and 23 seconds for Priority 2 calls
 - **2023 Average**
 - 7 minutes and 22 seconds for Priority 1 calls
 - 13 minutes and 54 seconds for Priority 2 calls
 - **2022 Average**
 - 7 minutes and 7 seconds for Priority 1 calls
 - 14 minutes and 21 seconds for Priority 2 calls

- **Call Volume/Answer Time:** This Key Performance Measure tracks the percentage of calls answered within 10 seconds and 20 seconds. The Emergency Communications Services staff is responsible for answering the emergency and non-emergency calls received by the Police Department. The call-processing standard, set by the National Emergency Number Association (NENA) in 2020, is 90% of calls answered within 15 seconds and 95% of calls answered within 20 seconds.
 - **2025 Average** (*data through September*)
 - 92% of 911 calls answered within 10 seconds
 - 99% of 911 calls answered within 20 seconds
 - **2024 Average**
 - 86% of 911 calls answered within 10 seconds
 - 98% of 911 calls answered within 20 seconds
 - **2023 Average**
 - 84% of 911 calls answered within 10 seconds
 - 96% of 911 calls answered within 20 seconds
 - **2022 Average**
 - 83% of 911 calls answered within 10 seconds
 - 97% of 911 calls answered within 20 seconds

Main Investments in the Upcoming Year

The Police Department is continuing to expand training and education opportunities at the Training Center, located at 9000 Colorado Blvd.. The Department will make the Co-Responder Program, originally a pilot program funded through federal, state, and county grants, a permanent part of the Department due to the program's impact on the community. Additionally, the Department is investing further in emergency service resources by implementing a new Computer-Aided Dispatch and Records Management System (CAD/RMS) and reallocating a position to support the Emergency Communication Services Team.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

POLICE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$52,998,870	\$54,962,388	\$57,662,524	4.9%
Contractual Services	\$2,396,849	\$3,439,887	\$3,387,744	-1.5%
Commodities	\$613,850	\$771,351	\$930,737	20.7%
Capital Outlay	\$1,090,952	\$1,473,823	\$1,099,913	-25.4%
TOTAL	\$57,100,521	\$60,647,449	\$63,080,918	4.0%

BY DIVISION	2026 BUDGET
40600 Police Administration	\$9,099,904
4607 Police Training Facility	3,394,130
40608 Office of the Chief	1,812,150
40610 Criminal Investigation	8,301,050
40640-40641 Patrol	34,467,677
40650 Animal Control	614,597
40660 Victim Services	1,056,470
40670 Emergency Communica- tions	4,334,940
TOTAL	\$63,080,918

40600 Police Administration

The Police Administration Division provides professional leadership and oversight for the Police Department, ensuring that all aspects of police services are managed effectively and efficiently. The Division also supports and coordinates with other divisions within the Department to enhance overall operations.

POLICE ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$6,565,556	\$7,859,987	\$6,253,079	-20.4%
Contractual Services	405,438	953,230	1,764,591	85.1%
Commodities	341,508	205,508	365,062	77.6%
Capital Outlay	823,320	1,140,916	717,172	-37.1%
TOTAL	\$8,135,822	\$10,159,641	\$9,099,904	-10.4%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
Administrative Supervisor	1.0
Deputy Police Chief	2.0
Police Property Evidence Tech	2.0
Police Division Commander	1.0
Police Lieutenant	1.0
Police Officer	1.0
Police Property Evidence Supervisor	1.0
Police Record Manager	1.0
Police Records Specialist	12.0
Police Records Supervisor	2.0
Police Sergeant	2.0
Police Services Administrator	1.0
Radio & Video Tech	4.0
TOTAL	32.0

40607 Police Training Facility

The Police Training Facility is designed to provide comprehensive training for both officers and professional staff. It serves as the central hub for preparing police recruits and delivering continued education to experienced personnel.

The Training Division oversees the recruitment and hiring of new employees, conducts background investigations, and manages the training of new officers and staff. In addition, the Division is responsible for issuing and tracking department equipment, facilitating in-service training sessions, and maintaining accurate training records.

POLICE TRAINING FACILITY	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$236,367	\$440,341	\$3,006,264	582.7%
Contractual Services	205,246	142,280	128,140	-9.9%
Commodities	82,574	275,566	254,726	-7.6%
Capital Outlay	7,214	-	5,000	N/A
TOTAL	\$531,401	\$858,187	\$3,394,130	295.5%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
Police Administrative Tech	1.0
Police Armorer	1.0
Police Lieutenant	1.0
Police Officer	12.0
Police Sergeant	2.0
TOTAL	18.0



40608 Office of the Chief

The Office of the Chief is responsible for executive leadership and administration, strategic planning, budget administration, media and public engagement, research and development, and policy formulation. This Division directly supports the strategic goals of the Chief of Police and shall consist of executive command members and support staff for the efficient execution of department strategy. In early 2026, this Division will be merging with Police Administration.

OFFICE OF THE CHIEF	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,782,503	\$1,778,322	\$1,677,960	-5.6%
Contractual Services	37,708	53,240	44,190	-17.0%
Commodities	22,213	35,000	35,000	0.0%
Capital Outlay	26,381	77,000	55,000	-28.6%
TOTAL	\$1,868,805	\$1,943,562	\$1,812,150	-6.8%

REGULAR FULL-TIME POSITIONS	FTE
Executive Assistant	1.0
Police Administrative Technician	1.0
Police Chief	1.0
Police Officer	3.0
Police Services Administrator	1.0
Public Information Officer	1.0
TOTAL	8.0



40610 Criminal Investigation

The Criminal Investigation Division’s primary role is to conduct follow-up investigations as a result of reported crimes initially handled by the Patrol Division. Successful criminal investigations typically result in an arrest, warrant process, felony summons, referral to another agency, or the determination that a crime was civil in nature or did not occur.

The Criminal Investigation Division is comprised of the following units: the Person Crimes Unit, Property Crimes Unit, Special Investigations Unit, Economic Crimes Unit, Crime Scene Investigations (CSI), Property and Evidence Unit, Victim Services Unit, Crime Analysis, and North Metro Drug Task Force. These units are responsible for criminal intelligence, undercover surveillance operations, drug investigations and clandestine laboratory clean up, marijuana regulation enforcement, liquor investigations, entry of articles from pawns into the Colorado Crime Information Center (CCIC), convicted sex offender registrations, security for and warehousing of property and evidence, and crime laboratory management.

CRIMINAL INVESTIGATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$7,131,262	\$7,028,162	\$8,001,888	13.9%
Contractual Services	478,613	536,569	199,195	-62.9%
Commodities	24,263	61,904	48,967	-20.9%
Capital Outlay	39,569	51,000	51,000	0.0%
TOTAL	\$7,673,707	\$7,677,635	\$8,301,050	8.1%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	2.0
Administrative Supervisor	1.0
Criminalist	3.0
Police Division Commander	1.0
Police Lieutenant	1.0
Police Officer	37.0
Police Sergeant	4.0
TOTAL	49.0

40640-40641 Patrol

The Patrol Division provides community-wide professional police and community services twenty-four hours a day, seven days a week to deter criminal activity throughout Thornton. This Division ensures visible police presence throughout the city while maintaining effective crime prevention, traffic safety, and response to calls for service.

Also included in the Patrol Division are the Co-Responder Program and Youth Services Unit. The Co-Responder Program operates under a paired response model combining a trained mental health clinician with a police officer and responds to behavioral health-related calls for service which include welfare checks, mental health calls, and non-criminal substance use incidents. Youth Services provides education, resources, and programming with a focus on the youth population in Thornton through School Resource Officers.

PATROL & YOUTH SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$32,190,049	\$32,486,292	\$33,006,785	1.6%
Contractual Services	943,051	1,369,898	1,014,303	-26.0%
Commodities	114,966	145,769	174,848	22.1%
Capital Outlay	189,655	117,807	271,741	130.7%
TOTAL	\$33,437,721	\$34,119,766	\$34,467,677	1.0%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	3.0
Crime Analyst	2.0
Deputy Police Chief	1.0
Police Division Commander	2.0
Police Fleet Coordinator	1.0
Lieutenant	8.0
Police Officer	152.0
Sergeant	25.0
Co-Responder Coordinator	1.0
Co-Responder	2.0
TOTAL	197.0

40650 Animal Control

Under the management of the Deputy Chief for Patrol, the Animal Control Division is responsible for enforcing all City ordinances related to the care and control of animals in Thornton. The Division provides education and resources to the community on animal related issues.

ANIMAL CONTROL	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$548,854	\$557,849	\$589,907	5.7%
Contractual Services	139,394	165,602	18,060	-89.1%
Commodities	2,173	6,630	6,630	0.0%
TOTAL	\$690,421	\$730,081	\$614,597	-15.8%

REGULAR FULL-TIME POSITIONS	FTE
Animal Control Officer	4.0
Animal Control Supervisor	1.0
TOTAL	5.0

40660 Victim Services

The Victim Services Unit is committed to ensuring that all Victim Rights Act crime victims are aware of the rights afforded to them and meet the department's responsibilities in those rights through a proactive, victim-centered approach to meet each victim's individualized needs by providing on-scene crisis interventions and follow-up services. The unit has been shared and funded by both the City of Thornton and the City of Northglenn since 1987, while under the management of the Thornton Police Department's Criminal Investigation Division Deputy Chief. The Victim Assistance and Law Enforcement grant and the Victims of Crime Act grant also provide funding for operation of the unit.

VICTIM SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$880,326	\$1,005,998	\$1,037,046	3.1%
Contractual Services	283	600	450	-25.0%
Commodities	12,494	27,694	18,974	-31.5%
Capital Outlay	4,813	-	-	0.0%
TOTAL	\$897,916	\$1,034,292	\$1,056,470	2.1%

REGULAR FULL-TIME POSITIONS	FTE
Victim Advocate Specialist	8.0
Victim Advocate Manager	1.0
TOTAL	9.0

40670 Emergency Communication Services

The Emergency Communications Services Division is responsible for dispatching emergency Police, Fire, and Medical Services throughout the City of Thornton. The Communications Center intakes emergency, as well as non-emergency calls, and relays information to emergency personnel through the Computer-Aided Dispatch (CAD) system. The Emergency Communications Services Division operates under the management of the Chief of Police and Fire Chief.

EMERGENCY COMMUNICATIONS ACTUAL 2024 BUDGET 2025 BUDGET 2026 % CHANGE				
Personnel Services	\$3,663,947	\$3,805,437	\$4,089,595	7.5%
Contractual Services	187,116	218,468	218,815	0.2%
Commodities	13,663	13,280	26,530	99.8%
Capital Outlay	-	87,100	-	-100.0%
TOTAL	\$3,864,726	\$4,124,285	\$4,334,940	5.1%

REGULAR FULL-TIME POSITIONS	FTE
Communications Center Manager	1.0
Communications Center Supervisor	5.0
Communications Center Specialist	24.0
TOTAL	30.0

Fire Department

Fire Department Summary

The City of Thornton's Fire Department exists to quickly mitigate the emergent needs of residents by responding to emergencies and providing fire and life safety education to the community. The primary responsibilities of the Department are responding to and managing requests for emergency services including fire, medical treatment or transport, hazardous materials and technical rescue response and management, fire investigations, performing building inspections and pre-plan review, interpreting and enforcing the International Fire Code, developing and administering a training program, and providing fire and EMS prevention education, as well as community life safety, to the public through community outreach events.

Fire Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus area: Safe, Supported & Livable Community through emergency operations, fire prevention and community programs, training and professional development, emergency management, and alternative response models including community paramedicine.

The Fire Department uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Fire Response Time:** This Key Performance Measure tracks the average response time to emergency calls per month. The Department's Level of Service goal is a response time under 8 minutes.
 - **2025 Average (data through September):** 7 minutes and 45 seconds
 - **2024 Average:** 7 minutes and 50 seconds
 - **2023 Average:** 8 minutes and 18 seconds
 - **2022 Average:** 8 minutes and 30 seconds

- **Ambulance Transports:** This Key Performance Measure tracks the number of transports via ambulance per month.
 - **2025 Average (data through September):** 661
 - **2024 Average:** 603
 - **2023 Average:** 593
 - **2022 Average:** 590

- **Number of Reviewed Plans:** This Key Performance Measure tracks the number of plans reviewed per month.
 - **2025 Average (data through September):** 163
 - **2024 Average:** 126
 - **2023 Average:** 144
 - **2022 Average:** 184

Main Investments in the Upcoming Year

The Fire Department is continuing to invest in staff capacity, adding additional staff to support the operations and goals of the Department. This is reflected in the 2026 Budget with funding for three new Firefighter positions. The 2026 Budget also includes an increase in the Fire Department's training budget to bolster the training and development of staff, including car seat training which will allow staff to provide this service for the community on a walk-in basis. Additionally, the Department is investing in new cloud-based software to improve the efficiency of tracking, managing, and ordering personal protection equipment (PPE), EMS supplies, and narcotics.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

FIRE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$29,537,813	\$35,783,390	\$37,396,674	4.5%
Contractual Services	2,797,745	4,003,385	3,235,421	-19.2%
Commodities	510,413	544,572	691,238	26.9%
Capital Outlay	496,155	415,541	210,457	-49.4%
TOTAL	\$33,342,126	\$40,746,888	\$41,533,790	1.9%

BY DIVISION	2026 BUDGET
40150 Fire Administration	\$2,356,662
40155 Fire Operations	33,530,694
40160 Fire Prevention	1,383,669
40165 Fire Support Services	1,362,218
40550 Ambulance Services	2,900,547
TOTAL	\$41,533,790

40150 Fire Administration

The Fire Administration Division is responsible for the professional management of resources used to deliver emergency and non-emergency services to the community and neighboring communities, through aid agreements. The Division includes the Fire Chief, a Deputy Fire Chief, and support staff. The Fire Chief oversees the Fire Department's organization, budgeting, the Deputy Chiefs of Fire Operations and Administrative Operations, and Fire Marshal to enhance the safety and quality of life for residents.

FIRE ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,579,001	\$1,618,850	\$1,713,187	5.8%
Contractual Services	541,721	1,511,366	564,944	-62.6%
Commodities	(5,056)	109,601	78,531	-28.3%
Capital Outlay	97,917	158,814	-	-100.0%
TOTAL	\$2,213,583	\$3,398,631	\$2,356,662	-30.7%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
Assistant Fire Chief	1.0
Deputy Fire Chief	1.0
Emergency Manager	1.0
Executive Assistant	1.0
Fire Administrative Tech	1.0
Fire Chief	1.0
Fire Captain	1.0
TOTAL	8.0

40155 Fire Operations

The Fire Operations Division's primary responsibility is to protect life, property, and the environment. These responsibilities are accomplished by trained professionals functioning in a cost-effective system. The Division coordinates with the Training and EMS staff to ensure a consistent delivery of training and certification to meet the requirements of the State of Colorado and accepted national standards for operation. Additionally, the Division participates in and supports Special Operational Teams such as Hazmat, Technical Rescue, Dive, and Wildland Fire capability for City and Regional use. The Deputy Chief of Operations administers the Fire Operations Division.

FIRE OPERATIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$24,583,251	\$30,329,170	\$31,573,549	4.1%
Contractual Services	1,292,698	1,466,009	1,570,465	7.1%
Commodities	126,123	179,660	183,433	2.1%
Capital Outlay	361,089	167,666	203,247	21.2%
TOTAL	\$26,363,161	\$32,142,505	\$33,530,694	4.3%

REGULAR FULL-TIME POSITIONS	FTE
Assistant Fire Chief	4.0
Deputy Fire Chief	1.0
EMS Officer	8.0
Fire Captain	8.0
Fire Lieutenant	16.0
Firefighter	66.0
Firefighter/Engineer	24.0
Firefighter/Paramedic	33.0
TOTAL	160.0



40160 Fire Prevention

The Fire Prevention Division prevents injury and loss of life from fire through enforcement of the fire (life safety) code by plan review and inspections as well as annual fire safety surveys in existing buildings. The Division also provides quality life safety education and community outreach for residents of Thornton. The Fire Marshal administers the Fire Prevention Division.

FIRE PREVENTION	ACTUAL	2024 BUDGET	2025 BUDGET	2026	% CHANGE
Personnel Services	\$987,120	\$1,202,603	\$1,326,935		10.3%
Contractual Services	17,177	20,185	19,960		-1.1%
Commodities	17,143	33,574	36,774		9.5%
Capital Outlay	40	65,222	-		-100.0%
TOTAL	\$1,021,480	\$1,321,584	\$1,383,669		4.7%

REGULAR FULL-TIME POSITIONS	FTE
Community Safety and Information Officer	1.0
Deputy Fire Chief	1.0
Deputy Fire Marshal	1.0
Fire Protection Specialist	3.0
TOTAL	6.0

40165 Fire Support Services

The Support Services Division is primarily responsible for providing on-going professional development and training for Fire Department personnel. The Division is managed by an Assistant Fire Chief.

FIRE SUPPORT SERVICES	ACTUAL	2024 BUDGET	2025 BUDGET	2026	% CHANGE
Personnel Services	\$950,435	\$1,000,826	\$1,079,216		7.8%
Contractual Services	243,832	247,351	270,502		9.4%
Commodities	11,251	12,500	12,500		0.0%
Capital Outlay	540	7,748	-		-100.0%
TOTAL	\$1,206,058	\$1,268,425	\$1,362,218		7.4%

REGULAR FULL-TIME POSITIONS	FTE
Assistant Fire Chief	1.0
Fire Captain	1.0
Fire Lieutenant	1.0
TOTAL	3.0

40550 Ambulance Services

The Ambulance Services Division is responsible for the administration of the ambulance transport service and all areas of emergency medical services (EMS) delivery, which utilize firefighters cross trained as emergency medical technicians or paramedics. This service answers medical calls and provides medical transports using a tiered response of paramedic engines and ambulance units. This includes the coordination of medical protocols with a Medical Director, coordination of medical training and billing, and development of medical policies and procedures. This Division is administered by an Assistant Fire Chief.

EMS/AMBULANCE SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,438,006	\$1,631,941	\$1,703,787	4.4%
Contractual Services	702,317	758,474	809,550	6.7%
Commodities	360,952	209,237	380,000	81.6%
Capital Outlay	36,569	16,091	7,210	-55.2%
TOTAL	\$2,537,844	\$2,615,743	\$2,900,547	10.9%

REGULAR FULL-TIME POSITIONS	FTE
Assistant Fire Chief	1.0
EMS Coordinator	1.0
Fire Captain	6.0
TOTAL	8.0

Parks, Recreation, and Community Programs Department

Parks, Recreation, and Community Programs Department Summary

Thornton Parks, Recreation, and Community Programs Department enriches the community by offering an extensive array of programs, activities, and facilities that promote health, connection, and lifelong learning. The Department maintains parks, trails, and open spaces that serve as vital gathering places, enhancing the overall quality of life and fostering a sense of community pride throughout Thornton.

Parks, Recreation, and Community Programs Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus Areas: Connected Communities and a Safe, Supported & Livable Community; by managing and maintaining parks, recreation facilities, programs, and festivals throughout Thornton. These programs promote active lifestyles and ensure inclusive facilities and activities that serve residents of all ages and abilities. The Department also works proactively to provide safe, well-maintained spaces for the community to gather, helping strengthen neighborhood connections and fostering a sense of belonging and support for everyone who calls Thornton home.

Parks, Recreation, and Community Programs uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

Recreation & Community Center Attendance: This Key Performance Measure tracks the number of visitors who enter the recreational facility each year. The department's goal is to maintain strong attendance levels and, whenever possible, exceed participation from previous years. This helps ensure that programs, amenities, and services continue to meet the needs and interests of the community.

- **2025 (data through November 2025): 993,210**
- **2024:** 931,478
- **2023:** 869,474
- **2022:** 756,982

Total Golf Rounds: This performance measure tracks the number of rounds sold throughout the year. The department uses this data to evaluate overall facility utilization and determine whether demand remains strong. The team aims to maintain current participation levels or increase the number of rounds compared to previous years.

- **2025 (data through October 2025): 45,853**
- **2024:** 46,157
- **2023:** 42,851
- **2022:** 40,048

Homeless Outreach Unique Contacts: This performance measure tracks the number of unique individuals that the Homeless Outreach Team interacts with during the year. This measure aims to help understand if the team is reaching out to the homeless and unhoused populations within our community and offer connection to resources.

- **2025** (*data through October 2025*):1,667
- **2024:** 1,599
- **2023:** 499
- **2022:** 343

Main Investments in the Upcoming Year

The 2026 Budget reflects an increase in Commodities, particularly within the Parks Division's Contracted Services category. This increase is primarily due to the transfer of Park Abatement costs from City Development to the Parks Division, along with an additional \$100,000 to address homeless encampment cleanup efforts.

Additionally, the City of Thornton is converting two contract positions into full-time employee positions. The first is the Assistant Kitchen Manager, who supports the Active Adult Meal Program. In 2025, the City expanded the number of available meals, and this conversion will help maintain the program's Level of Service and ensure effective program management.

The second conversion is the Art Support Specialist within the Arts & Culture Division. This position will provide additional support for the City's art programs and assist the Thornton Arts, Sciences, and Humanities Council (TASHCO) Board.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

PARKS & RECREATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$22,359,038	\$24,398,834	\$24,979,181	2.4%
Contractual Services	9,345,805	11,203,894	11,081,008	-1.1%
Commodities	1,593,350	1,824,020	2,230,223	22.3%
Capital Outlay	168,794	15,844	2,000	-87.4%
TOTAL	\$33,466,987	\$37,442,592	\$38,292,412	2.3%

BY DIVISION	2026 BUDGET
40400 Parks & Recreation Administration	\$464,406
40410-40412 Parks	15,518,112
40420-40422 Golf Course	3,587,062
40430-40443 Recreation	12,432,397
40460-40461 Active Adult	2,201,081
40470 Open Space and Project Management	942,386
40475 Arts and Culture	531,587
40480 Community Connections	1,886,243
40485 Community Engagement	729,138
TOTAL	\$38,292,412

40400 Parks, Recreation, and Community Programs Administration

The Parks, Recreation, and Community Programs Administration Division provides leadership and strategic direction for the entire Department. This Division is home to the Director of Parks, Recreation, and Community Programs, who oversees the coordination of parks, recreation, and community service initiatives across the Thornton Parks & Recreation system. In addition to department-wide management, the Division fosters collaboration with several citizen boards, including the Thornton Arts, Sciences, and Humanities Council (TASHCO), the Thornton Active Adult Board (TAAB), and the Parks and Open Space Advisory Commission (POSAC), ensuring that community voices help guide programs and priorities.

PARKS & RECREATION ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$390,378	\$420,499	\$454,993	8.2%
Contractual Services	4,186	6,509	5,932	-8.9%
Commodities	26,263	3,481	3,481	0.0%
TOTAL	\$420,827	\$430,489	\$464,406	7.9%

REGULAR FULL-TIME POSITIONS	FTE
Parks & Recreation Director	1.0
Volunteer & Admin Coordinator	1.0
TOTAL	2.0



40410-40412 Parks

The Parks Division is responsible for the maintenance and care of all City parks, trails, open spaces, sports fields, annual plant displays, and the urban forest. In addition, the Division maintains City-owned medians, streetscapes, highway interchanges, vacant land, facility grounds, and undeveloped rights-of-way. Core responsibilities include arboriculture, horticulture, sports fields, turf management, irrigation, mowing, plant and animal habitats, and the upkeep of park amenities such as pavilions, playgrounds, restrooms, sports fields, and sport courts. The Division also administers the City’s urban forestry programs and provides residents with technical assistance and education on horticulture and tree-related issues.

PARKS & MOWING OPERATIONS ACTUAL 2024 BUDGET 2025 BUDGET 2026 % CHANGE				
Personnel Services	\$7,978,724	\$8,155,041	\$8,439,152	3.5%
Contractual Services	6,078,004	6,797,902	6,584,458	-3.1%
Commodities	19,796	40,287	494,502	1127.4%
Capital Outlay	46	-	-	0.0%
TOTAL	\$14,076,570	\$14,993,230	\$15,518,112	3.5%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
Park Maintenance Crew Leader	2.0
Park Maintenance Specialist	47.0
Park Maintenance Supervisor	7.0
Park Supply Specialist	1.0
Parks & Golf Mechanic	1.0
Mow Crew Coordinator	1.0
Parks Assistant	2.0
Parks Special Projects Administrator	1.0
TOTAL	63.0

40420-40422 Golf Course Operations

The Golf Course Operations Division oversees the management and daily operations of Thorn-creek Golf Course. The Division offers a wide range of golf programs and services for all ages and skill levels, creating opportunities for recreation, community connection, and enhanced quality of life. Activities include daily play, driving range access, putting and chipping greens, golf lessons, and food and beverage services. In addition to recreational programming, the Division provides event space for community gatherings and special occasions. A dedicated community outreach program also promotes golf participation among local students and schools.

The Division is further responsible for maintaining the overall condition and appearance of the golf course, including irrigation and turf management, mowing operations, and comprehensive course maintenance to ensure a high-quality playing experience.

