2027 Budget Recommendation

Agenda

Introduction to the 2027 Budget

- Financial Management Philosophy
- Key Considerations

Strategic Plan & Organizational Review

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Financial Management Philosophy

- Balance available financial resources with different priority areas:
  - Maintaining levels of service (includes capital maintenance),
  - Enhancing current or creating new levels of service (includes expansion capital),
  - Remaining competitive in the labor market, and
  - Financial sustainability
- Prepare a balanced budget, meaning ongoing revenues meet or exceed ongoing expenditures
- Meet or exceed financial sustainability goals now and in the future

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2027 Key Considerations

- The goal of this budget is to advance the City towards the adopted four strategic focus areas, while building towards long-term financial sustainability
- Challenge - Continued Slow Revenue Growth
  - Slowing development activity is reducing growth related revenues
  - Sales tax collections are expected to remain relatively flat and volatility continues to be a key risk driver
- Challenge - Large increases in resource requests
  - Personnel growth
  - Base building greater than assumed increases (overtime, utilities, software)
- Response - Limited growth environment
  - Strive to maintain visible, core levels of service
  - Creative cost saving measures incorporated
  - Careful consideration of positions, programs, and personnel
  - Strategic focus areas and master plans integrated into the recommendation

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Introduction to the 2027 Budget

Strategic Plan & Organizational Review

- Strategic Plan
- Organizational Review

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Strategic Focus Areas

Vibrant and 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 expand meaningful connections between neighborhoods, activity centers, and the region.*

Safe, Supported, and Livable Community

- *Build a safe, inclusive, resilient, and sustainable community through exceptional and well-prepared neighborhood and public safety services, meaningful collaboration with social service partners, engaging community programs, and outstanding utilities.*

Organizational Excellence

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

Strategic Plan Status & Integration into the Budget

- The 2027 Budget recommendation integrates funding to continue the implementation of the Strategic Plan
- This includes both operating and capital items
- Alignment with specific actions are listed in each of the departmental summaries and include the SPOT Leaders associated with the action
- Key investments include:
  - Non-Utilities Fees and Charges Study – OE4B ($200k)
  - TDA North Branding and Placemaking – VPD1C, VPD2B, VPD4B ($100k)
  - Strategic Plan and Performance Measurement Software – OE3C & OE4C ($50k)
  - Public Safety Facilities Evaluation – SSLC3E ($200k)
  - Transit Strategy Implementation – CC2A ($2M)

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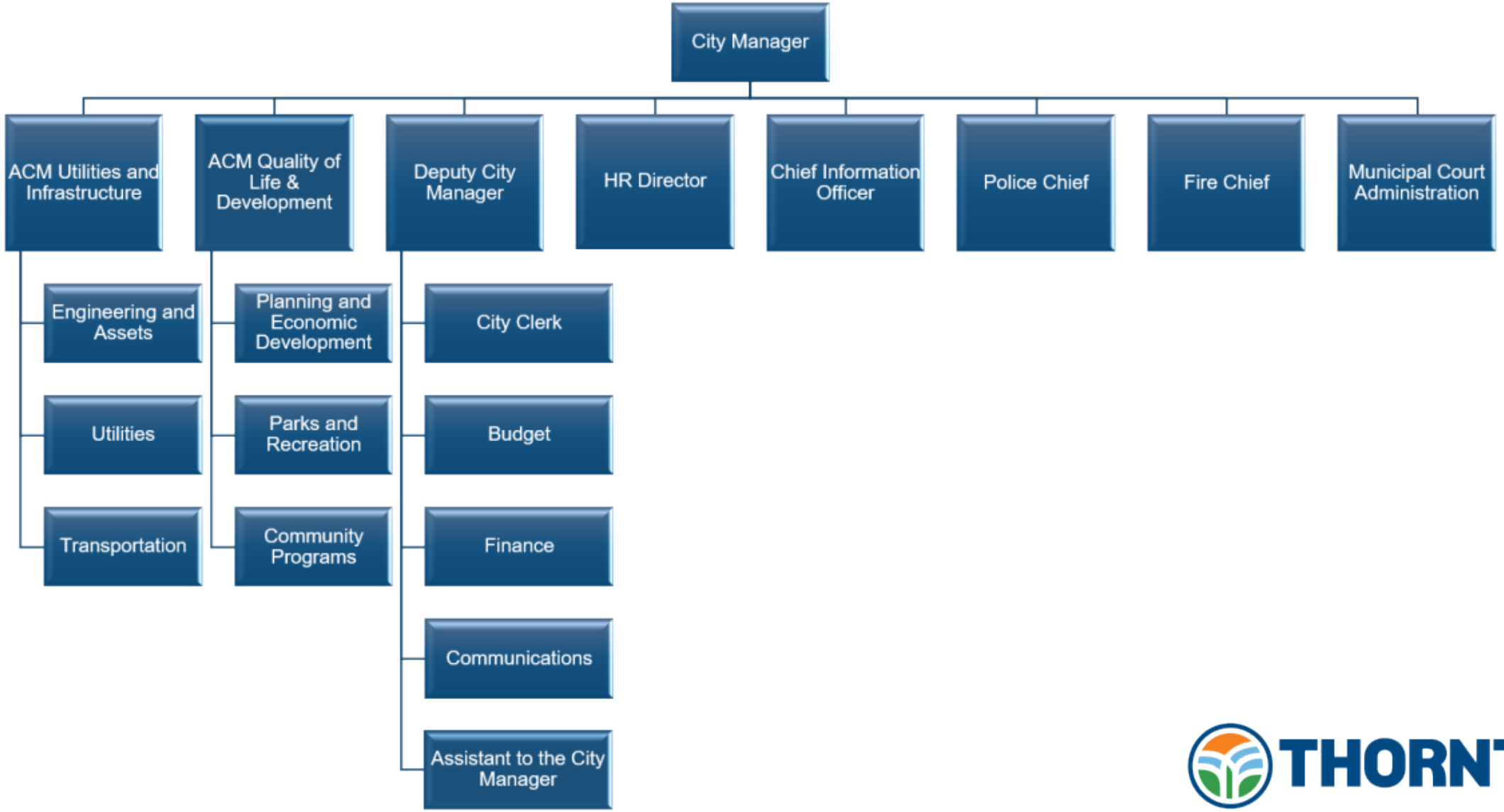
Organizational Review

- The City conducted an organizational review in 2025 - recommendations were identified by the consultant utilizing best practice, peer research, and engagement including interviews, focuses groups, and an employee survey to:
  - Realign functions between existing and new departments
  - Reflect significant policy priorities from review and Strategic Plan
  - Identify process improvement, collaboration, and role clarity opportunities
  - Inform future organizational development efforts like communication and supervisor training
- Implementation Plan
  - Assessed recommended organizational structure to identify opportunities and challenges with recommendation
  - Adopted new/realigned organizational structure based on assessment feedback
  - Recruited for new positions to establish/realign organizational structure and departments
  - Began the process of establishing new departments, realigning functions, and adjusting processes
  - Focused on intentional communication throughout the process

Organizational Review



Organizational Review

- Implementation of the organizational changes is intended to provide long-term alignment with high priority efforts and is cost neutral in the 2027 Budget
  - Funding for new positions was identified by holding select positions vacant throughout 2025 and early 2026
  - Majority of new executive positions were funded by existing executive positions
  - Will continue to evaluate staffing opportunities and challenges through implementation, along with existing and new department alignment and processes
- 2027 Budget recommendation reflects prior organizational structure
  - Presentation will highlight key organizational changes
  - 2027 Budget book will reflect new organizational structure, as much as possible

Organizational Review

Department/Office	2027 Budgeted FTEs Prior Structure	Department/Office	2027 Budgeted FTEs New Structure
Police Department	349.00	Police Department	349.00
Fire Department	188.00	Fire Department	188.00
Infrastructure	214.50	Transportation*	57.00
Parks and Recreation	145.50	Engineering and Assets	76.50
City Development	63.25	Utilities	137.50
Economic Development	9.00	Parks and Recreation*	128.00
Management Services	102.50	Community Programs	25.50
Municipal Court	16.00	Planning and Development	62.25
Finance	34.25	Information Technology	35.00
Human Resources	15.00	Municipal Court	16.00
Communications	7.00	Finance	42.25
City Manager's Office	20.00	Human Resources	20.00
Legal	18.00	Communications	7.00
		City Manager's Office	20.00
		Legal	18.00
Total 2027 Proposed FTEs	**1,182.00**	**Total 2027 Proposed FTEs**	**1,182.00**
**Does not reflect right of way maintenance changes*			

Organizational Review

New Executive Positions	Department	FTE		Reallocated Positions	Department	FTE
Assistant City Manager	City Manager's Office	1.0		Executive Director for Infrastructure	Infrastructure	1.0
Assistant City Manager	City Manager's Office	1.0		Deputy City Manager	City Manager's Office	1.0
Assistant to the City Manager	City Manager's Office	1.0		Senior Management Analyst	City Manager's Office	1.0
Parks and Recreation Director	Parks and Recreation	1.0		Parks and Recreation Director	Parks and Recreation	1.0
Planning and Development Director	Planning and Development	1.0		City Development Director	City Development	1.0
Utilities Director	Utilities	1.0		Deputy Infrastructure Director	Infrastructure	1.0
Engineering and Assets Director	Engineering and Assets	1.0		Exec. Dir. for Management Services	Management Services	1.0
Community Programs Director*	Community Programs	1.0		Community Connections Coordinator	Parks and Recreation	1.0
Chief Information Officer*	Information Technology	1.0		Building Inspector	City Development	1.0
Transportation Director*	Transportation	1.0		Real Property Manager	Infrastructure	1.0
				Executive Assistant	Management Services	1.0
				Administrative Supervisor	City Manager's Office	1.0
				Administrative Supervisor	Infrastructure	1.0
				Administrative Specialist	City Development	1.0
				Administrative Specialist	City Development	0.5
**Net new executive positions*	**Total**	**10.0**			**Total**	**14.5**

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- Total Revenue by Fund
- Total Expenditures by Fund
- Total FTEs by Fund
- Total Debt by Fund

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Revenue Summary by Fund

Fund	2026 Projected Revenue	2027 Projected Revenue	$ Change	% Change
General Governmental	$254,260,654	$257,047,659	$2,787,005	1%
Special Revenue Funds	43,263,414	31,442,711	(11,820,703)	(27%)
Water Fund	115,011,813	109,910,200	(5,101,613)	(4%)
Sewer Fund	23,480,350	24,676,000	1,195,650	5%
Environmental Services Fund	9,698,553	9,722,673	24,120	0%
Stormwater	5,322,440	5,658,000	335,560	6%
Thornton Development Authority Funds	34,214,631	30,773,853	(3,440,778)	(10%)
Other Funds (E911, TASHCO, 136th GID)	5,101,935	4,868,375	(233,560)	(5%)
Risk	16,902,505	28,383,410	11,480,905	68%
Total	**$507,256,295**	**$502,482,881**	**($4,773,414)**	**(1%)**

Expenditure Summary by Fund

Fund	2026 Budget	2027 Budget	$ Change	% Change
General Governmental	$274,508,418	$258,264,337	($16,244,081)	(6%)
Special Revenue Funds	31,320,432	25,495,263	(5,825,169)	(19%)
Water Fund	281,626,399	105,083,041	(176,543,358)	(63%)
Sewer Fund	22,516,038	23,758,719	1,242,681	6%
Environmental Services Fund	9,365,704	8,352,688	(1,013,016)	(11%)
Stormwater	5,326,912	6,236,362	909,450	17%
Thornton Development Authority Funds	11,112,676	28,289,619	17,176,943	155%
Other Funds (E911, TASHCO, 136th GID)	4,838,344	5,272,440	434,096	9%
Risk	24,417,726	28,539,906	4,122,180	9%
Total	**$665,032,649**	**$489,292,375**	**($175,740,274)**	**(26%)**

FTEs by Department

Department	2026 Budget	2027 Budget	Change
Police Department	348.00	349.00	1.0
Fire Department	185.00	188.00	3.0
Infrastructure	210.50	214.50	4.0
Parks & Recreation	144.50	145.50	1.0
Management Services	101.50	102.50	1.0
Municipal Court	15.00	16.00	1.0
City Development	65.25	63.25	(2.0)
Finance	33.25	34.25	1.0
Human Resources	16.00	15.00	(1.0)
City Manager's Office	28.50	20.00	(8.5)*
Legal	18.00	18.00	-
Communications	7.00	7.00	-
Economic Development	8.00	9.00	1.0
Total	**1,180.50**	**1,182.00**	**1.50**

**vacant positions held for reallocation*

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Debt by Fund

Fund	Description	Final Maturity	Principal as of 12/31/2026	Annual Payment
Governmental Capital	Public Safety Facility	2039	$11,789,283	$1,187,289
Parks & Open Space	Trail Winds Recreation Center	2039	35,805,717	3,605,961
Parks & Open Space	Active Adult Center / Carpenter Renovation	2038	20,075,000	2,053,400
Water	Reservoir & Wes Brown Improvements	2034	19,895,000	2,853,994
Water	Water Treatment Plant	2050	69,415,000	4,204,550
Stormwater	Stormwater Capital (2023 interfund loan)	2027	1,046,668	1,196,668
TDA North	Larkridge Development	2028	2,685,000	1,407,263
TDA 144th Ave.	Grove Development	2037	17,040,000	2,052,000
		TOTAL OUTSTANDING DEBT	**$177,751,668**	**$18,561,125**
Water	Thornton Water Project/PFAS Fall 2026 (estimate)	2056	200,000,000	12,516,000
		TOTAL OUTSTANDING & ANTICIPATED DEBT	**$377,751,668**	**$31,077,125**

Future debt capacity is limited across City funds without new revenue sources or additional ongoing financial capacity.

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- Review of Recommended Pay Increases
- Market Adjustment Detail
- Health Insurance

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Review of Recommended Pay Increases

- General Employees, 778 FTEs ($2.2M total)
  - 1.0% COLA ($827k across all funds)
  - $1500 one-time Lump Sum Merit ($1.2M)
  - Markets ($162k)
- Police Union, 237 FTEs ($1.7M total)
  - 1.0% COLA ($272k)
  - $1500 one-time Lump Sum Merit ($300k) for employees at top step
  - Markets ($494k) 2.03% Police Officer, 0.9% Police Sergeant
  - Step ($620k): 6.8% Police Officer, 5.15% Sergeant
- Fire Union, 167 FTEs ($1.4M)
  - 4.0% CBA ($811k)
  - 0.9% to maintain rank of third, dictated by CBA ($194k)
  - Fire Rank Adjustments ($440k)

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Economic Adjustment/Merit Increases

- General and Police Union Employees
  - 1.0% COLA
    - Temporary/Contract employees will also be eligible
  - $1500 one-time Lump Sum Merit
    - Police Union employees not at top step are eligible for step increases and therefore not eligible for Lump Sum Merit
    - Contract employees will also be eligible

- Fire Union
  - 4.0% CBA
  - 0.9% to maintain rank of third, dictated by CBA

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Economic Adjustment/Merit Eligibility*

- City formed a Performance Appraisal (PA) committee in 2025 to review format and pay distribution
- Recommendation

		Previous PA Cycle	
Rating	Eligibility	#	%
Superior	Eligible for economic adjustment and merit**	178	16.2%
Exceeds Expectation		491	44.7%
Successful		419	38.1%
Needs Improvement	Eligible for economic adjustment only; No Performance Improvement Plan (PIP)	6	0.5%
Unacceptable	Eligible for economic adjustment after successfully completing PIP	5	0.5%

* City budgets for 100% of eligible employees receive economic adjustment and Lump Sum Merit

** For Police Union Employees - only employees at top step are eligible for the Lump Sum Merit

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Market Adjustment Process
(General Employees)

- Survey Jurisdictions – Adams County, Arvada, Aurora, Broomfield, Fort Collins, Lakewood, and Westminster

- Analysis Process
  - Benchmark Positions
    - 3+ matches to job descriptions; more than comparing job titles
  - Utilize average actual pay, as well as range information
  - Tied Positions
  - Thresholds
    - -3.0% or more low
    - +5.0% or more high

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Career Service Market Adjustments

Administrative Supervisor*		+ 1 range
Environmental Services Program Coordinator	Executive Assistant	
Building Inspection Supervisor**		- 1 range
Plans Examining Supervisor		
Water Quality Lab Supervisor*		+ 1 range
Senior Water Resources Administrator	Water Resources Administrator	
Stewardship Project Administrator	Water Resources Analyst I/II	
Stewardship Project Manager	Water Resources Technician	
Water Quality Administrator		
Police Officer Recruit		+2.9% Increase
Police Officer		+2.03% Increase
Police Sergeant		+0.9% Increase
Firefighter Recruit		+4.9% Increase

* Employees in positions recommended to move up 1 range are eligible for a 5% increase, not to exceed the maximum of the pay range

** Employees in positions recommended to move down 1 range will have their base pay frozen

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Excluded Market Adjustments

Communications Director**	- 1 range
Fire Chief*	+ 1 range

* Employees in positions recommended to move up 1 range are eligible for a 5% increase, not to exceed the maximum of the pay range

** Employees in positions recommended to move down 1 range will have their base pay frozen

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Insurance

- Health
  - Cigna
    - Cigna HMO - not to exceed 19.2%
    - Cigna HDHP – not to exceed 16.6%
  - Kaiser
    - Kaiser HMO – not to exceed 11.7%
    - Kaiser HDHP – not to exceed 6.2%
- Dental
  - No anticipated increase
- Vision
  - No anticipated increase

Health Insurance Renewal

- Total annual costs for all plans

2026		Initial Renewal		Recommended Plan w/Plan Design Changes	
All Employee Cost	Total Employer Cost	All Employee Cost	Total Employer Cost	All Employee Cost	Total Employer Cost
$3,890,205	$16,631,845	$4,848,146	$20,867,442	$4,453,122	$19,160,708

- Lowest vs Highest Impact

		2026*		Initial Renewal*		Recommended Plan w/Plan Design Changes*	
Impact	Plan/Tier	Employee Cost	Employer Cost	Employee Cost	Employer Cost	Employee Cost	Employer Cost
Lowest	Kaiser HDHP (single)	$980	$5,642	$1,175	$6,766	$1,040	$5,991
Highest	Cigna HMO (family)	$8,225	$32,689	$10,627	$42,234	$9,806	$39,972

* Costs shown are annualized and per individual employee

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Employee Premium Impact

1.0% Economic Adjustment
+ $1,500 Lump Sum Merit, as well as associated market increases

Ensures all employees regardless of carrier, plan, or tier will not have a pay reduction

1.0% Economic Adjustment
+ associated market increases
($1,500 Lump Sum Merit not included)

Impacts 75 employees

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Cigna Employee Premium Impact

- Comparison of 1% Economic Adjustment, plus applicable Market increase vs Premium Increase by Plan and Tier

Plan/Tier	Employees Impacted*		$ Impact
	#	%**	
Cigna HMO Single	1	0.12%	$20
Cigna HMO Employee +1	13	1.56%	$92 - $480
Cigna HMO Family	27	3.23%	$112 - $1,076
Cigna HDHP Single	0	0.00%	$0
Cigna HDHP Employee +1	0	0.00%	$0
Cigna HDHP Family	17	2.04%	$13 - $525

* Includes all employees, except Fire Union employees who are eligible for a different pay increase dictated by CBA

** Based on total enrollment of 835 between both carriers

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Kaiser Employee Premium Impact

- Comparison of 1% Economic Adjustment, plus applicable Market increase vs Premium Increase by Plan and Tier

Plan/Tier	Employees Impacted		$ Impact
	#	%	
Kaiser HMO Single	0	0.00%	$0
Kaiser HMO Employee +1	0	0.00%	$0
Kaiser HMO Family	17	2.04%	$6 - $167
Kaiser HDHP Single	0	0.00%	$0
Kaiser HDHP Employee +1	0	0.00%	$0
Kaiser HDHP Family	0	0.00%	$0

* Includes all employees, except Fire Union employees who are eligible for a different pay increase is dictated by CBA

** Based on total enrollment of 835 between both carriers

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Deductible/Out of Pocket Maximum Change Impacts

- Number of employees who reached Plan Deductible and/or Out of Pocket Maximum who may be impacted based on previous claims experience

- Specific dollar amount of impact unknown

	Deductible		Out of Pocket	
	2025	2026 YTD	2025	2026 YTD
Cigna	129 (25%)	107 (20%)	33 (6%)	18 (3%)
Kaiser	214 (39%)	102 (18%)	51 (9%)	24 (4%)

Employee Educational Support

- Steerable Emergency Room Visits
- Consumerism within provider and pharmacy choices available on Cigna
- Employee Emergency Fund
  - Currently $500 annually for unexpected medical care, as well as other qualifying events
- Low cost/Free services
  - Denver Health NurseLine
  - Health First Colorado Nurse Advice Line
  - Children's Hospital Colorado ParentSmart Healthline
  - DenverHealth.findhelp.com (accessible through Wellness vendor)
  - City provided Employee Assistance Program

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Health Reimbursement Account (HRA) Transition to Health Savings Account (HSA)

	HRA	HSA
Account Ownership	Employer owned	Employee owned
Contributions	Employer only	Employer/Employee
Investment Options	No	Yes
Portability	Funds forfeited at separation	Moves with employee at separation
Provider	Insurance carriers	Rocky Mountain Reserve
Seeding	Employee Only $1,000 Employee + 1 $2,000 Family $2,000	Employee Only* $750 Employee + 1* $1,250 Family* $1,500
Taxability	Pretax dollars	Pretax dollars

* Recommended seeding is cost neutral based on average net contributions/forfeitures; HSAs are routinely funded at a lower employer amount

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Next Steps – Health Insurance

