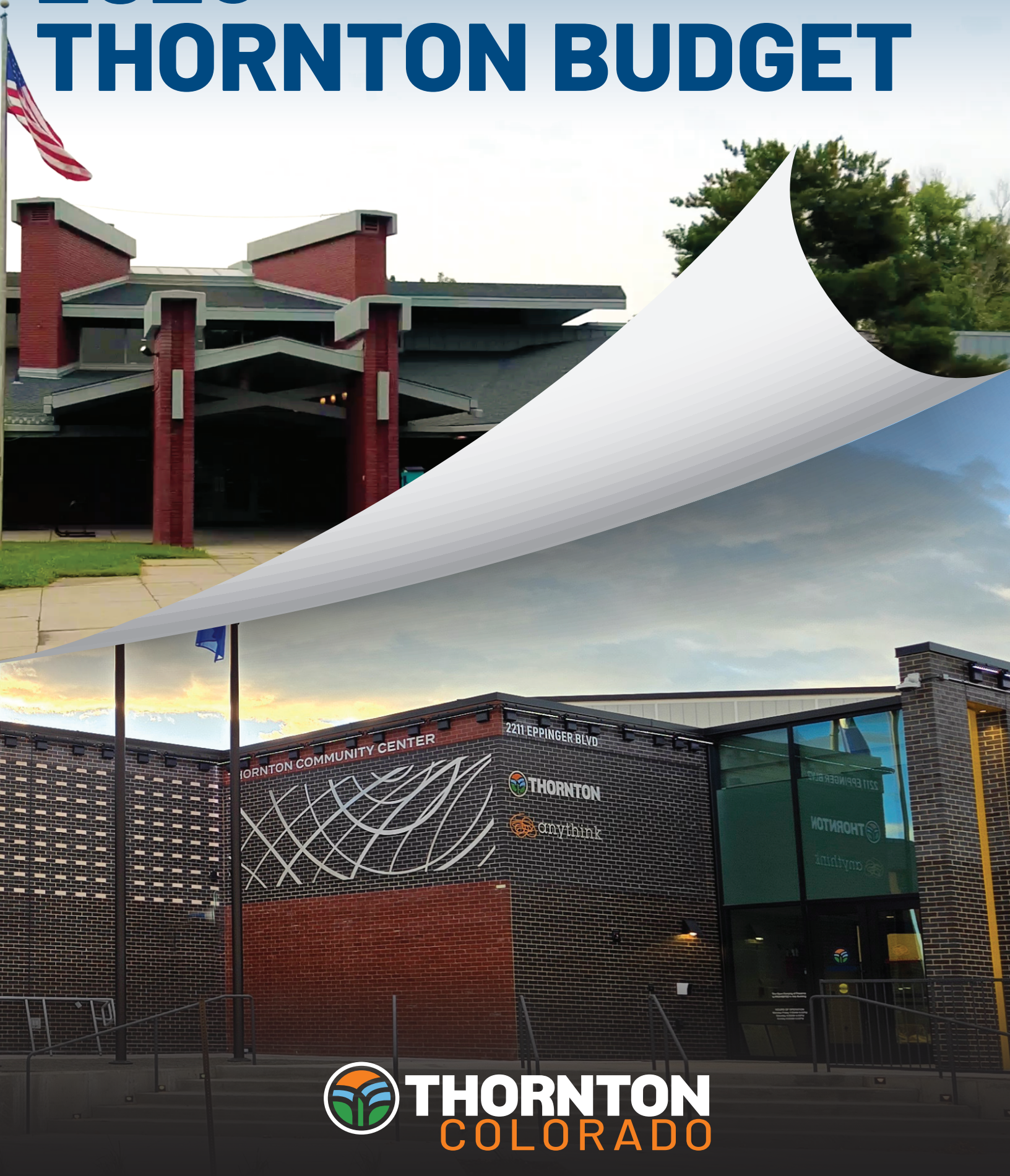


2025 THORNTON BUDGET



THORNTON
COLORADO

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

City of Thornton
Management & Budget Office
9500 Civic Center Drive
Thornton, Colorado 80229

Phone: 303-538-7321

www.thorntonco.gov

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

Cover Design: Thornton Community Center: Old & New



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Thornton
Colorado**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Thornton, Colorado**, for its Annual Budget for the fiscal year beginning **January 01, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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*Available by request.

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CHAPTER 1: INTRODUCTION

CITY COUNCIL

MAYOR



Jan Kulmann

COUNCIL MEMBERS

Ward 1



Justin Martinez

Ward 2



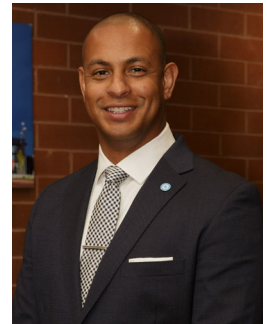
Roberta Ayala

Ward 3



David Acunto

Ward 4



Chris Russell



Kathy Henson



Jessica Sandgren



Tony Unrein



Karen Bigelow,
Mayor Pro Tem

CITY MANAGER AND SENIOR LEADERSHIP TEAM

Tansy Hayward, City Manager
Tami Yellico, City Attorney
Joyce Hunt, Deputy City Manager
Robb Kolstad, Deputy City Manager
Randy Grant, Director of City Development
Greg Reeves, Interim Police Chief
Stephen Kelley, Fire Chief
Brett Henry, Executive Director of Infrastructure

Doug Romig, Executive Director of Parks & Recreation
Todd Barnes, Communications Director
Adam Krueger, Economic Development Director
Chris Molison, Executive Director of Management Services
Kimberly Newhart, Finance Director
Erika Senna, Budget & Operations Director
Kristen Rosenbaum, City Clerk

RESIDENT INPUT AND LEGAL REQUIREMENTS

Resident Participation

The annual budget is an ongoing process combining resident input, City Council desires and direction, and staff recommendations.

Residents are encouraged to attend community meetings, ice cream socials, and other public meetings, including the budget review meetings and the public hearing on the annual budget. These are excellent opportunities to discuss services, projects, and other issues with members of City Council. This dialogue often serves as the basis for discussions during the budget planning process, and can pave the way for enhancing an existing service or developing a new project or program.

Legal Requirements

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

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

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

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

2025 BUDGET MESSAGE

To: Mayor and City Council
From: Tansy Hayward, City Manager
Subject: Recommended 2025 Budget

Mayor and members of City Council,

I am pleased to present the recommended 2025 Budget for the City of Thornton in the amount of \$486,075,121. The recommended 2025 Budget is a balanced budget with ongoing revenues meeting or exceeding ongoing expenditures but does include the planned spending down of fund balance to make one-time investments in capital projects.