GOLF COURSE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,824,256	\$1,853,125	\$1,910,345	3.1%
Contractual Services	578,556	734,965	776,457	5.6%
Commodities	853,185	946,219	898,260	-5.1%
Internal Service Charges	109,308	-	-	0.0%
Capital Outlay	2,797	14,000	2,000	-85.7%
TOTAL	\$3,368,102	\$3,548,309	\$3,587,062	1.1%

REGULAR FULL-TIME POSITIONS	FTE
Assistant Golf Professional	1.0
Golf Professional	1.0
Assistant Golf Course Superintendent	1.0
Golf Course Foreman	1.0
Golf Course Irrigation Tech	1.0
Golf Course Superintendent	1.0
Parks & Golf Mechanic	1.0
Kitchen Manager	1.0
TOTAL	8.0

40430-40450 Recreation Services

The Recreation Services Division plans, coordinates, and delivers a wide range of enrichment programs and services for the community through the operation of the Margaret W. Carpenter Recreation Center, the Trail Winds Recreation Center, and the Thornton Community Center. The Division offers diverse programming for all ages, including teen nights, swim lessons, fitness classes and personal training, gymnastics and dance, early childhood education at three preschool locations, and youth and adult sports leagues.

In addition to recreation programming, the Division manages the City's major community events; Fourth of July, WinterFest, ThorntonFest, and HarvestFest; along with numerous smaller neighborhood and family events throughout the year, fostering community engagement and connection across Thornton.

RECREATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$8,028,332	\$9,257,475	\$9,447,944	2.1%
Contractual Services	1,843,288	2,391,774	2,474,373	3.5%
Commodities	448,159	502,284	510,080	1.6%
Capital Outlay	54,440	-	-	0.0%
TOTAL	\$10,374,219	\$12,151,533	\$12,432,397	2.3%

REGULAR FULL-TIME POSITIONS	FTE
Adaptive & Inclusive Recreation Coordinator	1.0
Aquatics Specialist	4.0
Facilities Specialist	8.0
Guest Relations Specialist	5.0
Pool Manager	2.0
Recreation Administrator	3.0
Recreation Coordinator	6.0
Recreation & Community Program Supervisor	1.0
Recreation Leader	3.0
Recreation Program Specialist	3.0
Recreation Superintendent	1.0
Recreation Support Specialist	2.0
Wellness Coordinator	1.0
TOTAL	40.00

40460-40462 Active Adult Programs & Nutrition Program

The Thornton Active Adult Center Division provides programs and services designed to support residents aged 62 and older, offering opportunities to thrive, stay active, and remain engaged throughout their lives. Programs and activities are offered at both the Thornton Active Adult Center and the Active Adult Wing at the Trail Winds Recreation Center.

The Division delivers a diverse range of services and programs including adult enrichment classes, fitness and health programs, a daily congregate meal program, outdoor recreation opportunities, resource referrals, wellness services, volunteer opportunities, and intergenerational activities that strengthen community connections across all ages.

ACTIVE ADULT CENTER	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,477,969	\$1,652,535	\$1,684,436	1.9%
Contractual Services	244,826	274,266	279,145	1.8%
Commodities	184,536	234,532	237,500	1.3%
Capital Outlay	2,203	1,844	-	-100.0%
TOTAL	\$1,909,534	\$2,163,177	\$2,201,081	1.8%

REGULAR FULL-TIME POSITIONS	FTE
Active Adult Program Manager	1.0
Guest Relations Specialist	3.0
Kitchen Manager	1.0
Assistant Kitchen Manager	1.0
Recreation & Community Program Supervisor	1.0
Recreation Coordinator	3.0
Recreation Support Specialist	1.0
TOTAL	11.00

40470 Open Space Projects & Planning

The Open Space Projects & Planning Division is responsible for guiding the long-term vision and development of the City’s parks, open spaces, and recreational facilities. Working closely with the Parks and Open Space Advisory Commission (POSAC), the Division leads the creation and implementation of the Parks and Open Space Master Plan, ensuring that future development aligns with community priorities and environmental stewardship goals.

In addition, the Division oversees the planning, design, and coordination of capital improvement projects related to parks, trails, and open space amenities, supporting the continued growth and enhancement of Thornton’s recreation system.

OPEN SPACE AND PROJECT MANAGEMENT	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$833,918	\$874,296	\$924,051	5.7%
Contractual Services	6,511	14,467	13,714	-5.2%
Commodities	6,197	4,186	4,621	10.4%
TOTAL	\$846,626	\$892,949	\$942,386	5.5%

REGULAR FULL-TIME POSITIONS	FTE
Deputy Parks Director	1.0
Parks Capital Planning Manager	1.0
Project Manager	3.0
TOTAL	5.0

40475 Arts & Culture

The Arts & Culture Division is responsible for promoting and supporting arts and humanities throughout the Thornton community. In collaboration with the Thornton Arts, Sciences, and Humanities Council (TASHCO) and nonprofit arts organizations, the Division administers a wide range of programs and events that celebrate creativity, cultural expression, and community identity.

Core responsibilities include managing the City's Public Art Program, Thornton Arts Academy, Oz Gallery and City Art Collection, rotating art exhibits and installations, music series, and cultural events that engage residents and enhance the vibrancy of the community.

ARTS AND CULTURE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$484,376	\$555,051	\$464,155	-16.4%
Contractual Services	67,234	88,498	57,832	-34.7%
Commodities	13,983	19,400	9,600	-50.5%
TOTAL	\$565,593	\$662,949	\$531,587	-19.8%

REGULAR FULL-TIME POSITIONS	FTE
Arts and Cultural Manager	1.0
Art & Culture Coordinator	2.0
Art Support Specialist	1.0
TOTAL	4.0



40480 Community Connections

The Community Connections Division serves as a one-stop resource center for Thornton residents, connecting individuals and families with the programs and services that support stability, well-being, and opportunity. The Division maintains an inventory of community-based resources offered by partner organizations, including governmental agencies, nonprofits, and faith-based groups, to ensure residents have access to the assistance they need.

In addition, the Division administers the City's Community Development Block Grant (CDBG) program and manages several public assistance initiatives such as the Thornton Assistance Funds (TAF), Water and Sales Tax Rebate Programs, and home repair and improvement programs, all aimed at enhancing quality of life and supporting residents in need.

COMMUNITY CONNECTIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$918,462	\$1,163,347	\$1,157,744	-0.5%
Contractual Services	361,426	715,402	692,827	-3.2%
Commodities	28,806	38,476	35,672	-7.3%
TOTAL	\$1,308,694	\$1,917,225	\$1,886,243	-1.6%

REGULAR FULL-TIME POSITIONS	FTE
Community Connections Coordinator	3.0
Citizen Assistance Specialist	0.5
Deputy Parks & Recreation Director	1.0
Grant and Housing Supervisor	1.0
CDBG Coordinator ¹	1.0
Homeless Outreach Team Supervisor ¹	1.0
Homeless Outreach Team Specialist	2.0
Housing Coordinator	1.0
TOTAL	10.5

The CDBG Coordinator and the Homeless Outreach Team Supervisor positions are fully or partially funded in this Division.

40485 Community Engagement & Volunteer Services

The Community Engagement Division is responsible for outreach, education, and relationship-building throughout the community. The Division promotes City events and programs, maintains the Parks and Recreation Department's brand and public presence, and manages volunteer opportunities that connect residents to meaningful ways of giving back. Through its efforts, the Division strengthens community awareness, participation, and pride in Thornton's parks, recreation, and cultural programs.

COMMUNITY ENGAGEMENT	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$422,622	\$467,465	\$496,361	6.2%
Contractual Services	161,774	180,111	196,270	9.0%
Commodities	12,425	35,155	36,507	3.8%
TOTAL	\$596,821	\$682,731	\$729,138	6.8%

REGULAR FULL-TIME POSITIONS	FTE
Community Engagement Coordinator	1.0
Graphic Design & Marketing Coordinator	1.0
Sponsorship Sales & Marketing Coordinator	1.0
TOTAL	3.0



Management Services Department

Management Services Department Summary

The Management Services Department is responsible for providing internal support to all City departments and managing the Municipal Court. Numerous divisions exist within Management Services, each with their own role in the Department's mission of delivering high quality, reliable, and cost-effective services to the entire organization and community.

Management Services Department Tie to the Strategic Plan & Departmental Performance Measures

The Management Services Department supports the City's Strategic Focus areas: Organizational Excellence and Safe, Supported & Livable Community through facility construction and maintenance, employee safety training and protocols, ADA compliance, operation of the Municipal Court, and administration of purchasing policies and procedures for the organization.

The Management Services Department uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Preventative Building Maintenance Completion Priority 1:** This Key Performance Measure tracks the percentage of preventative maintenance completed each month. Priority one items are considered life/safety equipment like fire alarms, electrical gear, HVAC systems, and automatic gates. Priority 2 items include maintenance for doors, lighting, plumbing, and minor electrical work. Items that are not completed roll into the next month.
 - **2025 Average (data through October):** 92.5%
 - **2024 Average:** 92.8%
 - **2023 Average:** 93.6%
 - **2022 Average:** 93.5%
- **Identified Cyber Security Threats:** This Key Performance Measure tracks the number of cyber security threats identified by the Cyber Security team through the City's firewall and other cyber security programs. The Cyber Security team works to mitigate or remediate the cause of any threat experienced by the City.
 - **2025 Average (data through September):** 968
 - **2024 Average:** 817
 - **2023 Average:** 927
- **Summons Filed with Municipal Court:** This Key Performance Measure tracks the number of Municipal Court Summons filed each month. Municipal Court staff is responsible for the management of these summonses through the court process.
 - **2025 Average (data through October):** 1,413
 - **2024 Average:** 1,065
 - **2023 Average:** 895
 - **2022 Average:** 749

Main Investments in the Upcoming Year

The main investments in the 2026 Budget are technology improvements and maintenance for the City including server infrastructure, backup data system replacement, fiber installation, and Mobile Data Terminal replacements to support the Police Department. The Management Services Department has also emphasized the importance of cyber security within the organization and has repurposed a position to support the cyber security team.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

MANAGEMENT SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$14,144,867	\$14,769,261	\$15,175,801	2.8%
Contractual Services	8,180,170	9,058,835	9,041,412	-0.2%
Commodities	983,963	1,158,348	1,046,676	-9.6%
Capital Outlay	2,030,218	1,902,335	3,042,568	59.9%
TOTAL	\$25,339,218	\$26,888,779	\$28,306,457	5.3%

BY DIVISION	2026 BUDGET
40200 Management Services Administration	\$736,961
40202 Consolidated Service Center	425,734
40220 Municipal Court	2,410,973
40221 Information Technology	14,126,310
40250 Support Services	855,611
40251 Contracts	836,096
40252 Purchasing	662,172
40253 Building Maintenance	4,204,731
40254 Fleet Maintenance	480,076
40255 Custodial Maintenance	2,756,778
40350 GIS Services	811,015
TOTAL	\$28,306,457

40200 Management Services Administration

The Executive Director for Management Services provides leadership, management oversight, and support to each of the operational areas within the Department.

MANAGEMENT SERVICES ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$437,502	\$456,928	\$467,901	2.4%
Contractual Services	666	360	360	0.0%
Commodities	188,676	463,045	268,700	-42.0%
TOTAL	\$626,844	\$920,333	\$736,961	-19.9%

REGULAR FULL-TIME POSITIONS	FTE
Executive Director	1.0
Executive Assistant	1.0
TOTAL	2.0

40202 Consolidated Services

The Consolidated Services Center is responsible for accurately tracking the fuel consumption of Adams 12 Five Star Schools, making sure the school district is appropriately billed, and balancing the accounts payable against the accounts receivable.

CONSOLIDATED SERVICE CENTER	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Contractual Services	355,585	473,118	425,734	-10.0%
TOTAL	\$355,585	\$473,118	\$425,734	-10.0%

40220 Municipal Court

City Council appoints a Municipal Judge, who presides over the City’s Municipal Court. The Court has the jurisdiction to hear and determine all matters outlined in Thornton’s Municipal Charter and adopted ordinances. Municipal Court fees are established and passed through City Council, based on the recommendation of the Presiding Judge.

The Municipal Court staff processes all summons and complaints, and organizes arraignments, pre-trials, and trials in coordination with all involved parties. The Court receives fines and dispenses payments to jurors and witnesses. Municipal Court staff and all records of the court are managed by the Court Manager.

MUNICIPAL COURT	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,763,893	\$1,850,843	\$1,892,113	2.2%
Contractual Services	406,565	432,910	472,913	9.2%
Commodities	11,819	13,315	17,947	34.8%
Capital Outlay	30,314	18,000	28,000	55.6%
TOTAL	\$2,212,591	\$2,315,068	\$2,410,973	4.1%

REGULAR FULL-TIME POSITIONS	FTE
Collections Officer	1.0
Court Administrator	1.0
Court Operations Supervisor	1.0
Court Specialist	10.0
Deputy Court Administrator	1.0
Municipal Judge	1.0
TOTAL	15.0

40221 Information Technology

The Information Technology Division enables City departments to deliver high quality, reliable, and cost-effective services to the community by providing technology services to staff through innovative leadership and planning. The Division works closely with City departments to match technology tools to business needs to improve the efficiency and effectiveness of City operations.

INFORMATION TECHNOLOGY	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$5,231,744	\$5,448,631	\$5,527,752	1.5%
Contractual Services	4,605,746	5,526,613	5,680,490	2.8%
Commodities	32,610	23,875	32,500	36.1%
Capital Outlay	1,870,574	1,791,901	2,885,568	61.0%
TOTAL	\$11,740,674	\$12,791,020	\$14,126,310	10.4%

REGULAR FULL-TIME POSITIONS	FTE
Application Services Manager	1.0
Business Systems Analyst	2.0
Cybersecurity Engineer	1.0
Database Administrator	1.0
Desktop Administrator	1.0
Information Technology Director	1.0
IT Infrastructure/Security Manager	1.0
GIS Developer	1.0
Network Administrator	1.0
Network Engineer	2.0
Network Engineer Supervisor	1.0
Software Developer	3.0
Software Engineering Supervisor	1.0
Systems Administrator	1.0
Systems Analyst	4.0
Systems Engineer	3.0
Systems Engineering Supervisor	1.0
Technical Support Specialist	5.0
Technical Support Supervisor	1.0
Technology Projects Manager	1.0
TOTAL	33.0

40250 Support Services

The Support Services Division provides administrative support, supervision, and guidance to the Maintenance Services, Fleet Maintenance, Custodial Maintenance, Contracts, and Purchasing divisions.

SUPPORT SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$682,469	\$794,099	\$847,932	6.8%
Contractual Services	1,538	5,545	2,395	-56.8%
Commodities	3,477	9,165	5,284	-42.3%
TOTAL	\$687,484	\$808,809	\$855,611	5.8%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	3.0
Administrative Supervisor	1.0
Support Services Director	1.0
Facility Construction Manager	1.0
TOTAL	6.0

40251 Contracts

The Contracts Division is responsible for the procurement, award, and administration of all agreements and contracts related to construction, maintenance, repair, and renovation related professional services including architectural and engineering, material testing and inspection, environment hygiene, and other goods and services as needed. The Division monitors and negotiates changes to existing contracts, processes applications for payment from service providers and vendors, and handles contract disputes and claims. Contracts works closely with project managers of operational departments to procure the goods and services necessary for completion of their construction, maintenance, repair, and renovation projects.

CONTRACTS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$778,181	\$817,489	\$832,453	1.8%
Contractual Services	31,428	4,156	3,643	-12.3%
TOTAL	\$809,609	\$821,645	\$836,096	1.8%

REGULAR FULL-TIME POSITIONS	FTE
Contract Administrator	4.0
Contracts Supervisor	1.0
TOTAL	5.0

40252 Purchasing

The Purchasing Division is responsible for the bidding, award, and administration of non-construction related service contracts, and for providing centralized procurement of supplies, commodities, and equipment needed for City operations. The Division monitors and negotiates changes to existing contracts and works closely with operational departments to procure the goods and services necessary for their operations and is responsible for the disposal of surplus goods. Purchasing is also responsible for administering the City's Procurement Card Program.

PURCHASING	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$676,891	\$684,055	\$653,972	-4.4%
Contractual Services	6,992	8,396	8,200	-2.3%
Commodities	308	-	-	0.0%
TOTAL	\$684,191	\$692,451	\$662,172	-4.4%

REGULAR FULL-TIME POSITIONS	FTE
Purchasing Analyst	4.0
Purchasing Manager	1.0
TOTAL	5.0

40253 Maintenance Services

The Maintenance Services Division coordinates and performs general maintenance for all City facilities.

BUILDING MAINTENANCE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,552,722	\$1,608,699	\$1,633,948	1.6%
Contractual Services	2,553,758	2,356,410	2,131,731	-9.5%
Commodities	466,129	372,077	439,052	18.0%
Capital Outlay	91	-	-	0.0%
TOTAL	\$4,572,700	\$4,337,186	\$4,204,731	-3.1%

REGULAR FULL-TIME POSITIONS	FTE
Building Maintenance Specialist	11.0
Building Maintenance Supervisor	1.0
Maintenance Services Manager	1.0
TOTAL	13.0

40254 Fleet Maintenance

The Fleet Maintenance Division administers the City's Fleet Maintenance Program, which coordinates, evaluates, and supervises the operations of the City's outside fleet maintenance contractor, First Vehicle Services. The Division assists with the procurement and disposition of City vehicles.

FLEET ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$139,508	\$165,458	\$155,106	-6.3%
Contractual Services	160,040	179,518	206,970	15.3%
Capital Outlay	114,031	72,434	118,000	62.9%
TOTAL	\$413,579	\$417,410	\$480,076	15.0%

REGULAR FULL-TIME POSITIONS	FTE
Fleet Manager	1.0
TOTAL	1.0

40255 Custodial Maintenance

The Custodial Maintenance Division maintains the cleanliness and appearance of the City's facilities.

CUSTODIAL MTCE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,149,323	\$2,194,204	\$2,392,924	9.1%
Contractual Services	57,177	70,074	71,661	2.3%
Commodities	251,175	274,871	281,193	2.3%
Capital Outlay	15,208	20,000	11,000	-45.0%
TOTAL	\$2,472,883	\$2,559,149	\$2,756,778	7.7%

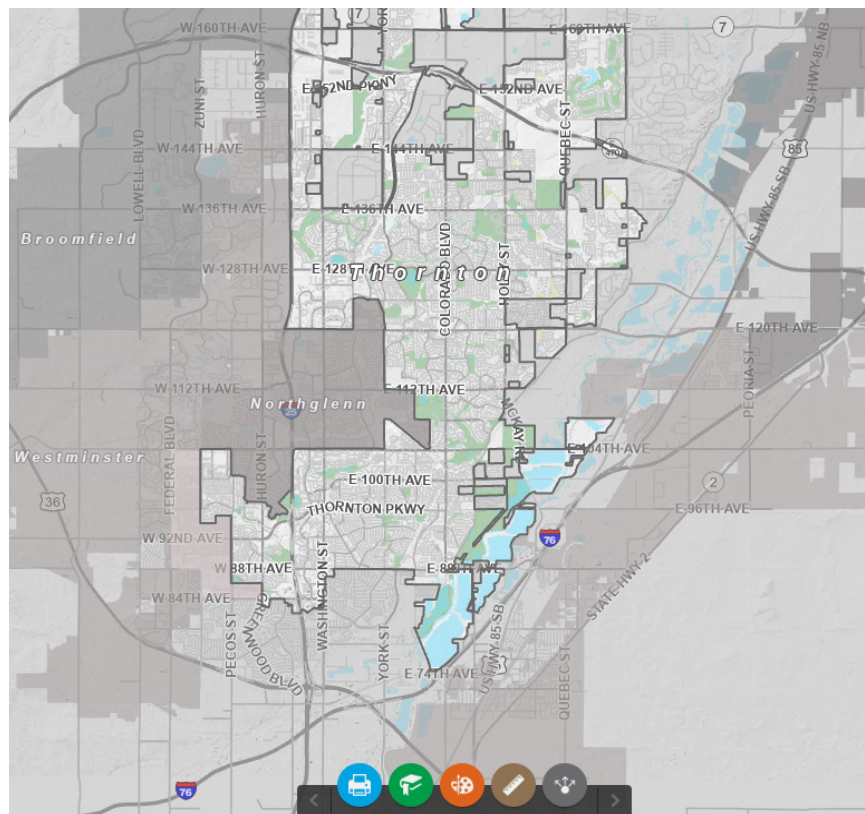
REGULAR FULL-TIME POSITIONS	FTE
Custodial Services Superintendent	1.0
Custodial Supervisor	2.0
Custodian	25.5
TOTAL	28.5

40350 GIS Services

The GIS Services Division provides sustainable, practical, and innovative technical solutions through proactive engagement with clients, improving processes, and providing resources needed to create measurable and meaningful results across the organization.

GIS SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$732,638	\$748,855	\$771,700	3.1%
Contractual Services	675	1,735	37,315	2050.7%
Commodities	29,769	2,000	2,000	0.0%
TOTAL	\$763,082	\$752,590	\$811,015	7.8%

REGULAR FULL-TIME POSITIONS	FTE
GIS Analyst	2.0
GIS Developer	2.0
GIS Manager	1.0
TOTAL	5.0



City Development Department

City Development Department Summary

The City Development Department is responsible for guiding and managing the current and future growth of the City. The Department provides information and assistance to the public regarding development codes and processes, oversees development review, and ensures compliance with building and zoning regulations. In addition, the Department manages the City's Comprehensive Plan and leads long-range planning efforts to promote well-planned, sustainable growth that aligns with the community's vision for the future.

City Development Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus Areas: Vibrant & Purposeful Development, Connected Communities, and a Safe, Supported & Livable Community; by guiding high-quality development and redevelopment throughout the City.

Through this work, the Department strengthens both current and future business opportunities, helping build long-term economic vitality. The Department also advances a diverse housing stock that enables more individuals and families to call Thornton home. This work further supports Safe, Supported & Livable Community by thoughtfully bridging where people live and work, creating an economic environment where residents, businesses, and activity centers reinforce and benefit one another. Together, these efforts ensure the City continues to meet its Focus Area goals and advance the broader strategic plan.

City Development uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Application On-Time Rate:** This Level of Service tracks the on-time rate of applications that go through the review process. The Department's Level of Service is to maintain a 90% On-Time Rate. The timeframe ranges between 3-4 weeks depending on the type of application that is submitted.
 - **2025 YTD Average On-Time Rate:** 86.67%
 - **2024 Average On-Time Rate:** 83.9%
 - **2023 Average On-Time Rate:** 72.3%
 - **2022 Average On-Time Rate:** 58.6%

Main Investments in the Upcoming Year

The Department’s investment in 2026 focuses on supporting the implementation of the City’s Strategic Plan and updating three Station Area Master Plans (STAMPs) along the RTD N Line. These plans, along with additional research, will inform and guide the upcoming update to the City’s Comprehensive Plan.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

CITY DEVELOPMENT	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$9,058,826	\$9,560,757	\$9,567,884	0.1%
Contractual Services	499,748	546,857	465,246	-14.9%
Commodities	27,169	84,252	44,419	-47.3%
TOTAL	\$9,585,743	\$10,191,866	\$10,077,549	-1.1%

BY DIVISION	2026 BUDGET
40300 City Development Administration	\$1,712,814
40305 Current Planning	1,297,059
40310 Policy Planning	775,212
40320 Building Inspection	2,488,568
40325 Code Compliance	1,625,904
40340 Development Engineering	2,177,992
TOTAL	\$10,077,549

40300 City Development Administration

The Administration Division provides administrative support to all City Development divisions, offers direction and guidance on development projects, establishes standards and internal goals for code development and enforcement, and supports the community's long-term growth and development. The Administrative Division also acts as a point of contact for the Planning Commission and Building Code Advisory Board.

CITY DEVELOPMENT ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,337,385	\$1,722,592	\$1,667,113	-3.2%
Contractual Services	18,569	42,359	28,331	-33.1%
Commodities	9,745	23,734	17,370	-26.8%
TOTAL	\$1,365,699	\$1,788,685	\$1,712,814	-4.2%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	4.25
Administrative Supervisor	1.0
City Development Director	1.0
City Development Liaison	1.0
Executive Assistant	1.0
Planning Director	1.0
Regional Transportation Engineer	1.0
TOTAL	10.25

40305 Current Planning

The Current Planning Division is responsible for the coordination of most development review functions for the City, including annexations, zone change requests, conceptual site plans, subdivisions, and development permits, as well as plan reviews and inspections for landscape improvements for commercial and residential projects. Landscape improvements include landscaped areas in residential open spaces, street rights of way, commercial developments, and public and private parks. Current Planning and Landscape Architecture staff work with developers, residents, external review agencies, and other staff to address development issues and prepare development projects for public hearings. Current Planning staff coordinate and process Development Code Amendments, review and process Metro Districts and Metro District IGAs, and serve as the primary liaison with the Development Permits & Appeals Board (DPAB) and Planning Commission (PC).