- Education and Employee Outreach
  - Expanded educational period prior to 2027 open enrollment
  - Activate planning tools within carrier websites for employees to evaluate if HDHP plan is an option for them
- Explore alternative plans
  - Evaluate other primary carrier options for 2028 plan year
  - Evaluate other stop loss carrier options for 2027/2028 plan years
- Explore Other Options
  - Cost saving measures
  - Compensation & Benefit Study
  - Additional Employee Involvement

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Employer Provided Benefit Examples

- Retirement – 401, FPPA Defined Benefit, 457
- Post Employment Health Plan (PEHP)
- Leave
  - Vacation – 10 to 22 hours per month depending on year of Regular service
  - Sick Leave – 8 hours per month
  - Holiday Pay – 13 holidays, including 2 floating holidays
  - Other – Military, Bereavement, Emergency, etc.
- BeWell Wellness Program - $75 - $300 annually based on tier completed
- Life Insurance – 1.5 x annual salary
- Death & Disability (Police & Fire Sworn) - 4% employer contribution
- Multi-lingual Pay - $800/$1,200 based on proficiency
- Tuition Reimbursement - $2,000 - $5,000 per year maximum

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CITY OF THORNTON

General Fund

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  - Mission & Areas of Focus
  - Departmental Costs by Division
  - Budgetary Key Changes

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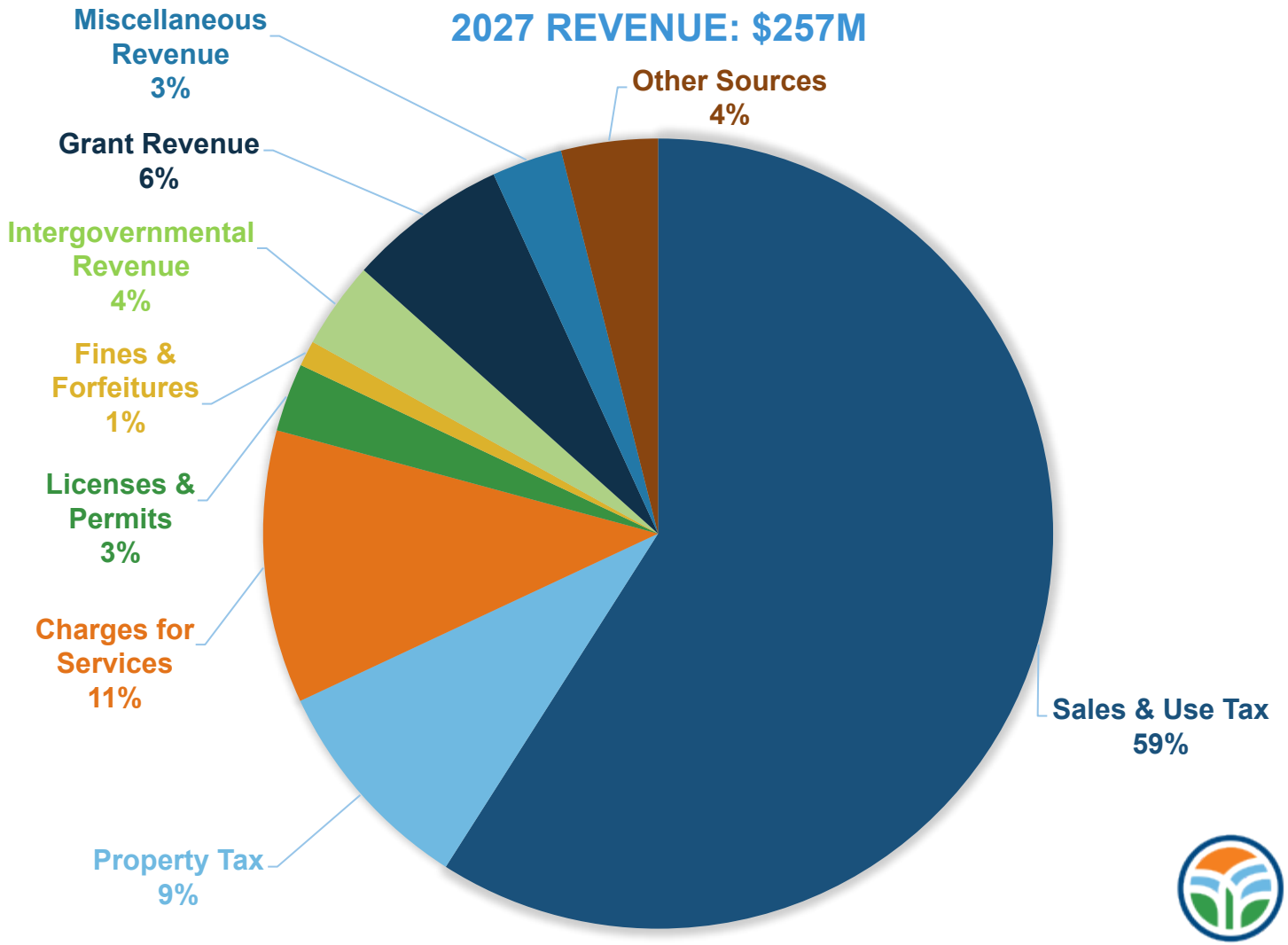
General Government Revenue Summary



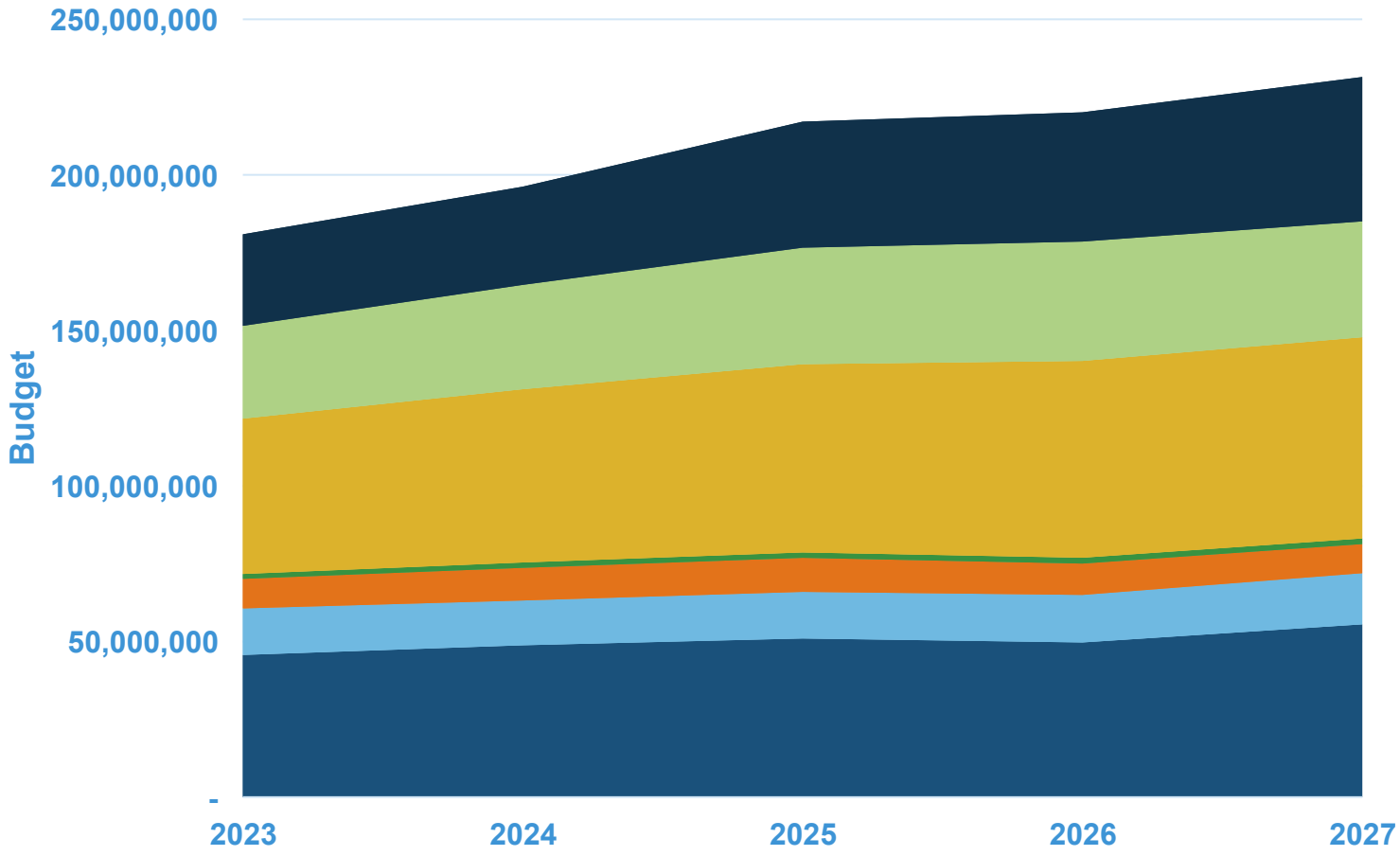
General Government Revenue Summary

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Sales, Use, and Other Taxes	$141,590,496	$145,514,109	$3,923,614	3%	
Development Taxes	10,101,616	6,221,404	(3,880,212)	(38%)	Decrease due to change in development
Property Tax	23,054,113	23,159,000	104,887	0%	
Charges for Services	28,485,538	28,720,683	235,145	1%	
Licenses and Permits	8,010,149	7,197,683	(812,466)	(10%)	Decrease due to change in development
Fine and Forfeitures	2,589,600	2,697,500	107,900	4%	Increase in court fines
Intergovernmental	8,920,540	9,149,508	228,968	3%	
Grant Revenue	13,400,297	16,817,102	3,416,805	25%	Timing of grants
Miscellaneous	8,541,810	7,414,091	(1,127,719)	(13%)	Decrease in interest income
Other Sources	9,566,495	10,156,579	590,084	6%	Fund transfer from E-911
Total	**$254,260,654**	**$257,047,659**	**$2,787,005**	**1%**	

General Fund Expenditures By Department

Department	2026 Budget	2027 Budget	$ Change	% Change
Police	$63,255,634	$64,679,930	$1,424,296	2%
Fire	41,533,790	46,396,680	4,862,890	12%
Infrastructure - General Fund	15,283,626	16,457,053	1,173,427	8%
Parks & Recreation	38,357,412	37,231,013	(1,126,399)	(3%)
City Development	10,077,549	9,359,013	(718,536)	(7%)
Economic Development	1,868,370	1,789,961	(78,409)	(4%)
Management Services	25,895,484	26,449,663	554,179	2%
Municipal Court	2,410,973	2,636,681	225,708	9%
Communications	2,274,437	2,180,024	(94,413)	(4%)
Finance	3,706,883	4,024,924	318,041	9%
Human Resources	2,836,531	2,878,345	41,814	2%
City Manager's Office	3,654,110	4,022,042	367,932	9%
Legislative	758,952	812,389	53,437	7%
Legal	3,442,701	3,485,219	42,518	1%
General Fund Admin	4,740,145	9,048,229	4,308,084	91%
Total	**$220,096,597**	**$231,451,166**	**$11,354,569**	**5%**

Expenses by Function in the General Fund



Percentage Increase Over 5-Year Period

- General Operating - 22%
- Infrastructure - 10%
- City Development - (1%)
- Economic Development - 14%
- Police Department - 30%
- Parks & Recreation - 25%
- Fire Department - 58%

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Police Department

- **Department Mission:** The mission of the Police Department is to serve and protect our community. The department does this through a tradition of providing high-quality police services, deterring crime by engaging in effective partnerships, collaborative problem solving and, mentoring youth.
- **Reorg Impacts:** No impacts.
- **Programs and services that support the Strategic Focus Areas:**
  - **Community service, engagement, and education**
  - **Enhance effectiveness and efficiency**
  - Problem solving with partners to address persistent residential and business issues
  - Leadership, training, and development



Community Service, Engagement, and Education

- Increase both real and perceived community safety across all neighborhoods in the City of Thornton by expanding targeted outreach, strengthening partnerships and focusing problem-solving efforts on high call-for-service and high-risk locations, with outcomes measured through engagement metrics, service data and community feedback.
- Strengthen coordinated public safety and infrastructure responses by conducting regular multi-department meetings to ensure 100% of severe and fatal traffic crashes are reviewed with Infrastructure, Traffic Engineering, and Communications with documented action items and follow-up outcomes.

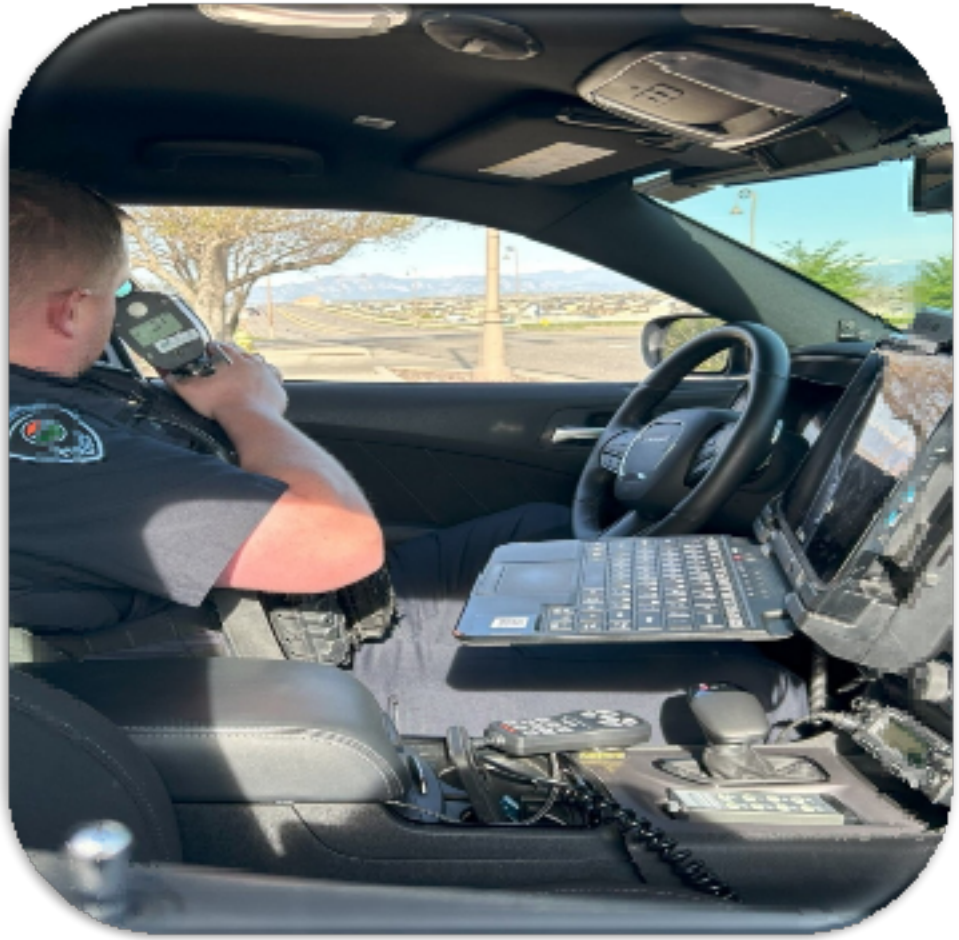
Strategic Plan Alignment:

- SSLC1B: Expand public awareness and engagement to improve community resiliency; Ryan Doyle
- SSLC3B: Evaluate opportunities to collaborate with community groups and partners; Fred Dudley & Jason Hollands





Enhance Effectiveness and Efficiency



- Enhance departmental effectiveness and efficiency through improved data-driven decision-making, technology integration, and system modernization including continued CAD/RMS development and implementation.
- Improve effectiveness by strengthening violent crime response, investigative quality, case accountability, and victim-centered practices through intelligence-led policing, active supervisory case management, and documented supervisory oversight.

Strategic Plan Alignment:

- SSLC3A: Develop a public safety technology plan; Chad Parker
- SSLC3D: Evaluate and expand alternative public safety response models; Theo Gonzales & Jenae Husk

Police Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Police Administration	$10,515,860	$8,947,066	($1,568,794)	(14.9%)	• Staffing movements • Movement of North Metro Task Force • CAD Patch Upgrade in 2026
Police Training Facility	3,388,469	3,558,575	170,106	5%	• Overtime increase • Health Insurance increase
Criminal Investigation	11,286,530	13,565,763	2,279,233	20.2%	• Staffing movements • Health Insurance increase • North Metro Task Force
Patrol Operations	33,739,462	33,579,606	(159,856)	(0.5%)	• Off Duty Pay decrease
Emergency Communication Services	4,325,313	5,028,920	703,607	16.3%	• Additional staffing • Health Insurance increase • ADCOM Radio Maintenance
Total	**$63,255,634**	**$64,679,930**	**$1,424,296**	**2.3%**	
FTE Totals	**348.0**	**349.0**	**1.0**		

Police Key Budgetary Changes

- One additional Emergency Communications Specialist for the Communications Center by repurposing a School Resource Officer (SRO) position from a school that previously contracted for two SROs but reduced their SRO count to one
- Proposition 130 – receiving final 2027 allocation amount in late 2026, funding not yet allocated
- Shift to Axon is not recommended at this time given limited accountability measures in Axon system, will continue to monitor
- Adams County Regional Initiatives:
  - Juvenile Assessment Center ($230k)
  - Animal Shelter ($350k)
  - ADCOM Radio Maintenance ($342k)

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Fire Department

- **Department Mission:** The City of Thornton's Fire Department exists to serve our community through all-hazard emergency response, prevention services, and public engagement to foster positive outcomes for a safe and resilient community.
- **Reorg Impacts:** No impacts.
- **Programs and services that support the Strategic Focus Areas:**
  - **Emergency Operations**
  - **Training & Professional Development**
  - Fire Prevention and Community Programs
  - Training and Professional Development
  - Emergency Management

Emergency Operations

- All-hazards emergency response resources are deployed throughout the community to provide rapid response to emergency incidents. This includes our specialized technical rescue team, hazardous materials team, dive team, and wildland team.
- Emergency Operations directly supports many other City priorities, including the Vision Zero strategy, cross-department response strategies, and the implementation of new technology and processes.



Strategic Plan Alignment:

- CC1A: Implement communication plan to support Vision Zero; Todd Barnes
- SSLC3D: Evaluation of cross-departmental collaboration

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Training and Professional Development

- Training Programs include new-hire fire academy, paramedic training, specialized team trainings, and regional multi-jurisdictional exercises. These training programs are fundamental to the delivery of emergency services to our community.
- Professional Development programs include continuing education, officer development, mentorship programs, and external education opportunities.

Strategic Plan Alignment:

- SSLC3C: Develop a public safety training strategy to include long-term feasibility of regional training partnerships; Adam Fearn & Jim Gerhardt





Fire Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Fire Administration	$2,356,662	$3,248,218	$891,556	37.8%	• Old Hire Fire COLA
Emergency Services	33,530,694	36,783,334	3,252,640	9.7%	• Additional staffing • Health Insurance increase • Increase in Overtime & Training
Fire Prevention	1,383,669	1,425,992	42,323	3.1%	• Fire Investigation Support
Fire Support Services	1,362,218	1,614,277	252,059	18.5%	• Increase in Overtime & Training
Ambulance Services	2,900,547	3,324,859	424,312	14.6%	• Health Life Insurance increase
Total	**$41,533,790**	**$46,396,680**	**$4,862,890**	**11.7%**	
FTE Totals	**185.0**	**188.0**	**3.0**		

Fire Key Budgetary Changes

- Training to increase the City's total number of paramedics ($114k)
- Hiring, equipping, and training 3 additional firefighters for continuation of the 4-person minimum goal ($456k)
- Increase to overtime expenses based on anticipated need and utilization ($662k)

Infrastructure Department

Department Mission: To provide services that allow all residents the opportunity to enjoy safe, well-maintained streets, safe and efficient traffic mobility, well-managed engineering projects, convenient and affordable trash and recycle collection, drinking water that meets all safe drinking water standards, reliable wastewater and stormwater collection system, and access to sustainability resources and programs.

Reorganization Impacts: This department will see impacts from the reorganization efforts. This will include the Department being split into three operational areas. New Departments will include the Transporta Utilities Department, and Engineering & Asset Department.



Major programs and services that support Strategic Focus

- **Traffic Engineering and Operations**
- **Mobility & Accessibility**
- Engineering Services
- Street Operations

Traffic Engineering & Operations

This program oversees traffic management, the design and operation of traffic signals and intersections, and the implementation of traffic safety measures.

Included as a part of their workplan is the implementation of the Vision Zero Action Plan.

Strategic Plan Alignment:

- CC1A “Vision Zero Communication & Implementation”
  - ***SPOT Leader:*** *Todd Barnes*
- CC1B “Bike and Pedestrian Safety Improvements”
  - ***SPOT Leader:*** *Marta Junyent*
- CC1D “Operational Improvem ize User Safety”
  - ***SPOT Leader:*** *Darrell Alston*





Mobility & Accessibility

This program is responsible for planning, coordinating, and improving safe, accessible, and connected transportation infrastructure for pedestrians, cyclists, motorists, and individuals of all abilities. This includes services such as multimodal planning, sidewalk trip hazard removal, and ADA ramp installations/upgrades.



Strategic Plan Alignment:

- CC2B “Plan for easier multimodal connections”
  - ***SPOT Leader:*** Paul Burkholder
- CC2D “Strategy for future mobility hubs, transit stations, and key trail connections”

Infrastructure Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Infrastructure Admin	$978,341	$994,791	$16,450	2%	Special Funding (Grant Expenses)
Street Operations	5,697,067	5,789,820	92,753	2%	Reorg Transfer, Sweeping, Snow & Ice
Engineering Services	3,244,899	3,512,713	267,814	8%	Reorg Transfer, Locator Equipment Replacement
Traffic Engineering	5,363,319	6,159,729	796,410	15%	Xcel Utilities
Total	**$15,283,626**	**$16,457,053**	**$1,173,427**	**8%**	
FTE Totals	**63.0**	**65.00**	**2.0**		

Infrastructure Key Budgetary Changes:

- Includes the addition of the Transportation Director and the Engineering & Asset Director
- Snow & Ice Account has seen an adjustment to reflect three-year average utilization costs, with an inflation adjustment, to better align funding with historical actual spending patterns. No operational changes.
- Traffic Engineering's Utility costs have increased significantly due to Xcel Energy utility rate increases and higher streetlight maintenance costs that are passed through to the City.