The 2025 Budget reflects City Council's priorities, which includes four citywide goals created and agreed to by City Council ahead of the 2025 budget process:

- **Invest in Street Rehabilitation**
 - The budget includes street rehabilitation across the city, which includes paving, crack seal, and other road treatment projects. Additional funding for a slurry seal treatment for residential and lower use collector streets was included in the 2025 budget. This treatment is attractive and also extends the life of the streets.
- **Enhance Code Enforcement**
 - The budget includes an increase to proactive code enforcement across the City, by adding an additional Code Compliance Officer, staggering shifts to allow for identification of code issues that occur at different times of day, funding abatements of code violations when necessary, and a review of the efficacy of policies instituted in 2024.
- **Enhance Trail Connections**
 - The budget includes a number of trail connection projects, including an underpass at Washington Street leading to Lambertson Farms, with additional trails and pedestrian bridge on that property, soft surface trails at the Aylor Open Space, and the continuance of the Citywide Bicycle and Pedestrian Trail Planning Study, which will be completed in 2025.
- **Improve Traffic Safety**
 - The budget provides for continued investment in traffic safety across the City through a number of safety measures (both vehicular and pedestrian) installed at intersections across the City, the implementation of two red light and two mobile speeding cameras to help deter speeding and the running of red lights at critical intersections and finalizing the Vision Zero Plan.

2025 BUDGET MESSAGE

Investing in Services and Amenities

The City looks to provide excellent service to the community, whether that be through well-trained staff, robust programmatic offerings, or welcoming and engaging gathering spaces. This budget reflects that investment in a number of ways, including:

- The first full year of operations at the Police Training Facility, including the training range, and the first POST (Peace Officer Standards & Training) Academy,
- The first full year of operations and programming at the new Thornton Community Center in collaboration with Anythink Library,
- Construction of Fire Station No. 8, with an anticipated opening date late 2025,
- Hiring, equipping, and training 21 new firefighters to address leave policies, pre-hire for Station 8 opening, and to adjust staffing on engine companies,
- Design and construction of the 104th Avenue Widening Project; and,
- Construction of the Ken Frieberg Fire Museum at 9451 Dorothy Boulevard.

This budget also reflects the City's commitment to reinvestment and maintenance of current spaces and amenities, including:

- Continued investments in city-wide accessibility, including accessibility of digital content the City creates and provides,
- Remediation of the Thornton Shopping Center source area, including excavation and disposal,
- The beginning of a 5-year project to make improvements along the South Washington corridor, to improve aesthetics and walkability of the area,
- Maintenance of the City's recreation facilities and parks, including sport courts, sport fields, recreation facility equipment, swimming pool repairs, concrete repairs along trails, irrigation maintenance and part replacement, hazardous tree removal; and,
- Maintenance of water and sewer lines, hydrants, tanks, and valves throughout the City.

Investing in the Workforce

Investing in the City's workforce is a critical component of long-term success. By prioritizing a robust pay and benefits plan, the City can attract and retain top talent and boost morale, which leads to enhanced service delivery.

The City's 2025 pay plan was developed through several discussions between City management and several stakeholder groups, including the City's Employee Advisory Committee, the Police Pay Plan Committee, Budget management and staff, as well as City Council.

There is a 4.0 percent pay increase being proposed as part of the 2025 pay plan. This increase is comprised of two factors: 1) an economic adjustment of 3.1%, which is based off CPI data from the Bureau of Labor Statistics for the Denver, Lakewood, Aurora area, as well as the annual 2024 projection from the Colorado Legislative Council; and 2) a .9% merit pool to move successful employees through their pay range and to reward them for their contribution to the organization and expertise in their field.

In 2025, the City will continue to offer four different medical plans: Kaiser HMO, Kaiser High Deductible, Cigna Local Plus, and Cigna Local Plus High Deductible. The average increase in health insurance costs is approximately 7%, this cost is shared by the City and employee. The City will also continue to offer two separate dental plans from Delta Dental as well as a vision plan. There are no changes to the dental or vision premiums.

2025 BUDGET MESSAGE

Financial Health: Revenue and Expenditure Summary

Financial health is a critical factor for the long-term success and sustainability of the City. To understand the City's financial health, staff begins with the basepoint of current fund balance and builds the long-term financial model with data on projected revenues and expenditures. This analysis provides valuable insights into the organization's overall financial health, identifies potential risks and opportunities, and informs strategic decision-making.

Sales and Use Taxes are the City's primary revenue source and account for more than half of all the General Government revenues. They are forecasted to grow over projected 2024 returns by 5.1 percent. The City property tax mill levy will remain at the same level that it has been since 1989, 10.21 mills; however, regardless of the mill levy staying steady, property taxes are anticipated to decrease over 2024 property tax revenue due to legislation at the State level. This legislation impacts property tax revenues in perpetuity. Another primary revenue source for the City includes growth revenues, such as building use tax and permit fees, which have been trending down over the last two years. This slow down in development growth impacts multiple revenue streams but is anticipated to gradually pick back up over the next several years.

General operating expenditures in all funds have seen increases. Many of these increases can be attributed to the high levels of inflation experienced both locally and nationally over the last several years. In 2022 and 2023 the regional consumer price index (CPI) increased by 8.0 and 5.2 percent respectively, while the projected annual inflation for 2024 is 2.7 percent.

The decrease or reduced growth in some of our major revenue streams combined with the increases in ongoing costs have put pressure on the City's overall financial health. Thanks to a robust fund balance, there is no immediate impact to service levels for residents, but in future years the City may grow programs and services at a slower rate to remain financially healthy.

Conclusion

The 2025 Budget was developed to support ongoing services to the community and City Council's goals and vision.