CURRENT PLANNING	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,531,837	\$1,408,720	\$1,278,654	-9.2%
Contractual Services	33,031	11,477	10,495	-8.6%
Commodities	2,902	5,720	7,910	38.3%
TOTAL	\$1,567,770	\$1,425,917	\$1,297,059	-9.0%

REGULAR FULL-TIME POSITIONS	FTE
Current Planning Manager	1.0
Landscape Review & Inspection Manager	1.0
Landscape Reviewer & Inspector	2.0
Planner	4.0
Planning Technician	1.0
Principal Planner	1.0
TOTAL	10.0

40310 Long-Range Planning

The Long-Range Planning Division is responsible for maintaining, updating, and implementing the Comprehensive Plan, preparing area plans and growth documents, providing professional and analytical support on other local and regional issues, and maintaining statistical data for the City.

LONG RANGE PLANNING	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$740,647	\$740,587	\$766,292	3.5%
Contractual Services	3,297	5,040	7,770	54.2%
Commodities	59	1,100	1,150	4.5%
TOTAL	\$744,003	\$746,727	\$775,212	3.8%

REGULAR FULL-TIME POSITIONS	FTE
Long Range Planning Manager	1.0
Principal Planner	1.0
Planner	3.0
TOTAL	5.0



40320 Building Inspection

The Building Inspection Division ensures that the standards and codes set forth by the City of Thornton for safety, health, and public welfare are implemented and maintained. The Division regulates and controls the design, construction, quality of materials, use and occupancy, and location of all buildings and structures within the City of Thornton.

The Division issues all building-related permits and coordinates associated activities related to the permits being issued. These activities include, but are not limited to, plan review for all new construction, remodels, additions, and miscellaneous projects. The Division is also responsible for the interpretation and enforcement of adopted model codes and standards of the City.

BUILDING INSPECTION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,280,670	\$2,396,048	\$2,430,321	1.4%
Contractual Services	34,555	67,419	56,521	-16.2%
Commodities	963	5,085	1,726	-66.1%
TOTAL	\$2,316,188	\$2,468,552	\$2,488,568	0.8%

REGULAR FULL-TIME POSITIONS	FTE
Building Inspection Supervisor	1.0
Building Inspector	9.0
Chief Building Official	1.0
Permit Counter Supervisor	1.0
Permit Technician	3.0
Plans Examiner	1.0
Plans Examining Supervisor	1.0
TOTAL	17.0

40325 Code Compliance

The Code Compliance Division enforces the adopted City Codes (standards) that govern the use and maintenance of private property throughout the City. Code Compliance Officers collaborate with residents and businesses to eliminate the cause of blight and nuisances that devalue, detract, and degrade the quality of any neighborhood. The Code Compliance Division Managers the City's short-term rental licensing program.

CODE COMPLIANCE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,143,399	\$1,233,868	\$1,281,259	3.8%
Contractual Services	392,853	385,130	330,582	-14.2%
Commodities	11,685	36,113	14,063	-61.1%
TOTAL	\$1,547,937	\$1,655,111	\$1,625,904	-1.8%

REGULAR FULL-TIME POSITIONS	FTE
Code Compliance Manager	1.0
Code Compliance Officer	8.0
Code Compliance Supervisor	2.0
TOTAL	11.00

40340 Development Engineering

The Development Engineering Division includes two areas: engineering and construction inspection. The Division performs plan reviews and inspections for infrastructure for commercial and residential projects. Infrastructure improvements include water, sanitary sewer, paving, and drainage. This Division also creates and manages Developer's Agreements; issues construction and traffic control permits for development projects.

DEVELOPMENT ENGINEERING	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,024,888	\$2,058,942	\$2,144,245	4.1%
Contractual Services	17,443	35,432	31,547	-11.0%
Commodities	1,815	12,500	2,200	-82.4%
TOTAL	\$2,044,146	\$2,106,874	\$2,177,992	3.4%

REGULAR FULL-TIME POSITIONS	FTE
Civil Engineer Tech	1.0
Civil Engineer	4.0
Deputy City Development Director	1.0
Development Engineering Manager	1.0
Development Inspection Supervisor	1.0
Development Inspector	3.0
Project Manager	2.0
TOTAL	13.0

Economic Development Department

Economic Development Department Summary

The Economic Development Department aims to keep the Thornton economy strong by fostering primary job growth and capital investment, supporting existing and attracting new retail development, promoting redevelopment and revitalization in the older and deteriorating areas of the City and supporting the success and vitality of existing local small businesses. The Department leads activities that promote quality, primary job creation and capital investment within the City. The Department's core areas of focus are primary employer attraction, retention and expansion, attracting new retail development and support for existing shopping centers, redevelopment of commercial properties in urban renewal areas and staff support to the Thornton Development Authority (TDA), and support of the Businesses in Thornton Advisory Commission (BTAC) and the City's small business support programs. The Department works directly with other City departments as well as a multitude of external strategic partners complete its work.

Economic Development Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus area Vibrant and Purposeful Development through retail attraction, redevelopment, small business support, and primary employer attraction and retention.

The Economic Development Department uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Total Businesses:** This Key Performance Measure tracks the total number of businesses in the City of Thornton on an annual basis. Economic Development is responsible for the retention and growth of business in the City.
 - **2024:** 3,056
 - **2023:** 3,056
 - **2022:** 2,833
 - **2021:** 2,650

- **New Created/Retained Primary Jobs:** This Key Performance Measure tracks the number of newly created and retained primary jobs within the City of Thornton on an annual basis. Economic Development is responsible for the retention and growth of primary employment in the City.
 - **2024:** 501
 - **2023:** 340
 - **2022:** 350
 - **2021:** 150

Main Investments in the Upcoming Year

The main investment in the 2026 Budget is maintaining levels of service to bolster and retain business and employment within the City while also providing support and assistance for existing businesses through programs, grant opportunities, and the Alliance Center.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget. These tables offer a high-level view of how the City is allocating funds.

ECONOMIC DEVELOPMENT	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,409,237	\$1,484,356	\$1,518,029	2.3%
Contractual Services	247,428	225,131	344,041	52.8%
Commodities	4,779	8,500	6,300	-25.9%
Capital Outlay	29,813	-	-	0.0%
TOTAL	\$1,691,257	\$1,717,987	\$1,868,370	8.8%

REGULAR FULL-TIME POSITIONS	FTE
Economic Development Director	1.0
Deputy Economic Development Director	1.0
Business Outreach Specialist	1.0
Executive Assistant	1.0
Real Estate and Marketing Administrator	1.0
Redevelopment Administrator	1.0
Economic Development Administrator	1.0
Small Business Manager	1.0
TOTAL	8.0

Finance Department

Finance Department Summary

The Finance Department is responsible for administering all financial record-keeping and reporting functions required by the City Charter. The Department oversees revenue forecasting, long-term financial planning, accounts payable, and the collection, analysis, and reporting of financial data to City Management, City Council, creditors, and the general public. Additional responsibilities include investment and debt management, as well as tax licensing, collections, and audit functions.

Finance Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports the City's Strategic Focus Area Organizational Excellence and Vibrant & Purposeful Development by working to ensure the City is financially sustainable for current and future operations and provision of data to other City operations to assess the impact of development on the long-term financial impacts that could ultimately impact on our ability to meet our strategic plans goals.

Finance uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

Licensed Businesses: This Key Performance Measure tracks the number of businesses licensed to operate within the City. This information is used to assess the audit team's workload and to help estimate revenues that contribute to the City's overall financial health.

- **2025 YTD:** 11,014
- **2024:** 9,043
- **2023:** 7,980
- **2022:** 7,286

Number of Grant Awards: This Key Performance Measure helps the City understand the effectiveness and frequency of the grant awards we receive. Both the dollar amounts and the number of grants awarded may vary from year to year based on availability and the types of grants pursued. Tracking this information allows the City to identify historical patterns and provides a valuable reference point for future grant planning and budgeting.

- **2025 (data as of November 2025):** 21
- **2024:** 29
- **2023:** 30
- **2022:** 29

GFOA Award: The City of Thornton has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its Annual Report for the fiscal year ended 2023. This marks the 39th consecutive year the City has received this recognition. Earning this award is an important goal for the City, as it reflects our commitment to meeting high professional standards and demonstrates our progress toward achieving our Organizational Excellence goals.

Main Investments in the Upcoming Year

The main investment in 2026 is the contracting of a Revenue Agent to assist the Department in processing Sales Tax returns and collections. This contract position will assist in reviewing our current software for any possible future improvements.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget. The table offers a high-level view of how the City is allocating funds.

FINANCE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$3,062,958	\$3,182,232	\$3,328,590	4.6%
Contractual Services	336,073	306,810	369,633	20.5%
Commodities	15,940	6,640	8,660	30.4%
TOTAL	\$3,414,971	\$3,495,682	\$3,706,883	6.0%

REGULAR FULL-TIME POSITIONS	FTE
Accountant	6.00
Accountant Specialist	2.00
Accounting Technician	1.00
Controller	1.00
Deputy Finance Director	1.00
Finance Director	1.00
Revenue Agent	2.00
Senior Financial Analyst	1.75
Tax Auditor	5.00
Tax Audit Supervisor	1.00
Tax Manager	1.00
TOTAL	22.75

Infrastructure Department – General Operating

Infrastructure Department Summary

The Infrastructure Department services are spread between the General Fund and the four utility funds (Water, Sewer, Stormwater, and Environmental Services). Infrastructure Department services provided by the general fund include capital project management and related engineering services, street operations and snow plowing, and traffic engineering and operations. The Department also ensures compliance with City standards and regulations regarding public infrastructure.

Infrastructure Department Tie to the Strategic Plan & Departmental Performance Measures

The Department supports all four of the City's Strategic Focus Areas. The Department is most heavily involved in the Connected Communities focus area through Vision Zero efforts in Traffic Engineering and hazard removal programs through Street Operations. Capital planning and project management supports Vibrant and Purposeful Development through integration of thoughtful projects and Safe, Supported, Livable Communities through maintenance of the existing city infrastructure and provision of utility services. Organizational Excellence is supported through efficient internal processes to reduce waste, engage employees, and support a service-oriented culture.

Infrastructure – General Operating uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance. Data is updated annually, so 2025 data is not yet available.

Killed or Seriously Injured (KSI) Accidents: This Key Performance Measure tracks the number of accidents resulting in fatalities or serious injuries. The Department strives to reduce this number each year. This data is used to inform infrastructure design, engineering decisions, and asset management practices to improve safety throughout the community.

- **2024:** 61
- **2023:** 61
- **2022:** 72

Lane Miles of Roadways Maintained: This Key Performance Measure tracks the total miles of infrastructure the City is responsible for maintaining. This data helps guide workforce prioritization and maintenance planning to ensure resources are allocated effectively and service levels are maintained.

- **2024:** 1,331
- **2023:** 1,320
- **2022:** 1,319

Total Miles of Bikes Lanes: This Key Performance Measure tracks the total miles of bike lanes the City maintains. This data supports workforce planning and helps guide maintenance priorities. Expanding and maintaining bike lanes is a key part of providing safe, accessible alternative transportation options for residents as they navigate the city.

- **2024:** 108
- **2023:** 105
- **2022:** 103

Main Investments in the Upcoming Year

The main investments in 2026 focus on maintaining Levels of Service through programs such as the Signal Pole Replacement Program and continued street maintenance activities, including snow plowing, street sweeping, and roadway repairs.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

INFRASTRUCTURE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$8,810,977	\$8,994,800	\$9,134,852	1.6%
Contractual Services	3,900,429	4,174,074	4,311,484	3.3%
Commodities	1,278,881	1,813,855	1,663,556	-8.3%
Capital Outlay	61,802	-	-	0.0%
TOTAL	\$14,052,089	\$14,982,729	\$15,109,892	0.8%

BY DIVISION	2026 BUDGET
40500 Infrastructure Administration	\$804,607
40525 Street Operations	5,697,067
40555 Engineering Services	3,244,899
40560 Traffic Engineering	5,363,319
TOTAL	\$15,109,892



40500 Infrastructure Administration

This Division oversees the Infrastructure Department, including Utilities. It houses the Infrastructure Director, Executive Assistant, and one of the two Deputy Directors. The Division focuses on organizational performance, budgeting, and policy development, ensuring that the Department continues to meet its established Levels of Service and anticipates future needs.

INFRASTRUCTURE ADMINISTRATION	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$721,628	\$764,151	\$779,679	2.0%
Contractual Services	22,020	19,560	20,736	6.0%
Commodities	27,528	3,035	4,192	38.1%
TOTAL	\$771,176	\$786,746	\$804,607	2.3%

REGULAR FULL-TIME POSITIONS	FTE
Executive Assistant	1.0
Executive Director	1.0
Deputy Director Operations	1.0
TOTAL	3.0

40525 Street Operations

This Division is responsible for maintaining the City's rights-of-way, including streets and sidewalks. It works to minimize hazards to the traveling public and ensure safe, multimodal transportation throughout the City. These goals are achieved through routine road maintenance, snow removal, pothole patching, and resurfacing activities. Street Operations also maintain a safe and accessible sidewalk network by repairing or replacing damaged walkway sections.

STREET OPERATIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$3,030,731	\$3,059,413	\$3,180,256	3.9%
Contractual Services	1,221,276	1,050,377	1,282,471	22.1%
Commodities	826,296	1,282,260	1,234,340	-3.7%
Capital Outlay	61,803	-	-	0.0%
TOTAL	\$5,140,106	\$5,392,050	\$5,697,067	5.7%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
Equipment Operator	21.0
Pavement Management Engineer	1.0
Street Operations Superintendent	1.0
Street Operations Supervisor	1.0
TOTAL	25.0

40555 Engineering Services

This Division manages and implements the Capital Improvement Plan (CIP) to maintain and expand the City's infrastructure, streets, water, stormwater, and sewer systems. Additional responsibilities include surveying, permitting, and inspecting construction activities within the City's rights-of-way (unrelated to private development), as well as performing utility locates.

ENGINEERING SERVICES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$3,130,649	\$3,172,609	\$3,155,381	-0.5%
Contractual Services	74,360	77,512	76,868	-0.8%
Commodities	29,700	12,650	12,650	0.0%
TOTAL	\$3,234,709	\$3,262,771	\$3,244,899	-0.5%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
City Surveyor	1.0
Civil Engineering Tech	1.0
Construction Coordinator	4.0
Construction Supervisor	1.0
Engineering Director	1.0
Engineering Manager	3.0
Permit Tech	1.0
Project Manager	2.0
Senior Surveyor	1.0
Civil Engineer	2.0
Utility Locator	3.0
TOTAL	21.0

40560 Traffic Engineering

This Division manages the transportation network including all traffic signals, signs, pavement markings and a portion of the streetlight network. The division also works with local transportation agencies to support multimodal transportation efforts and the Vision Zero program.

TRAFFIC ENGINEERING	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,927,968	\$1,998,627	\$2,019,536	1.0%
Contractual Services	2,582,772	3,026,625	2,931,409	-3.1%
Commodities	395,357	515,910	412,374	-20.1%
Capital Outlay	-	-	-	0.0%
TOTAL	\$4,906,097	\$5,541,162	\$5,363,319	-3.2%

REGULAR FULL-TIME POSITIONS	FTE
Project Manager	3.0
Senior Civil Engineer	1.0
Traffic Engineer	1.0
Traffic Engineering Technician	1.0
Traffic Operations Technician	6.0
Traffic Operations Supervisor	2.0
TOTAL	14.0



City Manager's Office

City Manager's Office Summary

The City Manager's Office supports the City Manager in overseeing the day-to-day operations of the City. Its primary responsibility is to carry out City policies, implement the City Council's vision, goals, and objectives, and recommend policy solutions to address community needs. The Office also plans and develops new programs to meet future service demands, coordinates the annual operating and capital budgets, and manages the five-year Capital Improvement Plan. Additionally, the Office oversees projects requiring intergovernmental agreements and ensures effective collaboration across all departments. The Human Resources Department and the City Clerk's Office also operate within the City Manager's Office.

City Manager's Office Tie to the Strategic Plan & Departmental Performance Measures

The department supports all of the City's Strategic Focus Areas by serving as the central coordinator and champion for the entire organization. As the hub of city operations, the City Manager's Office works closely with every department by providing guidance, alignment, and support to ensure that meaningful progress continues across all initiatives. When challenges arise, the City Manager's Office steps in to help teams navigate obstacles, identify solutions, and keep projects moving forward. Through this collaborative approach, the department helps maintain organizational focus, consistency, and momentum in achieving the City's long-term goals.

The City Manager's Office uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

Council Action Requests (CARS): This tracks the number of requests that come from Council members throughout the year. This can include information requests, follow ups on residents comments, and other council business.

- **2025 YTD:** 347
- **2024:** 351
- **2023:** 351

MyThornton Requests: This tracks the number of MyThornton requests that are opened within the year from residents. This could be clarification on information, notifying the City of repairs, or other items.

- **2025 YTD:** 4,034
- **2024:** 4,248
- **2023:** 4,809

Open Records Request: This data tracks how many open records requests that the City received per year.

- **2025 YTD:** 659
- **2024:** 659
- **2023:** 830
- **2022:** 809

Main Investments in the Upcoming Year

In 2026, the City Manager’s Office will maintain its current Levels of Service while focusing on launching and implementing the new Strategic Plan and advancing the City’s reorganization effort.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

CITY MANAGER’S OFFICE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$5,731,365	\$5,654,682	\$5,967,236	5.5%
Contractual Services	517,730	683,962	486,425	-28.9%
Commodities	52,037	36,932	36,980	0.1%
TOTAL	\$6,301,132	\$6,375,576	\$6,490,641	1.8%

BY DIVISION	2026 BUDGET
40800 City Manager	\$1,195,551
40210 Human Resources	2,836,531
40230 City Clerk	1,217,638
40260 Management and Budget Office	1,240,921
TOTAL	\$6,490,641



40210 Human Resources

Human Resources is responsible for recruitment and selection of employees, classification and compensation studies and processing payroll; administering employee policies, directives and employment law; managing employee benefit programs; and maintaining effective communications with employees at all levels of the organization.

HUMAN RESOURCES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,254,282	\$2,482,309	\$2,557,640	3.0%
Contractual Services	349,817	257,767	261,204	1.3%
Commodities	15,191	20,966	17,687	-15.6%
TOTAL	\$2,619,290	\$2,761,042	\$2,836,531	2.7%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	2.0
Benefits Administrator	1.0
Benefits Coordinator	1.0
Human Resources Analyst	5.0
Human Resources Director	1.0
Human Resources Technician	2.0
Payroll Administrator	1.0
Payroll Coordinator	2.0
TOTAL	15.00

40230 City Clerk

The City Clerk is responsible for managing the official records of the City. City Clerk functions include: responding to open records requests; reviewing documents submitted for City Council, TDA Boards, 136th Avenue GID Board, the E-911 Authority Board, and TASHCO, Inc meetings; serving as the primary support for the Local Licensing Authority (LLA), Marijuana Licensing Authority (MLA) and Hearing Officer, and the Election Commission; preparing packets, agendas and minutes for such meetings; recording proceedings of City Council; administering City elections; administering liquor, marijuana, and other miscellaneous licensing; processing passport applications; administering the recruitment process of citizen board and commission members; and coordinating the approval of City Charter amendments, subsequent printing of the Charter, and Code Amendments.

CITY CLERK	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,120,099	\$1,131,000	\$1,179,239	4.3%
Contractual Services	47,850	206,651	35,106	-83.0%
Commodities	2,571	2,966	3,293	11.0%
TOTAL	\$1,170,520	\$1,340,617	\$1,217,638	-9.2%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	2.0
Licensing Coordinator	1.0
Assistant City Clerk	1.0
City Clerk	1.0
Deputy City Clerk	1.0
Records Program Administrator	1.0
Records Systems Administrator	1.0
TOTAL	8.0

40260 Management & Budget Office (MBO)

Responsible for coordinating the annual operating budget and five-year capital improvement plan for the City. The MBO provides planning, policy, and organizational development research to support the City Manager, City Council, and management staff; coordinates the City’s Performance Measurement program (including reports and updates to City Council); assembles and manages the City’s operating and capital budgets; and leads special projects. In addition, the MBO provides support on intra-departmental and intergovernmental projects.

MANAGEMENT & BUDGET OFFICE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,296,017	\$1,410,391	\$1,171,156	-17.0%
Contractual Services	101,974	82,694	69,265	-16.2%
Commodities	437	500	500	0.0%
TOTAL	\$1,398,428	\$1,493,585	\$1,240,921	-16.9%

REGULAR FULL-TIME POSITIONS	FTE
Deputy City Manager	2.0
Budget & Operations Director	1.0
Grant Program Manager	1.0
Management Analyst	2.0
TOTAL	6.0

40800 City Manager's Office

The City Manager's Office Division consists of professional and administrative support staff members who coordinate effective management of municipal services based on the goals, principles, and objectives established by the Council. Responsibilities of the City Manager's Office include the implementation and execution of policies and objectives formulated by the City Council, the development and recommendation of policy solutions to community problems, and the planning and development of new programs to meet the future needs of the City.

CITY MANAGER	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,060,965	\$630,982	\$1,059,201	67.9%
Contractual Services	18,089	136,850	120,850	-11.7%
Commodities	33,838	12,500	15,500	24.0%
TOTAL	\$1,112,892	\$780,332	\$1,195,551	53.2%

REGULAR FULL-TIME POSITIONS	FTE
Administrative Specialist	1.0
City Manager	1.0
Executive Assistant	1.0
TOTAL	3.0



Legal Department – General Operating

Legal Department Summary

The Legal Department serves as legal counsel for the City, providing legal services to the City Council, City Manager, all departments, and all boards and commissions. The Department’s attorneys represent the City in litigation before State and Federal Courts, as well as local and State administrative agencies, and protect the City’s water rights in water court. In advising staff on programs and activities, the attorneys prepare and review ordinances, resolutions, intergovernmental agreements, contracts, deeds, easements, and other legal documents. The Legal Department also conducts all prosecution matters in Municipal Court. Additionally, the attorneys direct and oversee special counsel representing the City in matters related to bonds, utilities, workers’ compensation, liability defense, and other specialized areas.

Main Investments in the Upcoming Year

In 2026, the Legal Department will add a new Senior Assistant City Attorney to help maintain its levels of service at the Municipal Court..

Overall Department Budget

The table below provides an overall summary of the 2026 Budget. These tables offer a high-level view of how the City is allocating funds.

LEGAL	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,785,817	\$2,871,734	\$3,235,891	12.7%
Contractual Services	157,607	324,301	199,710	-38.4%
Commodities	2,141	11,825	7,100	-40.0%
TOTAL	\$2,945,565	\$3,207,860	\$3,442,701	7.3%

REGULAR FULL-TIME POSITIONS	FTE
Assistant City Attorney	8.5
City Attorney	1.0
Deputy City Attorney	1.0
Legal Administrative Assistant	3.0
Law Office Administrator	1.0
Paralegal	1.0
TOTAL	15.5

Communications Department

Communications Department Summary

The Communications Department promotes effective communication between the City's departments and divisions, the news media, and the public. The Communications Department works to deliver timely and accurate information about City events, programs, and issues, and to alert the public during emergencies.

Communications Department Tie to the Strategic Plan & Departmental Performance Measures

The Communications Department supports the City's Strategic Focus Areas through the production and mailing of the City-Voice newspaper six times a year, creation and dissemination of digital content through the City's website and social media, and development and facilitation of the delivery of promotional and informational materials through a multitude of methods.

The Communications Department uses Key Performance Measures to help both the Department and City leadership monitor and evaluate operations. The following are a few of the measures the Department tracks to gain insights into its performance.

- **Meta Reach/Impressions (Views):** This Key Performance Measure tracks the number of views the City's social media posts receive each month.
 - **2025 Average** (*data through September*): 67,634/99,626
 - **2024 Average** (*data from July to December*): 59,277/45,516
- **Number of Email Newsletter Subscribers:** This Key Performance Measure tracks the number of the City's email newsletter subscribers each month.
 - **2025 Average** (*data through October*): 55,684
 - **2024 Average** (*data from July to December*): 54,836
- **Web Sessions:** This Key Performance Measure tracks the number of City of Thornton web sessions each month.
 - **2025 Average** (*data through October*): 97,374
 - **2024 Average** (*data from July to December*): 106,872

Main Investments in the Upcoming Year

The main investment in the 2026 Budget is maintaining levels of service to provide timely and accurate information to the residents of Thornton, while supporting other internal departments in the development and dissemination of marketing, promotional, or educational information, including translation services.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds. Additional details can be found in the Divisional Summaries.

COMMUNICATIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,109,838	\$1,141,391	\$1,155,274	1.2%
Contractual Services	640,234	971,773	892,249	-8.2%
Commodities	40,475	122,027	99,260	-18.7%
Capital Outlay	108,118	116,555	127,654	9.5%
TOTAL	\$1,898,666	\$2,351,746	\$2,274,437	-3.3%

BY DIVISION	2026 BUDGET
40240 Communications	1,639,377
40110 Reprographics	635,060
TOTAL	\$2,274,437

THORNTON

CITY VOICE

ThorntonCO.gov NEWSPAPER

September-October 2025

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Para leer el periódico de la ciudad de Thornton "City Voice" en español, escanee este código con su teléfono.

Your vote counts: Thornton's regular Municipal Election is November 4

Information provided by Thornton City Clerk's office

Upcoming Meetings AND EVENTS

City offices closed September 2 for Labor Day

Join us for Thornton City Council Meetings in the Council Chambers at 9500 Civic Center Dr.—everyone's welcome!

September 9	September 23
October 14	October 28

Meet and talk with your Council members at the Ward and Community meetings which are held throughout the year.

40240 Communications

The Communications Division is responsible for managing the City's website, overseeing media relations, development and delivery of digital and hard-copy content, and serving as the primary point of contact for emergency communications.

COMMUNICATIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$1,109,838	\$1,141,391	\$1,155,274	1.2%
Contractual Services	171,574	364,223	355,449	-2.4%
Commodities	603	1,767	1,000	-43.4%
Capital Outlay	21,284	116,555	127,654	9.5%
TOTAL	\$1,303,299	\$1,623,936	\$1,639,377	1.0%

REGULAR FULL-TIME POSITIONS	FTE
Communications Director	1.0
Deputy Communications Director	1.0
Digital and Print Media Specialist	2.0
Video Production Specialist	2.0
Digital Engagement Manager	1.0
TOTAL	7.0

40110 Reprographics

The Reprographics Division processes all incoming, outgoing, or interdepartmental mail. The Division also handles large copy jobs, packets, books, and special mailings including utility bills under the management of the Communications Division.

REPROGRAPHICS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Contractual Services	\$468,660	\$607,550	\$536,800	-11.6%
Commodities	39,872	120,260	98,260	-18.3%
Capital Outlay	86,834	-	-	0.0%
TOTAL	\$595,366	\$727,810	\$635,060	-12.7%

Legislative Department

Legislative Department Summary

The Legislative Department is comprised of the City Council and all Boards and Commissions appointed by the City Council. The City Council serves as the legislative and governing body of the City, responsible for establishing City policies and goals and adopting laws, ordinances, and resolutions necessary to conduct City business. The Boards and Commissions provide opportunities for Thornton residents to engage in their local government and serve in *advisory*, or oversight capacities as established and assigned by the City Council.

Overall Department Budget

The table below provides an overall summary of the 2026 Budget.

LEGISLATIVE	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$450,119	\$475,424	\$499,332	5.0%
Contractual Services	193,511	203,420	207,220	1.9%
Commodities	36,424	15,700	12,400	-21.0%
Capital Outlay	7,175	-	-	0.0%
TOTAL	\$687,229	\$694,544	\$718,952	3.5%

BY DIVISION	2026 BUDGET
40700 City Council	\$682,858
40720 Boards and Commissions	36,094
TOTAL	\$718,952

40700 City Council

The City Council serves as the legislative and governing body of the City of Thornton. It is responsible for establishing City policies and goals. The City Council has the authority to adopt laws, ordinances, and resolutions as needed to conduct the business of the City. By ordinance, the City Council may also enter into contracts or intergovernmental agreements with other governmental entities to furnish, receive, or provide for cooperative service delivery. The City Council appropriates from the City treasury the funds needed to conduct the business of the City. City staff submits an annual budget to the City Council for their review, deliberation, and approval. The annual budget establishes spending levels within the various City funds, which are reported to the City Council throughout the year. The City Council appoints the City Manager, City Attorney, Municipal Court Judge, and the various members of Thornton's boards and commissions.

CITY COUNCIL	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$426,178	\$443,395	\$463,238	4.5%
Contractual Services	193,511	203,420	207,220	1.9%
Commodities	36,424	15,700	12,400	-21.0%
Capital Outlay	7,175	-	-	0.0%
TOTAL	\$663,288	\$662,515	\$682,858	3.1%

40720 Boards and Commissions

The City of Thornton has eight different Boards and Commissions, each offering Thornton's citizenry a unique opportunity to become involved in the Thornton community. All Boards and Commissions are created by Ordinance. Each group has bylaws or rules of procedure that guide the conduct of their meetings.

BOARDS AND COMMISSIONS	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$23,941	\$32,029	\$36,094	12.7%
TOTAL	\$23,941	\$32,029	\$36,094	12.7%

General Operating Expenses

General Operating Summary

The General Operating Expenses is a division of the General Fund that contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or divisions. Examples of non-departmental expenditures include payments for workers' compensation and property/casualty insurance, state unemployment contributions, contingency, and a transfer to the Thornton Arts, Science, and Humanities, Inc. (TASHCO)

Overall Department Budget

The table below provides an overall summary of the 2026 Budget.

GENERAL OPERATING EXPENSES	ACTUAL 2024	BUDGET 2025	BUDGET 2026	% CHANGE
Personnel Services	\$2,977,158	\$5,176,514	\$2,475,050	-52.2%
Contractual Services	2,577,979	3,392,983	1,393,635	-58.9%
Other Expenses	11,509	245,946	871,460	254.3%
TOTAL	\$5,566,646	\$8,815,443	\$4,740,145	-46.2%

Governmental Capital Fund

The Governmental Capital Fund includes a five-year Capital Improvement Program (CIP) that staff updates annually. The City of Thorn-ton defines capital expenditures as items valued at more than \$10,000 that are not part of daily operational activities. The CIP is updated annually through a collaborative process between each of the departments with capital expenditures and the Management & Budget Office. The first year of the CIP, which corresponds to the upcoming fiscal year, is adopted and approved by City Council as part of the annual budget. The remaining years of the program reflect the intent of City Council and City staff to plan responsibly for future capital needs and improvements. Major sources of General Fund revenue include sales and use taxes, property taxes, user fees, fines, permit and license fees, intergovernmental revenues, and administrative charges.

Governmental Capital Plan

PROJECT	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	5 YEAR TOTAL
Contractual Obligations/Grants						
Westminster Revenue Share	\$435,413	\$-	\$-	\$-	\$-	\$435,413
Debt Service - Public Safety Facility COPs	1,188,384	1,187,834	1,188,204	1,188,081	1,188,638	5,941,141
Incentive Payments	1,084,600	600,000	98,500	100,000	-	1,883,100
Business Investment Program	350,000	350,000	350,000	350,000	350,000	1,750,000
Contingency - Governmental Capital	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal Contractual Obligations	\$3,158,397	\$2,237,834	\$1,736,704	\$1,738,081	\$1,638,638	\$10,509,654
Capital Maintenance Projects						
Street Rehabilitation Program	\$4,515,902	\$3,871,778	\$4,033,889	\$4,202,485	\$4,377,824	\$21,001,878
Fleet Replacement	3,729,000	2,534,141	915,779	3,533,121	2,776,625	13,488,666
Building Maintenance Projects	955,000	1,000,000	1,030,000	1,060,900	1,092,727	5,138,627
Washington Street Improvements	2,097,000	2,515,000	2,115,000	3,794,000	-	10,521,000
Traffic Signal Repairs	488,900	520,500	536,100	552,100	568,700	2,666,300
Concrete Replacement Program	218,884	227,639	236,745	246,214	256,063	1,185,545
Traffic Signal Uninterrupted Power Supply (UPS)	71,300	73,400	75,600	80,200	-	300,500
Subtotal Capital Maintenance Projects	\$12,075,986	\$10,742,458	\$8,943,113	\$13,469,020	\$9,071,939	\$54,302,516

PROJECT	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	5 YEAR TOTAL
Transportation & Accessibility Projects						
104th Ave Widening	\$27,000,000	\$-	\$-	\$-	\$-	\$27,000,000
Traffic Signal Installations	-	1,636,100	676,300	1,191,200	973,600	4,477,200
TSC Mitigation/Remediation	1,311,000	2,093,000	92,000	104,000	104,000	3,704,000
Quebec St. Widening - North of 136th Avenue	1,062,500	-	825,000	-	-	1,887,500
American Disability Act (ADA) Improvements	300,000	300,000	300,000	300,000	300,000	1,500,000
Intersection and Corridor Mobility	125,000	125,000	125,000	-	-	375,000
HSIP grant Riverdale Lighting	527,000	-	-	-	-	527,000
Subtotal Transportation Projects	\$30,325,500	\$4,154,100	\$2,018,300	\$1,595,200	\$1,377,600	\$39,470,700
Public Safety Projects						
CAD/RMS Replacement	\$5,000,000	\$-	\$-	\$-	\$-	\$5,000,000
Opioid Programming	357,438	85,152	95,561	91,002	87,550	716,703
Homelessness Strategy Development	150,000					150,000
Fire Training Facilities Study	75,000	-	-	-	-	75,000
Courts Master Plan	75,000	-	-	-	-	75,000
Radio Replacements	-	6,125,525	866,946	-	-	6,992,471
Police HMI system replacement	-	100,000	-	-	-	100,000
10-Printer Replacement	-	30,000	30,000	-	-	60,000
Police Headquarters Building Security Cameras	-	-	300,000	-	-	300,000
911 Comm Center Furniture warranty replacement				175,000		175,000
Subtotal Public Safety Projects	\$5,657,438	\$6,340,677	\$1,292,507	\$266,002	\$87,550	\$13,644,174
IT Projects						
Revenue Software Replacement	\$-	\$-	\$1,500,000	\$-	\$-	\$1,500,000
ERP Software Replacement	-	-	-	-	4,500,000	\$4,500,000
Subtotal IT Projects	\$-	\$-	\$1,500,000	\$-	\$4,500,000	\$6,000,000
TOTAL GOVERNMENTAL CAPITAL FUND	\$51,217,321	\$23,475,069	\$15,490,624	\$17,068,303	\$16,675,727	\$123,927,044

Capital Improvement Plan Project Descriptions

CONTRACTUAL OBLIGATION/ GRANT PROJECTS	2026 APPROPRIATION	PROJECT DESCRIPTION	ESTIMATED ONGOING OPERATING COSTS
Debt Service - Public Safety Facility COPs	\$1,188,384	See Debt Service Sheet	Debt Repayment
Incentive Payments	1,084,600	This project funds incentive payments pursuant to existing agreements with Thornton businesses.	N/A
Westminster Revenue Share	435,413	This project funds the revenue sharing payment that is owed to the city of Westminster per the Interstate 25 Corridor Growth Area intergovernmental agreement.	N/A
Business Investment Program	350,000	The Business Investment Program began in 2010 and is funded through a change in the sales tax vendor fee. Funding is dedicated to the Business Improvement Grant (BIG) Program, commercial graffiti removal, and the Shop Thornton First campaign.	This ongoing program has indirect annual operating costs that are included in the time of staff within the Economic Development department.
Contingency - Governmental Capital	100,000	Authorized contingency for the Governmental Capital Fund	N/A

Contractual Obligations/Grant Project Total: \$3,158,397

CAPITAL MAINTENANCE PROJECTS	2026 APPROPRIATION	PROJECT DESCRIPTION	ESTIMATED ONGOING OPERATING COSTS
Street Rehabilitation Program	\$4,515,902	This project includes rehabilitation of streets with asphalt overlays, crack seals, hot chip seals, concrete replacement, and accessible ramp replacement (as required).	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Fleet Replacement	3,729,000	This project provides funds for replacement of vehicles in the City's fleet.	Fuel and maintenance of vehicles
South Thornton Improvements	2,097,000	Improve pedestrian mobility and safety on Washington Street between 85th Ave and Ep-pinger Blvd by narrowing Washington Street and installing an 11' wide sidewalk where possible. The project will upgrade intersection pedestrian ramps to be ADA compliant, reduce pedestrian/vehicular conflicts by removing noncritical business access points, and relocate bus stops (coordinate with RTD) to help reduce mid-block jaywalking. This project also includes funding for a commercial exterior grant, art improvements, and a fence repair program in South Thornton. Related to the Washington St Improvements in the TDA South Fund.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Building Maintenance Projects	955,000	This project includes renovation of the 2nd floor restrooms at City Hall, continued reglazing of the City Hall windows, replacement of the generator at Fire Station 2, replacement of RTU's at Community Connections, and other general building maintenance projects.	These projects are related to annual maintenance costs of owning and operating City facilities.

CAPITAL MAINTENANCE PROJECTS	2026 APPROPRIATION	PROJECT DESCRIPTION	ESTIMATED ONGOING OPERATING COSTS
Traffic Signal Repairs	488,900	This project includes improvements to traffic signals that need repair beyond routine maintenance. Improvements include foundation repairs, equipment relocation, and replacing aging wire and associated conduit repairs at traffic signals with decaying wiring. When the sheathing on wire begins to decay, electrical problems begin to occur, which can result in failure of the traffic signal. In extreme cases, the traffic signal may become inoperable and a contractor has to make emergency repairs, resulting in delay and congestion to the public and worsened safety.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Concrete Replacement Program	218,884	This project includes the removal and replacement of existing curb, gutter, sidewalks, cross-pans, handicap ramps, and driveway aprons at various locations within City rights of way. The right of way sites are selected based on priority ranking from the City concrete database, which is compiled by citizen requests and a City survey being conducted on a three- year cycle. This program does not include installing new sidewalks.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Traffic Signal Uninterrupted Power Supply (UPS)	71,300	This project installs battery backup or Uninterrupted Power Supply (UPS) systems to provide emergency power to signalized intersections during power outages, surges, and brownouts. A UPS system allows a traffic signal to operate normally for approximately two hours during such outages. When the UPS is active, traffic flow is maintained, reducing the potential for crashes, and eliminating the need for the intersection to be monitored by police officers.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Capital Maintenance Project Total: \$12,075,986

TRANSPORTATION & ACCESSIBILITY PROJECTS	2026 APPROPRIATION	PROJECT DESCRIPTION	ESTIMATED ONGOING OPERATING COSTS
104th Ave Widening	\$27,000,000	This project is to construct the widening of 104th Ave.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
TSC Mitigation/Remediation	1,311,000	This project remediates the Thornton Shopping Center site with the goal of future redevelopment.	Treatment and monitoring costs.
Quebec St. Widening - North of 136th Avenue	1,062,500	This project will consist of widening the west half of Quebec Street in this stretch to the ultimate cross section. Includes sidewalk, bike lane, three SB through lanes.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
American Disability Act (ADA) Improvements	300,000	This project implements ADA improvements per the City's ADA Transition Plan.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Intersection and Corridor Mobility	125,000	This project provides the monitoring, data, and analyses necessary to establish and maintained performance measure identified in the Transportation and Mobility Master Plan.	N/A
Riverdale Lighting	527,000	This project installs streetlights along Riverdale Rd between 104th and 120th and improves pavement markings to increase safety.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Transportation & Accessibility Project Total: \$30,325,500

PUBLIC SAFETY PROJECTS	2026 APPROPRIATION	PROJECT DESCRIPTION	ESTIMATED ONGOING OPERATING COSTS
CAD/RMS Replacement	\$5,000,000	This project will replace the current Computer Aided Dispatch (CAD)/Record Management System (RMS) technology, which manages and tracks hundreds of thousands of incoming phone calls and dispatched calls to emergency services annually.	Annual software maintenance
Opioid Programming	357,438	This project includes opioid response and prevention activities and is funded by annual payments from national opioid settlements.	Annual software maintenance
Homelessness Strategy Development	150,000	This project will evaluate potential homelessness response strategies.	To be determined based on results of evaluation
Fire Training Facilities Study	75,000	This study will evaluate current and future use of facilities for Fire Department training.	To be determined based on results of evaluation
Courts Master Plan	75,000	This plan will evaluate operations and levels of service of the Courts with regards to current and future resource allocation.	To be determined based on results of evaluation

Public Safety Project Total: \$5,657,438



CHAPTER 5: WATER FUND

Fund Description & Departments

Fund Overview

The Water Fund is an Enterprise Fund, which is self-supporting through user fees. It is responsible for operating, maintaining, and planning for the future of the City's water utility. The City is proud to provide high-quality water services, from protecting water sources to delivering clean water to homes and businesses. Functional areas within the Water Fund include Utilities Operations, Thornton Water Project, Water Resources, Farm Management, Water Quality, Water Treatment, Real Estate Management, Utility Billing, and Water Legal.



View of the Never Summer Mountains from the Water Supply and Storage Company's historic Grand Ditch.

Water Fund Revenues

Revenues that support the Water Fund are primarily generated from water sales to residential, commercial, and industrial customers. In addition to water sales, the Fund receives supplementary revenue from water leases, agricultural (farm) leases, and oil and gas leases. These diversified revenue sources help ensure the long-term financial stability of the Water Fund and support continued investment in the City's water infrastructure, treatment facilities, and resource management initiatives.

Revenue Source	Actual 2024	Budget 2025	Budget 2026	% Change
Customer Water Sales	\$55,139,752	\$60,211,401	\$67,482,000	12%
Bulk Water Sales	4,052,637	4,633,192	5,098,000	10%
Other Charges	1,888,564	1,941,978	2,015,000	4%
Subtotal - Charges for Services	\$61,080,953	\$66,786,571	\$74,595,000	12%
Interest	\$16,699,251	\$94,845	\$12,488,000	13067%
Water Leases	\$1,200,417	\$1,315,000	\$1,372,000	4%
Thornton Northern Project Leases	1,903,726	1,847,817	1,907,000	3%
Oil and Gas Leases	9,879,223	5,000,000	2,000,000	-60%
Grants	397,551	1,006,200	500,000	-50%
Other Miscellaneous	789,545	750,000	750,000	0%
Subtotal - Miscellaneous	\$14,170,462	\$9,919,017	\$6,529,000	-34%
Tap Fees	\$15,341,811	\$17,442,000	\$25,995,000	49%
Bond Proceeds	-	232,000,000	232,000,000	0%
Subtotal - Capital Contributions	\$15,341,811	\$249,442,000	\$257,995,000	3%
Use of Fund Balance	\$-	\$-	\$-	0%
Total Water Fund Revenues	\$107,292,477	\$326,242,433	\$351,607,000	8%

Customer Water Sales: Budgeted revenues for 2026 are based on the current year's consumption and anticipated water growth. The City Council approved an 11% rate increase that will take effect January 1, 2026. Total water sales are anticipated to be \$74,595,000.

Interest: In 2026, interest revenue is expected to increase to \$12,488,000. The Finance Department adjusted the base interest revenue to reflect the historical actuals the City has received from interest payments. The 2026 budget reflects this adjustment and anticipated interest rates and projected fund balance throughout 2026.

Oil & Gas Leases: Revenues are expected to decrease by 60%, this is due to an anticipated lower number of active operations.

Bond Proceeds: The Water Fund anticipates issuing \$232,000,000 for the Northern Water Project and potentially PFAS projects.

Water Fund Operating Expenditures

The Water Fund Operating Expenditures support the ongoing costs of producing, treating, and delivering safe, high-quality water to customers. Operating costs include personnel, supplies, contractual services, utilities, and other expenses necessary to operate treatment facilities, maintain the distribution system, manage water resources, monitor water quality, and provide customer billing and service functions. These expenditures are essential to maintaining reliable service, regulatory compliance, and operational sustainability.

Main Investments in the Upcoming Year

The major investments planned for operations in 2026 include a \$350,000 increase to the Water Assistance Program budget, upgrades to the Utility Billing software, and a \$335,000 increase in Ditch Assessments paid by water shareholders to support the maintenance and operation of the ditch system.

The Water Fund is budgeting for the construction of a PFAS treatment facility at the Thornton Water Treatment Plant to address PFAS contamination. This project represents a major investment in the City's water system, with an estimated cost of \$70 million. In addition to this project, the City of Thornton is investing in other system maintenance and improvement projects, which are detailed in the Capital Improvement Plan section of this chapter.

Overall Department Operating Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

Water Fund	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$14,086,494	\$15,565,283	\$15,474,109	-0.6%
Contractual Services	16,700,318	18,695,987	18,542,949	-0.8%
Commodities	5,467,775	6,509,857	6,980,248	7.2%
Capital Outlay	306,813	114,176	206,500	80.9%
Debt Service	7,074,707	7,057,940	7,064,890	0.1%
Total	\$43,636,107	\$47,943,243	\$48,268,696	0.7%

By Division	2026
10532, 10534, 10537 Utilities Operations	\$5,757,571
10565 Thornton Water Project Team	1,950,182
10570 Water Resources	6,443,617
10575 Agricultural Stewardship	1,626,472
10580 Water Quality	1,610,189
10585 Water Treatment	11,253,606
10590 Real Estate Management	292,510
10115 Utility Billing	2,296,399
10599 Water Legal	558,888
10990 General Expenses	16,479,262
Total	\$48,268,696

10115 Utility Billing: The Utility Billing Division is responsible for the billing and collection of all utility charges, as well as providing customer service to the City’s utility customers.

Utility Billing	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$909,595	\$933,721	\$968,443	3.7%
Contractual Services	830,310	755,525	1,288,956	70.6%
Commodities	39,459	19,100	39,000	104.2%
Total	\$1,779,364	\$1,708,346	\$2,296,399	34.4%

Regular Full-Time Positions	FTE
Accounting Specialist	7.0
Citizen Assistance Specialist	0.5
Customer Billing Manager	1.0
Utility Billing Coordinator	1.0
Total	9.5

10599 Water Legal: The Water Legal Division operates within the broader Legal Department but is fully funded by and dedicated to serving the Water Fund. The division provides legal support for Water Fund capital projects, represents the City in Water Court litigation, issues legal opinions, and prepares documents for Water Resources staff related to water supply and water quality.

Water Legal	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$438,210	\$513,785	\$515,674	0.4%
Contractual Services	44,251	55,315	39,614	-28.4%
Commodities	516	4,300	3,600	-16.3%
Total	\$482,977	\$573,400	\$558,888	-2.5%

Regular Full-Time Positions	FTE
Assistant City Attorney	0.5
Paralegal	1.0
Senior Assistant City Attorney	1.0
Total	2.5

10532, 10534, 10537 Utilities Operations: This division is composed of the Lines Maintenance, Mechanical Maintenance, Meter Maintenance, and Water Treatment Plant Maintenance groups. Together, these teams maintain and repair the water distribution system; operate and service pump stations and water treatment plants; maintain pressure-reducing valves and treated water storage facilities; and provide meter reading, installation, and testing services.

Utilities Operations	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$2,904,558	\$3,338,318	\$3,173,792	-4.9%
Contractual Services	1,723,202	1,644,696	1,604,324	-2.5%
Commodities	545,960	882,816	867,955	-1.7%
Capital Outlay	146,266	30,000	111,500	271.7%
Total	\$5,319,986	\$5,895,830	\$5,757,571	-2.3%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Civil Engineer	1.0
Utilities Operations Manager	1.0
Utility Maintenance Supervisor	3.0
Utility Maintenance Specialist	8.0
Cross Connection Specialist	2.0
Meter Superintendent	1.0
Meter Technician	8.0
Operations/Maintenance Superintendent	1.0
Plant Mechanic	5.0
Total	31.0

A portion of Water and Sewer Utility Operations positions are budgeted in both Water and Sewer Funds. The salary and benefits are allocated 75% to the Water Fund and 25% to the Sewer Fund. The personal staff lines reflect the 75/25 split.

10570 Water Resources: This division is responsible for acquiring, developing, managing, and delivering the City’s raw source water. Its work includes securing and protecting the City’s water rights portfolio and managing related adjudication efforts. The division also delivers source water to the City’s treatment plants by operating the City’s water rights and raw water supply systems. In addition, it implements a comprehensive water efficiency program.

Water Resources	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$2,875,762	\$2,967,140	\$3,072,082	3.5%
Contractual Services	2,150,404	2,315,175	2,709,415	17.0%
Commodities	455,467	609,170	662,120	8.7%
Capital Outlay	65,700	-	-	0.0%
Total	\$5,547,333	\$5,891,485	\$6,443,617	9.4%

Regular Full-Time Positions	FTE
Deputy Infrastructure Director	1.0
Raw Water Supply Operator	4.0
Water Resources Administrator	8.5
Utility Maintenance Supervisor	1.0
Water Resource Analyst	6.0
Total	20.5

10575 Farm Management: This division maintains the City’s agricultural properties and farms that hold water rights shares associated with the Thornton Water Project, including rental homes near Ault, Colorado.

Farm Management	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$441,460	\$455,735	\$462,480	1.5%
Contractual Services	1,005,626	1,280,850	1,160,967	-9.4%
Commodities	3,166	5,091	3,025	-40.6%
Total	\$1,450,252	\$1,741,676	\$1,626,472	-6.6%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Stewardship Project Administrator	1.0
Stewardship Project Manager	1.0
Total	3.0

10580 Water Quality: This division monitors water quality throughout the City’s raw water system, treatment plants, and distribution system. It operates an extensive laboratory to accurately test and ensure high water quality. The division also tracks regulatory and administrative developments and participates in stakeholder processes to protect the quality of Thornton’s water.