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THORNTON
PARKS AND RECREATION

Department Mission: Enrich quality of life by creating safe, healthy, and welcoming places for the community to gather. Provide diverse recreational, cultural, artistic, and leisure programs that support the physical, mental, social, and cultural well-being of Thornton residents. Develop and preserve a connected system of parks, trails, and open spaces for current and future generations.

Reorganization Impacts: This department will see some impacts from the reorganization efforts as some Divisions will be split off into the Community Programs Department, capital project delivery, and right-of-way maintenance programs will move to the Transportation Department.

Major programs and services that support Strategic Focus Areas:

- **Volunteerism**
- **Outdoor Recreation, Trails, and Open Space**
- **Parks & Open Space Maintenance**
- Recreation Facilities and Programming
- Community Events



Volunteerism

This program engages and supports community volunteers to strengthen social connections, foster meaningful relationships among diverse neighbors, and promote a shared commitment to the common good and strengthen the overall community.



Strategic Plan Alignment:

- SSLC1A "Evaluate and Review Existing Commu
  Support and Volunteerism Opportunities and De
  Strategies"
  - ***SPOT Leader:*** *Belia Dameron*



Outdoor Recreation, Trails, and Open Space

The Parks and Recreation department oversees the planning, development, maintenance, and management of publicly owned outdoor facilities and spaces that support recreation, physical activity, community gathering, social interaction, and connectivity. It includes amenities such as playgrounds, athletic fields, picnic areas, open spaces, and trail connections that provide access between parks, neighborhoods, and other community destinations, promoting an active, connected, and vibrant community.





Strategic Plan Alignment:

- SSLC2C “Accessibility to recreational programming and city facilities”
  - ***SPOT Leader:*** *Renee Dodson*
- CC2B “Plan to provide easier multimodal connections to key destinations and regional trails”
  - ***SPOT Leader:*** *Paul Burkholder*
- VPD1B “Evaluate the utilization of city owned property to determine future development potential”
  - ***SPOT Leader:*** *Chad Howell*

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Parks & Open Space Maintenance

This program provides routine maintenance and upkeep of park facilities and open spaces to ensure they remain safe, functional, attractive, and accessible for public use. Services include mowing and landscape maintenance, as well as the maintenance of park amenities, facilities, and other outdoor assets.

Strategic Plan Alignment:

- OE3A “Explore feasibility to leverage AI and other smart city strategies”
  - **SPOT Leader:** Michael Green



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Parks & Recreation Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Administration	$464,406	$455,581	($8,825)	(2%)	Personnel
Parks	15,518,112	14,895,539	(622,573)	(4%)	Contracted Services, Supplies
Golf	3,587,062	3,619,765	32,703	1%	Personnel, Contracted Services
Recreation	12,432,397	11,693,496	(738,901)	(6%)	Temp Salaries, Contracted Services
Active Adult	2,201,081	2,217,742	16,661	1%	Personnel, Fuel & Vehicle Maint.
Open Space Projects & Planning	942,386	961,721	19,335	2%	Personnel
Arts & Culture	531,587	450,847	(80,740)	(15%)	Staff Transfer as part of reorg
Community Programs	1,951,243	2,260,792	309,549	16%	Reorg transfer, and transfer of volunteer program costs
Parks & Rec Communications	729,138	675,530	(53,608)	(7%)	Transfer Costs to Community Programs
Total	**$38,357,412**	**$37,231,013**	**($1,126,399)**	**(3%)**	
FTE Totals	**144.50**	**145.50**	**1.0**		

Parks & Recreation Key Budgetary Changes:

- Part Time Staffing adjusted to align more closely with two-year average ($454k)
- Conversion of the Assistant Kitchen Manager at Golf Course from contract to FTE
- Reallocated events funds from Barrel & Beer and Trunk or Treat
  - Direct costs of $65,203
- Mobile Park Work Order and Asset Devices (OE3A)
  - $8,400 in 2027 and internal process improvements

City Development Department

Department Mission: Promote quality development that creates a safe, balanced community for living, working, and playing. Maintain and improve the living environment for the residents of Thornton.

Reorganization Impacts: This department will see some impacts from the reorganization efforts. This includes moving Code Enforcement to the Community Programs Department and Economic Development merging with City Development into the new Planning & Economic Development Department.



Major programs and services that support Strategic Focus Areas:

- **Long Range Planning (Comprehensive Plan, Subarea Plans)**
- **Building Inspection**
- Development Review
- Code Inspection and Compliance

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Long Range Planning

This program collaborates with the community, City Council, and other stakeholders to guide the City's long-term vision for land use, growth, and development. The program analyzes local and regional trends, identifies and evaluates historic resources, facilitates community outreach to gather citizen feedback, and uses adopted plans to assess, communicate, and inform the City's future direction.

Strategic Plan Alignment:

- VPD2A "Review the City's comprehensive plan and STAMPs to the vision of the community and opportunities for increased density."
- *SPOT Leader: Karen Widomski*

Building Inspection

This program is responsible for conducting plan review and inspections to ensure that new construction, renovations, and other permitted work comply with adopted building codes, safety regulations, and approved plans. The program works with property owners, contractors, and developers to promote safe, accessible, and high-quality buildings while providing timely and consistent inspection services throughout the community.

Strategic Plan Alignment:

- OE3A “Explore feasibility to leverage AI and other smart city strategies”
  - ***SPOT Leader:*** *Michael Green*
- VPD2D “Assess the development review process and potential process improvements”
  - ***SPOT Leader:*** *Desirae Lovato*



City Development Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
City Development Admin	$1,712,814	$1,308,802	($404,012)	(24%)	Personnel (Staff Transfers)
Current Planning	1,297,059	993,754	(303,305)	(24%)	Operations Transferred to Landscape Inspection
Long Range Planning	775,212	767,511	(7,701)	(1%)	Personnel & Contracted Services
Building Inspection	2,488,568	2,159,064	(329,504)	(13%)	Personnel (Transfers Out) & Contracted Services
Code Compliance	1,625,904	1,615,909	(9,995)	(1%)	Personnel
Development Engineering	2,177,992	2,130,488	(47,504)	(2%)	Personnel & Contracted Services
Landscape Inspection	N/A	383,485	383,485	-	New Division
Total	**$10,077,549**	**$9,359,013**	**($718,536)**	**(7%)**	
FTE Totals	**65.25**	**63.25**	**(2.0)**		

City Development Key Budgetary Changes

- Operational assessment determined the department can maintain full levels of service while reallocating vacant FTEs to other priority programs and services across the City.
- Virtual building and landscape inspection enhancements through a low-cost CityView upgrade ($2,400).
- Several long-range planning efforts are ongoing in 2027, including STAMP plan updates and the analysis of growth in Weld County

Economic Development

Department Mission: Provide best-in-class economic development services to maximize employment opportunities, expand the tax base, provide unique amenities, support small business, re-invigorate areas of the city and improve the overall quality of life for the community.

Reorg Impacts: The department to merge with City Development into the new Planning & Economic Development Department. In addition, the Public Art Coordinator position is moving to Economic Development.

Programs and services that support the Strategic Focus Areas:

- **Small Business Support**
- Retail Attraction and Retention
- Redevelopment
- Primary Employer Attraction and Retention

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Small Business Support

One of Economic Development's main focus areas is small business. Staff have listened to our small business community to provide resources, process improvements, and events that provide support.

- Small Business Support Team Site Visits
- Regulatory Justice Initiative Round Table Talks & Implementation Work
- Business Safety Lunch & Learns
- Food Truck Inspection Events
- Business Resource Meetings
- Food Safety Certification





Key Performance Measures (Est. YTD)

- Number of Counseling Sessions: 240
- Business Outreach Visits: 195
- Workshops/Attendees: 15/362
- Use of Space/Attendees: 77/954

Strategic Plan Alignment:

- VPD1D: Develop programs to enhance expansion of local/boutique businesses; SPOT Leader: Jenny Leon
- VPD2D: Assess the development review process and identify potential process improvements (Ex. technology); SPOT Leader: Desirae Lovato

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Economic Development Department Expenditures

Department	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Economic Development	**$1,868,370**	**$1,789,961**	**($78,409)**	**(4.2%)**	BAC Business Specialist Contract
FTE Totals	**8.0**	**9.0**	**1.0**		

Economic Development Key Budgetary Changes

- Reductions to Business Appreciation Programming ($15k)
- Transfer in of the Public Art Coordinator
- Removal of the contract Business Outreach Specialist

Management Services

Department Mission: To provide internal support services to City departments, which enables departments to deliver high-quality, reliable, cost-effective services to the community.

Reorg Impacts: Establishment of Courts and IT as standalone departments and realignment of Maintenance Services to the new Engineering and Assets Department and Procurement Services to Finance.

Programs and services that support the Strategic Focus Areas:

- **Facility Construction and Maintenance**
- **Information Technology**
- Employee Safety
- Fleet Maintenance and Management

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Facility Construction and Maintenance

- Build and Maintain City Facilities to support the Community and Public Safety. Recent highlights include:
  - Fire Station No. 8
  - The Ken Freiberg Fire Museum in the Chief Carl R. Nelson Fire Station

Strategic Plan Alignment:

- OE4A: Develop plan to model deferred maintenance and replacement costs; Sean Saddler
- SSLC3E: Develop a public safety facilities plan; Gary Hobbs & Greg Reeves

Information Technology

- IT supports numerous critical technological systems the organization depends on for operations. Some of the most notable services IT provides include the following:
  - **General tech support**
    - Manage help desk, provide technology upgrades, and ensure operability of IT equipment
  - **GIS solutions for development, transportation, utilities, emergency services, and more**
    - Cartography, data management, spatial analysis, and data visualization
  - **Cybersecurity**
    - Monitor and adapt to threats daily on various critical systems
  - **Software systems**
    - Application support, software maintenance, and upgrades
  - **Networks and Systems**
    - Internet, telephone, email, storage, and permissions, etc.

Strategic Plan Alignment:

- OE3A: Explore feasibility to leverage AI and other smart city strategies; Michael Green
- OE3B: Citywide audit of existing software; Ken Kopicky
- SSLC3A: Develop a public safety technology plan; Chad Parker

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Management Services Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Management Services Administration	$736,961	$44,574	($692,387)	(94%)	Realignment of positions as part of reorganization
Consolidated Service Center	425,734	387,172	(38,562)	(9.1%)	Decrease in Fuel
Information Technology	14,224,030	15,303,858	1,079,828	7.6%	Increase to Software Maintenance
Support Services	855,611	893,512	37,901	4.4%	Personnel costs
Contracts and Purchasing	1,498,268	1,422,712	(75,556)	(5%)	Realignment of a position as part of reorganization
Maintenance Services	7,343,865	7,597,994	254,129	3.5%	Increase to Building Maintenance Contracted Services & Supplies
GIS Services	811,015	799,841	(11,174)	(1.4%)	DRCOG mapping project in 2026
Total	**$25,895,484**	**$26,449,663**	**$554,179**	**2.1%**	
FTE Totals	**100.50**	**101.50**	**1.0**		

Management Services Key Budgetary Changes

- Increase to Software Maintenance ($1M)
- Supporting technology investments across the City
- Personnel movement in multiple divisions in Management Services due to reorganization

Municipal Court

Department Mission: To hear and adjudicate matters as outlined in the Thornton Municipal Charter and adopted ordinances, while maintaining a strong focus on customer service.

Reorg Impacts: Establishment of the Municipal Court as standalone department.

Programs and services that support the Strategic Focus Areas:

- Process all summons and complaints
- Conduct court proceedings of all case stages
- Maintain and manage Court records

Municipal Court Expenditures

Department	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Municipal Court	**$2,410,973**	**$2,636,681**	**$225,708**	**9.4%**	Associate Judge position
FTE Totals	**15.0**	**16.0**	**1.0**		

Municipal Court Key Budgetary Changes

- Addition of the Associate Judge position ($225k)
- Court Room B technology upgrades ($35k)

Communications

Department Mission: To develop and maintain trust with the Thornton community by ensuring every Thornton resident and business has access to timely, clear information about city government — what it does, what it's planning, and how to engage with it — so they can make informed decisions and know that their city is working for them.

Reorg Impacts: Realigned under the Deputy City Manager.

Programs and services that support the Strategic Focus Areas:

- **Create and disseminate digital content via ThorntonCo.gov, social media, video and email newsletters**
- Produce and mail the eight-page *City Voice* newspaper six times per year
- Develop and facilitate the delivery of promotional and informational materials through network of delivery methods

Create and Disseminate Digital Content

- **Timely and transparent communication**: Residents are regularly informed about services, programs, and city decisions via trusted, and accessible platforms and channels.
- **Use of analytics and metrics**: Digital platforms allow for data tracking, helping the department continually refine outreach strategies based on performance and audience behavior.
- **Multilingual and accessible messaging**: Content is developed with inclusiveness in mind, ensuring access for residents of all backgrounds and abilities.
- **Rapid response**: social media, website, and email platforms allow for prompt, wide-reaching communication, building community resilience.
- **Ongoing platform innovation**: As platforms evolve, the department adapts strategies and tools to remain effective and responsive to our community's changing and evolving needs.



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Upcoming Meetings AND EVENTS

City offices closed September 1 for Labor Day

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

Information provided by Thornton City Clerk's office

Thornton voters will elect one City Council Member from each of the city's four Wards during the Coordinated Mail Ballot Election on November 4. Ballots will be mailed to active registered voters in mid-October. If you don't receive a ballot but believe you're registered, call the Adams County Election Office at **720-523-6500**.

Completed ballots must be returned by 7 p.m. on Election Day. You can drop them off at the Adams

To register to vote and receive a ballot:

- Register through a voter registration drive by October 14
- Register online at **GoVoteColorado.gov** or by mail by October 27
- Visit a Voter Service and Polling Center starting October 27 through Election Day, closed Sundays.

Communications Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Communications	$1,639,377	$1,509,814	($129,563)	(7.9%)	Identified departmental savings
Reprographics	635,060	670,210	35,150	5.5%	Increase to Konica Staffing contract
Total	**$2,274,437**	**$2,180,024**	**($94,413)**	**(4.2%)**	
FTE Totals	**7.0**	**7.0**	**0.0**		

Human Resources



Department Mission: To attract, support, and retain a skilled workforce through effective employee service, fair compensation, comprehensive benefits, and consistent administration of employment policies.

Reorg Impacts: Establishment of Human Resources as standalone department and the inclusion of the Risk department in the department by 2027.

Programs and services that support the Strategic Focus Areas:

- **Recruitment and retention of employees**
- Classification and compensation studies
- Processing payroll
- Administering employee policies and directives
- Management of employee benefit programs

Recruitment and Retention of Employees

- Support departments in the recruitment and hiring process

- **Strategic Plan Alignment:**
  - OE2A: Evaluate current hiring practices and job descriptions and develop changes with the goal of streamlining hiring, eliminating barriers, and defining clear career ladders
    - ***SPOT Leader**: Amy Agredano*

  - OE2B: Develop implementation plan to bolster interest in careers in local government and create a pipeline of potential candidate pools
    - ***SPOT Leader**: Amy Agredano*

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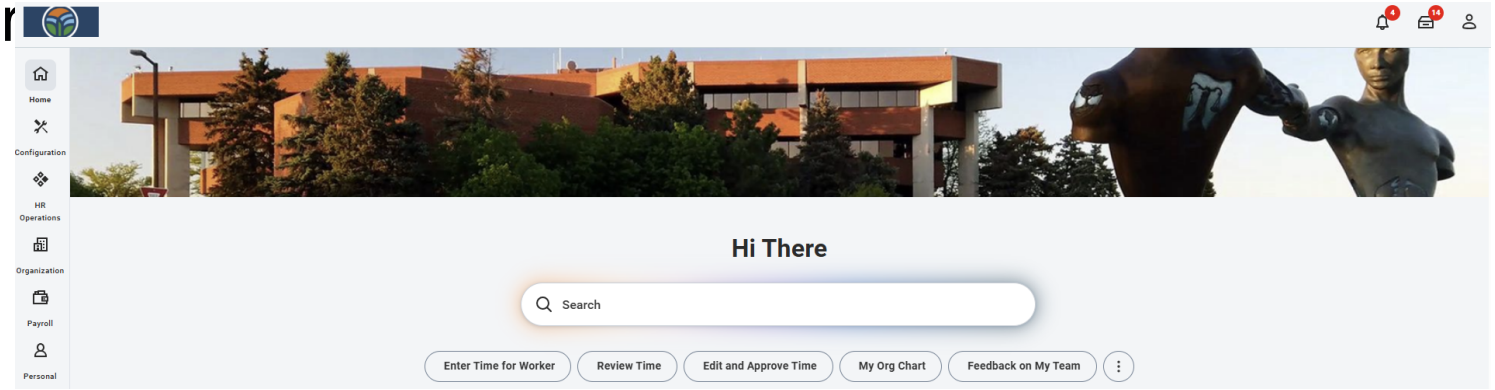
Human Resources Department Expenditures by Division

Department	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Human Resources	$2,836,531	$2,878,345	$41,814	1.5%	Addition of Wellness Program costs
FTE Totals	16.0	15.0	(1.0)		

Human Resources Key Budgetary Changes

- Consolidation of the Benefits and Wellness programs resulting in the reallocation of 1 FTE

- Additional operational highlights:
  - Continuation of the Pay Plan Study
  - Review of employee benefits
  - Ongoing efforts regarding Workday HR/payroll implementation & 1-year anniver



Finance Department

Department Mission: To safeguard the City's assets through effective controls and accurate record-keeping. We are committed to delivering timely and reliable financial reporting to internal stakeholders, agencies, creditors, and the public. Our department supports essential utility services, ensures efficient tax processing and collection, and assists businesses with licensing and tax compliance.

Reorganization Impacts: This department will experience minor impacts from the reorganization efforts. This includes the addition of Procurement from Management Services.

Major programs and services that support Strategic Focus

- **Financial Planning, Revenue Forecasting, and Analysis**
- **Accounting and Financial Reporting**
- Treasury and Debt Management
- Utility Billing
- Tax Management



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Financial Planning, Revenue Forecasting, and Analysis

This program provides financial planning, analysis, forecasting, and decision support to guide the City's short and long-term financial sustainability. It evaluates financial and economic trends, historical data, development activity, revenues, expenditures, and other relevant factors to develop financial models, projections, and forecasts. The program supports the development of the revenues, long-range financial planning, strategic initiatives, service-level decisions, policy development, and informed decision-making.

Strategic Plan Alignment:

- OE4B "Develop program to review current, new, or expand revenue streams"
  - ***SPOT Leader:*** *Doug Buchanan*
- VPD2C "Assess fiscal impact model to better reflect current tax policies and impacts of land use"
  - ***SPOT Leader:*** *Rachel Walsh*

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Accounting and Financial Reporting

This program manages the City's financial accounting and reporting activities to ensure financial transactions are accurately recorded, financial records are maintained, and required reports are prepared in accordance with applicable standards and regulations. It supports financial accountability through general accounting, financial reporting, reconciliations, internal financial controls, and the preparation of the Annual Comprehensive Financial Report and other required financial reports.



Strategic Plan Alignment:

- OE4E "Develop strategy to create understandable, easy to access, financial information and models"

Finance Department Expenditures

	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Finance	**$3,706,883**	**$4,024,924**	**$318,041**	**9%**	• Credit Card Fees • Financial Reporting Software • Treasury Manager
FTE Totals	**22.75**	**23.75**	**1.0**		

Finance Key Budgetary Changes

- No level of service changes to programs and services
- Financial reporting software to streamline the creation of financial reports and improve accessibility to financial information
  - $65,000 ongoing
- Reallocated a vacant position to Finance for a Treasury Manager to support additional programs and service operations that are joining the Department related to the reorganization
- Credit card fees line has increased due to the consolidation of fees into a single line item, additionally an increase in processing fees and credit card utilization

City Manager's Office

Department Mission: To carry out the vision, goals, and objectives established by City Council to achieve a better quality of life for the residents of Thornton. Lead City operations, plan to meet the future needs of the City, develop solutions to organizational and community problems, and provide financial oversight.

Reorganization Impacts: This department will experience minor impacts from the reorganization efforts. This includes the addition of a portion of the Contracts and Purchasing Divisions from Management Services, which is being redistributed among other departments.