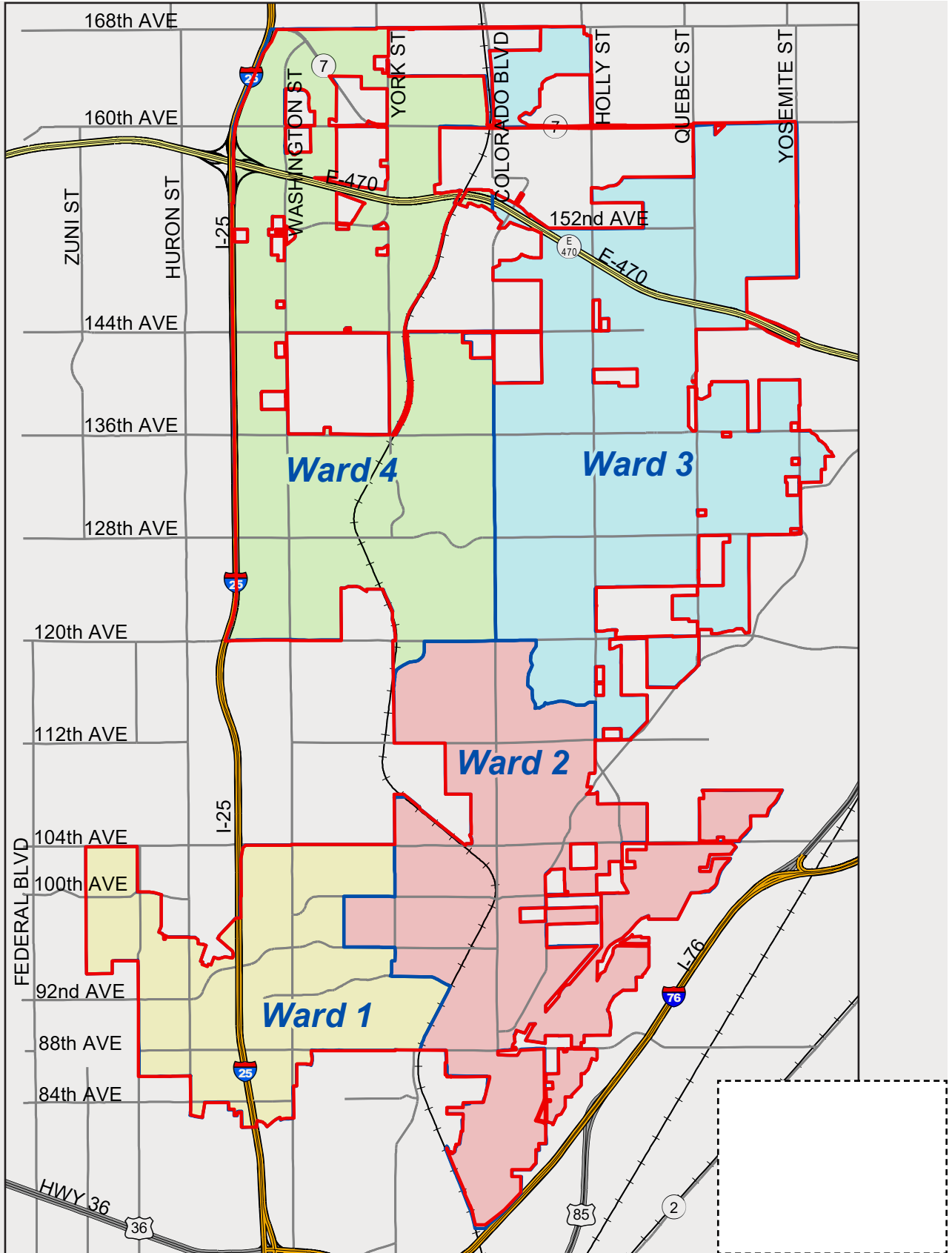
Mayor and City Council, I want to thank you for your input and support of the 2025 Budget as your priorities have shaped this document and service to the community. I also want to thank our budget office and the departments for their work in developing this budget that is responsive to the Council and the community.