Water Quality	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$946,964	\$987,500	\$1,008,475	2.1%
Contractual Services	444,814	364,375	387,714	6.4%
Commodities	109,195	137,280	154,000	12.2%
Capital Outlay	7,232	24,500	60,000	144.9%
Total	\$1,508,205	\$1,513,655	\$1,610,189	6.4%

Regular Full-Time Positions	FTE
Lab Technician	2.0
Water Quality Analyst	3.0
Water Quality Lab Supervisor	1.0
Water Quality Administrator	1.0
Total	7.0

10585 Water Treatment: This division operates and maintains the Thornton and Wes Brown Water Treatment Plants, which provide potable water to customers throughout the City. The division also maintains and calibrates the Supervisory Control and Data Acquisition (SCADA) systems used to manage and monitor the water system.

Water Treatment	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$3,418,139	\$3,827,671	\$3,943,133	3.0%
Contractual Services	2,006,729	2,298,952	2,029,082	-11.7%
Commodities	4,310,858	4,849,450	5,246,391	8.2%
Debt Service	15,780	-	-	
Capital Outlay	87,615	59,676	35,000	-41.3%
Total	\$9,839,121	\$11,035,749	\$11,253,606	2.0%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Instrumentation/SCADA Tech	4.0
Plant Mechanic	6.0
Utility Maintenance Supervisor	1.0
Water Plant Operator	2.0
Water Plant Supervisor	2.0
Water Tech Ops Supervisor	1.0
Water Treatment & Quality Manager	1.0
Water Treatment Specialist	8.0
Treatment Process Specialist	1.0
Total	27.0

10590 Real Estate Management: This division inventories, acquires, and disposes of real property for the City. Its work includes securing land, easements, and rights-of-way for capital projects, water storage reservoir sites, and parks, recreation, and open space facilities. The division also responds to requests for easements and other land needs and develops policies and procedures for the City’s real estate operations.

Real Estate Management	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$193,734	\$200,554	\$201,094	0.3%
Contractual Services	24,959	121,289	91,266	-24.8%
Commodities	-	150	150	0.0%
Total	\$218,693	\$321,993	\$292,510	-9.2%

Regular Full-Time Positions	FTE
Real Property Manager	1.0
Total	1.0

10565 Thornton Water Project: This division manages the implementation of the Thornton Water Project, including planning, design, outreach and communications, permitting, construction, and start-up activities. The division is responsible for delivering the project in a timely manner to ensure the City has additional high-quality raw water supplies that align with projected future growth.

Thornton Water Project Team	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$1,699,161	\$1,922,835	\$1,928,255	0.3%
Contractual Services	13,378	18,533	17,920	-3.3%
Commodities	3,154	2,500	4,007	60.3%
Total	\$1,715,693	\$1,943,868	\$1,950,182	0.3%

Regular Full-Time Positions	FTE
Administrative Supervisor	1.0
Contract Administrator	2.0
Contracts Supervisor	1.0
Project Manager - TWP	1.0
Real Property Administrator	1.0
Project Support Manager - TWP	1.0
Civil Engineer	1.0
Total	8.0

10990 General Operating Expenses: The General Operating Expenses is a division of the Water Fund that contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or divisions. Examples of non-departmental expenditures include transfers to the Risk Management Fund for workers' compensation and property/casualty insurance, state unemployment contributions, and contingency.

General Expenses	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$258,911	\$418,024	\$200,681	-52.0%
Contractual Services	8,456,645	9,841,277	9,213,691	-6.4%
Debt Service	7,058,927	7,057,940	7,064,890	0.1%
Total	\$15,774,483	\$17,317,241	\$16,479,262	-4.8%

Water Fund Capital Improvement Plan

The Water Fund Capital Improvement Plan (CIP) supports the long-term reliability, capacity, and sustainability of the City’s water system. Capital investments include the expansion and improvement of water treatment and distribution facilities, replacement of aging infrastructure, and projects that enhance water supply, storage, and efficiency. These improvements ensure the City can continue to provide safe, reliable, and high-quality water service while supporting planned growth and maintaining regulatory compliance.

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Water Supply Projects						
Denver Interconnect	\$661,853	\$-	\$-	\$-	\$-	\$661,853
Zadel Pit Hydraulic Structures	268,065	-	-	-	-	268,065
Rogers Slope Repair	246,620	999,293	-	-	-	1,245,913
New Union Ditch	219,813	1,981,931	-	-	-	2,201,744
Standley Lake Pipeline Improvements	214,452	222,065	229,948	238,112	246,565	1,151,142
Non TWP - Transfers - Legal and Engineering	198,368	205,410	212,702	220,253	228,072	1,064,805
Non TWP - Protection - Legal and Engineering	166,200	172,100	178,210	184,536	191,088	892,134
Non-Potable Irrigation Rehab	117,949	222,065	229,948	238,112	246,565	1,054,639
EGL PS Emergency Generator	107,226	999,293	-	-	-	1,106,519
Monitoring Well Abandonment	32,168	-	-	-	-	32,168
Water Supply Planning Model	5,361	5,552	5,749	5,953	6,164	28,779
Cooley East Infrastructure Resiliency Improvements	-	2,442,716	574,871	-	-	3,017,587
Gravel Lakes Rip Rap (bank stabilization)	-	532,956	-	571,468	-	1,104,424
TWP - TWTP Connection	-	222,065	862,307	-	-	1,084,372
EGL PS Improvements	-	-	24,259,557	-	-	24,259,557
Gravel Lakes Coordination and Planning	-	-	-	11,906	-	11,906
Subtotal Water Supply Projects	\$2,238,075	\$8,005,446	\$26,553,292	\$1,470,340	\$918,454	\$39,185,607

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Water Treatment Projects						
PFAS Treatment	\$70,077,569	\$-	\$-	\$-	\$-	\$70,077,569
WBWTP PAC Facility Improvements	2,482,282	-	-	-	-	2,482,282
Sludge Disposal Improvements	1,946,152	2,015,241	2,086,782	2,160,863	2,237,573	10,446,611
WBWTP Equipment Replacement Program	750,582	777,228	804,819	833,391	862,976	4,028,996
Hydrochloric Acid Room Remodel	742,016	-	-	-	-	742,016
WBWTP Chemical Pipe Replacement	643,356	666,195	-	-	-	1,309,551
Arc Flash Coordination Study - Utility wide	584,382	22,207	-	-	-	606,589
TWTP Distribution System Automation	407,459	-	-	-	-	407,459
NFPA 70 Electrical PM - Utility wide	375,291	166,549	172,461	178,584	184,923	1,077,808
Building Maintenance Projects	310,955	444,130	229,948	238,112	369,847	1,592,992
AWIA RRA WTQ Recommendations	214,452	-	-	-	-	214,452
WBWTP Tank Liners and Repairs	166,200	172,100	178,210	184,536	191,088	892,134
Thornton Treatment Plant Equipment Replacement	107,226	111,033	114,974	119,056	369,847	822,136
<i>Water Treatment Projects continued on next page</i>						

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Water Treatment Projects (continued)						
WQ Large Equipment Replacement	\$69,697	\$42,192	\$85,081	\$17,858	\$175,061	\$389,889
WQ Source Water Protection	42,890	44,413	57,487	59,528	61,641	265,959
WQ Legal and Engineering	21,445	22,207	22,995	23,811	24,656	115,114
Lake Management and Algae Control	-	2,710,338	3,950,514	6,309,957	5,301,138	18,271,947
WBTP HSPS VFDs	-	2,220,651	-	-	2,465,645	4,686,296
WBWTP Membranes	-	1,432,320	1,483,167	1,535,820	1,590,341	6,041,648
WBWTP Pipe Replacement	-	943,777	1,632,634	-	-	2,576,411
WBTP Clarifier Peripheral Launderer Corrosion Mitigation	-	555,163	-	-	-	555,163
WBTP HSPS Motors	-	333,098	344,923	357,167	-	1,035,188
Security System Improvements	-	222,065	-	-	431,488	653,553
WBTP HSPS Pump Bowl Rebuild	-	166,549	-	-	-	166,549
WBWTP Blower Replacement	-	138,791	143,718	148,820	-	431,329
Distribution System WQ Sampling Hydrant Project	-	111,033	-	-	-	111,033
Return Lagoon Waste Downstream of Gravel Lakes	-	59,470	-	-	-	59,470
Generator Replacements or Large Maintenance	-	-	-	6,222,221	-	6,222,221
WBWTP Surge Analysis & Improve- ments	-	-	-	4,136,760	-	4,136,760
AWIA ERP RRA Update	-	-	-	130,961	-	130,961
TWTP 10 MGD Capacity Upgrade	-	-	-	-	14,054,179	14,054,179
Water Quality Compliance Study	-	-	-	-	123,282	123,282
Subtotal Water Treatment	\$78,941,954	\$13,376,750	\$11,307,713	\$22,657,445	\$28,443,685	\$154,727,547

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Water Distribution						
36-in Pipeline - Holly St BPS to new 5 MG Tank	\$19,300,685	\$-	\$-	\$-	\$-	\$19,300,685
3 MG Clearwell #3	8,578,082	-	-	-	-	8,578,082
Pipeline Rehabilitation Program	3,752,911	4,163,721	4,598,968	4,762,232	4,931,291	22,209,123
Treated Water Systems Improvements (PRVs)	739,860	766,125	793,322	821,485	850,648	3,971,440
Valve Replacement Program	643,356	721,712	804,819	833,391	862,976	3,866,254
Hydrant Replacement Program	187,646	222,065	258,692	297,639	308,206	1,274,248
Tank Painting & Repair Project	107,226	2,220,651	103,477	1,071,502	110,954	3,613,810
24 Inch Watermain Upgrade to 4MG Cherokee Tank	-	4,219,237	-	-	-	4,219,237
160th Ave - Waterline Upsizing Costs	-	832,744	-	-	-	832,744
Water & Sewer Master Plan Update	-	-	402,410	-	-	402,410
Subtotal Water Distribution	\$33,309,766	\$13,146,255	\$6,961,688	\$7,786,249	\$7,064,075	\$68,268,033
Thornton Water Project (TWP)						
TWP - Water Supply Implementation	\$105,171,810	\$2,220,651	\$7,920,068	\$-	\$-	\$115,312,529
Thornton Farm House Repair	804,195	832,744	862,307	892,918	924,617	4,316,781
Water Supply and Storage Company Ditch Structures	804,195	-	-	-	-	804,195
TWP - Farm Property Revegetation	457,855	474,109	490,940	1,284,612	1,330,216	4,037,732
TWP - Transfers	160,839	166,549	172,461	178,584	184,923	863,356
TWP - Protection	117,949	122,136	126,472	130,961	135,610	633,128
TWP - Groundwater Recharge Facilities	-	-	2,069,536	-	-	2,069,536
Poudre Bypass Structures	-	-	-	-	616,411	616,411
Subtotal Thornton Water Project	\$107,516,843	\$3,816,189	\$11,641,784	\$2,487,075	\$3,191,777	\$128,653,668
Total Water Fund	\$222,006,638	\$38,344,640	\$56,464,477	\$34,401,109	\$39,617,991	\$390,834,855

Capital Improvement Plan Project Descriptions

Water Supply Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Denver Interconnect	\$661,853	This project moves the Denver Interconnect outside of the Thornton Water Treatment Plant clearwell and creates faster drain of the chlorine contact chamber during emergency plant upset conditions.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Zadel Pit Hydraulic Structures	268,065	This project will construct water delivery infrastructure that will be used to fill the Zadel Gravel Pit Reservoir.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Rogers Slope Repair	246,620	This project will repair the slope along the south side of the Rogers Reservoir to address erosion and sloughing. The repair will stabilize the slope and maintain the integrity of the lined reservoir.	There are no additional direct annual operating costs associated with this project.
New Union Ditch	219,813	This project will design a pipeline along New Union Ditch to improve water delivery efficiency and mitigate safety hazards encountered during maintenance activities. Construction is planned to occur in 2027.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Standley Lake Pipeline Improvements	214,452	This project is for improvements to the Thornton and Northglenn jointly owned seven mile section of the Standley Lake Pipeline. Budgeted amounts are Thornton's contribution.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Water Supply Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Non-TWP Transfers	198,368	This project includes legal and water rights engineering services required to adjudicate water rights applications related to development of Thornton’s South Platte River and Clear Creek water rights, including diligence filings on Thornton’s conditional water rights. Cases anticipated for activity include diligence filings, simple change adjudications, and an augmentation plan for the Zadel Pit. Expenses from 2026 to 2030 are based on estimates of these cases.	There are no additional direct annual operating costs associated with this project.
Non-TWP Protection	166,200	This project includes consulting services and programmatic efforts required for the protection of the Non-Thornton Water Project (Non-TWP) water supply. This includes legal and engineering services for the opposition of water rights applications or water diversion projects that may impact Non-TWP water rights and participation in source water protection efforts to safeguard the yield of Non-TWP water rights. Expenses for 2026 to 2030 are estimates based on anticipated Water Court and source water protection efforts.	There are no additional direct annual operating costs associated with this project.
Non-Potable Irrigation Rehab	117,949	This project will design and install a replacement headgate at 120th Ave and Pennsylvania St to improve water delivery efficiency and safety.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
EGL PS Emergency Generator	107,226	This project will install a generator to provide emergency backup power to pumps at the East Gravel Lakes (EGL) Pump Station, which supply EGL water to the Thornton Water Treatment Plant.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Monitoring Well Abandonment	32,168	This project will abandon monitoring wells that are no longer in use alongside the City’s reservoirs.	There are no additional direct annual operating costs associated with this project.

Water Supply Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Water Supply Planning Model	5,361	This project provides engineering assistance to evaluate potential impacts to water system firm yield as a result of drought, water rights disputes, system failures, or other changes that would impact the City's source of supply.	There are no additional direct annual operating costs associated with this project.

Water Supply Capital Project Total: \$2,238,075

Water Treatment Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
PFAS Treatment	\$70,077,569	This project will provide for Granular Activated Carbon (GAC) treatment at the Thornton Water Treatment Plant to treat PFAS.	\$860,000 per year in GAC material.
WBWTP PAC Facility Improvements	2,482,282	This project will increase the resiliency of water delivery by replacing critical chemical delivery piping, valving, and backflow preventer. The project also includes the replacement of the existing mixer and increased Powdered Activated Carbon (PAC) storage capacity.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Sludge Disposal Improvements	1,946,152	This project cleans the three sludge ponds at the Wes Brown Water Treatment Plant annually to provide resiliency of sludge handling facilities. The resulting solids will be sent offsite for disposal.	There are no additional direct annual operating costs associated with this project.
WBWTP Equipment Replacement	750,582	This project will improve the resiliency of the Wes Brown Water Treatment Plant by providing annual funding for replacement of critical equipment.	There are no additional direct annual operating costs associated with this project.
Hydrochloric Acid Room Remodel	742,016	This project will improve chemical feed resiliency and provide engineered safety measures. The project will include the design and construction of upsized chemical tanks and restore chemical room equipment that has been degraded by corrosion. The next phase will install new chemical feed equipment.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
WBWTP Chemical Pipe Replacement	643,356	This project will improve resiliency of the Wes Brown Water Treatment Plant by replacing the existing 22 year old lab equipment.	There are no additional direct annual operating costs associated with this project.
Arc Flash Coordination Study - Utility wide	584,382	This project consists of an evaluation to ensure electrical systems are properly coordinated for safety and functionality. This evaluation is required to be performed every 5 years by the National Fire Prevention Association (NFPA).	There are no additional direct annual operating costs associated with this project.

Water Treatment Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
TWTP Distribution System Automation	407,459	This project will improve resiliency of the raw, treated, and finished water systems by funding a major upgrade to the SCADA system.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
NFPA 70 Electrical PM - Utility wide	375,291	This project consists of an annual preventive maintenance report to identify necessary improvements to ensure fire and electrical safety at Utilities facilities.	There are no additional direct annual operating costs associated with this project.
Building Maintenance Projects	310,955	This project replace boilers and repair sidewalk caulking and building footings at the Wes Brown Water Treatment Plant.	There are no additional direct annual operating costs associated with this project.
AWIA RRA WTQ Recommendations	214,452	This project will perform a conditional assessment of the raw pipeline at the Wes Brown Water Treatment Plant and develop cost estimates to add a redundant line.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
WBWTP Tank Liner & Repairs	166,200	This project will increase the resiliency of water delivery by repairing and maintaining critical chemical storage tanks. The project includes installation of a new tank liner.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Thornton Treatment Plant Equipment Replacement	107,226	This project will improve the resiliency of the Thornton Water Treatment Plant by providing annual funding for replacement of critical equipment.	There are no additional direct annual operating costs associated with this project.
WQ Large Equipment Replacement	69,697	This project will replace aging water quality lab equipment, including an incubator, an autoclave, and a GC-MS autosampler.	There are no additional direct annual operating costs associated with this project.
WQ Source Water Protection	42,890	This project will provide for the development and execution of a Source Water Protection Plan, including identifying source water contamination inventory, developing an action plan, and executing that plan. Estimates for 2026-2030 are to be used as building blocks to get the program up and running.	There are no additional direct annual operating costs associated with this project.

Water Treatment Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
WQ Legal and Engineering	21,445	This project includes consulting services required for the protection of the Non-Thornton Water Project (Non-TWP) water supply. This includes legal and engineering services for the opposition of relaxed discharge regulations into upstream water supplies of Thornton, or to manage our own NPDES Discharge Permit. Expenses for 2026 to 2030 are estimates based on anticipated source water protection efforts.	There are no additional direct annual operating costs associated with this project.

Water Treatment Capital Project Total: \$78,941,954

Water Distribution Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
36-in Pipeline - Holly St BPS to new 5 MG Tank	\$19,300,685	This project will construct a 36-inch diameter pipeline along Holly Street from 124th Ave to 140th Ave and then west 1/2 mile to the new 5 MG Tank.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
3 MG Clearwell #3	8,578,082	The project will install a new storage tank to supplement Clearwell #2.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Pipeline Rehabilitation Program	3,752,911	The pipeline rehabilitation program utilizes pipe lining technology where possible to rehabilitate deteriorated pipeline throughout the City's water distribution system. Future year pipeline rehabilitation locations are continually identified based on pipe breaks and pipe age data that is updated and analyzed annually, combined with utilizing the Master Plan software to assist in identifying areas in need.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Treated Water System Improvements	739,860	This project replaces water distribution system facilities that are malfunctioning or near the end of their useful life due to deterioration. This may include repairing or replacing pressure reducing valve (PRVs), air release valves (ARV), etc. In 2026, this project will perform construction at 86th Ave & Madison Ct and design at 86th Ave & Adams Ct.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Valve Replacement Program	643,356	This project will replace water distribution system isolation valves that are damaged, deteriorated, or no longer operating properly.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Hydrant Replacement Program	187,646	This project replaces fire hydrants that are obsolete or nearing the end of their useful life due to deterioration and/or corrosion. Approximately six hydrants are replaced each year.	There are no additional direct annual operating costs associated with this project.

Water Distribution Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Tank Painting and Repair Project	107,226	This project performs tank painting and repairs at tanks throughout the City's water delivery system. One year inspection and design, next year construction.	There are no additional direct annual operating costs associated with this project.

Water Distribution Capital Project Total: \$33,309,766

Thornton Water Projects (TWP)	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
TWP Water Supply Implementation	\$105,171,810	The Thornton Water Project (TWP) is a multi-year program that consists of the planning, permitting, land acquisition, design and construction of infrastructure needed to deliver the City's Northern Colorado water to Thornton. Overall, the TWP includes over 70 miles of 42-inch diameter steel pipeline, a source water pump station, and two booster pump stations. Status: 2022: Segment D is complete (7 miles of pipeline), 2023-2027: Segments A, B, and C in construction (42 miles of pipeline), May 2024: Larimer County 1041 permit approved, 2024-2026: Segments E, F, and source water pump station in design (22 miles of pipeline), 2025-2028: Segments E, F, and source water pump station in construction.	In 2028, the initial phase of the TWP operating costs is estimated at \$350K; Booster Pump Stations 1 and 2 are currently on the 10-year planning horizon.
Thornton Farm House Repair	804,195	Thornton owns approximately 61 farm houses and related garages, sheds, and barns. The farm houses and related structures were purchased in 1985 through 1987 as a part of the Thornton Water Project (TWP). This project is a phased approach to rehabilitate the poor conditions of the houses and outbuildings. This project also includes a phased approach to demolish houses and outbuildings where it is not cost-effective to perform additional repairs.	There are no additional direct annual operating costs associated with this project.
Water Supply and Storage Company Ditch Structures	804,195	This project will construct the remaining required check structures in the Water Supply and Storage Company (WSSC) system prior to converting the city's WSSC water to municipal use. To date, 9 out of 12 structures have been completed.	There are no additional direct annual operating costs associated with this project.

Thornton Water Projects (TWP)	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Farm Property Revegetation	457,855	Thornton’s revegetation program converts irrigated farmland to non-irrigated native grasses. Thornton has approximately 6,570 acres in the revegetation program. The native grass established on the farms requires ongoing maintenance, which includes mowing, weed and pest control, reseeding, cutting and baling of the grass. In addition, barbed-wire fencing will be installed adjacent to three revegetated farms in order to better manage trespassing.	There are no additional direct annual operating costs associated with this project.
TWP Transfer	160,839	This project includes legal and water rights engineering services required to adjudicate water rights applications related to development of Thornton Water Project (TWP) and Cache la Poudre River water rights, including diligence filings on Thornton’s conditional water rights. Cases anticipated for activity include: Northern Project Diligence, Northern Project accounting, Poudre Flows augmentation plan, and Coffin Well point of diversion correction. Expenses from 2026 to 2030 are based on estimates of these cases.	There are no additional direct annual operating costs associated with this project.
TWP Protection	117,949	This project includes consulting services and programmatic efforts required for the protection of the Thornton Water Project (TWP) water supply. This includes legal and engineering services for the opposition of water rights applications or water diversion projects that may impact TWP water rights and participation in source water protection efforts to safeguard the yield of TWP water rights. Expenses for 2026 to 2030 are estimates based on anticipated Water Court and source water protection efforts.	There are no additional direct annual operating costs associated with this project.

Thornton Water Project Capital Project Total: \$107,516,843



CHAPTER 6: SEWER FUND

Fund Description & Departments

Fund Overview

The Sewer Fund is an Enterprise Fund, which is self-supporting through user fees. It is responsible for operating, maintaining, and planning for the future of the City's wastewater collection system. Functional areas within the Sewer Fund include lines, meter, and mechanical maintenance.

These separate functional groups work collaboratively to ensure the wastewater collection system is working efficiently and effectively to transport wastewater to the Metro Water Recovery for treatment.

Sewer Fund Revenues

Revenues that support the Sewer Fund are primarily generated from sewer user charges to residential, commercial, and industrial customers.

Charges for Service: The Sewer Fund is budgeted to see a 6% increase in Charges for Service to \$22,245,300. This increase is attributed to a 6% Utility Rate Increase that will go into effect January 1, 2026.

Tap Fees: These fees are estimated to increase by 29% in 2026. This estimate reflects two key factors: an 8% increase in connection fees that took effect on January 1, 2025, and a 19% increase in the number of budgeted Single-Family Residential (SFRE) connections compared to the 2025 budget.

Interest: In 2026, the estimated interest revenue is projected to increase by 29% based on anticipated interest rates and current fund balance.

Revenue Source	Actual 2024	Budget 2025	Budget 2026	% Change
Sewer Service Charges - Inside	\$15,819,099	\$17,316,500	\$18,162,900	5%
Sewer Service Charges - Outside	2,584,427	2,727,000	2,908,600	7%
Federal Heights	995,557	988,000	1,023,800	4%
Other Operating Charges	185,495	-	150,000	n/a
Subtotal - Charges for Services	19,584,578	21,031,500	22,245,300	6%
Interest	620,748	460,000	510,000	11%
Tap Fees and Other Contributions	828,703	1,104,600	1,422,000	29%
Subtotal - Other	1,449,451	1,564,600	1,932,000	23%
Total Sewer Fund Revenues	\$21,034,029	\$22,596,100	\$24,177,300	7%

Sewer Fund Operating Expenditures

The Sewer Fund Operating Expenditures support the ongoing costs of transporting wastewater from customers to the Metro Water Recovery Treatment Plants. Operating costs include personnel, supplies, contractual services, utilities, and other expenses necessary to maintain the sanitary sewer collection system. These expenditures are essential to maintaining reliable service, regulatory compliance, and operational sustainability.

Main Investments in the Upcoming Year

In 2026, the Sewer Fund will maintain current levels of service. The main investment is through a Capital Improvement Project: Sewer Pipeline Rehabilitation. This is an annual capital project that rehabilitates sanitary sewer pipes throughout the City. In 2026, \$2.6 million is budgeted for this project.