Programs and services that support the Strategic Focus Areas:

- Strategic Planning
- **Budget Development and Financial Management**

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Budget Development and Financial Management

- Develop and manage annual budget and capital improvement plan
- Support City Council priorities through funding allocations
- Ensure long-term financial sustainability

Strategic Plan Alignment:

- OE4C “Develop a list of services provided by each department describing performance measurement data, tie to the strategic plan, and net costs"
  - **SPOT Leader:** Joe Frey
- OE4D "Explore feasibility of an incentive/recognition program for employee-submitted ideas that innovate and improve service delivery or reduce long-term costs"
  - **SPOT Leader:** Emily Whittington
- OE4E “Develop strategy to create understandable, easy to access, financial information and models”
  - ***SPOT Leader:*** *Rachel Walsh*

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City Manager's Office Department Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
City Manager	$1,195,551	$2,099,563	$904,012	75.6%	Positions transferred in, includes Strategic Plan and Performance Measurement software
City Clerk	1,217,638	1,251,787	34,149	2.8%	N/A
Office of Management & Budget	1,240,921	670,692	(570,229)	(46%)	Positions transferred out
Total	**$3,654,110**	**$4,022,042**	**$367,932**	**9%**	
FTE Totals	**28.5**	**20.0**	**(8.5)**		

City Manager's Office Key Budgetary Changes

- Addition of the Strategic Plan and Performance Measurement tracking software ($50k)
- The City Manager's Office budget acted as a landing place for position's held as part of the reorganization effort, this caused substantial movement in FTEs and budget

Legal Department Expenditures

	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Legal	$3,442,701	$3,485,219	$42,518	1.2%	No major changes
FTE Totals	15.5	15.5	0.0		

Legislative Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
City Council	$722,858	$774,043	$51,185	7.1%	Training and health insurance
Boards and Commissions	36,094	38,346	2,252	6.2%	Training
Total	**$758,952**	**$812,389**	**$53,437**	**7%**	
FTE Totals	**0.0**	**0.0**	**0.0**	**0%**	

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CITY OF THORNTON

Capital Governance Process 2027

Goals of Committee-Based Framework

1. Facilitate coordination early in capital project lifecycles
2. Provide more transparency in funding decisions
3. Explore how all proposed projects promote shared interest in serving community

2027 CIP Steering Committee Process

1. Developed scoring criteria
2. Reviewed existing CIP
3. Submitted new capital budget requests
4. Each department scored their own new requests according to rubric
5. Committee met to review new projects and scores (scoring adjustments made as needed)
6. MBO developed budget recommendation based on final prioritized list of projects and funding capacity

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Scoring Criteria

- 5 Criteria scored on a scale of 1-10
  - Health and Safety
  - Net Operational Cost
  - Preservation of Existing Assets
  - Strategic Plan Alignment
  - Mandated
- X Factor
  - Any consideration not accounted for by the above criteria that made the project higher priority (Council/community priority, potential for reimbursement, timing with other projects, etc.)
  - Used as a “flag” for MBO to consider if financial capacity indicated project may not be funded

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Governmental Capital – Summary

	2027	2028	2029	2030	2031	5-Year Total
Contractual Obligations/Grants	$2,140,125	$1,736,704	$1,738,081	$1,638,638	$1,638,514	$8,892,062
Planning & IT Projects	2,000,000	2,500,000	-	4,500,000	-	9,000,000
Capital Maintenance Projects	10,858,973	15,009,574	16,289,706	11,937,047	11,055,989	65,151,289
Transportation & Accessibility Projects	3,101,700	2,981,500	1,576,500	6,819,400	1,259,800	15,738,900
Public Safety Projects	8,712,373	1,437,182	277,623	99,171	131,808	10,658,157
Total Governmental Capital	**$26,813,171**	**$23,664,960**	**$19,881,910**	**$24,994,256**	**$14,086,111**	**$109,440,408**

THORNTON

Governmental Capital – Contractual Obligations

Project	2027	2028	2029	2030	2031	5-Year Total
Contractual Obligations/Grants						
Debt Service – Public Safety Facility COPs	$1,187,950	$1,188,204	$1,188,081	$1,188,638	$1,188,514	$5,941,387
Incentive Payments	477,175	98,500	100,000	-	-	675,675
Business Investment Grant	350,000	350,000	350,000	350,000	350,000	1,750,000
Contingency - GovCap	100,000	100,000	100,000	100,000	100,000	500,000
Launch Local Grant	25,000	-	-	-	-	25,000
Total Contractual Obligations	**$2,140,125**	**$1,736,704**	**$1,738,081**	**$1,638,638**	**$1,638,514**	**$8,892,062**

THORNTON

Launch Local Grant

- **Scope:** This program will provide a grant opportunity for new businesses to offset startup expenses. The goal of this program is to encourage new small & boutique businesses, increase economic diversity, and improve compliance.
- **Cost:** $25k
- **Timeline:** Pilot program in 2027
- **Strategic Plan Alignment:**
  - Aligned with VPD1D



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Governmental Capital – Planning & IT

Project	2027	2028	2029	2030	2031	5-Year Total
Planning & IT Projects						
Transit Strategy Implementation	$2,000,000	$-	$-	$-	$-	$2,000,000
Sales Tax Software	-	1,500,000	-	-	-	1,500,000
2030 Comprehensive Plan Update	-	1,000,000	-	-	-	1,000,000
Enterprise Resource Planning (ERP) Software Replacement	-	-	-	4,500,000	-	4,500,000
Planning & IT Projects Subtotal	**$2,000,000**	**$2,500,000**	**$-**	**$4,500,000**	**$-**	**$9,000,000**

Transit Strategy Implementation

- **Scope:** This project will evaluate and implement strategies related to preparing and preserving areas of the City for future transit opportunities.
- **Cost:** $2M in 2027
- **Timeline:** 2027 and beyond
- **Strategic Plan Alignment:**
  - CC2D: Determine strategies to preserve land for future mobility hubs, transit stations, and key trail connections.



THORNTON

Sales Tax Software Replacement

- **Scope:** This project will replace the current sales tax software, which was first implemented 10 years ago and is heavily reliant on inefficient manual processes. This software is used to process tax filings and collect payments submitted by businesses.
- **Cost:** $1.5M in 2028
  - Ongoing software maintenance costs TBD
- **Timeline:**
  - Vendor selection and beginning of implementation will occur in 2028

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2030 Comprehensive Plan Update

- **Scope:** The City undertakes a major update of the Comprehensive Plan every 10 years. This process establishes an updated vision for the City, updates the future land use map, community profile, buildout projections, and more. Many development applications require compliance with the Comprehensive Plan including annexation, rezoning, preliminary plans, etc.



- **Cost:** $1M in 2028
- **Timeline:** Planning process will kickoff in 2028, to be completed by 2030

THORNTON

Fees & Charges Study

- **Scope:** This project will engage a consultant to conduct a comprehensive review of the City's non-utility fees and charges. The study will evaluate the cost of providing City services, benchmark fees against peer cities, and develop recommendations for a formal fee philosophy. The goal is to establish an equitable and consistent fee structure that aligns fees with the cost of providing services.
- **Cost:** $200k
- **Timeline:** Study would occur in 2027
- **Strategic Plan Alignment:**
  - OE4B: Develop a program to periodically review current, new, or expanded revenue streams.

THORNTON

Governmental Capital – Capital Maintenance

Project	2027	2028	2029	2030	2031	5-Year Total
Capital Maintenance Projects						
Street Rehabilitation Program*	$3,512,804	$3,653,316	$3,799,449	$3,951,427	$4,109,484	$19,026,480
Fleet Replacement	3,240,430	6,970,113	6,867,243	6,181,857	5,088,634	28,348,277
South Thornton Improvements*	2,915,000	2,615,000	3,794,000	-	-	9,324,000
Building Maintenance Projects*	667,000	1,000,000	1,030,000	1,060,900	1,092,727	4,850,627
Concrete Replacement Program	227,639	236,745	246,214	256,063	263,745	1,230,406
Traffic Signal Repairs	222,700	458,800	472,600	486,800	501,400	2,142,300
Traffic Signal Uninterrupted Power Supply (UPS)	73,400	75,600	80,200	-	-	229,200
Capital Maintenance Subtotal	**$10,858,973**	**$15,009,574**	**$16,289,706**	**$11,937,047**	**$11,055,989**	**$65,151,289**

**Split between funds*



Street Rehabilitation Program

- **Scope:** This project includes rehabilitation of streets with asphalt overlays, crack seals, slurry seals, concrete replacement, and accessible ramp replacement (as required).
- **Cost:** $7.6M in 2027
  - Split between GovCap and Adams County Road & Bridge Fund
- **Timeline:**
  - Annual project

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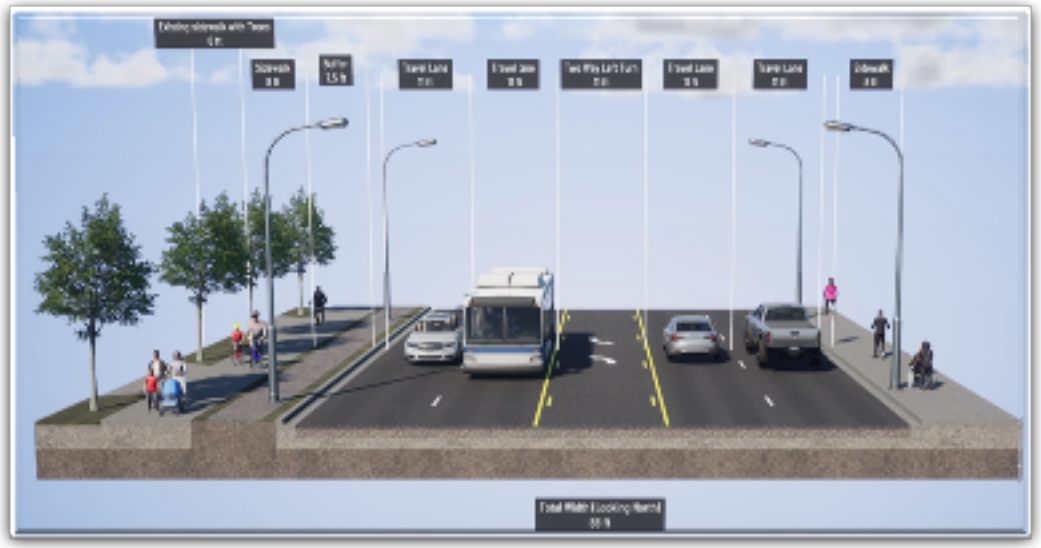
South Thornton Improvements

- **Scope:** This project consists of pedestrian mobility and safety improvements on Washington Street between 85th Ave and Eppinger, as well as some public art, a commercial exterior improvement grant, and a residential fence repair program.
- **Cost:** $2,915,000 in 2027
  - $14M total project cost
    - *$12.5M from GovCap*
    - *$1.5M from TDA South*
- **Timeline:**
  - Design to be complete by Q2 2027
  - Construction from 2027 - 2029



Governmental Capital – Transportation & Accessibility

Project	2027	2028	2029	2030	2031	5-Year Total
Transportation & Accessibility Projects						
Traffic Signal Installations	$2,375,700	$672,500	$577,500	$915,400	$913,800	$5,454,900
TSC Mitigation/Remediation	301,000	1,884,000	104,000	104,000	46,000	2,439,000
ADA Improvements	300,000	300,000	300,000	300,000	300,000	1,500,000
Intersection and Corridor Mobility	125,000	125,000	-	-	-	250,000
152nd and York Roundabouts	-	-	-	595,000	5,500,000	6,095,000
Transportation & Accessibility Subtotal	**$3,101,700**	**$2,981,500**	**$1,576,500**	**$6,819,400**	**$1,259,800**	**$15,738,900**

Traffic Signal Installations

- **Scope:** This project includes installation of new traffic signals. Locations are determined across the 5-year CIP according to when intersections are expected to warrant signalization based on traffic congestion and other factors.



- **Cost:** $2.38M in 2027
- **Timeline:**
  - Annual project
- **2027 Intersection Locations:**
  - 119th Ave & Holly
  - 117th Ave & Holly
  - Pecos St and 90th Ave/Dresden St (50/50 with Federal Heights)
  - 100th Ave Trail Crossing

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Market at 88th (formerly Thornton Shopping Center)



- **Scope:** This is an ongoing project that consists of remediation and monitoring to prepare the site for future redevelopment.
- **Cost: $301k in 2027**
  - ~$16.4M total project cost
    - $6.6M from GovCap
    - $9.8M from TDA South
- **Timeline:** Continued remediation and monitoring until redevelopment
- **Strategic Plan Alignment:**
  - VPD1B: Evaluate the utilization of city owned property to determine future development potential including redevelopment of the Thornton Shopping Center.



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152nd and York St Roundabouts

- **Scope:** This project would include the design and construction of two roundabouts at 152nd Parkway and York Street, and at 152nd Avenue and York Street. These intersections are anticipated to require traffic signals by 2030 and 2035 respectively; however, their proximity indicates that roundabouts may be safer and more effective.
- **Cost:** $6,095,000 total project cost
- **Timeline:**
  - Design in 2029
  - Construction in 2030





THORNTON

Governmental Capital – Public Safety

Project	2027	2028	2029	2030	2031	5-Year Total
Public Safety Projects						
Radio Replacements	$8,100,000	$1,000,000	$-	$-	$-	$9,100,000
Opioid Programming	178,373	107,182	102,623	99,171	93,805	581,154
Public Safety Facilities Study	200,000	-	-	-	-	200,000
Police HMI System Replacement	104,000	-	-	-	-	104,000
Hazard Mitigation Plan Update	100,000	-	-	-	-	100,000
10-Printer Replacement	30,000	30,000	-	-	38,003	98,003
Police HQ Security Cameras	-	300,000	-	-	-	300,000
911 Comm Center Furniture Replacement	-	-	175,000	-	-	175,000
Public Safety Subtotal	**$8,712,373**	**$1,437,182**	**$277,623**	**$99,171**	**$131,808**	**$10,658,157**

Radio Replacements

- **Scope:** This project replaces all fire and police radios in 2027 and all non-public safety radios, including those for infrastructure, code, traffic engineering, public works, streets, utilities and water treatment, in 2028.
- **Cost:** $9.1M total project cost
  - $8.1M in 2027 for all public safety, including consoles, mobiles, and pacsets
  - $1M in 2028 for all non-public safety
- **Cost Savings Option:**
  - Bring forward a Budget Amendment in 2026 to benefit from a 2026 discount offered by Motorola
  - Would bring the public safety-related costs to $6.9M



THORNTON

Public Safety Facilities Study



- **Scope:** This project will hire a consultant to evaluate the City's current public safety facilities and develop recommendations for future improvements and expansion in order to meet the demands of a growing city.
- **Cost:** $200k in 2027
- **Timeline:**
  - Study will take place in 2027
- **Strategic Plan Alignment:**
  - SSLC3E: Develop a public safety facilities master plan.

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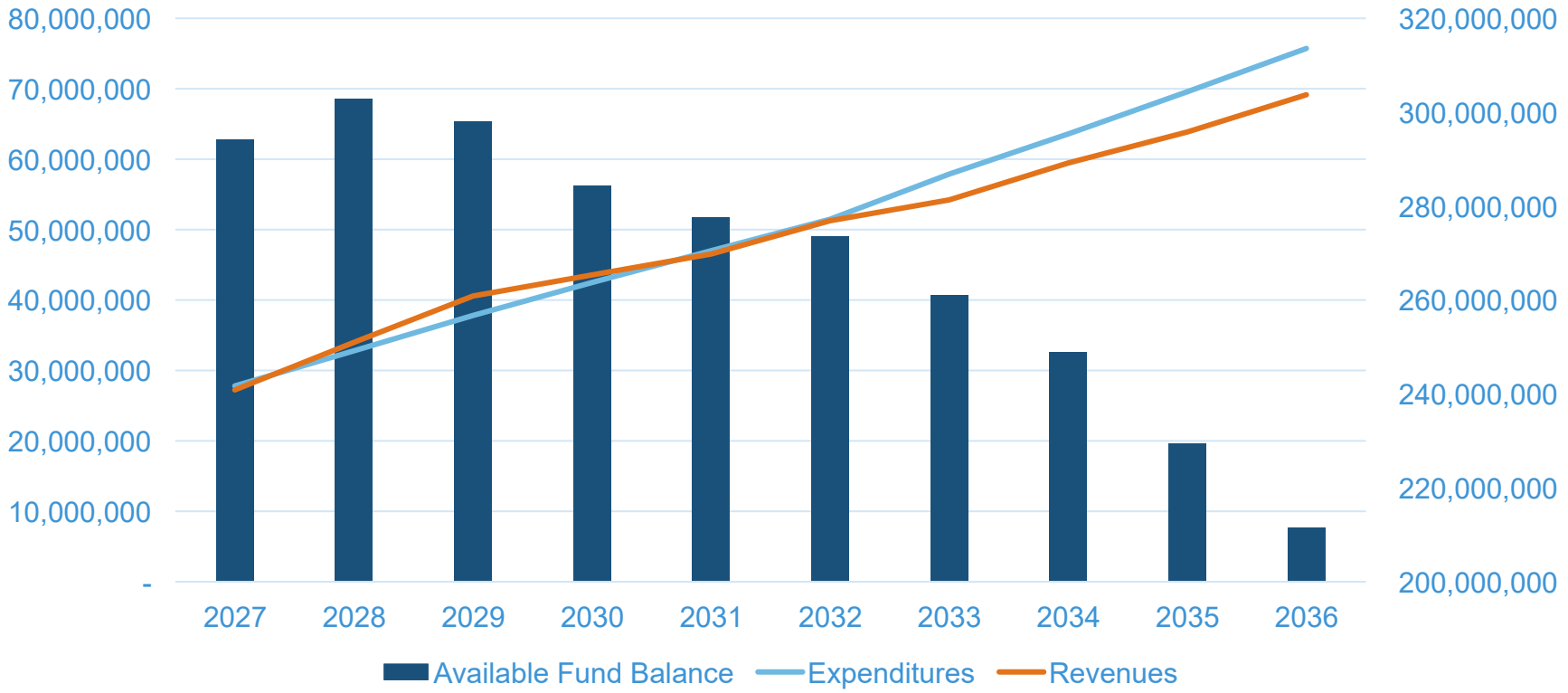
General Governmental Financial Model with Recommendation



General Governmental Financial Model with Recommendation

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Combined Revenues	$257.0M	$265.0M	$260.8M	$266.6M	$269.8M	$276.9M	$281.3M	$289.2M	$295.8M	$303.7M
Combined Expenditures	(258.3M)	(257.7M)	(262.5M)	(273.8M)	(271.6M)	(277.9M)	(287.9M)	(295.4M)	(306.2M)	(313.6M)
Net Income	**($1.2M)**	**$7.3M**	**($1.6M)**	**($7.2M)**	**($1.8M)**	**($1.0M)**	**($6.5M)**	**($6.2M)**	**($10.4M)**	**($9.9M)**
One-Time Revenues	16.2M	14.0M	0.0M	1.3M	0.0M	0.0M	0.0M	0.0M	0.0M	0.0M
One-Time Expenses	16.6M	8.5M	5.7M	10.1M	1.1M	679k	1.0M	46k	1.8M	58k
Net Income Less One-Time Items	**($842k)**	**$1.8M**	**$4.1M**	**$1.6M**	**($700k)**	**($317k)**	**($5.5M)**	**($6.2M)**	**($8.6M)**	**($9.9M)**
Available Fund Balance	**$62.7M**	**$68.5M**	**$65.4M**	**$56.2M**	**$51.7M**	**$49.0M**	**$40.7M**	**$32.6M**	**$19.6M**	**$7.7M**

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Special Revenue Funds Overview

- **Adams County Road & Bridge Tax Fund** – City's portion of the Adam's County Road & Bridge sales tax of 0.5%
- **Conservation Trust** – Proceeds from the Colorado State Lottery
- **Cash in Lieu** – Contributions from developer in lieu of improvements
- **Parks, Open Space, and Parks and Open Space** – Three funds that account for the City's 0.25% sales tax for parks and open space; was originally split three ways, but all sales tax revenue now goes to Parks and Open Space
- **Adams County Open Space** – City's portion of the Adams County sales tax devoted to open space and other recreational improvements

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Special Revenue Funds Revenue

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Cash in Lieu	$127,817	$975,469	$847,652	663%	Timing of project completion
Conservation Trust	1,796,500	1,707,530	(88,970)	(5%)	Grant revenue in 2026
Parks	68,000	0	(68,000)	(100%)	Interest Income
Open Space	9,102,255	1,148,312	(7,953,943	(87%)	Grant Revenues
Parks and Open Space	22,031,972	13,673,709	(8,358,263)	(38%)	Grant Revenues
Adams County Open Space	4,439,936	7,578,691	3,138,755	71%	Grant Revenues
Adams County Road & Bridge	5,696,934	6,359,000	662,066	12%	Road & Bridge Tax
Total	**$43,263,414**	**$31,442,711**	**($11,820,703)**	**(27%)**	

Parks & Recreation Capital – Summary (Special Revenue Funds)

	2027	2028	2029	2030	2031	5-Year Total
Parks & Open Space Fund	$14,539,263	$10,918,181	$10,228,342	$9,857,486	$9,689,067	$55,232,339
Adams County Open Space Fund	3,812,500	4,256,000	3,475,000	2,375,000	2,300,000	16,218,500
Conservation Trust Fund	1,867,000	1,790,000	1,690,000	1,740,000	1,700,000	8,787,000
Parks Fund	-	-	-	-	-	-
Open Space Fund	-	-	-	-	-	-
Total Parks & Recreation Capital	**$20,218,763**	**$16,964,181**	**$15,393,342**	**$13,972,486**	**$13,689,067**	**$80,237,839**

Parks & Open Space Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
Debt Service - S2018 Trial Winds Recreation Center (TWRC)	$3,607,968	$3,608,747	$3,608,370	$3,610,063	$3,609,687	$18,044,835
Big Dry Creek 136th to 144th*	2,258,009	-	-	-	-	2,258,009
Operations and Maintenance (20%)	2,118,521	2,207,309	2,276,017	2,342,603	2,401,087	11,345,537
Debt Service - S2020 Active Adult Center & MCRC Pool Reno	2,056,425	2,059,875	2,060,375	2,057,375	2,056,175	10,290,225
Big Dry Creek Trailhead	1,925,000	-	-	-	-	1,925,000
York St Sidewalk at Northern Lights	852,000	-	-	-	-	852,000
Regional Trail Rehabilitation	500,000	750,000	500,000	750,000	500,000	3,000,000

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Parks & Open Space Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
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Riverdale Road Trail Wayfinding	$235,000	$-	$-	$-	$-	$235,000
ADA Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Aylor Open Lands	150,000	-	-	-	-	150,000
Badding Reservoir Open Space Restoration	150,000	-	-	-	-	150,000
Master Plan Implementation	100,000	-	-	-	-	100,000
Asphalt to Concrete - Riverdale Road North of 104th	75,000	525,000	-	-	-	600,000
Veterans Sculpture Relocation	75,000	-	-	-	-	75,000
Continued on next slide...						