Sincerely,

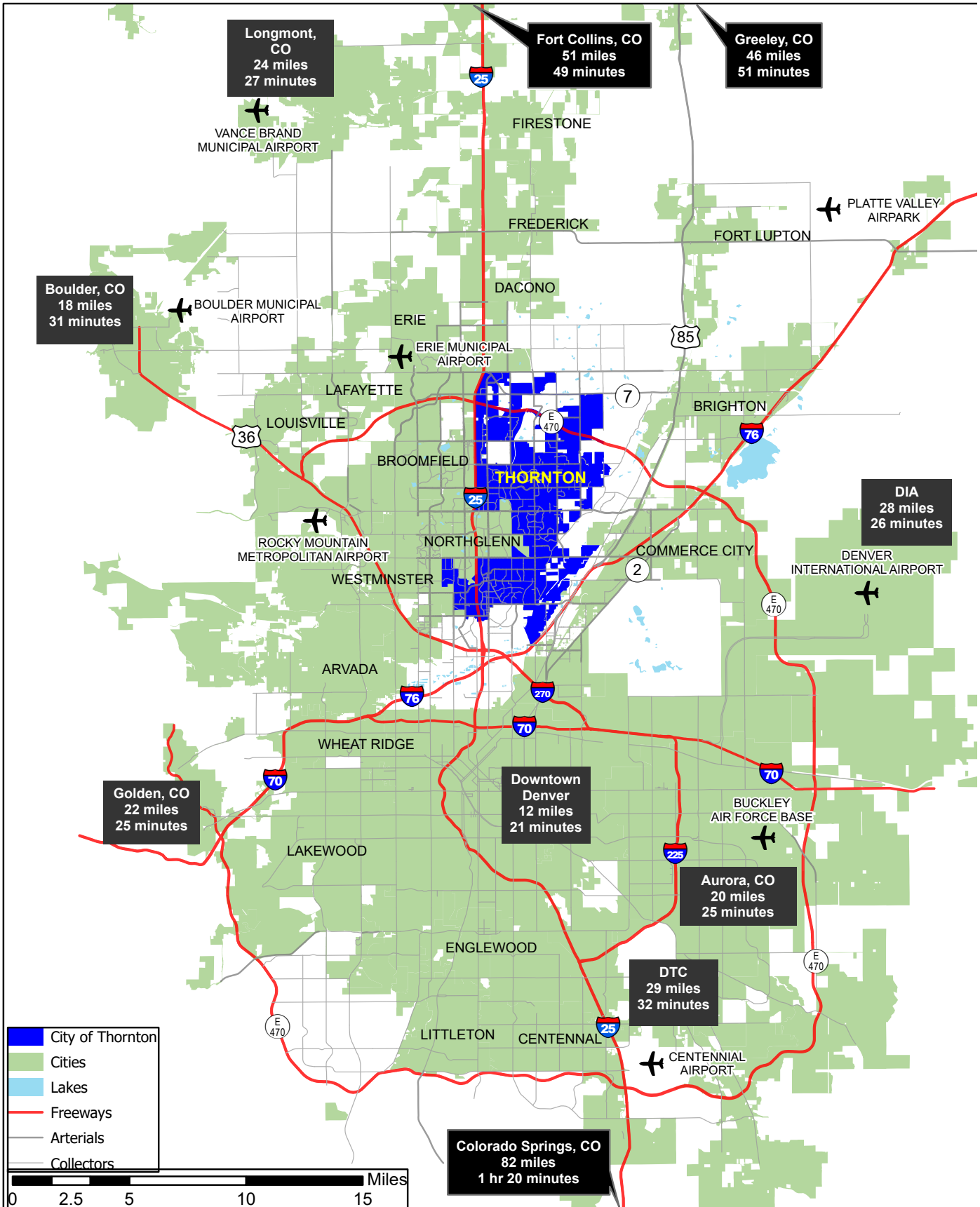
Tansy Hayward
City Manager

WARD BOUNDARIES

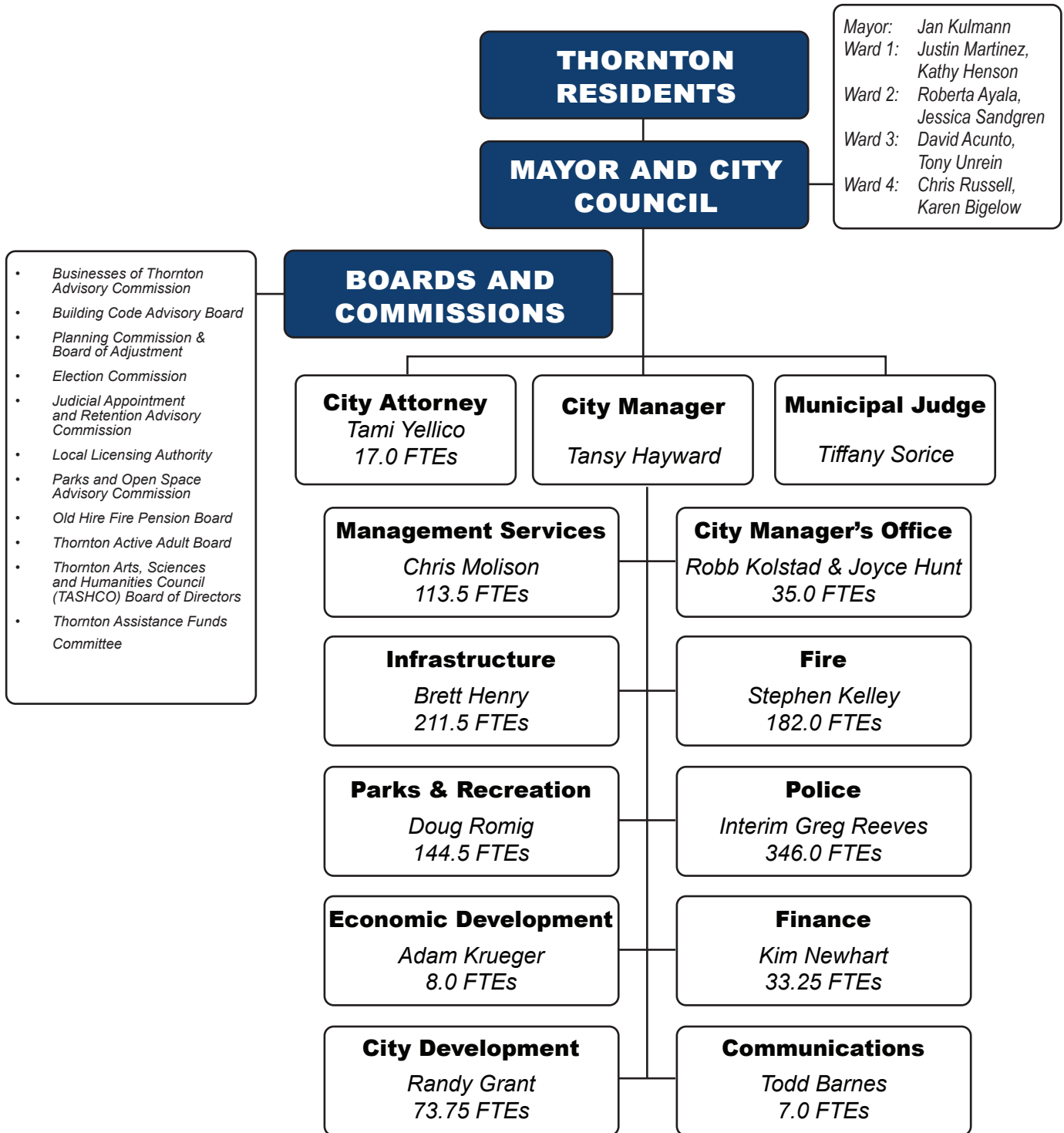
Effective January 1, 2023



REGIONAL MAP



CITY OF THORNTON ORGANIZATION CHART



STRATEGIC GOALS AND IMPLEMENTATION

The City of Thornton's current mission and vision statement was approved by the City Council on July 22, 2014.

Mission Statement

Our mission as a community is to serve as a catalyst to achieve our Vision by:

- Being responsive to the physical and human requirements of its citizens through innovative leadership and planning, in partnership with the private sector;
- Ensuring the availability of a broad range of services through public and private means; and
- Efficiently and effectively utilizing available public and private resources

Vision

Our vision for Thornton in 2040 is a well-planned, self-sustaining community that:

- Has diverse, identifiable neighborhoods in which our citizens feel safe and secure, and which engender pride and a sense of belonging;
- Provides access to a broad range of services to meet the needs of the community;
- Has a transportation system that provides multi-modal opportunities for people to move safely through and within the City toward their destinations;
- Provides for a healthy, high quality of life through its recreational, cultural, parks and open space, and community gathering places;
- Actively engages its citizens, businesses, and educational communities to achieve the community's primary jobs, and an environment that is conducive to business growth; and
- Values the environment and protects the resources it is entrusted with to oversee.

2024 Strategic Planning Conference

In 2024, Thornton City Council held its annual Strategic Planning Conference (SPC). During this SPC the City Council brought in a consultant that led them through an exercise to review and revise the Mission Statement, Vision Statement and Values.

This work kicked off the process to develop a new strategic plan that will help move the City of Thornton forward. The current working draft of the Mission Statement, Vision Statement, and Values, along with the identified Strategic Perspectives and Top Priorities guided the development of 2025 Annual Budget.