Overall Department Operating Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

Sewer Fund	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$1,328,529	\$1,576,302	\$1,562,432	-0.9%
Contractual Services	14,805,334	16,109,485	17,373,254	7.8%
Commodities	166,484	305,419	296,185	-3.0%
Capital Outlay	121,365	61,000	35,000	-42.6%
Total	\$16,421,712	\$18,052,206	\$19,266,871	6.7%

By Division	2026 Budget
20533, 20535, 20536 Utilities Operations	\$2,177,046
20549 Metro Wastewater Reclamation District	14,867,691
20990 General Expenses	2,222,134
Total	\$19,266,871

20533, 20535, 20536 Utilities Operations: This division is comprised of the Lines Maintenance, Mechanical Maintenance, and Meter Maintenance groups. Together, these teams maintain and repair the sewer collection system; operate and service pump stations; and provide meter reading, installation, and testing services.

Utilities Operations	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$1,309,860	\$1,556,838	\$1,558,406	0.1%
Contractual Services	221,899	338,207	287,455	-15.0%
Commodities	166,484	305,419	296,185	-3.0%
Capital Outlay	121,365	61,000	35,000	-42.6%
Total	\$1,819,608	\$2,261,464	\$2,177,046	-3.7%

Regular Full-Time Positions	FTE
Utility Maintenance Supervisor	1.0
Utility Maintenance Specialist	8.0
Total	9.0

A portion of Water and Sewer Utility Operations positions are budgeted in both Water and Sewer Funds. The salary and benefits are allocated 75% to the Water Fund and 25% to the Sewer Fund. The personal staff lines reflect the 75/25 split.

20549 Metro Wastewater Reclamation: The City of Thornton does not own or operate a wastewater treatment plant. Wastewater generated in the City is transported to the Metro Water Recovery (Metro) for treatment and disposal. Metro is a special district that was formed by the Colorado Legislature as the Metropolitan Denver Sewage Disposal District No. 1 in 1961 to provide wastewater transmission and treatment services to member municipalities and special connectors in compliance with Federal, State, and Local laws. Expenditures represent the City of Thornton’s payment to Metro for treatment of the City’s wastewater.

Metro Wastewater Reclamation District	Actual 2024	Budget 2025	Budget 2026	% Change
Contractual Services	\$12,759,309	\$13,405,394	\$14,867,691	10.9%
Total	\$12,759,309	\$13,405,394	\$14,867,691	10.9%

20990 General Operating Expenses: The General Operating Expenses is a division of the Sewer Fund that contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or divisions. Examples of non-departmental expenditures include workers’ compensation and property/casualty insurance, state unemployment contributions, and administrative fees.

General Expenses	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$18,669	\$19,464	\$4,026	-79.3%
Contractual Services	1,824,126	2,365,884	2,218,108	-6.2%
Total	\$1,842,795	\$2,385,348	\$2,222,134	-6.8%

Sewer Fund Capital Improvement Plan

The Sewer Fund Capital Improvement Plan (CIP) supports the long-term reliability, capacity, and sustainability of the City's wastewater system. Capital investments include the improvement of wastewater infrastructure throughout the City to ensure resiliency and efficiency in transporting wastewater to Metro Wastewater Reclamation.

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Sewer Lines Maintenance	\$2,666,667	\$2,666,667	\$2,666,667	\$3,000,000	\$3,000,000	\$14,000,001
Manhole Rehabilitation Program	500,000	500,000	500,000	750,000	750,000	3,000,000
Sanitary Sewer Root Control	60,000	60,000	60,000	60,000	60,000	300,000
Arc Flash Coordination Study	22,500	-	-	-	-	22,500
Fleet	-	150,000	150,000	150,000	150,000	600,000
Water and Wastewater Master Plan	-	-	100,000	-	-	100,000
Grange Hall Creek Lift Station Replacement	-	-	-	-	1,000,000	1,000,000
Todd Creek Interceptor Upsizing at Smith Reservoir	-	-	-	-	300,000	300,000
Total Sewer Fund	\$3,249,167	\$3,376,667	\$3,476,667	\$3,960,000	\$5,260,000	\$19,322,501

Capital Improvement Plan Project Descriptions

Project	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Sewer Lines Maintenance	\$ 2,666,667	The project will include the rehabilitation of sanitary sewer pipeline that is deteriorating throughout the city. Approximately 46,000 linear feet of pipe will be rehabilitated annually in 2026 through 2028. In 2029 and 2030, linear feet of pipeline to be rehabilitated will increase to approximately 51,000.	N/A
Manhole Rehabilitation Program	500,000	The project will include the rehabilitation of deteriorating manholes throughout the city. Years 2026-2030 will catch up on utilities backlog for deteriorated manholes in need of lining repair and infiltration elimination. ·2026 - 87 manholes ·2027- 87 manholes ·2028 - 87 manholes ·2029 - 131 manholes ·2030 - 131 manholes	N/A
Sanitary Sewer Root Control	60,000	This project hires a contractor to provide annual root control chemical application that includes service line connections and manholes.	N/A
Arc Flash Coordination Study	22,500	This is an evaluation to ensure electrical systems are properly coordinated for safety and functionality throughout Utilities facilities. This evaluation is required to be performed every 5 years by National Fire Prevention Association (NFPA).	Dependent on results of evaluation.

Sewer Capital Project Total: \$3,249,167



CHAPTER 7: STORMWATER FUND

Fund Description & Departments

Fund Overview

The Stormwater Fund is an Enterprise Fund, which is self-supporting through user fees. It is responsible for planning and maintaining the City's stormwater system and floodplain management program.

Stormwater Fund Revenues

Revenues that support the Stormwater Fund are primarily generated from Stormwater user charges to residential, commercial, and industrial customers.

Stormwater Fees: The Stormwater Fund is budgeted to see a 7.2% increase in Fee revenue to \$5,146,000. This increase is based on a minor growth in customers and an approved 2026 Budget rate increase of 6%, effective January 1, 2026.

Revenue Source	Actual 2024	Budget 2025	Budget 2026	% Change
Stormwater Fees	\$4,663,357	\$4,800,000	\$5,146,000	7%
Interest	142,382	20,000	42,700	114%
Use of Net Position	-	1,127,920	138,212	-88%
Total Stormwater Fund Revenues	\$4,805,739	\$5,947,920	\$5,326,912	-10%

Stormwater Fund Operating Expenditures

Stormwater Fund operating expenditures support the ongoing maintenance of stormwater infrastructure citywide and ensure compliance with the City's MS4 permit and all associated regulatory programs. The MS4 permit is a federal requirement that mandates management of stormwater pollution to prevent impacts to local waterways. In Colorado, the permitting and oversight of the MS4 program is administered by the Colorado Department of Public Health and Environment (CD-PHE).

Overall Department Operating Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

Stormwater Fund	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$1,624,715	\$1,824,278	\$1,865,245	2.2%
Contractual Services	1,143,999	2,171,501	2,201,186	1.4%
Commodities	74,650	79,141	80,481	1.7%
Total	\$2,843,364	\$4,074,920	\$4,146,912	1.8%

By Division	2025 Budget
26539 Stormwater Maintenance	\$2,202,331
26990 General Expenses	1,944,581
Total	\$4,146,912

26539 Stormwater Maintenance

This division manages the Stormwater Capital Improvement Program; maintains stormwater infrastructure; coordinates with the Mile High Flood District on Stormwater-related capital improvement projects, major maintenance, South Platte River, and Master Plan projects; and oversees floodplain management required under the City's participation in the National Flood Insurance Program, including maintaining the City's Community Rating System standing and MS4 permit compliance.

Maintenance	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$1,605,821	\$1,785,842	\$1,842,644	3.2%
Contractual Services	289,047	283,361	279,206	-1.5%
Commodities	74,650	79,141	80,481	1.7%
Total	\$1,969,518	\$2,148,344	\$2,202,331	2.5%

Regular Full-Time Positions	FTE
Civil Engineer - Mgr.	1.0
Stormwater Operations Superintendent	1.0
Stormwater Coordinator	1.0
GIS Analyst	1.0
Street Operations Supervisor - Storm	1.0
Stormwater Tech	2.0
Equipment Operator	7.0
Accounting Specialist - Utility Billing	1.0
Total	15.0

26990 General Operating Expenses

The General Operating Expenses is a division of the Stormwater Fund that contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or division. Examples of non-departmental expenditures include workers' compensation and property/casualty insurance, state unemployment contributions, and administrative fees.

General Expenses	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$18,894	\$38,436	\$22,601	-41.2%
Contractual Services	854,952	1,888,140	1,921,980	1.8%
Total	\$873,846	\$1,926,576	\$1,944,581	0.9%

Stormwater Fund Capital Improvement Plan

The Stormwater Fund Capital Improvement Plan (CIP) supports the long-term reliability, capacity, and sustainability of the City’s stormwater system. Runoff is collected by storm sewer infrastructure such as inlets and pipes and is then transported to multiple drainage basins throughout Thornton including, Big Dry Creek, Brantner Gulch, Todd Creek, Grange Hall Creek, Niver Creek, and their tributaries; all of which ultimately flow to the South Platte River. The Capital Improvement Plan invests funds into maintaining and improving this critical infrastructure.

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Fleet Replacement	\$505,000	\$560,000	\$150,000	\$150,000	\$150,000	\$1,515,000
Grange Hall Creek NE Tributary Outfall at Carpenter Park	500,000	-				500,000
Storm Culvert Lining	150,000	-	-	-	-	150,000
Local Drainage Improvements	25,000	25,000	25,000	25,000	25,000	125,000
Grange Hall Creek South Tributary Culvert and Detention Improvements	-	1,000,000	-	-	-	1,000,000
E 110th Ave and Elm Dr Improvements	-	150,000	400,000	-	-	550,000
Storm Manhole Rehab	-	50,000	50,000	50,000	50,000	200,000
Niver Creek Tributary N Improvements at Huron	-	-	426,000	341,000	2,568,000	3,335,000
Basin 4100 Outfall Improvements	-	-	300,000	1,000,000	1,000,000	2,300,000
Hoyt Dr Storm Outfall Repairs	-	-	100,000	250,000	-	350,000
Total Stormwater Fund	\$1,180,000	\$1,785,000	\$1,451,000	\$1,816,000	\$3,793,000	\$10,025,000

Capital Improvement Project Descriptions

Project	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Fleet Replacement	\$505,000	This project provides funds for replacement of vehicles in the City's fleet.	Fuel and maintenance of vehicles.
Grange Hall Creek NE Tributary Outfall at Carpenter Park	500,000	This is a joint project with the Mile High Flood District to remediate erosion and construct a stable channel for Grange Hall Creek Northeast Tributary from 112th Ave to the first pond at Carpenter Park.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Storm Culvert Lining	150,000	This project will line two existing CMP culverts that are at risk of failing. Lining them can extend the useful life of the existing culvert instead of needing to do a full removal and replacement later. The first culvert is located in Riverdale Rd, south of 104th Ave. The second culvert is from Holly Park to Grange Creek Drive.	There are no known material near-term operational costs planned.
Local Drainage Improvements	25,000	This funding will go towards annual small drainage projects such as fixing 'bird baths' in curb and gutter as well as other localized drainage issues through the City.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Stormwater Capital Project Total: \$ 1,180,000

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CHAPTER 8: ENVIRONMENTAL SERVICES FUND

Fund Description & Departments

Fund Overview

The Environmental Services Fund is an Enterprise Fund, which is self-supporting through user fees. The operation of this fund provides convenient curbside trash and recycling collection services to residential homes throughout the community, as well as a number of special collection services for Thornton residents.

Environmental Services Fund Revenues

Revenues for the Environmental Services Fund come primarily from service charges paid by residential waste customers.

Description	Actual 2024	Budget 2025	Budget 2026	% Change
Solid Waste Revenue	\$7,275,188	\$8,567,000	\$8,866,900	3.5%
Special Pickups	290,607	262,700	271,300	3.3%
Grants	1,515	-	-	0.0%
Interest	203,164	93,000	105,000	12.9%
Miscellaneous	311,262	527,546	192,500	-63.5%
Total Environmental Services Revenues	\$8,081,736	\$9,450,246	\$9,435,700	-0.2%

Solid Waste Revenue: 2026 budgeted revenues increased by 4% because of projected customer growth and a 1.32% increase in solid waste rates, effective January 1, 2026.

Miscellaneous: 2026 budgeted miscellaneous revenue decreased by 63.5% due to a projected reduction of the Plastic Bag Fee as consumers move from purchasing bags to utilizing their own.

Environmental Services Fund Operating Expenditures

The Environmental Services Fund’s Operating Expenditures support the ongoing delivery of weekly trash and recycling collection, helping divert waste and protect both public health and the environment.

Overall Department Operating Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

Environmental Services Fund	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$2,943,164	\$3,172,904	\$3,297,101	3.9%
Contractual Services	3,491,527	3,889,645	4,029,326	3.6%
Commodities	183,745	256,356	263,277	2.7%
Total	\$6,618,436	\$7,318,905	\$7,589,704	3.7%

By Division	2026 Budget
30520 Environmental Services	\$6,565,609
30990 General Expenses	1,024,095
Total	\$7,589,704

30520 Environmental Services

The division provides customers with convenient, efficient, economical, and dependable weekly trash and recycling services. It also delivers waste-diversion programs and public education efforts that promote stronger environmental health.

Environmental Services	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$2,921,318	\$3,124,002	\$3,255,970	4.2%
Contractual Services	2,558,839	3,078,821	3,046,362	-1.1%
Commodities	183,759	256,356	263,277	2.7%
Total	\$5,663,916	\$6,459,179	\$6,565,609	1.6%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Equipment Operator	22.0
Environmental Services Manager	1.0
Environmental Services Program Coordinator	1.0
Environmental Services Supervisor	3.0
Total	28.0

30990 General Operating Expenses

The General Operating Expenses is a division of the Environmental Services Fund that contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or divisions. Examples of non-departmental expenditures include transfers to the Risk Management Fund for workers' compensation and property/casualty insurance, state unemployment contributions, and contingency.

General Expenses	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$21,846	\$48,902	\$41,131	-15.9%
Contractual Services	932,688	810,824	982,964	21.2%
Total	\$954,534	\$859,726	\$1,024,095	19.1%

Environmental Services Fund Capital Improvement Plan

The Environmental Services Fund Capital Improvement Plan (CIP) primarily allocates funding for the replacement of fleet vehicles and equipment that aid in providing Environmental Services to the community.

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Fleet Replacement	\$1,776,000	\$551,827	\$146,316	\$1,481,552	\$-	\$3,955,695
Total Environmental Services Fund	\$1,776,000	\$551,827	\$146,316	\$1,481,552	\$-	\$3,955,695

Capital Improvement Plan Project Descriptions

Project	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Fleet Replacement	\$1,776,000	This project provides funds for replacement of vehicles in the City's fleet.	Fuel and maintenance of vehicles

Fleet Replacement Total: \$1,776,000



CHAPTER 9: INTERNAL SERVICE FUND

Fund Description & Departments

Fund Overview

The Risk Management Fund is an Internal Service Fund, which services all other operational funds and provides a centralized location to account for insurance coverage and provides risk management for the whole city.

Risk Management Fund Revenues

The Risk Management Fund is primarily supported through service charges from the General, Water, Sewer, Stormwater, and Environmental Services Funds, which transfer resources to pay for risk management services.

Risk Management Fund Revenue	Actual 2024	Budget 2025	Budget 2026	% Change
Charges for Services	\$17,432,738	\$19,098,709	\$16,396,592	-14%
Interest	730,006	420,000	420,000	0%
Miscellaneous	20,000	72,212	-	-100%
Use of Fund Balance	-	2,723,620	7,601,134	179%
Total Revenues	\$18,182,744	\$22,314,541	\$24,417,726	9%

Risk Management Fund Operating Expenditures

Risk Management Fund Operating Expenditures support the administration of the City's insurance programs, including self-insured health coverage, insurance claims, employee safety programs, ADA coordination, CDL random drug testing, and certificate of insurance management. Many services such as safety programs, claims administration, and ADA compliance; are provided in-house by Risk Management staff in coordination with the Legal Department. Additional services are delivered through contractual agreements or insurance carriers that provide property and casualty, workers' compensation, and general, professional, and public official liability coverage.

Overall Department Operating Budget

The table below provides an overall summary of the 2026 Budget and a roll-up of Divisional Accounts. These tables offer a high-level view of how the City is allocating funds.

Risk Management	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel Services	\$718,939	\$769,535	\$780,397	1.4%
Contractual Services	16,605,552	21,499,981	23,590,549	9.7%
Commodities	24,860	45,025	46,780	3.9%
Total	\$17,349,351	\$22,314,541	\$24,417,726	9.4%

Regular Full-Time Positions	FTE
Director of Risk Management	1.0
Risk Management Administrator	1.0
Risk Management Analyst	1.0
Risk Management Technician	1.0
Safety Administrator	1.0
Total	5.0

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CHAPTER 10: SPECIAL REVENUE FUNDS

Fund Description & Departments

Fund Overview

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments for major capital projects) that are legally restricted for expenditures for a stated specified purpose. Special Revenue Funds are established by Federal or State Law, municipal ordinance, or resolution. The City maintains and manages the following Special Revenue Funds.

Adams County Road and Bridge Tax Fund

Accounts for the proceeds the City receives from the Adams County Road and Bridge sales tax of 0.5%. The Adams County Road and Bridge capital projects are managed by the Infrastructure Department.

Cash in Lieu Fund

Accounts for the proceeds from developer contributions associated with different developments throughout the City. The Cash in Lieu Fund capital projects are managed by the Parks, Recreation and Community Programs Department.

Adams County Open Space Fund

Accounts for the proceeds the City receives from the Adams County Open Space sales tax of 0.25%, as well as Open Space grant funding received through the County. The Adams County Open Space capital projects are managed by the Parks, Recreation and Community Programs Department.

Conservation Trust Fund

Accounts for the proceeds the City receives from the Colorado State Lottery. The Conservation Trust capital projects are managed by the Parks, Recreation and Community Programs Department.

Parks Fund, Open Space Fund, and Parks & Open Space Funds

These three funds account for the proceeds from the City's 0.25% sales tax devoted to parks and open space. In prior years, the proceeds were divided equally between the three funds, but now all revenue is directed to the Parks and Open Space Fund. The Parks, Open Space, and Parks and Open Space capital projects are managed by the Parks, Recreation and Community Programs Department.

Special Revenue Summary

The following tables show the revenue for each of the Special Revenue Funds.

Adams County Road and Bridge Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Road and Bridge Tax	\$5,392,412	\$5,484,000	\$5,033,000	-8%
Interest	347,719	100,000	900	-99%
Use of Fund Balance	-	-	6,855,002	n/a
Total Revenues	\$5,740,131	\$5,584,000	\$11,888,902	113%

Cash in Lieu Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Interest	\$79,878	\$60,000	\$50,000	-17%
Developer Contributions	25,710	84,914	83,500	-2%
Total Revenues	\$105,588	\$144,914	\$133,500	-8%

Adams County Open Space Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Open Space Tax	\$1,947,422	\$1,988,000	\$2,041,000	3%
Interest	359,161	250,000	20,200	-92%
Grant Revenue	55,000	-	85,500	n/a
Use of Fund Balance	-	2,092,000	-	-100%
Total Revenues	\$2,361,583	\$4,330,000	\$2,146,700	-50%

Conservation Trust Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Intergovernmental - State Lottery	\$1,669,324	\$1,835,000	\$1,600,000	-13%
Interest	162,598	80,000	65,000	-19%
Grant Revenue	-	-	61,000	n/a
Miscellaneous	30,953	-	-	0%
Use of Fund Balance	2,088,027	-	79,000	n/a
Total Revenues	\$3,950,902	\$1,915,000	\$1,805,000	-6%

Parks Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Interest	\$61,781	\$20,000	\$65,000	225%
Use of Fund Balance	1,325,154	-	-	0%
Total Revenues	\$1,386,935	\$20,000	\$65,000	225%

Special Revenue Summary, Continued

Open Space Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Interest	\$82,029	\$70,000	\$80,000	14%
Grant Revenue	95,295	1,169,231	5,402,000	362%
Miscellaneous	9,600	-	9,600	n/a
Use of Fund Balance	3,230,109	-	-	0%
Total Revenues	\$3,417,033	\$1,239,231	\$5,491,600	343%

Parks and Open Space Fund	Actual 2024	Budget 2025	Budget 2026	%Change
Sales and Use Tax	\$10,318,925	\$10,371,409	\$10,598,814	2%
Grant Revenue	307,387	3,185,500	4,007,000	26%
Interest	705,857	508,200	15,000	-97%
Use of Fund Balance	-	-	446,466	n/a
Total Revenues	\$17,524,949	\$14,065,109	\$15,067,280	7%

Adams County Road & Bridge Fund: This funds base revenue is anticipated to contract slightly in 2026 due to a dip in anticipated vehicle registrations. The Fund is projected to utilize \$6.8 million of fund balance for projects within 2026.

Cash In Lieu Fund: This funds revenue fluctuates based on anticipated private development.

Adams County Open Space Fund: This fund projected to utilize almost \$2.1 million of fund balance in 2025. Overall Open Space Funds' tax revenue has remained relatively stable with minimal growth. The change in interest is due to the utilization of fund balance in 2025.

Conservation Trust Fund: This revenue is projected to decrease by 6% in 2026 due to current historical revenue trends.

Parks Fund: This revenue is based on projected interest from current fund balance.

Open Space Fund: This fund is projected to see an increase in revenue based on anticipated grant revenue.

Parks and Open Space Fund: This funds base revenue is relatively stable based on projected revenue models. The grant revenue is anticipated to increase based on anticipated grant project revenue. Interest is anticipated to decrease based on the anticipated total fund balance.

Special Revenue Funds Capital Improvement Plan

The Special Revenue Funds Capital Improvement Plan (CIP) plays a vital role in supporting a wide range of Parks, Open Space, and Recreation capital projects. These dedicated funding sources help the City build, enhance, and maintain the parks, playgrounds, open spaces, and recreational facilities that contribute to a high quality of life for residents. Thornton places great value on providing diverse recreational opportunities for all ages, and these funds ensure steady investment in a growing and well-connected network of outdoor spaces where the community can gather, play, and stay active.