Parks & Open Space Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
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Trail Wayfinding Replacement	$50,000	$300,000	$-	$-	$-	$350,000
AdCo Vehicle Use Tax Treasurer Fees	46,340	47,250	48,580	49,945	51,443	243,558
Automated Gate Access	45,000	50,000	60,000	60,000	60,000	275,000
Asphalt to Concrete - Skylake Park to Holly St via Holly Pt Trail	35,000	240,000	-	-	-	275,000
124th Ave East of Eastlake Tennis Courts	25,000	150,000	-	-	-	175,000
Asphalt to Concrete - Farmers High Line 120th - 128th	20,000	260,000	-	-	-	280,000
Memorial Bench/Tree Program	15,000	15,000	15,000	15,000	15,000	75,000
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Parks & Open Space Fund
Special Revenue Capital

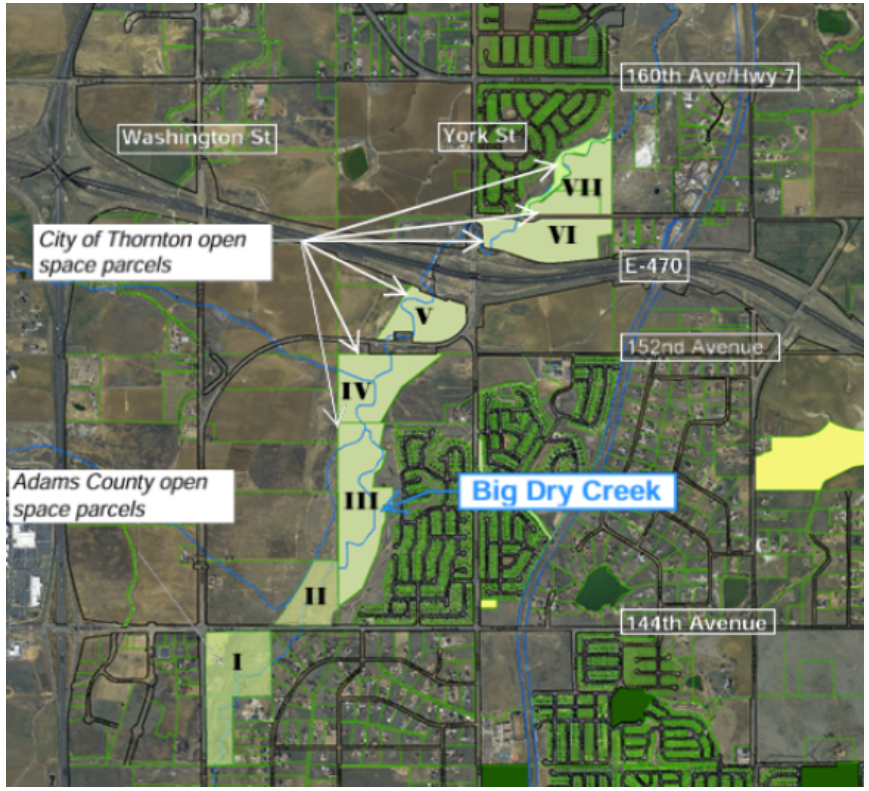
Project	2027	2028	2029	2030	2031	5-Year Total
...continued from previous slide						
Golf Course Hole #9 Quickdrain	$-	$235,000	$-	$-	$-	$235,000
Concrete Conversion – Northern Lights	-	110,000	-	-	-	110,000
Concrete Conversion – MCRC Behind Amphitheater	-	90,000	-	-	-	90,000
Eastlake #2 Loop Trail	-	45,000	360,000	-	-	405,000
Deck & Docks at Carpenter Park	-	25,000	350,000	-	-	375,000
Future Trail Connections	-	-	750,000	772,500	795,675	2,318,175
Parks & Open Space Fund Total	**$14,539,263**	**$10,918,181**	**$10,228,342**	**$9,857,486**	**$9,689,067**	**$55,232,339**

Big Dry Creek
136th to 144th Trail

- **Scope:** This project consists of the design and construction of a new trail extending from the existing Big Dry Creek trail at 136th Ave and will continue north to 144th Ave. Project will include the trail segment, crosswalk(s), and trail signage.
- **Cost:** $2,258,009 in 2027 ($6M total project cost)
  - $2.4M funded by DRCOG Transportation Improvement Program (TIP)
- **Timeline:**
  - Design and preconstruction underway
  - Construction in 2027



Big Dry Creek Trailhead Construction



- **Scope:** The trailhead is planned to include a parking lot with room for school bus parking, pavilion and site furniture, lighting, a nature exploration play area, a portolet enclosure, wayfinding & heritage trail signage, and concrete & soft surface trails with a bridge. Design of the trailhead is currently underway.
- **Cost:** $1,925,000 in 2027
  - $120k funded via Adams County Open Space Grant Program for design
- **Timeline:**
  - Design underway
  - Construction in 2027

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York St Sidewalk at Northern Lights

- **Scope:** This project will complete a missing sidewalk connection on the east side of York Street from Northern Lights Ball Fields to Rocky Top Middle School.
- **Cost:** $852k in 2027
- **Timeline:**
  - Design and construction in 2027



THORNTON

Adams County Open Space Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
Community Park Pond	$2,000,000	$-	$-	$-	$-	$2,000,000
Margaret Carpenter Playground	1,350,000	-	-	-	-	1,350,000
East Lake Tennis Court Improvements	388,000	-	-	-	-	388,000
Pumps at Civic Park Pond	50,000	480,000	-	-	-	530,000
Community Playground Rehab	24,500	1,250,000	-	-	-	1,274,500
Summit Grove Irrigation and Playground	-	1,350,000	-	-	-	1,350,000
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Adams County Open Space Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
...continued from previous slide						
Holy Cross Park Irrigation	$-	$851,000	$-	$-	$-	$851,000
High Ridge Irrigation	-	200,000	1,250,000	-	-	1,450,000
Shadow Ridge Irrigation	-	125,000	1,050,000	-	-	1,175,000
Lake Village Playground	-	-	350,000	-	-	350,000
McAllister Playground	-	-	350,000	-	-	350,000
Mountain View Playground	-	-	350,000	-	-	350,000
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Adams County Open Space Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
...continued from previous slide						
Northern Lights Irrigation	$-	$-	$125,000	$1,125,000	$-	$1,250,000
W Brookshire Playground	-	-	-	350,000	-	350,000
Lambertson Playground	-	-	-	350,000	-	350,000
North Brook Playground	-	-	-	350,000	-	350,000
Briar Ridge Irrigation	-	-	-	200,000	1,250,000	1,450,000
Chuckie Willson Playground	-	-	-	-	350,000	350,000
Pecos Playground	-	-	-	-	350,000	350,000
LuMurry Playground	-	-	-	-	350,000	350,000
Adams County Open Space Total	**$3,812,500**	**$4,256,000**	**$3,475,000**	**$2,375,000**	**$2,300,000**	**$16,218,500**

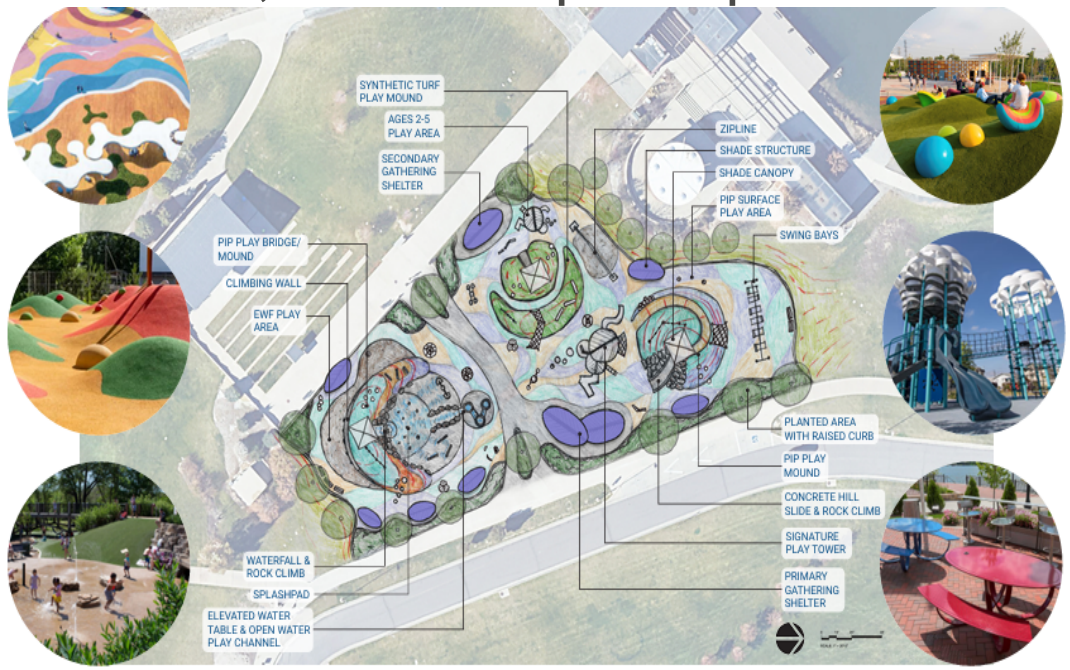
Community Park Pond

- **Scope:** This project will revitalize the pond area at the Community Center with durable seating, shade structures, accessible walking paths, enhanced safety measures, and aesthetic improvements. The pond also serves a functional role as a non-potable water source for the facility's landscaping; as part of this project, the aging well pumps and irrigation system will be replaced to ensure reliability and sustainability.
- **Requested Amount:** $2M total project cost
  - $1M funded via Community Project Funding (CPF) through HUD
- **Timeline:**
  - Design 2026-27
  - Construction to start in 2028

THORNTON

Margaret Carpenter Playground

- **Scope:** This project consists of a major renovation of Margaret Carpenter Playground. The playground structures and surfacing will be replaced, a sensory walk will be added between the skate park and the Active Adult Center, and the splash pad will be redesigned.



- **Cost:** $2.7M total project cost
  - $1.35M funded via Adams County Open Space Grant
- **Timeline:**
  - Design underway
  - Construction beginning at the end of 2027

THORNTON

Conservation Trust Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
Building Maintenance	$442,000	$325,000	$250,000	$250,000	$250,000	$1,517,000
Recreation Facility and Equipment Maintenance	300,000	300,000	300,000	300,000	300,000	1,500,000
Trail Repairs	300,000	300,000	300,000	300,000	300,000	1,500,000
Swimming Pool Repair	230,000	230,000	230,000	230,000	230,000	1,150,000
Hazardous Tree Removal and Replacement	150,000	150,000	150,000	150,000	150,000	750,000
Park Amenity Repair	100,000	100,000	100,000	100,000	100,000	500,000
Irrigation Controller Replacement	90,000	90,000	90,000	95,000	95,000	460,000

Continued on next slide...

Conservation Trust Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
...continued from previous slide						
Sport Court Resurfacing	$75,000	$75,000	$75,000	$75,000	$75,000	$375,000
Greenhouse Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Pedestrian Bridge Wood Decking Replacement	30,000	30,000	40,000	40,000	40,000	180,000
Ballfield Fence Repairs	30,000	70,000	30,000	75,000	30,000	235,000
Park Sign Replacement	30,000	30,000	30,000	30,000	30,000	150,000
Thorncreek Golf Course Tree & Concrete Replacement	20,000	20,000	20,000	20,000	20,000	100,000
Continued on next slide...						

Conservation Trust Fund
Special Revenue Capital

Project	2027	2028	2029	2030	2031	5-Year Total
...continued from previous slide						
Skate Park Annual Maintenance	$15,000	$15,000	$20,000	$20,000	$25,000	$95,000
Athletic Court Maintenance and Supplies	5,000	5,000	5,000	5,000	5,000	25,000
Conservation Trust Fund Total	**$1,867,000**	**$1,790,000**	**$1,690,000**	**$1,740,000**	**$1,700,000**	**$8,787,000**

Trail Repairs

- **Scope:** This project consists of the replacement of aging and damaged trail sections. The goal is to remove any hazards and provide a safe trail surface.
- **Cost:** $300k in 2027
- **Timeline:** Annual project



Parks Fund & Open Space Fund
Special Revenue Capital

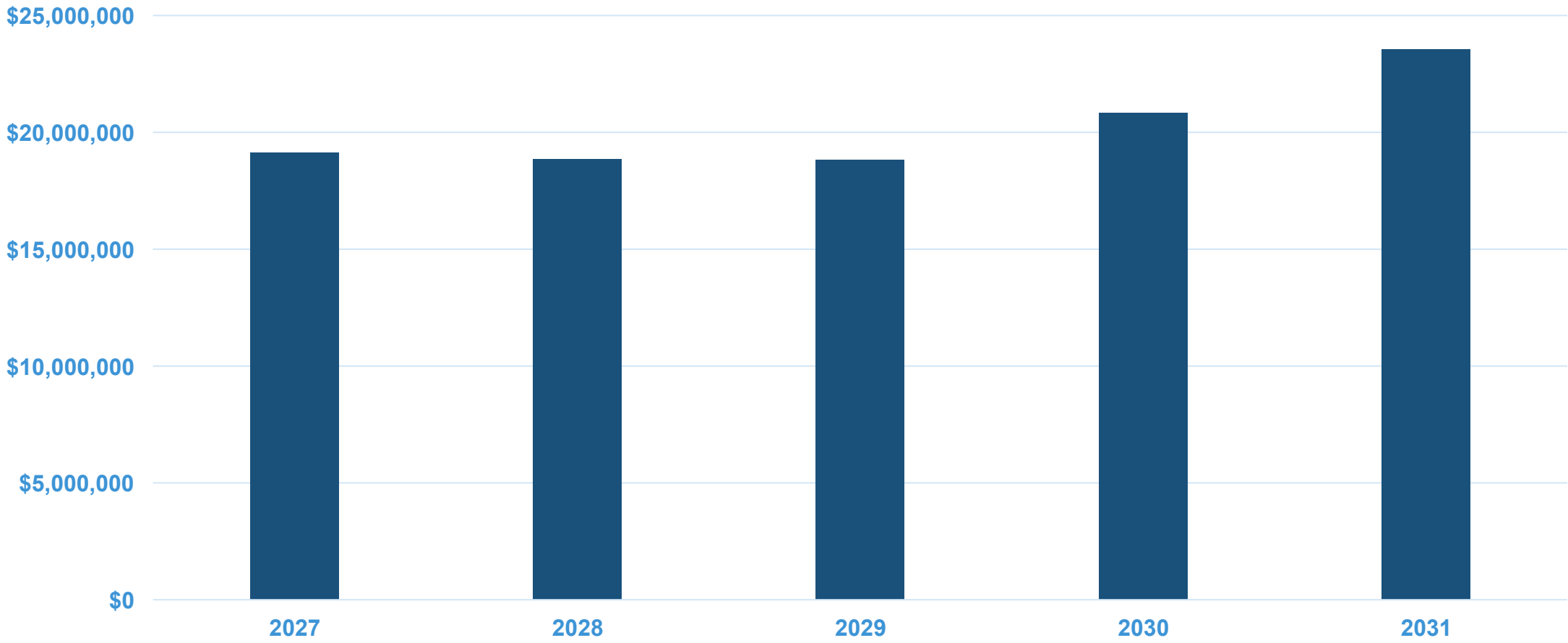
Parks Fund	2027	2028	2029	2030	2031	5-Year Total
No planned projects	$-	$-	$-	$-	$-	$-
Parks Fund Total	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**

Open Space Fund	2027	2028	2029	2030	2031	5-Year Total
No planned projects	$-	$-	$-	$-	$-	$-
Open Space Fund Total	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**

City Pools

- **Current State**
  - City Pool and Park Village Pool are each several decades old
  - Performed a structural assessment in 2025 on each pool that identified issues with water retention and overall condition of the structure, piping, and overflow systems
  - Interim repairs have been made to extend the life of the current pools and address immediate concerns
- **Planning for the Future**
  - Long-term solutions could include replacement or relocation
  - Next step to be an assessment to identify best solution for each location, including community engagement and funding strategy development
  - City aiming to build fund balance in Special Revenue to preserve capacity for future solution, while also exploring other potential funding solutions

Parks & Rec Special Revenue Fund Balance



Adams County Road & Bridge Fund Capital

Project	2027	2028	2029	2030	2031	5-Year Total
Street Rehabilitation Program*	$4,100,000	$4,264,000	$4,434,560	$4,611,942	$4,796,420	$22,206,922
Vision Zero Implementation	412,500	300,000	300,000	300,000	300,000	1,612,500
Retroreflective Signal Backplates – HSIP Grant	499,000	-	-	-	-	499,000
Off System Bridge Repairs	220,000	-	-	-	-	220,000
School Zone Flashing Beacons	45,000	-	-	-	-	45,000
Signal Ditch Bridge Replacement	-	250,000	1,250,000	-	-	1,500,000
Total Adams County Road & Bridge	**$5,276,500**	**$4,814,000**	**$5,984,560**	**$4,911,942**	**$5,096,420**	**$26,083,422**

**Split between funds*

THORNTON

Vision Zero Implementation

- **Scope:** This project implements initiatives related to Thornton's Vision Zero Action Plan, including leading pedestrian intervals (LPIs), flashing yellow arrows, the iWatch Speed Awareness Program, and bike lane improvements.
- **Cost:** $412,500 in 2027
- **Timeline:** Annual project



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Reflective Signal Backplates

- **Scope:** This project will install retroreflective sheeting to traffic signal backplates at 28 locations throughout the City.
- **Cost:** $499k in 2027
  - $449,100 grant funded via CDOT Highway Safety Improvement Program (HSIP)
- **Timeline:** Installation in 2027



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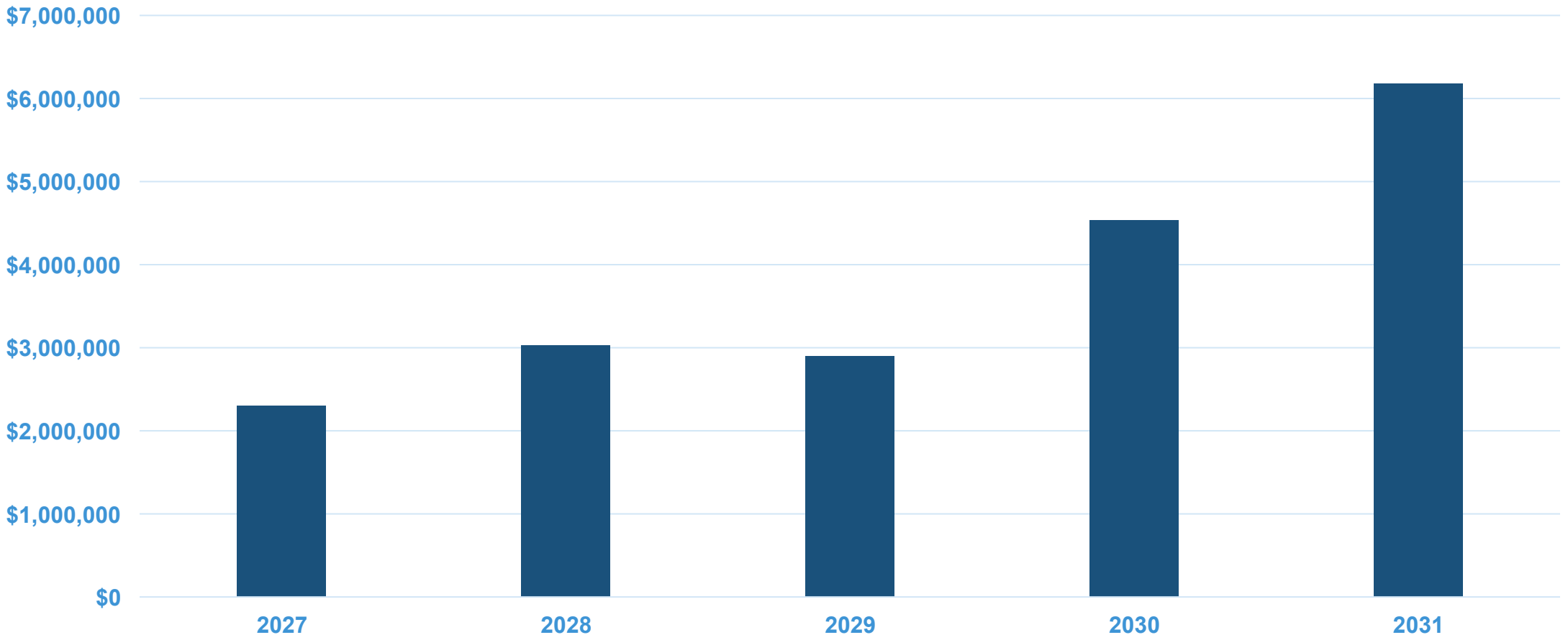
Adams County Road and Bridge Fund Balance



Agenda

Introduction to the 2027 Budget

Strategic Plan & Organizational Review

Summary Data

Pay Plan

General Fund by Department

Governmental Capital

Special Revenue Funds

Utilities

- By Fund
  - Revenue projections
  - Fund Expenditure by Division
  - Expenditure Analysis
  - Capital
  - Available Fund Balance

Other Funds

Unfunded Items

Next Steps

THORNTON

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Water Fund

Water Revenue Summary

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Charges for Services	$66,555,395	$70,975,000	$4,419,605	7%	3.6% Rate Increase / Increased Consumption
Connection Fees	16,933,000	19,639,000	2,706,000	16%	Increased Development
Miscellaneous Fees and Charges, Interest, Lease Revenue, Oil and Gas	31,523,418	19,296,200	(12,227,218)	(39%)	2027 decrease in PFAS settlement $3.6M, Oil & Gas $2.1M, Interest $4.3M and Grants $1.6M
Total	**$115,011,813**	**$109,910,200**	**($5,101,613)**	**(4%)**	