New Strategic Plan Outline:

The City Council has developed a new Mission Statement, Vision Statement, and Values that they hold going forward in the development of their new strategic plan.

Mission Statement:

“Our mission is to build a resilient and thriving Thornton by providing vital services that support safety and well-being for our community.

Vision Statement:

“As one of the largest cities in Colorado, Thornton is a regional leader with a dynamic economy and safe, welcoming, and diverse neighborhoods focused on innovation, fiscal responsibility, and service excellence that enriches lives.”

STRATEGIC GOALS AND IMPLEMENTATION

Values

- *Stewardship*
- *Trust*
- *Collaboration*
- *Respect*
- *Accountability*
- *Excellence*
- *Innovation*

The City Council also set the following strategic perspectives to view all strategic themes and initiatives throughout the city at their annual Strategic Planning Conference in 2024. Strategic Perspectives are lenses that the organization views its strategy through to ensure that its various parts of its strategic plan are in sync with the mission, vision, and values.

Strategic Perspectives

The identified strategic perspectives are:

- Residents & Stakeholders,
- Financial Stewardship & Sustainability,
- Operations
- Skilled & Engaged Workforce.

From these strategic perspectives the City Council developed five strategic themes that have been identified as crucial to the success of the organization.

Strategic Themes

The strategic themes are:

- Service & Operational Excellence
- Sustainability & Resiliency
- Innovation
- Strategic Partnering
- Engagement.

STRATEGIC GOALS AND IMPLEMENTATION

Within these themes, Council identified multiple initiatives that would help assist staff in developing strategies and action plans to implement these themes.

Based on these themes the Council identified four top priorities that they sought to be moved forward in the 2025 budget.

Top Priorities:

- Enhanced Street Rehabilitation
- Enhanced Code Enforcement
- Trail Improvements
- Implementation of Vision Zero/Traffic Safety

Ongoing Strategic Plan Development

The City Council, in collaboration with various departments, is actively working to continue its strategic planning efforts in 2025 and establish focus areas, goals, and actions for the upcoming and future years. A Strategic Objective is a clear and ongoing action that helps the city succeed. These objectives guide the organization's strategy for the development of action plans. The determination of the Strategic Objectives and Actions Plans will impact our Levels of Service, which is a measurable data point that describes the quality of service provided.

These efforts aim to create a clear roadmap for the City's long-term vision and operational priorities, which will play a critical role in shaping future budgets. By aligning goals and actions with measurable service standards, the city can ensure that its financial planning effectively supports the strategic themes and priorities of the City of Thornton. This process will involve significant engagement and analysis to create a comprehensive framework that guides resource allocation and service delivery.

While an overall strategic plan is developed, the current budget reflects a maintenance approach, maintaining essential service while prioritizing the top priorities for 2025 that were identified by the City Council. These include enhanced street rehabilitation efforts to improve infrastructure, expanded code enforcement to address community concerns, and trail improvements to promote recreation and connectivity. Additionally, the city is advancing its Vision Zero and traffic safety programs, focusing on reducing accidents and ensuring safer streets for all users. By concentrating resources on these top priorities, the city is addressing immediate needs while laying the groundwork for a more strategic and forward-thinking plan forward.

THORNTON AT A GLANCE

Overview and Demographic Narrative

Thornton is a diverse community with a strong commitment to quality of life. The community's location provides an ideal environment for business and recreation. Located in the Denver metropolitan area, the City of Thornton is adjacent to Westminster, Broomfield, Northglenn, Federal Heights, and Commerce City. The community's natural setting of ridgelines, wildlife, waterways, rolling hills, and undeveloped land provide Thornton residents with amenities that contribute to a unique quality of life.

The City of Thornton is the sixth largest city in Colorado. Located in the northeast quadrant of the Denver metropolitan area and comprising 37 square miles, Thornton is only 10 minutes from downtown Denver, 35 minutes from Denver International Airport (DIA) and less than 2 hours from the Breckenridge and Vail ski areas. Thornton offers convenient access to Interstate 25, Interstate 70, Interstate 76, E-470, and U.S. 36 and is serviced by the Denver Regional Transportation District (RTD), which provides public transportation.

Thornton has a population of more than 144,000, a median household income of roughly \$101,679 and almost 54,000 residential housing units. Thornton residents have a median age of 36.5 and nearly 35.4 percent of residents over 25 possess a Bachelor's degree or higher. There are seven major universities and colleges, as well as five community colleges, located within an hour's drive of the City.

Thornton is far from being built-out, with numerous opportunities for commercial, residential, and industrial development and redevelopment.

History

1950s

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

1960s

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



THORNTON AT A GLANCE

1970s

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

1980s

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



1990s

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

THORNTON AT A GLANCE

2000s

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

2010s

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



THORNTON AT A GLANCE

2024 - Current

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

The City of Thornton is investing in its core public service. Fire Station 8, serving the northern part of the city, is expected to open in late 2025. The City of Thornton also received approval for the Thornton Water Project which will allow the city to access its available water from northern Colorado. This project, along with being awarded \$25 million in federal funding to widen 104th Avenue, will ensure that investments in city infrastructure today will enrich Thornton for years to come.

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



THORNTON AT A GLANCE

POPULATION: 153,992¹

MEDIAN AGE: 34.3²

RACE AND ETHNICITY²:

63.5% White

5.8% Asian

2.2% Black or African American

0.9% American Indian and Alaska Native

8.5% Some Other Race

19.1% Two or More Races

37.4% of Thornton Residents identify as Hispanic or Latino

MEDIAN HOUSEHOLD INCOME: \$100,985²

MEDIAN HOME VALUE: \$482,200²

Thornton Business Community

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

- Amazon
- American Furniture Warehouse
- Apple
- Comcast Cable*
- Costco
- Discount Tire*
- DoorDash
- Echo Park
- Enterprise Car Rental*
- Green Dragon**
- Home Depot*
- King Soopers*
- Kohls
- Maverik*
- McDonalds*
- Medicine Man**
- Mi Pueblo
- Nike
- NTT America
- Public Service CO of Colorado
- Rocky Road**
- Safeway*
- T-Mobile*
- Target
- Walmart*

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

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

*Represents business with common ownership (combined locations)

**Marijuana locations are taxed at a combined city rate of 8.75%

AMERICAN RESCUE PLAN ACT SUMMARY

The City of Thornton has been allocated \$21,001,371 in American Rescue Plan Act (ARPA) funding. The majority of these funds are utilized for the replacement of City revenue that was lost due to the COVID-19 public health emergency and will be used for the provision of government services; \$768,745 was utilized towards the eligible funding category of responding to the public health emergency as a capital expenditure. The City has through December 31st, 2024 to either commit or spend these funds.