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Cash In Lieu Fund						
No planned projects	\$-	\$-	\$-	\$-	\$-	\$-
Cash In Lieu Total	\$-	\$-	\$-	\$-	\$-	\$-
Adams County Road and Bridge Fund						
Street Rehabilitation Program	\$3,096,902	\$4,052,778	\$4,214,889	\$4,383,485	\$4,558,824	\$20,306,878
136th Avenue Bridge Over Big Dry Creek	5,805,000	-	-	-	-	5,805,000
136th & Quebec Intersection Improvements	2,557,000	-	-	-	-	2,557,000
Vision Zero Implementation	300,000	300,000	300,000	300,000	300,000	1,500,000
Off System Bridge Repairs	130,000	220,000	-	-	-	350,000
Signal Ditch Bridge Replacement	-	-	1,092,727	5,627,544	-	6,720,271
Adams County Road and Bridge Fund Total	\$11,888,902	\$4,572,778	\$5,607,616	\$10,311,029	\$4,858,824	\$37,239,149
Adams County Open Space Fund						
Landscape and Playground Rehabilitation	\$1,072,250	\$4,738,500	\$2,375,000	\$3,750,000	\$1,250,000	\$13,185,750
Adams County Open Space Fund Total	\$1,072,250	\$4,738,500	\$2,375,000	\$3,750,000	\$1,250,000	\$13,185,750

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Conservation Trust Fund						
Recreation Facility and Equipment Maintenance	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,700,000
Trail Repairs	275,000	300,000	350,000	300,000	350,000	1,575,000
Swimming Pool Repair	250,000	250,000	250,000	250,000	250,000	1,250,000
ADA Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Building Maintenance Capital Repairs/Replacements	135,000	250,000	250,000	250,000	250,000	1,135,000
Hazardous Tree Removal and Replacement	150,000	150,000	150,000	150,000	150,000	750,000
Park Amenity Repair	175,000	100,000	100,000	100,000	100,000	575,000
Irrigation Controller Replacement	90,000	90,000	90,000	90,000	95,000	455,000
Sport Court Resurfacing	75,000	75,000	75,000	75,000	75,000	375,000
Pedestrian Bridge Wood Decking Replacement	30,000	30,000	30,000	40,000	40,000	170,000
Ballfield Fence Repairs	65,000	75,000	70,000	75,000	75,000	360,000
Park Sign Replacement	30,000	30,000	30,000	30,000	30,000	150,000
Athletic Court Maintenance and Supplies	15,000	15,000	15,000	15,000	15,000	75,000
Skate Park Annual Maintenance	15,000	15,000	15,000	20,000	20,000	85,000
Conservation Trust Fund Total	\$1,805,000	\$1,930,000	\$1,975,000	\$1,945,000	\$2,000,000	\$9,655,000

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
Parks Fund						
No planned projects	\$-	\$-	\$-	\$-	\$-	\$-
Parks Fund Total	\$-	\$-	\$-	\$-	\$-	\$-
Open Space Fund						
Trail Connections	\$1,487,000	\$4,144,000	\$-	\$-	\$-	\$5,631,000
Open Space Fund Total	\$1,487,000	\$4,144,000	\$-	\$-	\$-	\$5,631,000
Parks and Open Space Fund						
Trail Connections	\$4,341,000	\$2,258,009	\$1,725,000	\$850,500	\$876,015	\$10,050,524
Debt Service- Trail Winds Recreation Center (TWRC)	3,609,287	3,607,617	3,608,747	3,608,370	3,610,063	18,044,084
Debt Service- MCRC Pool Reno, Active Adult Center	2,059,850	2,055,875	2,059,875	2,060,375	2,057,375	10,293,350
Operations and Maintenance	1,571,382	1,800,602	1,791,500	1,809,352	1,958,364	8,931,200
Aylor Open Lands	1,500,000	150,000	-	-	-	1,650,000
Trail Maintenance and Upgrades	983,000	1,040,250	2,304,750	183,500	1,211,452	5,722,952
Fleet Replacement	539,761	330,199	399,598	494,490	417,826	2,181,874
Margaret Carpenter Pickleball Courts- Phase 2	350,000	-	-	-	-	350,000
Automated Gate Access	45,000	45,000	50,000	-	-	140,000
Vehicle Use Tax Treasurer Fees	43,000	46,340	47,250	48,580	49,945	235,115
Memorial Bench/Tree Program	25,000	25,000	25,000	25,000	25,000	125,000
Parks & Open Space Master Plan Update	-	-	25,000	-	-	25,000
Parks and Open Space Fund Total	\$15,067,280	\$11,358,892	\$12,036,720	\$9,080,167	\$10,206,040	\$57,749,099
Total Special Revenue Funds	\$31,320,432	\$26,744,170	\$21,994,336	\$25,086,196	\$18,314,864	\$123,459,998

Special Revenue Funds Capital Project Descriptions

Adams County Road & Bridge Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Street Rehabilitation Program	\$3,096,902	This project includes rehabilitation of streets with asphalt overlays, crack seals, hot chip seals, concrete replacement, and accessible ramp replacement (as required).	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
136th Avenue Bridge Over Big Dry Creek	5,805,000	This project includes the design and construction to install a continuous east bound lane on 136th Avenue from Grant Street to the right turn lane located west of Washington Street.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
136th & Quebec Intersection Improvements	2,557,000	This project includes the design, right-of-way, and construction to widen the west half of Quebec Street to the ultimate cross section from 136th Avenue to 500 feet north of 136th Avenue.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Vision Zero Implementation	300,000	This effort advances the implementation of Thornton's Vision Zero Action Plan and includes safety improvements to reduce KSI crashes at signalized intersections and along roadways and residential streets. The project implements leading pedestrian intervals, flashing yellow arrows, and traffic calming efforts under the iWatch Speed Awareness program.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Off System Bridge Repairs	130,000	This project will repair two bridges identified in the 2023 CDOT Off-System Bridge Report. The bridges are located at 88th Ave and South Platte River, and 168th Ave and Big Dry Creek.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Adams County Road & Bridge Project Total: \$11,888,902

Adam County Open Space Projects 2026 Appropriation		Project Description	Estimated Ongoing Operating Costs
Landscape and Playground Rehabilitation	\$1,072,250	This project includes irrigation and playground improvements at Holy Cross Park and Summit Grove, renovation of the Sky Park Soccer Facility, improvements to the East Lake Tennis Courts, and construction of two new playgrounds at McCoy Hill II and Park Village.	As the infrastructure ages it requires intermittent maintenance, but there are no direct annual operating costs associated with this project.

Adam County Open Space Project Total: \$1,072,250

Conservation Trust Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Recreation Facility and Equipment Maintenance	\$300,000	Capital maintenance of recreation facilities. Examples include equipment replacement, facility repairs/improvements, parking lot striping, office furniture.	This project is the department's Capital Outlay planned to replace scheduled equipment.
Trail Repairs	275,000	This project will replace and/or repair damaged and aging sections of concrete trail across the city. Some of the work will involve removal and replacement of concrete sections and some of the work will involve grinding down of potential trip hazards identified along trail sections.	This project will not have an impact to current operations.
Swimming Pool Repair	250,000	This line item is intended to provide funding for annual start-up costs and minor repairs to City pools.	This project will not have an impact to current operations.
ADA Improvements	200,000	This project continues the City's increased investment in projects that will improve accessibility throughout the community, which is a direct result of the ADA transition plan and ADA task force. In 2026, the planned projects include: Park Village Pool Parking lot and building access, sidewalk access assessment from Albion Court to Colorado Blvd, and accessibility improvements to the Margaret Carpenter Playground, Amphitheater, and Fields/Events Space.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Conservation Trust Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Building Maintenance Capital Repairs/Replacements	135,000	This funding is to support the City's Building Maintenance Program. In 2025, it will include replacement of the Margaret Carpenter Carousel roof, replacement of flooring in the Margaret Carpenter Recreation Center locker rooms, and other improvements throughout the City's recreation facilities as needed.	This project will not have an impact to current operations.
Hazardous Tree Removal and Replacement	150,000	This project will remove and replace declining trees throughout the community. This is intended to help mitigate the effects of the Emerald Ash Borer (EAB). This project will remove and replace trees that have been designated as hazardous during the Tree Risk Assessment.	This project will not have an impact to current operations.
Park Amenity Repair	175,000	This line item is intended to provide funding to replace park furniture (benches, trash cans, tables, water fountains, etc.) and repair existing facilities.	This project will not have an impact to current operations.
Irrigation Controller Replacement	90,000	This project provides funding to replace the irrigation controllers throughout the community.	This project will not have an impact to current operations.
Sport Court Resurfacing	75,000	This project will replace and/or repaint the aging sports court surfaces including tennis, basketball, in-line hockey, and pickleball throughout the community.	This project will not have an impact to current operations.
Pedestrian Bridge Wood Decking Replacement	30,000	This line item is intended to provide funding to replace damaged bridge decking on pedestrian bridges located along the trail systems throughout the community.	This project will not have an impact to current operations.
Ballfield Fence Repairs	65,000	This line item is intended to provide funding to repair damaged fencing at City-owned ballfields.	This project will not have an impact to current operations.

Conservation Trust Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Park Sign Replacement	30,000	This line item is intended to repair or replace damaged or outdated park signage throughout the community.	This project will not have an impact to current operations.
Athletic Court Maintenance and Supplies	15,000	This line item is intended to provide funding to repair and replace athletic court equipment throughout the community.	This project will not have an impact to current operations.
Skate Park Annual Maintenance	15,000	This line item is intended to provide funding to maintain the City skate park.	This project will not have an impact to current operations.

Conservation Trust Project Total: \$1,805,000

Open Space Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Trail Connections	\$1,487,000	This project completes trail connections across the City's comprehensive trail network. Locations planned for 2026 include 100th Ave, McKay Road, and Brantner Gulch Trail.	This project will have an impact to current operations. This will increase the overall trail mileage in the city and will require regular trail maintenance, track removal, litter control, graffiti removal, trail light maintenance, and snow removal.

Open Space Project Total: \$1,487,000

Parks & Open Space Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Trail Connections	\$4,341,000	This project will construct the trail connection along the Thornton Parkway to provide a bicycle/pedestrian path from I-25 to Grant Street. It will also fund the next phase of the extension of the Big Dry Creek Trail system from 136th to 144th. Both of these projects received a grant from DRCOG.	This project will have an impact to current operations. This will increase the overall trail mileage in the city and will require regular trail maintenance, trash removal, litter control, graffiti removal, trail light maintenance, and snow removal.
Debt Service - Trail Winds Recreation Center (TWRC)	3,609,287	See debt summary sheet at the end of this chapter.	Debt Repayment
Debt Service - MCRC Pool Renovation, Active Adult Center	2,059,850	See debt summary sheet at the end of this chapter.	Debt Repayment
Operations and Maintenance	1,571,382	This allocation is intended to fund Parks & Open Space Maintenance operations.	N/A
Aylor Open Lands	1,500,000	This project will include restoration of vegetation to native removal of existing structures, installation of concrete regional and internal soft surface trails, and installation of a large pedestrian bridge. Future phases will include the additional native vegetation restoration, nature play installation, restoration of the irrigation ditch, fencing, and site amenities.	This project will have a significant impact to the current operations. Once completed, this site will require approximately 1/2 FTE to maintain after completion.
Trail Maintenance and Upgrades	983,000	This project consists of the conversion of several trails throughout the City to concrete and other rehabilitation efforts throughout the Regional Trail network.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Fleet Replacement	539,761	This project provides funds for replacement of vehicles in the City's fleet.	Fuel and maintenance of vehicles.
Margaret Carpenter Pickleball Courts - Phase 2	350,000	This project will install the next 4 pickleball courts at Margaret Carpenter Park. In addition to the new courts, this project will also provide resources to install seating, trash receptacles, pickleball specific signage/rules, and other landscape improvements.	This project will require a slight increase in maintenance at this location, but there are no other direct annual operating costs associated.

Parks & Open Space Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Automated Gate Access	45,000	This project will install automated gates at several City Parks and Open Space facilities including the Thornton Sports Complex and Grandview Ponds Open Space.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Vehicle Use Tax Treasurer Fees	43,000	This project pays the vehicle use tax treasurer fees on behalf of the Parks and Open Space Fund.	N/A
Memorial Bench/Tree Program	25,000	This project funds a program through which community members can purchase a bench or tree be placed in memorial of a loved one at one of the City's parks.	This project will not have an impact to current operations.

Parks & Open Space Project Total: \$15,067,280

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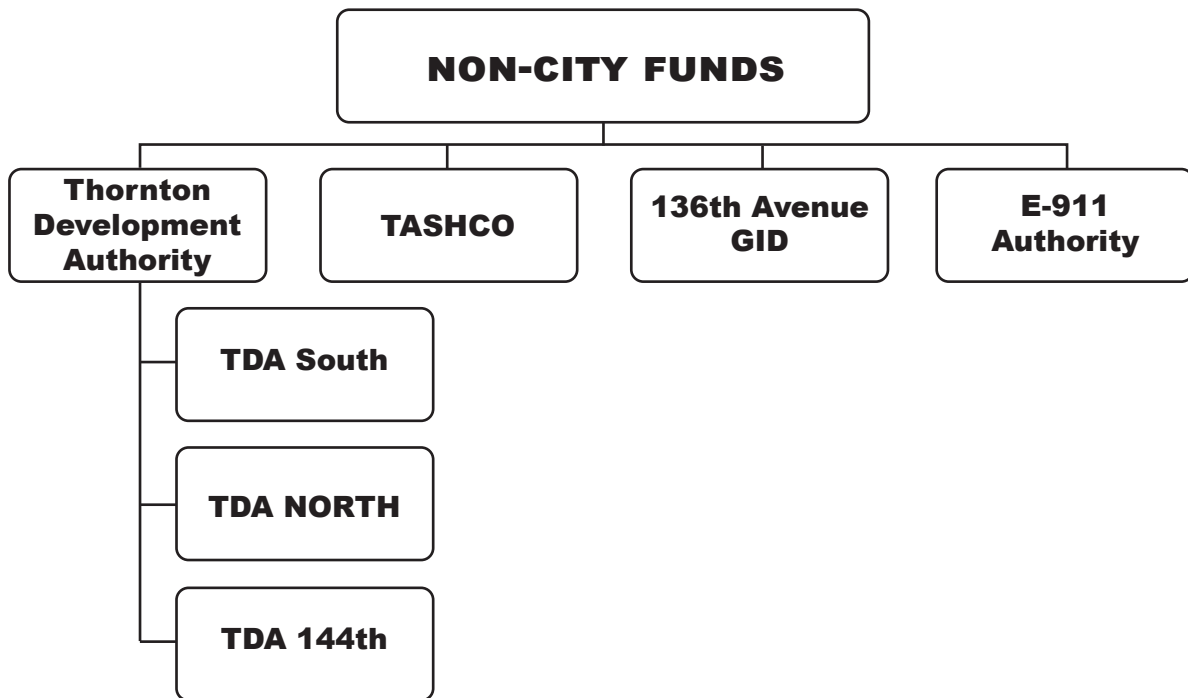


CHAPTER 11: OTHER CITY FUNDS

Other City Funds

Overview

The City of Thornton has several funds that are, by law, considered separate legal entities. These funds, known as “Other City Funds” include the Thornton Development Authorities (TDA); the Thornton Arts, Sciences, and Humanities Council, Inc. (TASHCO); the 136th Avenue General Improvement District (GID); and the Thornton E-911 Authority.



Projected Changes to Fund Equity

TDA Funds: Fund equity in the TDA Funds is expected to increase due to increases in property taxes resulting from increases in commercial valuations and continued growth predominantly in the TDA North Urban Renewal Area.

Other City Funds - Fund Equity	TDA	TASHCO
Total Estimated Fund Equity, End of 2025	\$46,127,560	\$10,059
Projected 2026 Revenue	33,476,801	88,000
2026 Budgeted Expenditures	11,112,676	83,544
Total Estimated Fund Equity, End of 2026	\$68,491,685	\$14,515
Estimated Change in Fund Equity, 2026	\$22,364,125	\$4,456
Percent Change	48.5%	44.3%

Other City Funds - Fund Equity	136th Avenue GID	E-911 Authority
Total Estimated Fund Equity, End of 2025	\$29,554	\$574,142
Projected 2026 Revenue	271,800	4,404,000
2026 Budgeted Expenditures	275,800	4,479,000
Total Estimated Fund Equity, End of 2026	\$25,554	\$499,142
Estimated Change in Fund Equity, 2026	\$(4,000)	\$(75,000)
Percent Change	-13.5%	-13.1%

TASHCO: Fund equity in the TASHCO Fund is projected to increase in 2026 due to the implementation of new paid programs.

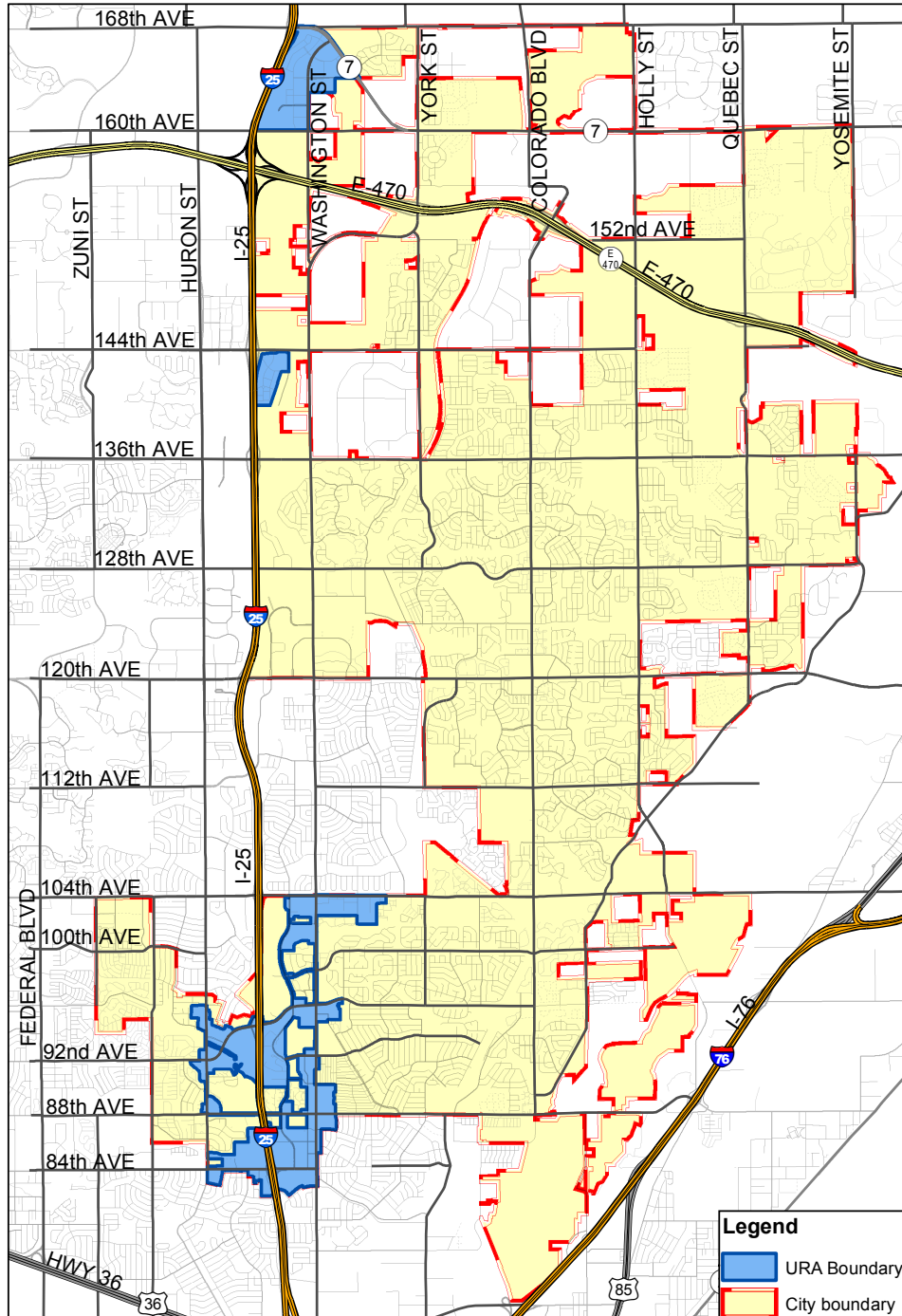
136th Avenue GID: Fund equity is expected to decrease slightly in 2026 to cover the Administrative Fee to the General Fund.

E-911 Authority: Fund equity is expected to decrease slightly in 2026 due to the use of fund balance.

Thornton Development Authorities Overview

The State of Colorado allows cities to form a legal, political body called an urban renewal authority and adopt urban renewal plans to prevent and eliminate conditions related to certain blight factors. Urban renewal plans are then implemented by the authority. The Thornton City Council established by resolution the TDA, an urban renewal authority, in September 1981. The Mayor and members of City Council serve as Commissioners of the TDA. The TDA currently manages three active urban renewal areas: South Thornton (TDA South), North Washington (TDA North), and 144th Avenue and Interstate 25 (TDA 144th).

Map of Thornton Development Authorities



TDA South Fund

The Thornton City Council established by ordinance in October 2012 the South Thornton Urban Renewal Plan to reduce, eliminate, and prevent the spread of blight within the urban renewal area and to stimulate growth and development in South Thornton. The South Thornton urban renewal area contains approximately 290 parcels and totals roughly 64 acres. The area is geographically bounded by 104th Avenue on the north, approximately 83rd Avenue on the south, approximately Huron Street on the west, and approximately Corona Street on the east. It includes properties on both the east and west sides of Interstate 25. The TDA South Fund also includes the remaining tax increment revenues from the Original Business District urban renewal area, which expired in 2007.

TDA North Fund

The Thornton City Council established by ordinance in October 2003 the North Washington Street Urban Renewal Plan to reduce, eliminate and prevent the spread of blight within the urban renewal area and to stimulate growth and development of the North Washington Street corridor. The plan creates a mixed-use corridor that furthers the goals and objectives of the City’s Comprehensive Plan and leverages the community’s investment in public improvement projects in the area. The area is located in the northern part of the City of Thornton, generally bounded by Interstate 25 on the west, Washington Street on the east, Highway 7 on the north, and 144th Avenue on the south.

TDA 144th Fund

The Thornton City Council established by ordinance in November 2012 the 144th Avenue and Interstate 25 Urban Renewal Plan to reduce, eliminate, and prevent the spread of blight within the urban renewal area and to stimulate growth and development in the 144th Avenue and Interstate 25 corridor. The 144th Avenue and Interstate 25 URA is made up of roughly 67 acres in the north-west portion of the City of Thornton.

Year	TDA South Property Tax Increment	TDA North Property Tax Increment	TDA 144th Property Tax Increment
2025	\$4,911,345	\$186,193,348	\$21,433,210
2024	7,790,725	166,501,397	20,393,410
2023	7,241,640	138,212,855	21,089,910
2022	6,551,520	110,128,150	16,392,510
2021	7,346,640	108,883,550	16,827,470
2020	6,905,080	97,872,590	17,613,330

TDA South experienced a significant drop in assessed valuation after the budget was adopted. This decrease is related to the assessment appeals related to 2023 and 2024.

TDA Revenue Summary

TDA South Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
Property Tax Increment	\$-	\$815,400	\$851,000	4%
Interest Income	184,891	80,000	98,270	23%
Use of Fund Balance	3,917,361	-	27,534	100%
Total TDA South Fund Revenues	\$4,102,252	\$895,400	\$976,804	9%

TDA North Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
Sales Tax Increment	\$-	\$7,809,667	\$7,681,900	-2%
Property Tax Increment	-	14,144,000	18,687,000	32%
Interest Income	758,959	955,000	1,918,100	101%
Use of Fund Balance	-	-	-	0%
Total TDA North Fund Revenues	\$758,959	\$22,908,667	\$28,287,000	23%

TDA 144th Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
Sales Tax Increment	\$-	\$1,651,535	\$1,830,531	11%
Property Tax Increment	-	2,272,000	2,270,000	-0%
Interest Income	35,563	156,300	140,000	-10%
Use of Fund Balance	53,811	70,914	-	-100%
Total TDA 144th Fund Revenues	\$89,374	\$4,150,749	\$4,240,531	2%

TDA South: Revenue, including the use of fund balance, is projected to increase by 9% based on historical property tax trends and higher interest earnings.

TDA North: Revenue is projected to increase by 23% in 2026, reflecting growth related to property development and higher interest earnings resulting from an increased fund balance and realized 2025 earnings.

TDA 144th: Total revenue is projected to increase by 2% in 2026. Sales tax increment revenues are expected to increase, while interest revenue is projected to decline slightly due to the utilization of fund balance over the past two years.

TDA Capital Improvement Plan

Project	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	5 year Total
TDA South Fund						
South Thornton Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$-	\$2,000,000
Administrative Fee	253,356	260,955	268,784	276,847	285,152	1,345,094
South Thornton Attraction and Revitalization (STAR) Grant	100,000	100,000	100,000	100,000	100,000	500,000
Plaza Las Americas Remediation	95,531	-	-	-	-	95,531
Property Tax Treasurer Fees	12,780	12,765	13,148	13,148	13,542	65,383
Stormwater Fees	15,137	16,045	17,008	18,028	19,110	85,328
Total TDA South Fund	\$976,804	\$889,765	\$898,940	\$908,023	\$417,804	\$4,091,336
TDA North Fund						
Administrative Fee	\$1,979,628	\$2,078,609	\$2,182,540	\$-	\$-	\$6,240,777
Repayment for 144th Avenue/I-25 Interchange	1,654,032	1,654,031	1,654,031	-	-	4,962,094
Debt Service	1,408,038	1,412,038	1,414,138	-	-	4,234,214
Revenue Sharing & Incentives	632,781	-	-	-	-	632,781
Property Tax Treasurer Fees	280,300	280,305	288,714	-	-	849,319
Washington Street Bridge over E470	-	19,382,540	-	-	-	19,382,540
Total TDA North Fund	\$5,954,779	\$24,807,523	\$5,539,423	\$-	\$-	\$36,301,725
TDA 144th Fund						
Debt Service	\$2,259,869	\$2,258,594	\$2,259,344	\$2,260,238	\$2,259,988	\$11,298,033
Administrative Fee	1,136,616	1,170,714	1,205,836	1,242,011	1,279,271	6,034,448
Revenue Share	749,608	540,030	557,758	568,387	579,285	2,995,068
Property Tax Treasurer Fees	35,000	34,050	35,072	35,072	36,124	175,317
Total TDA 144th Fund	\$4,181,093	\$4,003,388	\$4,058,010	\$4,105,708	\$4,154,668	\$20,502,866
Thornton Development Authority (TDA) Total	\$11,112,676	\$29,700,676	\$10,496,372	\$5,013,731	\$4,572,472	\$60,895,926

TDA Capital Improvement Capital Project Descriptions

TDA South Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Washington St Improvements	\$500,000	This project will improve pedestrian mobility and safety on Washington Street between 85th Ave and Eppinger Blvd by narrowing Washington Street and installing an 11' wide sidewalk where possible. The project will upgrade intersection pedestrian ramps to be ADA compliant, reduce pedestrian/vehicular conflicts by removing noncritical business access points, and relocate bus stops (coordinate with RTD) to help reduce mid-block jaywalking. Related to the South Thornton Improvements with Governmental Capital.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Administrative Fee	253,356	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
South Thornton Attraction and Revitalization (STAR) Grant	100,000	The South Thornton Attraction & Revitalization (STAR) Grant Program is designed to enhance and revitalize commercial areas in the TDA South area by: attracting and supporting new and expanding businesses to the area, assisting business owners with building improvements, and assisting with the cost of permitting and licensing, regulatory compliance, equipment purchases or exterior and facade improvements.	This grant's operating costs are staff time in Economic Development to administer this grant program, which is covered by the administrative fee.
Plaza Las Americas Remediation	95,531	This project is for remediation of the Plaza Las Americas site (formerly known as Northland) south of the Thornton Shopping Center. This site has been designated as a Redevelopment Project area by the Thornton Development Authority.	There are no known material near-term operational costs planned.
Property Tax Treasurer Fees	12,780	This project pays property tax treasurer fees on behalf of the TDA South Fund.	N/A
Stormwater Fees	15,137	This project pays the stormwater service fees related to the Thornton Shopping Center site.	N/A

TDA North Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Administrative Fee	\$1,979,628	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
Repayment for 144th Avenue/I-25 Interchange	1,654,032	This project transfers funds from the TDA North Fund to the Governmental Capital Fund for repayment on the development cost to the City for the 144th Avenue and I-25 Interchange.	N/A
Debt Service	1,408,038	See Debt Service Sheet	Debt Repayment
Revenue Sharing & Incentives	632,781	This project funds incentive payments based on projected sales tax increment revenue.	
Property Tax Treasurer Fees	280,300	This project pays property tax treasurer fees on behalf of the TDA North Fund.	N/A

TDA North Capital Projects Total: \$5,954,779

TDA 144th Projects	2026 Appropriation	Project Description	Estimated Ongoing Operating Costs
Debt Service	\$2,259,869	See Debt Service Sheet	Debt Repayment
Administrative Fee	1,136,616	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
Revenue Share	749,608	This project funds the revenue sharing payment that is owed to the City of Westminster per the I-25 Corridor Growth Area Intergovernmental Agreement.	N/A
Property Tax Treasurer Fees	35,000	This project pays property tax treasurer fees on behalf of the TDA 144th Fund.	N/A

TDA 144th Capital Projects Total: \$4,181,093

TDA Debt Service

The City of Thornton’s Urban Renewal Districts (URA) at times issues tax increment revenue bonds to support improvements within the district. Below are Debt Service & Financial Obligations issued by the Thornton Development Authorities.