Water Fund Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Utility Operations	$5,757,571	$6,250,276	$492,705	9%	Contracted Services
Thornton Water Project Team	1,950,182	1,812,249	(137,933)	(7%)	Personnel
Water Resources	6,443,617	6,235,969	(207,648)	(3%)	Ditch Assessments
Farm Management	1,626,472	1,557,809	(68,663)	(4%)	Maintenance & Repairs
Water Treatment & Quality	12,863,795	13,255,155	391,360	3%	Personnel, Chemical Costs
Real Estate Management	292,510	87,697	(204,813)	(70%)	Personnel Reallocation
Water Legal	558,888	593,314	34,426	6%	Contracted Services, Supplies
Utility Billing	2,296,399	2,186,005	(110,394)	(5%)	Contracted Services, Supplies
Water Division Admin	16,479,262	29,153,696	12,674,434	77%	Personnel, Debt Service
Total	**$48,268,696**	**$61,132,170**	**$12,863,474**	**27%**	
FTE Total	**109.5**	**111.5**	**2.0**		
FTE Subtotal - Finance	***9.5***	***9.5***	***-***		
FTE Subtotal - Legal	***2.5***	***2.5***	***-***		
FTE Subtotal - Infrastructure	***97.5***	***99.5***	***2.0***		

Water Operations Key Budgetary Changes

- Water Operating is preparing for the TWP and PFAS facilities coming online
- Major Changes to the 2027 Budget:
  - $330k increase, 4 New FTEs, to staff and operate and maintain the Thornton Water Project's 70 miles of raw water pipeline and pumping facilities and the PFAS Treatment Facility
    - 2 Vacant Positions Reallocated
  - $750k ($375k Water Portion) Vacuum Truck to maintain 685 miles of pipeline, 5,780 hydrants, and 11,890 valves
  - $12M increase includes debt service on the 2026 Water Revenue Bonds supporting TWP and PFAS improvements

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Water Fund Capital Summary

	2027	2028	2029	2030	2031	5-Year Total
Water Supply Projects	$7,528,006	$25,116,114	$1,648,923	$1,165,019	$2,521,262	$37,979,324
Water Treatment Projects	14,575,867	11,512,400	20,712,073	30,338,534	15,370,119	92,508,993
Water Distribution Projects	15,133,737	13,607,197	8,417,244	7,347,624	8,859,521	53,365,323
Thornton Water Project (TWP)	5,459,471	14,286,191	5,225,358	6,027,269	6,975,277	37,973,566
General Operating Capital	1,253,794	25,462	88,511	771,052	278,226	2,417,044
Total Water Fund Capital	**$43,950,875**	**$64,547,364**	**$36,092,109**	**$45,649,498**	**$34,004,405**	**$224,244,250**

Water Fund Capital – Water Supply Projects

Project	2027	2028	2029	2030	2031	5-Year Total
Water Supply Projects						
New Union Ditch	$1,981,931	$ -	$ -	$ -	$ -	$1,981,931
East Gravel Lake Pump Station Emergency Generator	1,776,521	-	-	-	-	1,776,521
Cooley East Resiliency Improvements	1,110,325	-	-	-	-	1,110,325
Rogers Slope Repair	999,293	-	-	-	-	999,293
Gravel Lakes Rip Rap	532,956	-	571,468	-	612,762	1,717,186
Badding Reservoir	299,788	-	-	-	-	299,788
Standley Lake Pipeline Improvements	222,065	229,948	416,695	246,565	255,318	1,370,591
Non-Potable Irrigation Rehab	222,065	229,948	238,112	246,565	255,318	1,192,008

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Water Fund Capital – Water Supply Projects

Project	2027	2028	2029	2030	2031	5-Year Total
Water Supply Projects cont…						
Non TWP - Transfers	$205,410	$212,702	$220,253	$228,072	$236,169	$1,102,606
Non TWP - Protection	172,100	178,210	184,536	191,088	197,871	923,805
Water Supply Planning Model	5,552	5,749	5,953	6,164	6,383	29,801
East Gravel Lake Pump Station Improvements	-	24,259,557	-	-	-	24,259,557
Gravel Lakes Coord / Planning	-	-	11,906	-	-	11,906
TWP – TWTP Connection	-	-	-	246,565	957,441	1,204,006
Subtotal Water Supply	**$7,528,006**	**$25,116,114**	**$1,648,923**	**$1,165,019**	**$2,521,262**	**$37,979,324**

East Gravel Lakes Pump Station Improvements

- **Scope:** This project adds a redundant 8 MGD pump to the pump station at East Gravel Lakes. Due to population growth, the two water treatment plants are anticipated to increase by 10-15 MGD in demand. Currently, there is only 15 MGD of capacity at East Gravel Lakes to pump to TWTP, which limits supply to TWTP when the Standley Lake Pipeline is down (typically 1-2 times per year for up to 3 weeks at a time).
- **Cost:** $24,259,557 in 2028
- **Additional Info:**
  - Based on projected population growth and demand

THORNTON

Water Fund Capital – Water Treatment Projects

Project	2027	2028	2029	2030	2031	5-Year Total
Water Treatment Projects						
Sludge Disposal Improvements	$2,015,241	$2,086,782	$2,160,863	$2,237,573	$2,317,007	$10,817,466
WBWTP HSPS VFDs	2,220,651	-	-	2,465,645	2,553,176	7,239,472
WBWTP Membranes	1,432,320	1,483,167	1,535,820	1,590,341	-	6,041,648
WBWTP Chemical Pipe Replacement	1,365,700	-	-	-	-	1,365,700
WBWTP Pipe Vault Rehab	1,332,391	-	-	-	-	1,332,391
TWTP Flocculator Basin Coating	1,110,325	1,149,742	-	-	-	2,260,067

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Water Fund Capital – Water Treatment Projects

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
WBWTP Pipeline Replacement	$943,777	$1,632,634	$-	$-	$-	$2,576,411
WBWTP Equipment Replacement	777,228	804,819	833,391	862,976	893,612	4,172,026
SCADA Upgrade	716,160	198,905	214,300	230,538	-	1,359,903
Building Maintenance Projects	555,163	229,948	238,112	369,847	382,976	1,776,046
WBWTP Clarifier Peripheral Launderer Corrosion Mitigation	555,163	-	-	-	-	555,163
WBWTP Yard Piping Cathodic Protection	371,959	-	-	-	-	371,959
NFPA 70 Electrical PM - Utility wide	222,065	229,948	238,112	246,565	255,318	1,192,008
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Water Fund Capital – Water Treatment Projects

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
Security System Improvements	$222,065	$-	$-	$431,488	$-	$653,553
WBWTP Tank Liners and Repairs	172,100	178,210	184,536	191,088	197,871	923,805
WBWTP Blower Replacement	138,791	143,718	148,820	-		431,329
TWTP Equipment Replacement	111,033	114,974	119,056	369,847	127,659	842,569
Distribution System WQ Sampling Hydrant Project	111,033	114,974	-	-	-	226,007
Return Lagoon Waste Downstream of Gravel Lakes	59,470	-	-	-	-	59,470
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Water Fund Capital – Water Treatment Projects

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
WQ Source Water Protection	$44,413	$57,487	$59,528	$61,641	$63,829	$286,898
WQ Large Equipment Replacement	42,192	85,081	17,858	175,061	-	320,192
WQ Legal and Engineering	22,207	22,995	23,811	24,656	25,532	119,201
Arc Flash Coordination Study – Utility wide	22,207	-	-	-	765,953	788,160
Lake Management and Algae Control	-	2,806,555	4,090,757	6,533,960	5,489,328	18,920,600
Generator Replacements/Maintenance	-	-	6,222,221	-	-	6,222,221
WBTP HSPS Pump Bowl Rebuild	-	172,461	-	-	-	172,461
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Water Fund Capital – Water Treatment Projects

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
WBWTP Surge Analysis	$-	$-	$4,136,760	$-	$-	$4,136,760
AWIA ERP RRA Update	-	-	130,961	-	-	130,961
WBWTP HSPS Motors	-	-	357,167	369,847	382,976	1,109,990
TWTP 10 MGD Capacity Upgrade	-	-	-	14,054,179	-	14,054,179
Water Quality Compliance Study	-	-	-	123,282	-	123,282
WBWTP Clearwell/PAC Tank Roof Coatings	-	-	-	-	1,914,882	1,914,882
Subtotal Water Treatment	**$14,575,867**	**$11,512,400**	**$20,712,073**	**$30,338,534**	**$15,370,119**	**$92,508,993**

WBWTP HSPS VFDs

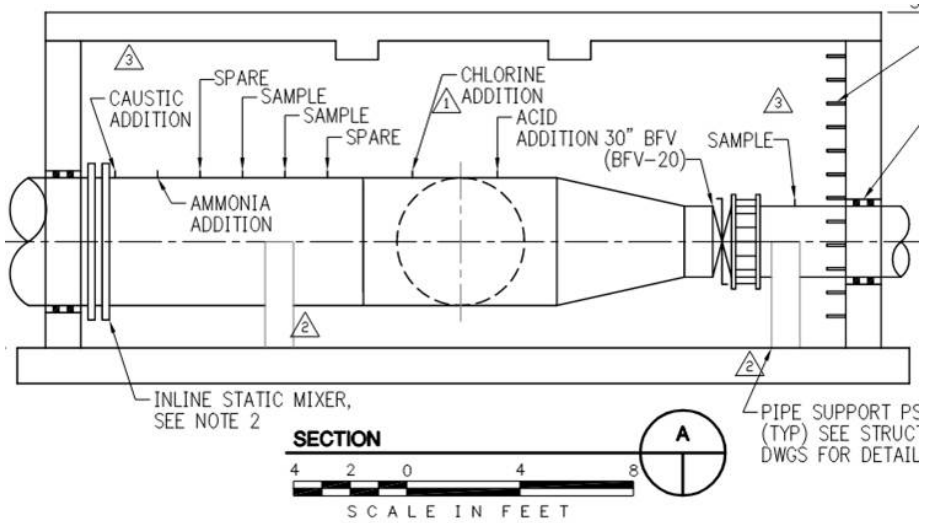
- **Scope:** This project will add a 4th Variable Frequency Drive (VFD) to the high service pump station (HSPS) at Wes Brown Water Treatment Plant in 2027. The existing three VFDs will be replaced, one per year, beginning in 2030. This is valuable during power outages, when we can only start VFD driven motors.
- **Cost:** $2.2M in 2027 ($10M total project cost)
- **Timeline:**
  - New VFD in 2027
  - Existing VFDs replaced annually 2030-2032



THORNTON

WBWTP Pipe Vault Rehab

- **Scope:** This project will rehabilitate corroded water pipes, valves, actuators and electrical infrastructure in the Bifurcation Raw Water Vault and the Finished Water Vault at the Wes Brown Water Treatment Plant. This equipment is over 20 years old and is due for rehabilitation.
- **Cost:** $1.2M in 2027
- **Timeline:**
  - To be completed in 2027



Water Fund Capital – Water Distribution Projects

Project	2027	2028	2029	2030	2031	5-Year Total
Water Distribution Projects						
36-in Pipeline - Holly St BPS to new 5 MG Tank	$6,328,855	$-	$-	$-	$-	$6,328,855
Pipeline Rehabilitation Program	4,163,721	4,598,968	4,762,232	4,931,291	5,106,352	23,562,564
Tank Painting & Repair Project	2,442,716	103,477	1,071,502	110,954	1,148,929	4,877,578
Treated Water Systems Improvements (PRVs)	965,983	1,000,276	1,035,785	1,134,197	1,391,481	5,527,722
Valve Replacement Program	721,712	804,819	833,391	862,976	893,612	4,116,510
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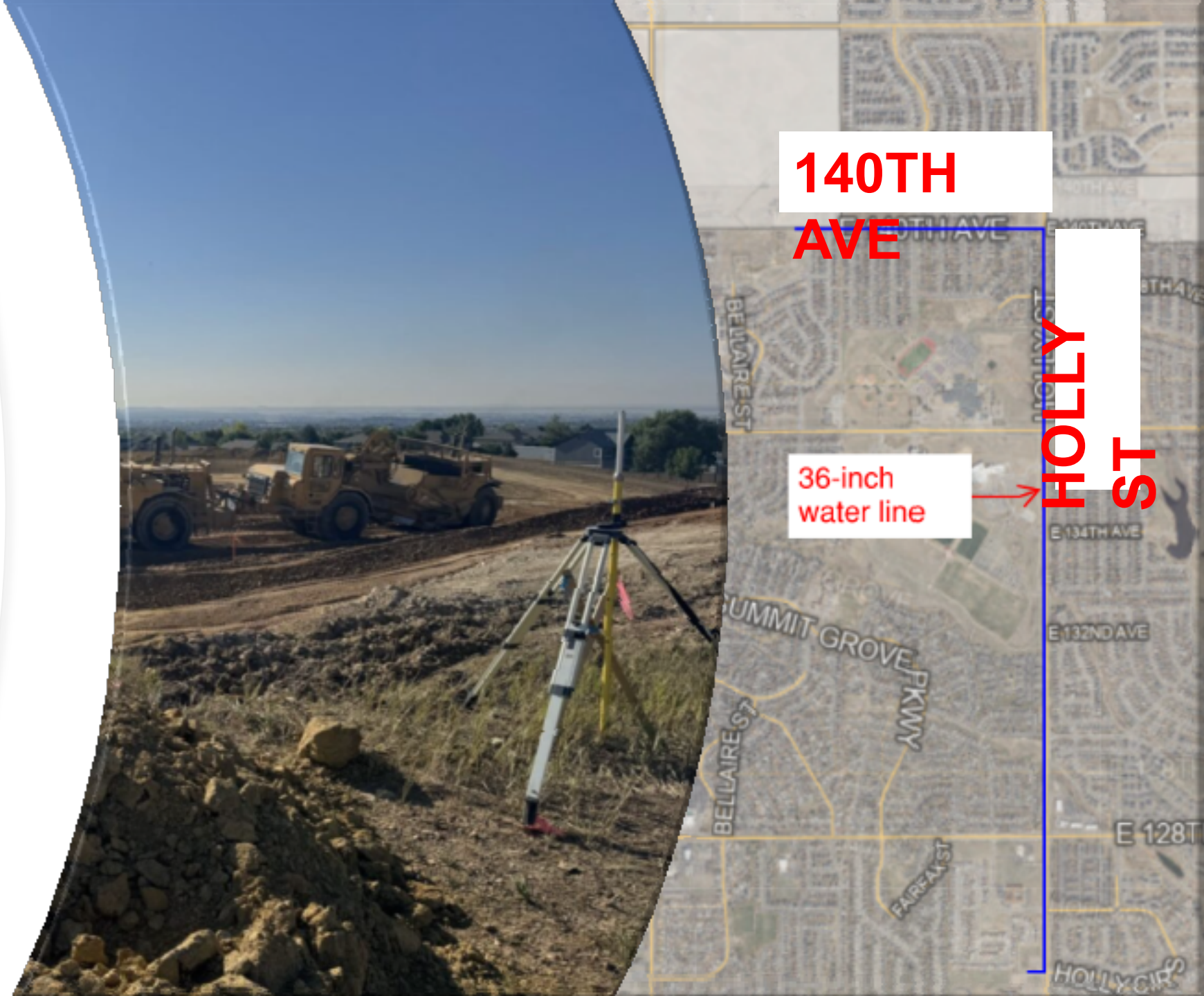
Water Fund Capital – Water Distribution Projects

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
Hydrant Replacement Program	$233,168	$258,692	$297,639	$308,206	$319,147	$1,416,852
Zone 3/4 Pump Station Control Valves Replacement	166,549	804,819	-	-	-	971,368
Pump Stations VFD Replacement	111,033	804,819	-	-	-	915,852
24 Inch Watermain Upgrade to 4MG Cherokee Tank	-	4,369,020	-	-	-	4,369,020
160th Ave - Waterline Upsizing	-	862,307	-	-	-	862,307
Water & Sewer Master Plan Update	-	-	416,695	-	-	416,695
Subtotal Water Distribution	**$15,133,737**	**$13,607,197**	**$8,417,244**	**$7,347,624**	**$8,859,521**	**$53,365,323**

36-inch Pipeline from Holly BPS to 5MG Tank

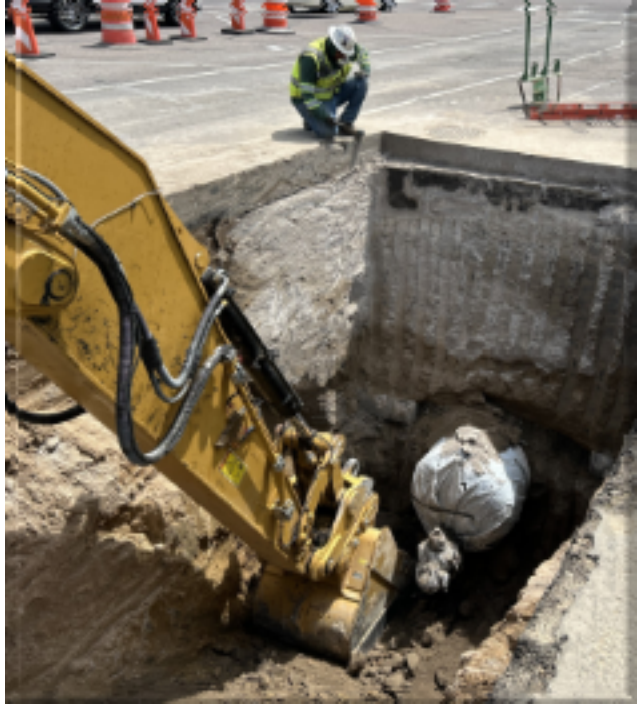
- **Scope:** Installation of a new 36-inch water distribution pipeline within Holly St. beginning at Holly Booster Pump Station and ending at the new Zone 1 5MG tank. This will assist in getting water to the northern portion of the city.
- **Cost:** $25.6M total project cost
- **Timeline:**
  - Design: 2025
  - Construction: 2026 -



Water Fund Capital – Thornton Water Project

Project	2027	2028	2029	2030	2031	5-Year Total
Thornton Water Project						
TWP Water Supply Implementation	$2,220,651	$7,920,068	$-	$-	$-	$10,140,719
WSSC Check Structures	1,643,282	2,644,407	2,738,283	2,835,492	2,680,835	12,542,299
Thornton Farmhouse Repair	832,744	862,307	892,918	924,617	957,441	4,470,027
TWP Farm Property Revegetation	474,109	490,940	1,284,612	1,330,216	1,090,206	4,670,083
TWP Transfers	166,549	172,461	178,584	184,923	191,488	894,005
TWP Protection	122,136	126,472	130,961	135,610	140,425	655,604
TWP Groundwater Recharge Facilities	-	2,069,536	-	-	1,276,588	3,346,124
Poudre Bypass Structures	-	-	-	616,411	638,294	1,254,705
Subtotal Thornton Water Project	**$5,459,471**	**$14,286,191**	**$5,225,358**	**$6,027,269**	**$6,975,277**	**$37,973,566**







TWP Water Supply Implementation

- **Scope:** 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. The overall TWP includes over 70 miles of 42-inch diameter steel pipeline, a source water pump station, and up to two booster pump stations.
- **Cost:** $10.1M remaining to budget in 2027-2028
- **Timeline:**
  - Design ongoing through 2027
  - Construction ongoing into 2028
  - Water delivery in 2028

Water Supply and Storage Company (WSSC) Check Structures

- **Scope:** Check structures use gates to raise or lower water depth so it can be accurately measured and routed. Thornton's Decree sets forth several terms and conditions that require the construction of augmentation stations and check structures in the Water Supply and Storage Company (WSSC) system prior to converting the city's WSSC water to municipal use.
- **Cost:**
  - 1.14M per structure, 3 structures per year
  - Thornton owes 67% per structure
- **Timeline:**
  - As of the end of 2026, 12 structures will be complete
  - There are approximately 15 structures remaining

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Water Fund Capital – General Operating Capital

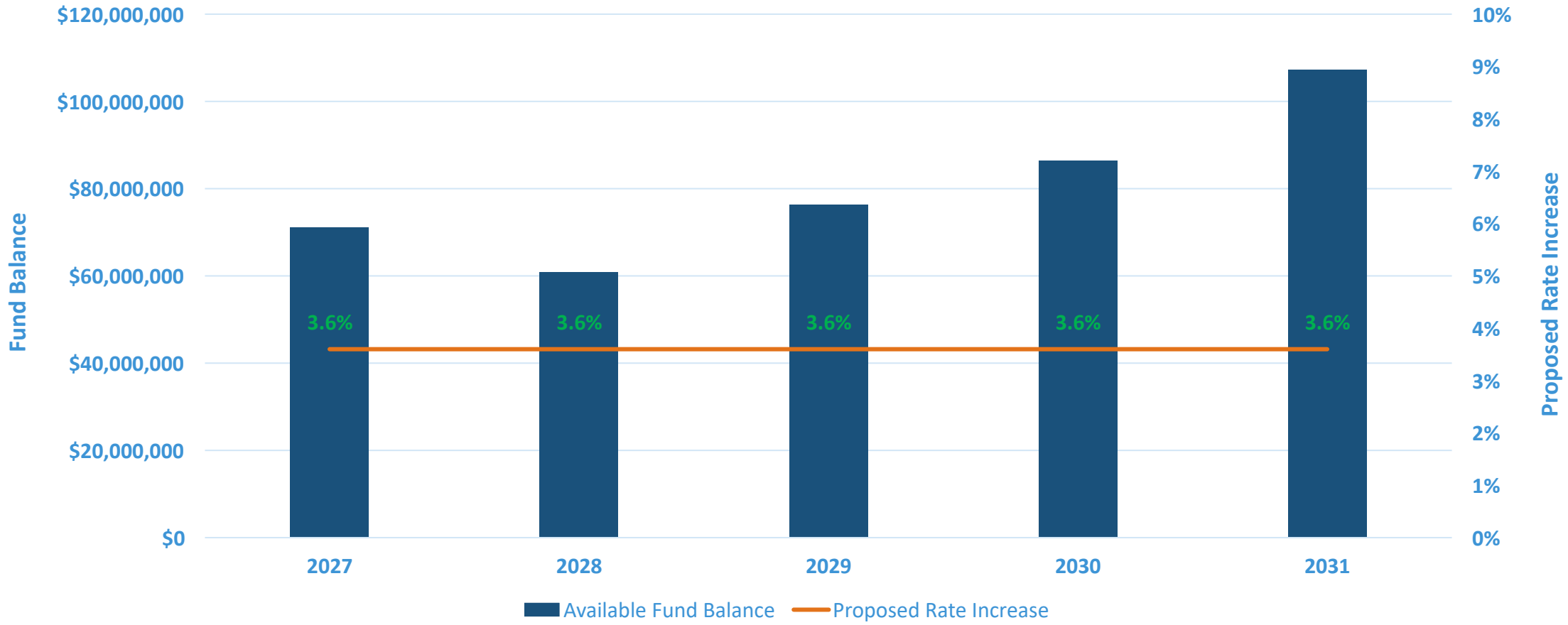
Project	2027	2028	2029	2030	2031	5-Year Total
General Operating Capital						
Fleet Replacement	$865,180	$25,462	$88,511	$524,487	$278,226	$1,781,865
Utility Rate and Fee Study	388,614	-	-	246,565	-	635,179
Subtotal General Operating Capital	**$1,253,794**	**$25,462**	**$88,511**	**$771,052**	**$278,226**	**$2,417,044**

Utility Rate and Fee Study

- **Scope:** This study will re-develop a long-term financial plan to ensure water rates and fees remain aligned with City goals while maintaining a stand-alone enterprise fund. The study will review equity by customer class, evaluate the cost each class places on the system, and analyze industry-standard methodologies for allocating growth-related infrastructure costs.
- **Cost:** $388,614 in 2027
- **Timeline:**
  - Study will occur in 2027
  - Future updates to the study are proposed every 3 years

THORNTON

Water Fund Balance



CITY OF THORNTON

Sewer Fund

Sewer Revenue Summary

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Charges for Services	$21,900,350	$23,098,000	$1,197,650	5%	5.6% Rate Increase
Connection Fees	962,000	1,116,000	154,000	16%	Increased Development
Miscellaneous	618,000	462,000	(156,000)	(25%)	Interest Income
Total	**$23,480,350**	**$24,676,000**	**$1,195,650**	**5%**	

Sewer Fund Expenditures by Division

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Utility Operations	$2,177,046	$2,318,188	$141,142	6%	Contracted Services, Supplies
Metro Wastewater Reclamation	14,867,691	15,637,019	769,328	5%	Metro Rate Increase
Sewer Division Admin	2,222,134	2,206,890	(15,244)	(1%)	Contracted Services
Total	**$19,266,871**	**$20,162,097**	**$895,226**	**5%**	
FTE Totals	**9.0**	**9.0**	**-**		

Sewer Operations Key Budgetary Changes

- Metro Water Recovery saw a 5% increase over 2026, which is a $769k increase
  - Metro Water Recovery has changed its calculation formula, which should result in more consistent, predictable cost increases over time.