As part of the 2021 budget, documented in the fourth budget amendment of the year, City Council approved the following commitment of ARPA funds:

- \$258,439 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic. Of which, only \$236,441 was spent. In 2024 and per reporting portal, expenses incurred prior to 3/3/21 were not eligible and were removed. This resulted in final expenditures totaling \$207,123; \$29,318 was reallocated to Fire Station 8 construction.
- \$100,000 for the Start-up Business Grant Program, and all project funding was spent.
- \$100,000 for the Non-Profit Grant Program, and all project funding was spent.
- \$2,000,000 to facilitate redevelopment of the Eastlake Grain Elevator, which was later reallocated in the 2023 budget process.

As part of the 2022 budget, documented in the budget planning session presentation, City Council approved the following commitment of APRA funds:

- \$320,179 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic.
- \$100,000 for the Start-up Business Grant Program.
- \$100,000 for the Non-Profit Grant Program, which was reallocated in a 2022 budget amendment to the COVID-19 Recovery Grant Program.
- \$2,600,000 to acquire land for the future site of Fire Station #8.
- \$1,000,000 for the design of Phase 2 of the Police Training Facility.

On May 24, 2022, City Council approved a 2022 budget amendment of \$500,000 to the Thornton COVID-19 Recovery Grant Program and \$100,000 to cover the administrative costs of the grant program. This grant program was to assist Thornton residents (via nonprofits) and small businesses, and this program absorbed the \$100,000 of the Non-Profit Grant Program originally allocated in the 2022 budget.

During an October 4, 2022 City Council Planning Session, City Council provided the go ahead to increase the 2022 Recovery Grant budget to \$645,683 to account for increased need of nonprofits and small businesses.

As a result, the 2022 amended ARPA budget was:

- \$320,179 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic. Of which, \$232,624 was spent; \$87,555 was reallocated to Fire Station 8 construction.
- \$100,000 for the Start-up Business Grant Program. Of which, \$93,206 was spent; \$6,794 was reallocated to Fire Station 8 construction.
- \$645,683 for the Thornton COVID-19 Recovery Grant Program, and all project funding was spent.
- \$100,000 for the administration of the Recovery Grant Program, of which, \$67,540 was spent. \$32,460 was reallocated to Fire Station 8 construction.
- \$2,600,000 to acquire land for the future site of Fire Station #8, of which \$2,226,410 was spent; the remaining \$373,590 was reallocated to Fire Station 8 construction.
- \$1,000,000 for the design of Phase 2 of the Police Training Facility, and all project funding was spent.

As part of the 2023 budget, documented in the budget planning session presentation, City Council approved the following commitment of APRA funds:

- \$332,986 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic.
- \$1,500,000 for the Thornton COVID-19 Recovery Grant Program, the intention of spending \$1,000,000 in 2023 and having the remaining roll over into 2024 depending on the need and number of applicants.
- \$125,000 for the administration of the Recovery Grant Program
- \$8,500,000 for the construction of Phase 2 of the Police Training Facility. This includes reallocation of the \$2,000,000 to facilitate redevelopment of the Eastlake Grain Elevator to the Police Training Facility.

On May 23, 2023, City Council approved a reduction of funding for the Thornton recovery grant by \$500,000 in the 2023 Budget for the Thornton Recovery Grant due to a reduction in the number of applications for the second round of the grant program. During the December 19, 2023 City Council Planning Session, City Council provided the go ahead to increase the 2023 Recovery Grant budget by \$29,200 to a total of \$1,674,883 for the Recovery Grant across several years to provide additional funding to the Thornton Recovery Grant Program. As a result, the 2023 amended ARPA budget was:

- \$332,986 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic. Of which, \$244,354 was spent; \$88,632 was reallocated to Fire Station 8 construction.
- \$1,029,200 for the Thornton Recovery Grant Program. Of which, \$1,022,343 was spent; \$6,857 was reallocated to Fire Station 8 construction.
- \$125,000 for the administration of the Recovery Grant Program, and all project funding was spent.
- \$8,500,000 for the construction of Phase 2 of the Police Training Facility. Of which, only \$6,496,128 was spent; \$2,003,872 was reallocated to Fire Station 8 construction.

As part of the 2024 budget, documented in the budget planning session presentation, City Council approved the following commitment of APRA funds:

- \$346,305 to fund operations of the Business Assistance Center, which was set-up at the beginning of the COVID-19 pandemic.
- \$141,000 for the administration of the Recovery Grant Program
- \$5,818,182 towards the construction of Fire Station 8. During 2024, unspent funding across ARPA projects was applied towards Fire Station 8 construction, bringing the project budget to \$7,187,910. In addition, any unspent 2024 project funding will also be applied towards Fire Station 8 construction.

On September 3, 2024, City Council approved a reallocation of \$768,745 of ARPA funding to go towards a fire engine purchased in mid-2021 and delivered in 2023. This reallocation falls under the eligible funding category of responding to the public health emergency as a capital expenditure as defined by the US Department of Treasury in the 2022 Overview of the Final Rule. The remaining ARPA funds remain under the eligible category of replacing lost public sector revenue.

Based on actual spending in 2024, the final City commitments for the full \$21,001,371 ARPA allocation is broken down below, with the years indicating when funding was budgeted and committed:

ARPA Funding	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Total
1. Alliance Business Center	\$207,123	\$232,624	\$244,354	\$346,305	\$1,030,406
2. Start Up Grant Program	100,000	93,206	-	-	\$193,206
3. COVID-19 Support Grant	100,000	-	-	-	\$100,000
4. Recovery Grant	-	645,683	1,022,343	-	\$1,668,026
5. Administration	-	67,540	125,000	141,000	\$333,540
Business & Community Support Subtotal	\$407,123	\$1,039,053	\$1,391,697	\$487,305	\$3,325,178
6. Fire Station 8 Land Acquisition	-	2,226,410	-	-	\$2,226,410
7. Police Training Facility – Phase 2	-	1,000,000	6,496,128	-	\$7,496,128
8. Fire Station 8 Construction*	-	-	-	7,184,910	\$7,184,910
9. Fire Engine	-	-	-	768,745	\$768,745
Capital Subtotal	-	\$3,226,410	\$6,496,128	\$7,956,655	\$17,676,193
Total ARPA funding	\$407,123	\$4,265,463	\$7,887,825	\$8,443,960	\$21,001,371

*Unspent funding across ARPA would be applied towards this total

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CHAPTER 2: BUDGET PROCESS AND FINANCIAL POLICIES

FUND STRUCTURE

Fund Types and Fund Structure

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

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

The Risk Fund provides insurance services to other City departments. This fund is financed by internal service charges included in the user agency operating budgets.