TDA North Debt Service & Financial Obligation: Refinance of 2004 Revenue Bonds

Bonds in the amount of \$21,195,000 were issued in 2004 to fund infrastructure improvements in the North Washington Urban Renewal Area. In 2015, these bonds were refunded to take advantage of lower interest rates. These bonds are secured by both property tax and sales tax increment revenues derived within the project area. The bonds are scheduled to be retired in 2028.

Tax Increment Revenue Refunding Bonds, Series 2015

Initial Balance: \$13,900,000

Paid in Full: 2028

Bond Rating: S&P A+

Description	Actual 2024	Budget 2025	Budget 2026
Bond Principal	\$1,090,000	\$1,200,000	\$1,255,000
Interest Expense	321,513	210,013	150,013
Bond Maintenance Fees	2,750	3,025	3,025
Total	\$1,414,263	\$1,413,038	\$1,408,038

Year	Principal	Interest	Total Payment
2026	1,255,000	150,013	1,405,013
2027	1,320,000	87,265	1,407,267
2028	1,365,000	44,363	1,409,363
Total	\$3,940,000	\$281,640	\$4,221,642

TDA 144th Debt Service & Financial Obligation: Refinance of 2015 Revenue Bonds

Bonds in the amount of \$19,235,000 were issued in 2026 to refund outstanding bonds, S2015B TDA 144th Bond, that repaid loans for projects in the East 144th Avenue and I-25 Urban Renewal Area, fund a reserve fund, and pay the costs of issue the Bonds. These bonds are secured by both property tax and sales tax increment revenues derived within the project area. The bonds are scheduled to be retired in 2037.

Tax Increment Revenue Refunding Bonds, Series 2025

Initial Balance: \$19,235,000

Paid in Full: 2037

Bond Rating: S&P A+

Description	Actual 2024	Budget 2025	Budget 2026
Interest Expense	\$1,017,844.00	\$830,000.00	\$936,844.00
Bond Principal	\$790,000.00	\$978,344.00	\$1,320,000.00
Bond Maintenance Fees	\$2,750.00	\$2,750.00	\$3,025.00
Bond Issuance	\$-	\$250,086.00	\$-
Bond Escrow Payment	\$-	\$21,653,504.00	\$-
Total	\$1,810,594.00	\$23,714,684.00	\$2,259,869.00

Year	Principal	Interest	Total Payment
2026	\$1,140,000	\$909,000	\$2,049,000
2027	\$1,200,000	\$852,000	\$2,052,000
2028	\$1,260,000	\$792,000	\$2,052,000
2029	\$1,320,000	\$729,000	\$2,049,000
2030	\$1,390,000	\$663,000	\$2,053,000
2031	\$1,460,000	\$593,500	\$2,053,500
2032	\$1,530,000	\$520,500	\$2,050,500
2033	\$1,605,000	\$444,000	\$2,049,000
2034	\$1,685,000	\$363,750	\$2,048,750
2035	\$1,775,000	\$279,500	\$2,054,500
2036	\$1,860,000	\$190,750	\$2,050,750
2037	\$1,955,000	\$97,750	\$2,052,750
Total	\$18,180,000	\$6,434,750	\$24,614,750

TASHCO Overview

TASHCO was established by City Council in 1991 to address the community’s need for additional arts and cultural programs. In addition to promoting cultural events in the City, the group pursues grants from the Scientific Cultural Facilities District. TASHCO conducts fundraising, actively supports all City sponsored arts and culture events, and encourages membership and public participation. The Thornton City Council serves as the corporation who appoints the TASHCO Board of Directors and approves their annual budget. The City established a separate fund to account for the monies raised and expended by TASHCO.

Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
Grant Revenue	\$25,835	\$35,000	\$24,500	-30.0%
Charges for Services	-	-	19,000	n/a
Interest Income	8,462	5,000	5,000	0.0%
Donation Revenue	3,522	800	4,500	462.5%
Transfer from General Fund	14,250	35,000	35,000	0.0%
Use of Fund Balance	75,320	14,316	-	-100.0%
Revenues Total	\$127,389	\$90,116	\$88,000	-2.3%

Expenditures	Actual 2024	Budget 2025	Budget 2026	% Change
Personnel	\$8,388	\$8,066	\$7,378	-8.5%
Contractual Services	33,697	72,350	62,016	-14.3%
Commodities	8,704	9,700	14,150	45.9%
Capital Outlay	76,600	-	-	n/a
Expenditures Total	\$127,389	\$90,116	\$83,544	-7.3%

TASHCO: The 2026 TASHCO Budget to supports current programming such as the Oz Art Gallery and a new paid music services, which will bring additional opportunities to the community and support ongoing programs.

136th Avenue GID Overview

The 136th Avenue General Improvement District was established by City Council in 2000 to help fund the construction of an interchange at 136th Avenue and Interstate 25. The Mayor and members of City Council serve as the district's Board of Directors, approve the annual budget, and make policy decisions regarding the activities of the district. The electors of the district voted in 2000 to approve the issuance of up to \$15.185 million in debt service to pay for a portion of the interchange construction costs and to set a 15-mill property tax levy. The City established this as a separate fund to account for the monies raised by the district.

Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
Property Tax Revenue	\$170,184	\$231,900	\$267,800	15.5%
Interest	4,876	3,000	4,000	33.3%
Use of Fund Balance	4,940	-	4,000	n/a
Total	\$180,000	\$234,900	\$275,800	17.4%

Expenditures	Actual 2024	Budget 2025	Budget 2026	% Change
Transfer to the General Fund	\$257,390	\$231,900	\$271,800	17.2%
Treasurer Fees	-	-	4,000	n/a
Total	\$257,390	\$231,900	\$275,800	18.9%

136th Avenue GID: Property tax revenue is expected to increase 4.7% in 2025.

Thornton E-911 Authority Overview

The Thornton E-911 Authority was established by City Council in 2004 to collect surcharges for 911 emergency telephone services in the City and to manage the provisions of the emergency telephone service. The Mayor and members of City Council serve as Board of Directors of the authority, approving the annual budget, and making policy decisions regarding the activities of the authority. The monthly emergency telephone surcharge remitted to the authority is used to pay for a portion of equipment, personnel, technology maintenance, and other authorized costs pursuant to state statute for the City to provide emergency telephone service.

Revenues	Actual 2024	Budget 2025	Budget 2026	% Change
E-911 Authority Tax	\$4,064,060	\$4,137,500	\$4,354,000	5.2%
Interest	72,974	38,000	50,000	31.6%
Use of Fund Balance	-	562,000	75,000	-86.7%
Revenues Total	\$4,137,034	\$4,737,500	\$4,479,000	-5.5%

Expenditures	Actual 2024	Budget 2025	Budget 2026	% Change
Transfer to the General Fund	\$4,029,800	\$4,737,500	\$4,479,000	-5.5%
Expenditures Total	\$4,029,800	\$4,737,500	\$4,479,000	-5.5%

Thornton E-911 Authority: The E-911 authority tax was increased from \$1.97 to \$2.05 effective on 2/1/24. It will increase to \$2.12 effective 2/1/2025. This new fee is a 3.4% increase, which was reflected in the 2025 budget.

GLOSSARY

GLOSSARY

A

Accounting Period

A period at the end of which and for which financial statements are prepared. See also FISCAL PERIOD.

Accounting Procedures

All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organization components.

Accounts Payable

Amounts owed to persons or organizations for goods and services received by the City but not yet paid for.

Accounts Receivable

Amounts owed from persons or organizations for goods and services furnished by the City but not yet paid for. Although taxes and special assessments receivable are covered by this term, they should be recorded and reported separately in Taxes Receivable and Special Assessments Receivable accounts respectively. Amounts due from other funds or from other governments should also be reported separately.

Accrual Basis

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued Expenses

Expenses incurred but not due until a later date.

Accumulated Depreciation

A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of proprietary capital assets.

Advance Refunding Bonds

Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Allocate

To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amendment

A change or addition that changes the meaning or scope of an original formal document, usually laws or regulations, but can include plans, specifications, contracts, etc.

Amortization

The paying off of debt with a fixed repayment schedule in regular installments over a period of time.

Annual Budget

A budget applicable to a single fiscal year.

Appropriation

A legal authorization granted by City Council for the funds of the City permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation

Determination of the value of real property for purposes of property tax calculation. It is equal to 7.2% of fair market value for residential property and 29% for commercial and industrial property.

Assets

Resources owned or held by a government which have monetary value.

Audit

A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Auditor's Opinion

A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she offers an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups of the government as appropriate.

Auditor's Report

The report prepared by an auditor covering the auditor's investigation. As a rule, the report should include:

- A statement of the scope of the audit;
- Explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards;
- Opinions;
- Explanatory comments (if any) concerning verification procedures;
- Financial statements and schedules; and
- Statistical tables, supplementary comments, and recommendations.
- The auditor's signature follows items (a), (b), (c) and (d).

B**Balance Sheet**

The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget

A budget for which expenditures are equal to or less than income, including income that resides in fund balance.

Bond

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Issue

A form of borrowing money for major capital projects. The City obligates itself to repay principal at a stated rate of interest over a stated period of time.

Bond Ordinance or Resolution

An ordinance or resolution authorizing a bond issue.

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

A financial plan of estimated expenditures and the means of financing them for a stated period of time. Upon approval by the City Council the budget appropriation ordinance is the legal basis for operational expenditures in the budget year and for capital expenditures for the duration of the project.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Comparisons

Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C**Capital Assets**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Capital Budget

The annual request for capital project appropriations. Capital project appropriations do not lapse at the end of the fiscal year, but continue until the project is either completed or cancelled by City Council. It can also be capital or investment expenditure from current or operating expenditures.

Capital Expenditure

In operating funds, items that are over \$5,000 in value and that are not part of daily operational activities, such as supplies. See also CAPITAL OUTLAYS.

Capital Improvement Program

The annually updated program or schedule of project expenditures for public facilities and infrastructure (utilities, parks, roads, etc.), with estimated project costs, sources of funding, and timing of work over a five year period. For financial planning and general management, the capital plan is presented as a plan of work and proposed expenditures, and is the basis for project appropriation requests and bond issues.

Capital Outlays

Expenditures which result in the acquisition of or addition to capital assets.

Capital Projects

Capital projects are defined as major, non-recurring projects. Purchases of real property and selected equipment may be exempted from these limitations. See also CAPITAL EXPENDITURE.

Capital Projects Fund

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash

An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

Cash Basis

A basis of accounting under which transactions are recognized only when cash changes hands.

Colorado Department of Transportation

Also known as CDOT, the Colorado Department of Transportation is responsible for construction and maintenance of the State highway system and bridges.

Community Development Block Grant

Federal funds from the U.S. Department of Housing and Urban Development that are intended for programs that revitalize low and moderate-income neighborhoods, expand affordable housing and economic opportunities, and improve community facilities and services.

Comprehensive Annual Financial Report

Includes overview (the General Purpose Financial Statements) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section. Every government should prepare and publish an annual financial report as a matter of public record.

Consumer Price Index

An index measuring the change in the cost of typical wage-earner purchases of goods and services expressed as a percentage of the cost of these same goods and services in some base period. The City of Thornton monitors the Denver-Boulder Consumer Price Index.

Contingency

Appropriation of funds to cover unforeseen events that may occur during the budget year.

Control Account

An account in the general ledger in which are recorded the aggregate of debit and credit postings to a number of identical or related accounts called subsidiary accounts. For example, Taxes Receivable is a control account supported by the aggregate of individual balances in individual property taxpayer's subsidiary accounts.

Coronavirus Aid, Relief, and Economic Security Act

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed in March 2020 by U.S. lawmakers to blunt the impact of an economic downturn from COVID-19. This was a \$2 trillion stimulus bill.

Coronavirus

Also known as COVID-19, which stands for coronavirus disease of 2019, coronavirus specifically refers to the disease caused by the novel coronavirus severe acute respiratory syndrome coronavirus 2,.

Cost Accounting

That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets

Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

D

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases, and notes.

Debt Limit

The maximum amount of gross or net debt which is legally permitted.

Debt Service

The annual payment of principal and interest on the City's indebtedness. Bonds and notes are issued to finance the construction of capital projects such as public buildings, roads, and parks.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit

The excess of the liabilities of a fund over its assets, or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

Denver Regional Council of Governments

Also known as DRCOG, the Denver Regional Council of Governments is a voluntary association of 49 county and municipal governments in the great Denver, Colorado area. The Council works together to address issues of regional concern, including growth and development, transportation the environment, provision of services of the region's older population, and performs analysis economic and development trends.

Depreciation

Financial mechanism to allocate the cost of a capital item over its service life. Also, decrease in the value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence. Through this process, the entire cost of an asset is ultimately charged off as an expense.

Due From (Fund)

An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations and not non-current portions of long-term loans.

Due To (Fund)

A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. These amounts include only short-term obligations and not non-current portions of long-term loans.

E

Effective Interest Rate

The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Encumbrances

An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

Emergency Medical Services

A type of service dedicated to providing out-of-hospital acute medical care and/or transport to definitive care, to patients with illnesses and injuries which the patient, or the medical practitioner, believes constitutes a medical emergency.

Enterprise Fund

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciations) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures

Decrease in net financial resources. Expenditures include payment of current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

F

Fees

A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include water and sewer taps, liquor licenses, user charges, and building permits.

Fiduciary Fund

A fund that is custodial in nature and is used to account for assets that the government holds for others in an agent or trustee capacity. The City of Thornton does not have fiduciary funds.

Fiscal Period

Any period at the end of which a government determines its financial position and the results of its operations. The City of Thornton utilizes a calendar fiscal period, beginning on January 1 and ending on December 31.

Fiscal Policy

The City Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation.

Fixed Charges

Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-Time Equivalent

A unit calculation of employees used for personnel calculations. 1.0 full-time equivalent (FTE) is equal to 2,080 hours.

Fund

Accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The fund equity of Governmental Funds. The unappropriated amount in a fund maintained to mitigate current and future risks from events such as revenue shortfalls, emergencies, and other unanticipated needs.

Fund Type

In governmental accounting funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

G

General Fixed Assets

Fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

General Fixed Assets Account Group

A self-balancing group of accounts set up to account for the general fixed assets of a government.

General Fund

Public Safety, Parks and Recreation, Public Works, and administrative activities of the City. Financed mainly by sales tax, property tax and transfers from other funds.

General Improvement District

A type of special district where the property owners voted to increase their property tax mill levy to construct an improvement to benefit their property. There is a GID on certain property near the 136th Avenue interchange at Interstate 25 to assist in paying for the interchange improvements. The City Council is the Board of Directors for the 136th Avenue GID.

Generally Accepted Accounting Principles

Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the (GAAP) form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

General Obligation Bonds

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Accounting Standards Board

The non-governmental organization responsible for establishing and improving generally accepted accounting principles used by local governments.

Government Finance Officers Association

An international association of local government finance professionals. One program of GFOA is to analyze local government budgets to ensure that generally accepted accounting principles are followed and that the format is clear and concise.

Governmental Fund

The City's general operating budget. Consists of the General Fund and Government Capital Fund.

Grants

Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

H

I

Interest Receivable on Investments

An asset account reflecting the amount of interest receivable on investments.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control

A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

Inventory

A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices. Also, an asset account reflecting the cost of goods held for resale or for use in operations.

Investment in General Fixed Assets

An account in the General Fixed Assets Account Group which represents the government's equity in general fixed assets. The balance of this account is generally subdivided according to the source of the monies which financed the asset acquisition, such as general fund revenues, special assessments, etc.

Investments

Cash and securities held for the production of revenues in the form of interest or dividends.

J

K

L

Leasehold

The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which consideration is paid.

Lease-Purchase Agreement

Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Levy

To impose taxes, special assessments, or service charges for the support of governmental activities. Or, the total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

M**Mill Levy**

A percentage that is applied to the assessed value of real property to calculate the property tax. The mill levy in Thornton is currently 10.21, or 1.021 percent of assessed value.

Modified accrual basis of accounting

Accounting under which revenues and expenditures are recorded when both measurable and available.

Municipal Bond

A bond issued by a local government.

N**Net City Budget**

Total City operating and capital budget net of transfers among funds and contingencies.

Net Income

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Revenues

Proprietary fund revenues which are incidental to, or by products of, the fund's primary service activities.

O**Object**

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, materials, and supplies.

Obligations

Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Operating Budget

A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the City's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense

Those costs other than expenditures for salaries and wages and capital assets which are necessary to support the primary services of the organization. For example, telephone charges, printing and motor pool charges, and office supplies are operating expenses.

Operating Grants

Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

Operating Income

The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues

Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

Operating Transfers

Transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue fund to an Enterprise Fund, and transfers from an Enterprise fund other than payments in lieu of taxes to finance General Fund expenditures.

Other Financing Uses

Governmental fund operating transfers-out and the amount of refunding bond proceeds deposited with an escrow agent. Such amounts are classified separately from expenditures.

Overhead

Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt

The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by:

- Determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit; and
- Applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction which will be used wholly or in part to pay off the debt to total assessments receivable which will be used wholly or in part for this purpose.

P

Personal Protective Equipment

Clothing or equipment designed to protect the wearer's body from injury by blunt impacts, electrical hazards, heat, chemicals, and infections.

Petty Cash

A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Petty Cash accounts are sometimes referred to as petty cash "funds." However, they are not "funds" in the sense of governmental accounting's seven fund types. Petty cash accounts should be reported as assets of the fund of ownership.

Projection

Estimation of future revenues and expenditures based on past trends, current economic conditions and financial forecasts.

Property Tax

Annual charge to owners of real property, based on assessed valuation and the mill levy.

Proprietary funds

Funds used to account for activities that receive significant support from fees and charges. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds at Thornton are Water, Sewer, Stormwater, and Environmental Services. The city only has one internal service fund, the Risk Fund.

Purchase Order

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Q

R

Refunding Bonds

Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reimbursements

- Repayments of amounts remitted on behalf of another party.
- Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund (e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed). They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve

Funds set aside in the current and past years for the purpose of paying for capital needs, providing for obligations and liabilities, and meeting emergency needs.

Reserve for Debt Service

An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Reserve for Encumbrances

An account used to segregate a portion of fund balance for expenditure upon vendor performance.

Restricted Assets

Monies or other resources, the use of which is restricted by legal, policy or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted “funds” but such terminology is not preferred.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund’s property.

Revenues

Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than revenues.

Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

Risk Management

Establishment of a sum of money sufficient to pay anticipated claims. Used as a planning process to control costs and coverage in lieu of paying premiums to insurance companies.

S**Serial Bonds**

Bonds whose principal is repaid in periodic installments over the life of the issue.

Sinking Fund

Financial system to set aside sums of money on a regular basis to meet a future financial obligation.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Fund

A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special District

An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water and sewer districts, flood control districts, fire protection districts, and metropolitan districts.

Special Revenue Funds

Funds, external from the governmental funds, that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Funds include: Adams County Road and Bridge Tax Fund; Parks, Open Space, and Parks and Open Space Funds; Adams County Open Space Fund; Conservation Trust Fund; and Cash In Lieu Fund.

Statement of Revenues and Expenditures

The basis financial statement which is the governmental fund and Expendable Trust Fund GAAP operating statement. It presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in an entity's net current assets.

Supplemental Appropriation

An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

T

Tax Certificate

A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See TAX DEED.

Tax Deed

A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed issued upon foreclosure of the tax lien is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See TAX CERTIFICATE.

Tax Increment Financing

Tax Increment Financing, or TIF, uses increments of property tax and sales tax revenues generated by new development or redevelopment to pay off debt (loans, bonds, or contractual obligations) and other associated costs. Tax revenues generated by development and redevelopment projects are captured and used to help make the projects feasible, by investing in public improvements and eliminating "blight". TIF is authorized for a period of 25 years after adoption of an Urban Renewal Plan.

Tax Levy Ordinance

An ordinance by means of which taxes are levied.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Taxpayer Bill of Rights

In 1992, the citizens of Colorado passed a constitutional amendment limiting the ability of the State, counties, cities, special districts, and other “governmental entities” to raise taxes beyond 1992 taxation levels or to spend revenues that are in excess of 1992 revenue receipts. In November 2001, Thornton residents voted to allow the City to collect, retain, and spend the full amount of the City’s past and future taxes and other revenues, regardless of any revenue or spending limitations found in TABOR.

Term Bonds

Bonds that mature, in total, on one date.

Thornton Arts, Sciences, and Humanities Council, Inc.

The organization promoting cultural events in the City, the City Council serves as the Board of Directors who approve the TASHCO budget and make policy decisions regarding the activities of TASHCO. The City has established a separate fund to account for the monies raised and expended by TASHCO.

Thornton Development Authority

An Urban Renewal Authority that was established by resolution in 1981 by the Thornton City Council to stimulate development and encourage improvement of designated areas within the general bounds of the City. There are currently three Urban Renewal Areas, known as North Washington Street Urban Renewal Area, 144th Avenue and Interstate 25 Urban Renewal Area and South Thornton Urban Renewal Area.

Thornton Water Project

The City of Thornton began acquiring farms and water rights in northern Colorado in the mid-1980s to meet future water demands. The project, known as the Thornton Water Project, is ongoing.

U

Unexpended Appropriation

That portion of an appropriation not yet expended.

Urban Growth Area

Land in close proximity to the City boundaries that is expected to be annexed to the City in the foreseeable future.

User Fee

Charge to the benefiting party for the direct receipt of a public service.

Utility Fund

See ENTERPRISE FUND.

V

Voucher

A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

W

Water Supply and Storage Company

The Water Supply and Storage Company (WSSC) was incorporated in 1891 to serve irrigators in the Cache la Poudre valley. In 1986, the City of Thornton purchased WSSC water rights for the Thornton Water Project.

X

Y

Yield

See EFFECTIVE INTEREST RATE.

Z

GLOSSARY OF ACRONYMS

CARES

See CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT.

CDBG

See COMMUNITY DEVELOPMENT BLOCK GRANT.

CDOT

See COLORADO DEPARTMENT OF TRANSPORTATION.

COVID-19

See CORONAVIRUS.

CIP

See CAPITAL IMPROVEMENT PROGRAM.

CPI

See CONSUMER PRICE INDEX.

DRCOG

See DENVER REGIONAL COUNCIL OF GOVERNMENTS.

EMS

See EMERGENCY MEDICAL SERVICES.

FTE

See FULL-TIME EQUIVALENT.

GAAP

See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

GASB

See GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

GFOA

See GOVERNMENT FINANCE OFFICERS ASSOCIATION.

PPE

See PERSONAL PROTECTIVE EQUIPMENT.

TASHCO

See THORNTON ARTS, SCIENCES, AND HUMANITIES COUNCIL, INC.

TABOR

See TAXPAYER BILL OF RIGHTS.

TDA

See THORNTON DEVELOPMENT AUTHORITY.

TIF

See TAX INCREMENT FINANCING.

TWP

See THORNTON WATER PROJECT.

WSSC

See WATER SUPPLY AND STORAGE COMPANY.



Vibrant and Purposeful Development



Safe, Supported and Livable Community



Connected Communities



Organizational Excellence