Sewer Fund Capital Summary

Project	2027	2028	2029	2030	2031	5-Year Total
Sewer Pipeline Rehabilitation	$2,666,667	$2,666,667	$3,000,000	$3,000,000	$3,000,000	$14,333,334
Manhole Rehabilitation	500,000	500,000	500,000	750,000	750,000	3,000,000
Big Dry Creek Electrical Upgrades	170,000	-	-	-	-	170,000
Colorado Blvd Siphon Investigation	150,000	-	-	-	-	150,000
Sanitary Sewer Root Control	60,000	60,000	60,000	60,000	60,000	300,000
Fleet	49,955	6,365	65,564	756,342	-	878,226
Grange Hall Creek Lift Station Replacement	-	500,000	3,500,000	-	-	4,000,000

Continued on next slide...

Sewer Fund Capital Summary

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
Water & Wastewater Master Plan	$-	$100,000	$-	$-	$-	$100,000
Skylake Ranch Lift Station Replacement	-	-	450,000	3,000,000	-	3,450,000
Arc Flash Coordination Study	-	-	-	-	30,000	30,000
Total Sewer Capital	**$3,596,622**	**$3,833,032**	**$7,575,564**	**$7,566,342**	**$3,840,000**	**$26,411,560**

Sanitary Sewer Pipeline Rehabilitation

- **Scope:** This is an annual project in which cured in place pipe is used to line the most deteriorated sanitary sewer pipes in the city.
- **Cost:** $2,666,667 in 2027
- **Timeline:** Annual project



Lift Station Replacements

- **Scope:** The lift stations at Grange Hall Creek and Sky Lake Ranch were each replaced over 20 years ago and are nearing the end of their useful life. Deterioration is evident in the electrical components and is affecting the lifetime of the pumps. This project designs and constructs new lift stations.
- **Cost:** About $4M per lift station
- **Timeline:**
  - Grange Hall Creek design and construction to occur in 2028 and 2029
  - Sky Lake Ranch design and construction to occur in 2029 and 2030

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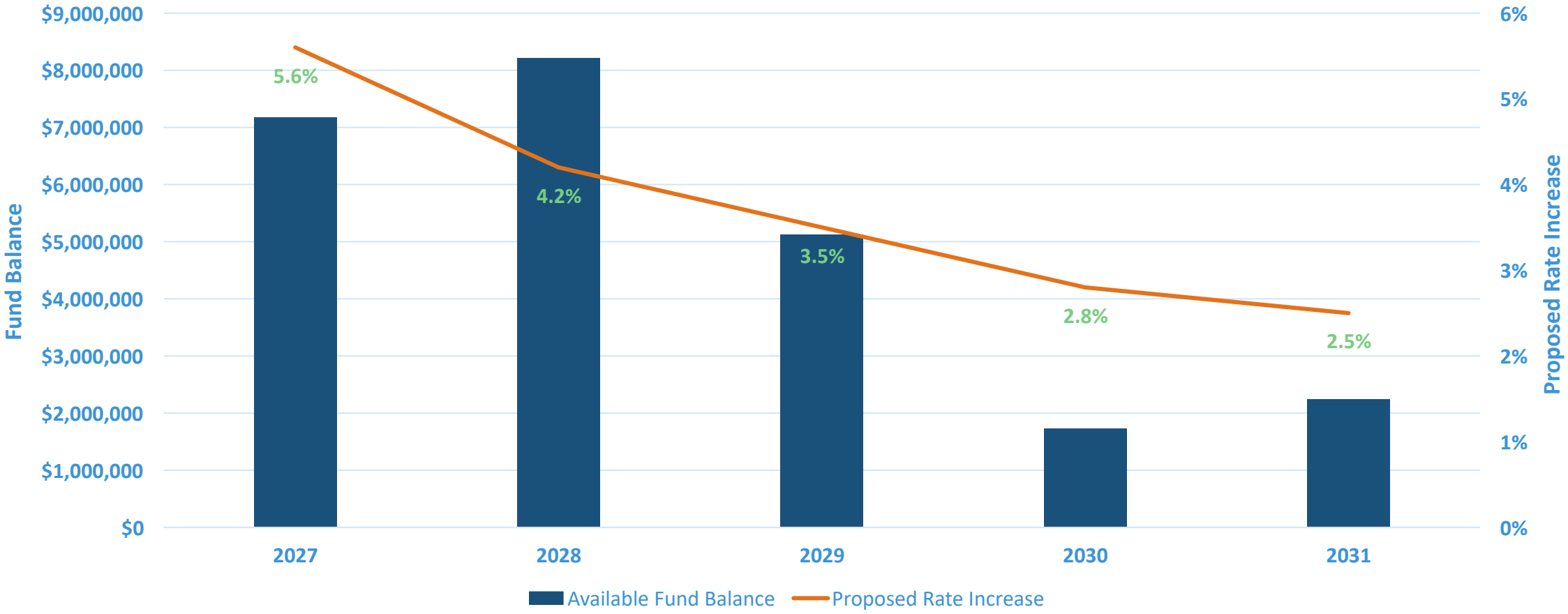
Sewer Available Fund Balance



CITY OF THORNTON

Stormwater Fund

Stormwater Revenue Summary

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Charges for Services	$5,193,440	$5,563,000	$369,560	7%	6% Rate Increase
Miscellaneous	129,000	95,000	(34,000)	(26%)	Interest Income
Total	**$5,322,440**	**$5,658,000**	**$335,560**	**6%**	

Stormwater Fund Expenditures

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Stormwater Operations	$2,202,331	$2,403,300	$200,969	9%	Street Sweeping Transfer In
Stormwater Admin	1,944,581	2,083,062	138,481	7%	Personnel
Total	**$4,146,912**	**$4,486,362**	**$339,450**	**8%**	
FTE Total	**15.0**	**15.0**	**-**		
FTE Subtotal – Finance	***1.0***	***1.0***	***-***		
FTE Subtotal – Management Services	***1.0***	***1.0***	***-***		
FTE Subtotal - Infrastructure	***13.0***	***13.0***	***-***		

Stormwater Operations Key Budgetary Changes

- No level of service changes to programs and services.
- Fall Street Sweeping contract costs were transferred from General Fund Streets Operations to Stormwater Operations, as these activities have a greater operational impact on Stormwater services. Contract costs have also increased, resulting in an overall budget impact of approximately $84,000.
- $750k ($375k Stormwater Portion) Vacuum Truck to manage 200 miles of storm pipe, 3,982 storm vaults, and 4,199 manholes to ensure stormwater flows into appropriate locations.

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Stormwater Fund Capital Summary

Project	2027	2028	2029	2030	2031	5-Year Total
Grange Hall Creek South Trib Culvert & Detention Improvements	$1,100,000	$-	$-	$-	$-	$1,100,000
Fleet Replacement	375,000	37,132	880,738	-	278,226	1,571,096
MHFD Flood Risk Assessment	100,000	-	-	-	-	100,000
Stormwater Master Plan	100,000	-	-	-	-	100,000
Storm Manhole Rehab	50,000	50,000	50,000	50,000	50,000	250,000

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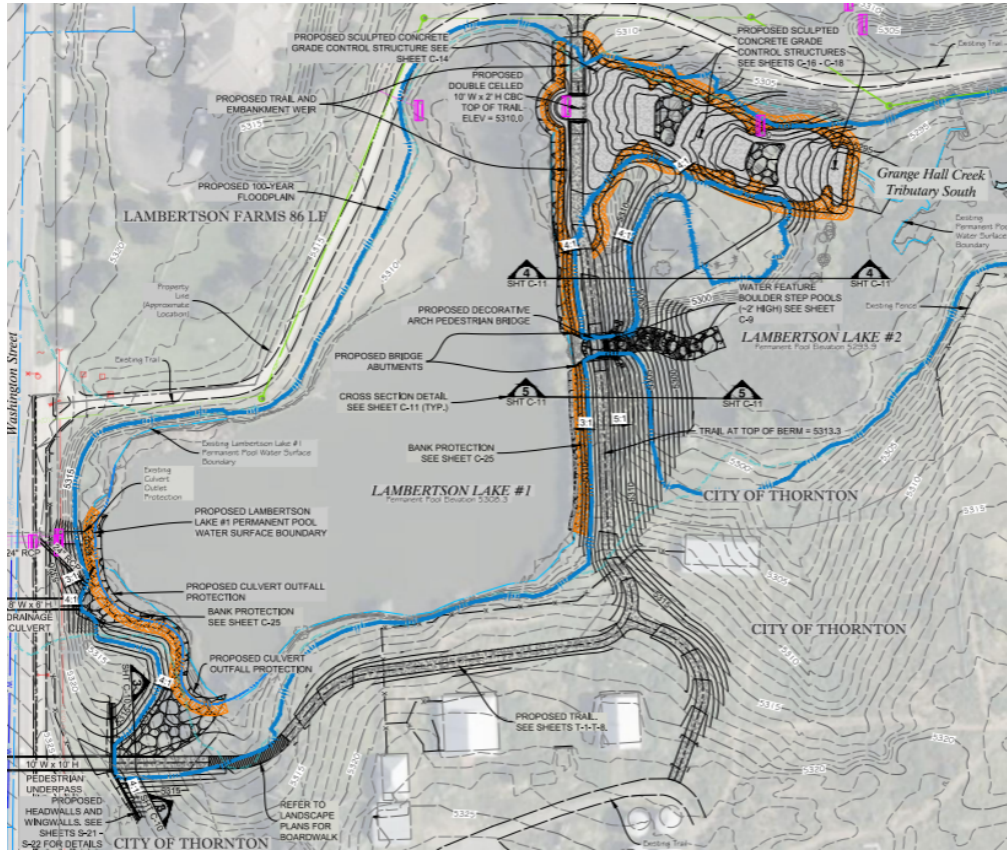
Stormwater Fund Capital Summary

Project	2027	2028	2029	2030	2031	5-Year Total
...Continued from previous slide						
Local Drainage Issues	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Washington St Storm Pipe Repair	-	1,300,000	-	-	-	1,300,000
Niver Creek Trib Improvements at Huron	-	426,000	341,000	2,568,000	-	3,335,000
E 110th Ave and Elm Dr Improvements	-	150,000	400,000	-	-	550,000
Basin 4100 Outfall Improvements	-	-	300,000	1,000,000	1,000,000	2,300,000
Hoyt Drive Storm Outfall Repairs	-	-	100,000	300,000	-	400,000
Total Stormwater Capital	**$1,750,000**	**$1,988,132**	**$2,096,738**	**$3,943,000**	**$1,353,226**	**$11,131,096**

THORNTON

Grange Hall Creek South Tributary Improvements

- **Scope:** This project will replace the Grange Hall Creek South Tributary culverts at Washington St with culverts that can convey the 100-yr storm event and a pedestrian underpass. This project also includes spillway repairs between Lambertson Lakes #1 and #2 and formalizing the pedestrian path between the lakes.
- **Cost:** $1.1M in 2027 ($3.38M total)
  - MHFD is lead and will contribute $2.28M
- **Timeline:**
  - Design: 2024–2025
  - Utility Relocation: 2025
  - Construction: 2027



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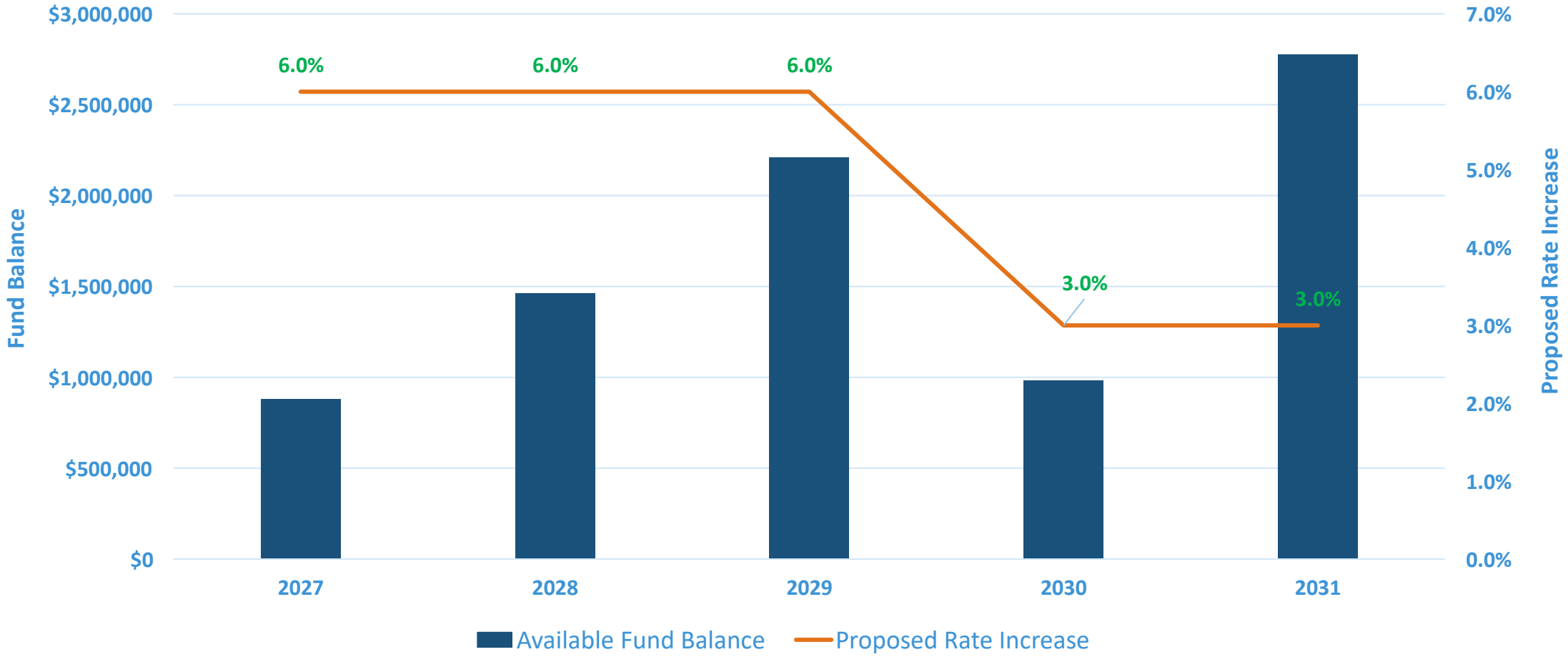
Stormwater Available Fund Balance



CITY OF THORNTON

Environmental Services Fund

Environmental Services Revenue Summary

Revenue Source	2026 Projected	2027 Budget	$ Change	% Change	Change Drivers
Charges for Services	$8,886,915	$8,888,000	$1,085	0%	
Reimbursement	(492,000)	(2,018,000)	(1,526,000)	(310%)	CO EPR
Special Pickups	273,565	280,600	7,035	3%	
Intergovernmental	661,073	2,187,073	1,526,000	231%	CO EPR
HB1162 Bag Fee	180,200	161,200	(19,000)	(11%)	Transfer from General Fund
Interest, Misc.	188,800	223,800	35,000	19%	Change in Fund Balance
Total	**$9,698,553**	**$9,722,673**	**$24,120**	**0%**	

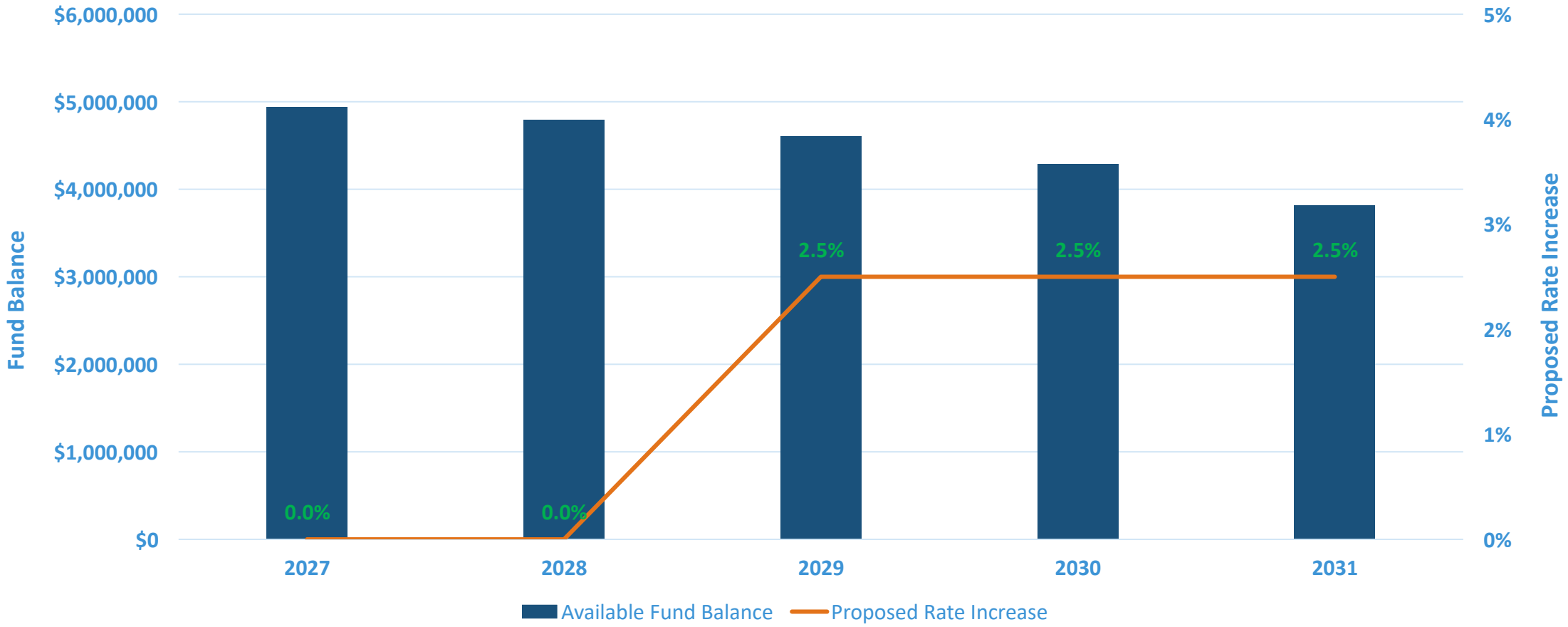
Environmental Services Fund Expenditures

Division	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Environmental Services Operations	$6,565,609	$6,653,860	$88,251	1%	Personnel
Environmental Services Admin	1,024,095	1,154,798	130,703	13%	Personnel
Total	**$7,589,704**	**$7,808,658**	**$218,954**	**3%**	
FTE Totals	**28.0**	**28.0**	**-**		

Environmental Services Capital Summary

Project	2027	2028	2029	2030	2031	5-Year Total
Fleet Replacement	$544,030	$1,600,701	$1,522,813	$1,568,498	$1,615,553	$6,851,595
Total Environmental Services Capital	**$544,030**	**$1,600,701**	**$1,522,813**	**$1,568,498**	**$1,615,553**	**$6,851,595**

Environmental Services Fund Balance



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Thornton Development Authority

TDA Revenues

	2026 Projection	2027 Budget	$ Change	% Change	Change Drivers
TDA South					
Property Tax	$582,058	$470,000	($112,058)	(19%)	Assessed valuations decreased due to protested valuations
Miscellaneous	109,500	105,000	(4,500)	(4%)	Interest Income
Total TDA South	**$691,558**	**$575,000**	**($116,558)**	**(17%)**	
TDA North					
Sales Tax	$7,723,614	$7,973,793	$250,179	3%	
Property Tax	20,444,525	16,959,000	(3,485,525)	(17%)	Assessed valuations decreased due to protested valuations
Miscellaneous	1,766,826	1,672,100	(94,726)	(5%)	Interest Income
Total TDA North	**$29,934,965**	**$26,604,893**	**($3,330,072)**	**(11%)**	
TDA 144th					
Sales Tax	$1,125,047	$1,261,860	$136,813	12%	
Property Tax	2,376,341	2,246,000	(130,341)	(5%)	Assessed valuations decreased due to protested valuations
Miscellaneous	86,720	86,100	(620)	(1%)	

TDA South Expenditures

Project	2027	2028	2029	2030	2031	5-Year Total
TDA South						
Administrative Fee	$260,957	$268,785	$276,849	$285,154	$293,709	$1,385,454
South Thornton Attraction & Revitalization (STAR) Grant	100,000	100,000	100,000	100,000	100,000	500,000
Stormwater Fees	16,045	17,008	18,028	19,110	20,257	90,448
Property Tax Treasurer Fees	8,086	7,262	7,262	7,479	7,479	37,568
Washington St Improvements*	-	-	500,000	-	-	500,000
Total TDA South Fund	**$385,088**	**$393,055**	**$902,139**	**$411,743**	**$421,445**	**$2,513,470**

**Split between funds*

TDA 144th Expenditures

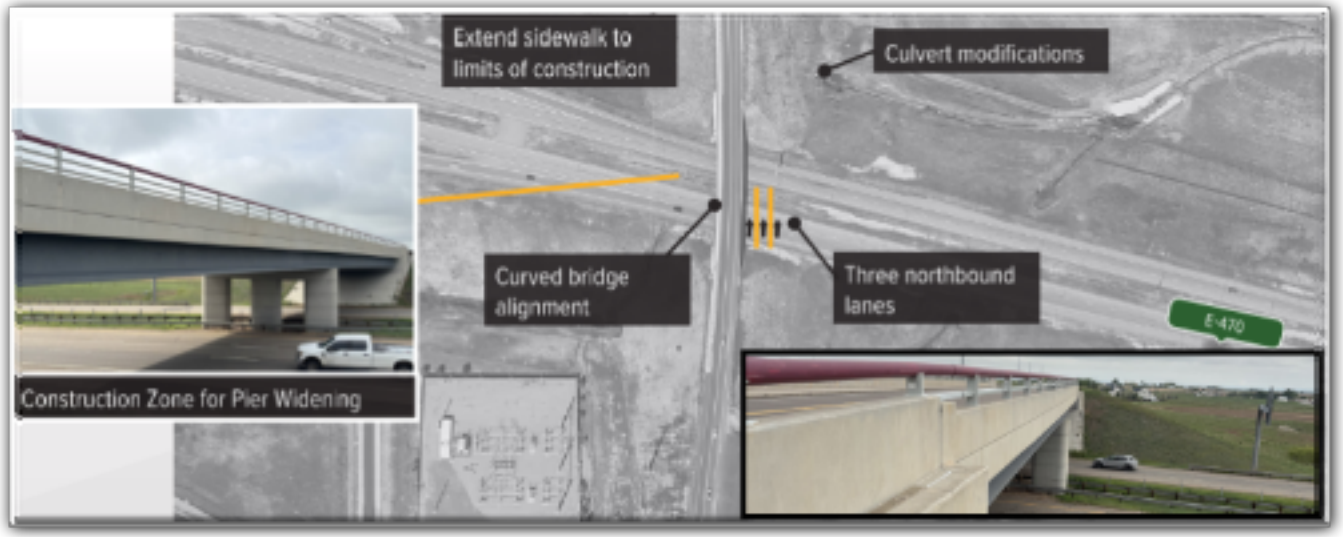
Project	2027	2028	2029	2030	2031	5-Year Total
Debt Service	$2,055,025	$2,055,025	$2,052,025	$2,056,025	$2,056,525	$10,274,625
Administrative Fee	1,087,613	1,120,241	1,153,849	1,188,464	1,224,118	5,774,285
Revenue Sharing/Incentives	386,165	347,563	354,279	360,334	374,222	1,822,563
Property Tax Treasurer Fees	33,000	34,701	34,701	35,742	35,742	173,886
Total TDA 144th Fund	**$3,561,803**	**$3,557,530**	**$3,594,854**	**$3,640,565**	**$3,690,607**	**$18,045,359**

TDA North Expenditures

Project	2027	2028	2029	2030	2031	5-Year Total
Washington Street Bridge - E470	$19,382,540	$-	N/A	N/A	N/A	$19,382,540
Repayment for 144th Avenue/I-25 Interchange	1,654,032	1,654,037	N/A	N/A	N/A	3,308,069
Administrative Fee	1,551,223	1,628,784	N/A	N/A	N/A	3,180,007
Debt Service	1,410,593	1,414,138	N/A	N/A	N/A	2,824,731
Property Tax Treasurer Fees	244,340	262,017	N/A	N/A	N/A	506,357
Branding/Placemaking	100,000	-	N/A	N/A	N/A	100,000
Total TDA North Fund	**$24,342,728**	**$4,958,976**	**N/A**	**N/A**	**N/A**	**$29,301,704**

Washington Street Bridge over E470

- **Scope:** The project will widen the Washington Street bridge over E470 to six travel lanes, bike lanes, and sidewalks.
- **Cost:** $20,978,333
- **Timeline:**
  - Design: 2025-2026
  - Right-of-Way: 2027
  - Construction Completed: 2028



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TDA North Branding & Placemaking

- **Scope:** The project will develop branding and placemaking elements in TDA North to potentially include entertainment, corporate signage, wayfinding signage, trail connections, enhanced public seating, marketing campaigns, and murals.
- **Cost:** $100k
- **Timeline:**
  - Pilot in 2027 with opportunity to expand in future years
- **Strategic Plan Alignment:**
  - Aligned with several goals and actions under Vibrant and Purposeful Development (VPD1C, VPD2B, VPD4B, VPD4D)

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CITY OF THORNTON

TASHCO FUND

TASHCO

	2026 Budget	2027 Budget	$ Change	% Change	Change Drivers
Revenues					
Special Events	$22,056	$23,400	$1,344	6%	New ticket events
Grant Revenue	60,905	47,475	(13,430)	(22%)	‘26 included visual art grant $20k
Interest, Miscellaneous	274,544	23,000	(251,544)	(92%)	One-time transfer from risk ‘26
Fundraising	1,000	1,000	0	0%	
Donations	1,000	1,000	0	0%	
Transfer In	35,000	35,000	-	0%	
Total Revenues	**$394,505**	**$130,875**	**($263,630)**	**(67%)**	
Expenditures					
Operating Expenditures	$83,544	$117,840	$34,296	41%	2027 SCFD Grant Costs
Total Expenditures	**$83,544**	**$117,840**	**$34,296**	**41%**	

TASHCO Operating

TASHCO Operating supports the board and annual SCFD grant-funded programs. This has historically included the Thornton Arts Academy, Music Series, Oz Gallery, other visual arts and cultural projects, and programs.

The 2027 Operating is focused on facilitating these grant supported programs. Historical programs that are ongoing and non-grant funded such as Pride, Juneteenth, Dino Fest, and Dia de los Muertos have been transferred into a General Fund Operating Division.



Public Art

- **Current Projects**
  - Native American Heritage Project at Aylor Open Space
  - PFAS Treatment Plant Mural
  - Ongoing maintenance of current assets
- **Planned Projects**
  - Youth Murals (SCFD grant request for 2027)
  - Veterans Memorial Sculpture Relocation
  - North Washington Developer Mural Program
  - McAllister Park Sculpture
- **Reorganization Impacts**
  - This function has been realigned from the former Parks, Recreation, and Community Programs Department to the new Planning and Economic Development Department

THORNTON

CITY OF THORNTON

E911 & 136th GID

E911 Fund

Accounts for E911 surcharges collected from telecommunications providers operating within the City. Revenues help fund a portion of eligible emergency service costs authorized by State statute.

	2026 Budget / Projection	2027 Budget	$ Change	% Change	Change Drivers
Revenues					
E-911 Revenues	$4,438,760	$4,495,000	$56,240	1%	
Total Revenues	**$4,438,760**	**$4,459,000**	**$56,240**	**1%**	
Expenditures					
Transfer to the General Fund	$4,479,000	$4,890,000	$411,000	9%	
Total Expenditures	**$4,479,000**	**$4,890,000**	**$411,000**	**9%**	

136th General Improvement District

Accounts for property tax assessment revenues collected within the District and used to repay the General Fund for costs previously incurred to construct the 136th Avenue and I-25 interchange.

	2026 Budget / Projection	2027 Budget	$ Change	% Change	Change Drivers
Revenues					
Property Tax	$263,200	$240,000	($23,200)	(9%)	
Interest, Miscellaneous	5,470	2,500	(2,970)	(54%)	
Total Revenues	**$268,670**	**$242,500**	**($26,170)**	**(10%)**	
Expenditures					
Transfer to the General Fund	$247,488	$260,600	$13,112	5%	
Treasurer Fees	4,000	4,000	0	0%	
Total Expenditures	**$251,488**	**$264,600**	**$13,112**	**5%**	

CITY OF THORNTON

Risk

Risk Fund

Accounts for costs associated with the City's comprehensive risk management program, including property, liability, and work-related injury risks, as well as the City's self-funded health, dental, and vision insurance programs.

	2026 Budget / Projection	2027 Budget	$ Change	% Change	Change Drivers
Revenues					
Charges for Services	$16,902,505	$28,383,410	$11,480,905	68%	• '27 Increase related to health insurance • '26 One-time credit back to funds
Expenditures					
Risk Management	$24,417,726	$28,539,906	$4,122,180	16.9%	• Increases to health insurance • Increase to P/C due to change in billing process for PD upfits
FTE Totals	**5.0**	**5.0**	**0.0**	**0%**	

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All Funds - Unfunded Summary

Project	2026	2027	2028	2029	2030	Total
Ped & Bicycle Mobility	$7,577,000	$ 35,769,000	$ 16,567,000	$ 14,265,000	$ 1,432,000	$ 75,610,000
Parks & Rec Improvements	4,621,000	3,920,000	2,295,000	1,550,000	2,350,000	14,736,000
Road Expansion	4,303,500	10,385,900	2,637,500	316,700	2,335,200	19,978,800
Facilities	1,580,000	1,000,000	-	-	-	2,580,000
Public Safety	1,610,000	800,000	500,000	470,000	15,000,000	18,380,000
Fleet Expansion	1,462,000	-	-	-	-	1,462,000
Road & Traffic Maintenance	536,392	412,582	568,281	373,279	295,723	2,186,257
Utilities Capital	99,000	-	-	-	-	99,000
New/Enhanced Positions	2,660,923	Annual cost increases by COLA/merit/markets annually				
Software	312,000	Assume annual costs increase by inflationary increases				
Total Unfunded	**$24,761,815**	**$52,287,482**	**$22,567,781**	**$16,974,979**	**$21,412,923**	**$138,004,980**

CITY OF THORNTON

Personnel Follow-Up

Big Picture Review of Regional Trends

- Requested big picture data from surrounding jurisdictions, including both survey and non-survey jurisdictions
- Questions focused on pay and benefits, FTE growth or reduction, revenue growth, changes to revenue sources, and utilization of fund balance
  - Average Personnel Increase: 3.6%, many cities are balancing higher pay increases by removing positions, adding or enhancing revenue streams, or utilizing fund balance
  - Average Health Insurance Premium Increase: 8.4%
  - Plan Design Changes: Mixed results, some instituted plan design changes to keep costs lower
  - Increases to Fees and Charges: Many have seen increases to fees and charges or tax revenues, each entity is unique in what is charged and what is potentially changing
  - Vacant Positions Removed: Many of the survey jurisdictions removed over 10 vacant positions each, fewer have also had to plan for lay-offs
  - New Positions Added: The addition of new positions were rare without offsetting reductions in other positions

Survey Jurisdiction Average Monthly Health Plan Premium Contributions

	Survey Jurisdictions					Thornton Proposed				
	Employee		Employer			Employee		Employer		
	$	%	$	%	Total	$	%	$	%	Total
Single Coverage	$102	11.7%	$804	88.3%	**$906**	$114	12.3%	$865	87.7%	**$979**
Family Coverage	$434	17.2%	$2,157	82.8%	**$2,591**	$619	23.2%	$2,165	76.8%	**$2,784**

Key Takeaways:

- Single coverage cost is similar between Thornton and survey jurisdictions
- Family coverage cost is higher at Thornton than survey jurisdictions
- For both types of plans, Thornton is contributing a higher dollar amount than the average survey jurisdiction, though a lower proportional amount

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Survey Jurisdiction
Average Deductible/Out of Pocket (OOP) Maximums

	Survey Jurisdictions*		Thornton Proposed	
	Deductible	**OOP**	**Deductible**	**OOP**
HMO	$838/$1,706	$3,932/$7,993	$3,500/$7,000	$7,000/$14,000
HDHP	$1,957/$3,800	$2,957/$6,843	$4,000/$8,000	$8,000/$16,000

Key Takeaways:

- Thornton's proposed 2027 plan design changes to deductibles and OOP maximums are above the survey jurisdiction average
- Comparison does not include analysis related to other plan design components, including network choice for care
- Additional analysis necessary to fully understand plan differences and variations in cost

*Data does not include Arvada or Westminster changes for 2027; both indicated they were considering options

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Options for Personnel Changes

- On 9/22 staff shared a number of options for personnel changes to the 2027 budget based on both realized and potential revenues
- Council then directed staff to include these options in the budget presentation, with the addition of an analysis on pros and cons to each option
- There are two major options, each with multiple sub-options
  - Option 1 – Allocate $1.2M in one-time revenue to one-time expenditure changes
  - Option 2 – Increase fees and fines by an inflationary increase of 2.5%, and then allocate the additional $600k in ongoing revenue to ongoing expenditure changes

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Option 1

Description: Utilize the additional $1.2M in revenues from the Medicaid Supplemental Payment to invest in one-time efforts, such as:

A. Up to $1,400 additional increase for the one-time merit payment for General Employees and Police Union Employees at top step ($2900 total one-time merit payment)

B. Split one-time revenue between an additional increase for the one-time merit and to cover all employee premium increases for 2027

C. Utilize a portion of the additional revenue to cover all employee health insurance premium increases for 2027, return the remainder to fund balance

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Option 1.A – Increase to One-Time Merit Payment

- **Description:** Up to $1,400 additional increase for the one-time merit payment for General Employees and Police Union Employees at top step, which would bring the initial one-time merit payment to $2,900
- **Pros:**
  - Demonstrates larger investment in employees
  - Assists with cost of living increases in 2027
  - Hedges against volatility in future anticipated Medicaid reimbursements from federal Medicaid reform
- **Cons:**
  - One-time rather than ongoing cost of living assistance for employees

THORNTON

Option 1.B - Increase to One-Time Merit Payment and Employer Contributions to Health Insurance Premiums

- **Description:** Up to $740 additional increase for the one-time merit payment for General Employees and Police Union Employees at top step, which would bring the one-time merit payment up from $1,500 to $2,240. Employee health insurance premiums would stay at 2026 levels, though plan design changes would still be enacted.
- **Pros:**
  - Demonstrates larger investment in employees
  - Assists with cost of living increases in 2027
  - Hedges against volatility in future anticipated Medicaid reimbursements from federal Medicaid reform
- **Cons:**
  - One-time rather than ongoing cost of living assistance for employees: managing expectations may be difficult
  - Adds approximately $600K in one-time support to preexisting $600,000 one-time fund balance offset, creating a potential $1.2M funding challenge in 2028 to address through plan design or increased premiums
  - Disproportionately benefits employees on the City's health plans, especially the more expensive health plans

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Option 1.C - One-Time Increase to Employer Contributions to Health Insurance Premiums

- **Description:** Utilize a portion of the additional $1.2M in revenues from the Medicaid Supplemental Payment to increase the employer contribution to health insurance premiums to offset the increase to employees ($563k), returning the remainder of the additional revenues to available fund balance.
- **Pros:**
  - Demonstrates larger investment in employees
  - Assists with health insurance increases in 2027
  - Hedges against volatility in future anticipated Medicaid reimbursements from federal Medicaid reform
- **Cons:**
  - One-time rather than ongoing cost of living assistance for employees: managing expectations may be difficult
  - Adds approximately $600K in one-time support to preexisting $600,000 one-time fund balance offset, creating a potential $1.2M funding challenge in 2028 to address through plan design or increased premiums
  - Only benefits employees on the City's health plans
  - Disproportionately benefits employees on the more expensive health plans

Option 2

Description: 2.5% inflationary adjustment to Fees and Fines in 2027 and future years to produce up to $618k in revenue, in alignment with the Strategic Plan, to invest in strategies such as:

A. Additional base-building increase for General Employees and Police Union Employees at top step

B. Increased contributions to Health Savings Accounts for employees enrolled in High Deductible Health Plans

C. Increased employer coverage of health insurance premiums, ultimately covering the anticipated employee increases to health insurance premiums

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Option 2.A - Increase Base-Building Wage Growth

- **Description:** Utilize the additional $618k in revenues from the fees and charges increase to increase the base-building wage increase for General Employees and Police Union Employees from 1.0% to 1.6%.
- **Pros:**
  - Assists with cost of living increases in an ongoing manner
  - Aligns fees and charges with the cost of providing programs and services based on inflation
  - 2027 Fee Philosophy and Study likely to make recommendations for changes
- **Cons:**
  - Do not have the benefit of recommendation of 2027 fee study to inform projection
  - Increases cost of some City run programs to individual users (residents, businesses, etc.)
  - Increases future ongoing personnel costs

Cigna Employee Premium Impact

- Comparison of 1.6% Economic Adjustment, plus applicable Market increase vs Premium Increase by Plan and Tier
- 23 Impacted Employees

Plan/Tier	Employees Impacted*		$ Impact
	#	%**	
Cigna HMO Single	0	0.00%	$0
Cigna HMO Employee +1	4	0.48%	$50 - $196
Cigna HMO Family	18	2.16%	$5 - $774
Cigna HDHP Single	0	0.00%	$0
Cigna HDHP Employee +1	0	0.00%	$0
Cigna HDHP Family	1	0.12%	$209

* Includes all employees, except Fire Union employees who are eligible for a different pay increase dictated by CBA

** Based on total enrollment of 835 between both carriers

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Kaiser Employee Premium Impact

- Comparison of 1.6% Economic Adjustment, plus applicable Market increase vs Premium Increase by Plan and Tier
- 0 Impacted Employees

Plan/Tier	Employees Impacted		$ Impact
	#	%	
Kaiser HMO Single	0	0.00%	$0
Kaiser HMO Employee +1	0	0.00%	$0
Kaiser HMO Family	0	0.00%	$0
Kaiser HDHP Single	0	0.00%	$0
Kaiser HDHP Employee +1	0	0.00%	$0
Kaiser HDHP Family	0	0.00%	$0

* Includes all employees, except Fire Union employees who are eligible for a different pay increase is dictated by CBA

** Based on total enrollment of 835 between both carriers

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Option 2.B - Increase Contributions to HSAs

- **Description:** Increase contributions to Health Savings Accounts for employees enrolled in High Deductible Health Plans, depending on tier, of up to $1,750, $2,500, $3,000
- **Pros:**
  - Provides benefit to employees with High Deductible Health Plans, helping to offset health care costs
  - Aligns fees and charges with the cost of providing programs and services based on inflation
  - Incentivizes use of High Deductible Plans, which could increase long-term affordability of health care plans for City and employees
  - 2027 Fee Philosophy and Study likely to make recommendations for changes
- **Cons:**
  - Do not have the benefit of recommendation of 2027 fee study to inform projection
  - Only impacts employees utilizing City health care plans, specifically the High Deductible Health Plans
  - Increases cost of some City run programs to individual users (residents, businesses, etc.)

Option 2.C - Increase Employer Contribution to Health Care Premiums

- **Description:** Increase employer coverage of health insurance premiums, ultimately covering the anticipated employee increases to health insurance premiums
- **Pros:**
  - Provides relief to health insurance premium increases
  - Aligns fees and charges with the cost of providing programs and services based on inflation
  - 2027 Fee Philosophy and Study likely to make recommendations for changes
- **Cons:**
  - Do not have the benefit of recommendation of 2027 fee study to inform projection
  - Only impacts employees utilizing City health care plans
  - Could set a challenging precedent (employee/employer proportional split) to maintain if health insurance costs continue to rise
  - Projected increases to future healthcare costs will grow at a faster rate than projected revenues
  - Increases cost of some City run programs to individual users (residents, businesses, etc.)

Next Steps

- Adopting the 2027 Budget
- Budget appropriations for 2027
- Tax Mill Levy
- Career Service Pay Plan
- Excluded Pay Plan
- TASHCO – Adopting 2027 Budget
- 136th GID – Adopting 2027 Budget
- 136th GID Tax Levy
- E911 – Adopting 2027 Budget
- TDA – Adopting 2027 Budget