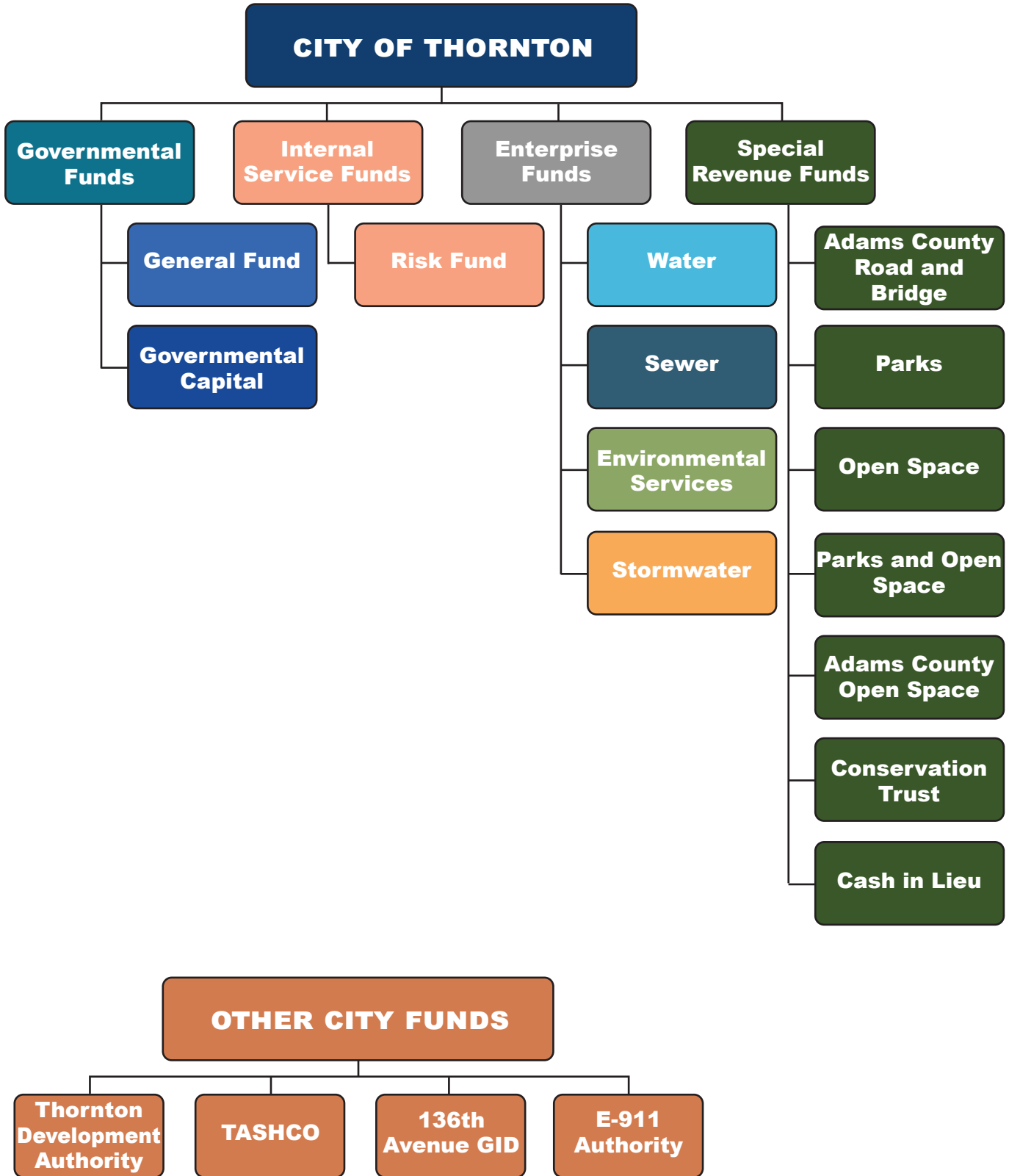
Enterprise Funds are self-supporting through user fees. They include Water, Sewer, Stormwater and Environmental Services. Revenue generated in these funds are used to finance those particular services.

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

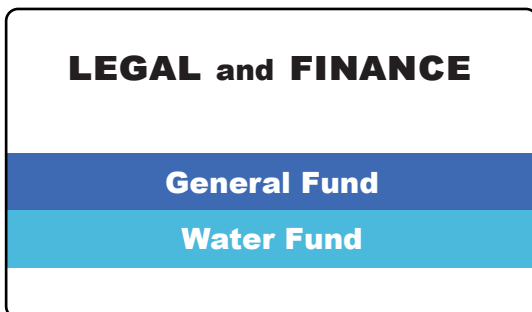
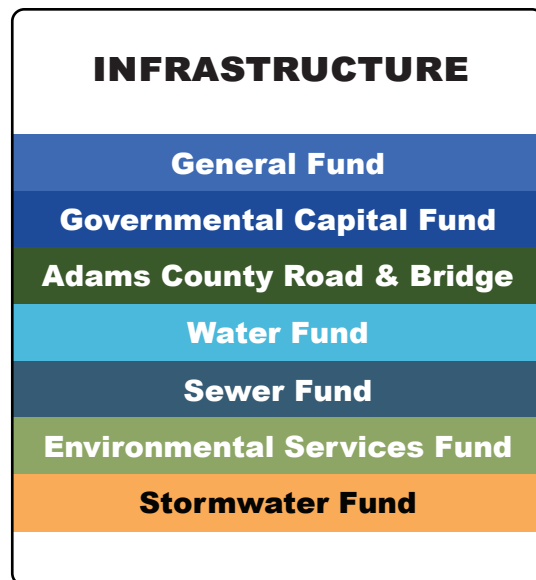
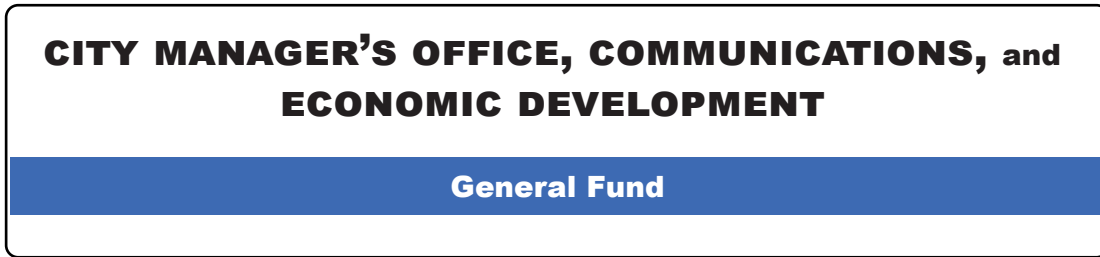
In addition to funds, the organization uses departments and divisions as functional units. Each department has a number of divisions. The departments are:

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

FUND STRUCTURE



RELATIONSHIP BETWEEN DEPARTMENTS



FINANCIAL AND BUDGET POLICIES

Reserve Policies

In March 2011, City Council approved a resolution for both General Governmental operations and the City utilities regarding fund balances and cash reserves, repealing resolution 2003-164. The policy was updated once again in 2016. The updated policy can be found in the Official Documents section of the 2024 Budget, located in the Digital Edition of the Budget Book.

The committed fund balance reserves in the General Fund will be maintained in amount equal to 17 percent of the current year General Fund budget. The restricted balance in the General Fund will be the state mandated TABOR reserve (approximately 3 percent).

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

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

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

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

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

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

Debt Management Policies

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

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

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

FINANCIAL AND BUDGET POLICIES

Accounting and Budgetary Basis

“Accounting and Budgetary Basis” refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements.

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

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

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

Internal Accounting Systems

In developing and evaluating the City’s accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to foster reasonable assurance regarding: (a) the safeguarding of assets against loss from unauthorized use or dispositions; and (b) maintaining the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance is based on two principals:

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

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

FINANCIAL AND BUDGET POLICIES

Cash Management and Investments

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

Independent Audit

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

ANNUAL BUDGET PROCESS

The latest Annual Comprehensive Financial Report can be viewed on the City of Thornton's website.

Budget Development

Each year, the budget process begins with discussions by City Council and the City's senior leadership team, with input from citizens, regarding the issues facing the City. City Council identifies their priorities in meetings, including the Strategic Planning Conference, a yearly planning retreat, and communicates them to City staff.

With general direction given by City Council, each department and division submits their operating budget request to the Management and Budget Office. The Management and Budget Office reviews the requests and weighs these requests against the available funds and the priorities of the City. In addition, the divisions in the City that are responsible for budgeting and managing capital projects submit their capital requests, and the Management and Budget Office reviews them to ensure that the City Council Work Plan is carried out.

Once all budget requests have been reviewed, the City's senior leadership team, including the City Manager, and the Management and Budget Office work together to develop a collaborative budget recommendation. The balanced budget recommendation is presented to City Council. A balanced budget has expenditures less than or equal to revenues, including income residing in fund balance. The Management and Budget Office formally presents the budget at a City Council Meeting for approval, and then again for adoption of the appropriation ordinance.

ANNUAL BUDGET PROCESS

2025 Budget Calendar:

- **Budget Kick Off** – May 10, 2024
- **Budget Entry** – May 13 through June 7, 2024
- **Summary Review of Budget Requests Presented to Council** – June 25, 2024
- **Department Budget Reviews** – June 10 through July 5, 2024
- **Budget Recommendation to City Manager** – July 22, 2024
- **City Manager Review of Budget Recommendation** – July 22 through August 9, 2024
- **Discuss Recommendation with Senior Leadership Team** – August 15, 2024
- **Preliminary Recommendation to Council** – August 27, 2024
- **Council Book & Presentation to Council** – September 10, 2024
- **City Council Budget Review** – September 26 & 28, 2024
- **Public Hearing & First Reading** – October 22, 2024
- **Second Reading** – November 19, 2024

Budget Amendments

After the budget has been adopted, the approved budget may be changed through a budget amendment. The process for a budget amendment generally begins with a request from the affected division or department to the Management and Budget Office. The Management and Budget Office reviews the request for consistency with City Council goals and is weighed against other City needs and the availability of funding. Upon Management and Budget Office approval, the request and justification are presented to City Council at a public meeting for final approval.

Measuring Budgetary Performance

The City of Thornton uses a variety of methods to measure budgetary performance. Through these various tools and data, the City evaluates performance to support management decisions, establish action plans, measure progress, and recognize achievement. The City utilizes the following as internal budget performance measures: Monthly Budget Projections (Fund and Department Level), Budget Review Meetings with Department Heads, and Fund Models. The City also utilizes the Monthly Financial Report that is presented to Council and the Annual Comprehensive Financial Report (Audit Book) as public documents to measure our budget and financial health.

Strategic Planning Conference

Annually, the City Council and City staff participate in a Strategic Planning Conference. The SPC is an event to discuss the key programs, initiatives, and projects that will be undertaken by the City. This goal setting session begins the annual budget process by identifying, discussing, and prioritizing key efforts that will need to be funded through the budget process.

ANNUAL BUDGET PROCESS

Annual Report

The City produces an Annual Report containing both narrative and statistical analysis of projects, programs, and services approved in the previous year's budget. Staff reviews data for report and provides the information to City Council.

Citizen Survey

The Citizen Survey is used to measure performance and overall effectiveness. This survey, completed every-other year, seeks to determine citizens' level of satisfaction and dissatisfaction with services and is used as another tool by the City in making policy decisions, including developing the budget. The Citizen's Survey is performed by an outside consultant.

Financial Modeling

The City maintains several financial models that are used to evaluate financial conditions and inform future decisions. The financial modeling process is used throughout the budget development and implementation process to understand the long-term financial impact of budgetary or programmatic decisions. The following sections go over various inputs that impact the annual budget and the financial model. An overview of the current financial model is found later in this chapter.

BUDGETARY CONDITIONS

Economic & Political Environment

In developing the 2025 Budget, inflation was forecasted at 3.3% over 2024. The sales and use tax in the general government is projected to be \$146M, an increase of 5%. This increase is due to a combination of general inflation and development growth in both commercial and residential sectors.

Property tax is projected to be \$22.2M, a decrease of 1%. While Colorado's property values have significantly increased over the past several years, the State has implemented various property tax measures to mitigate the impact on residents. These measures reduced both the assessed valuation and the assessment rate, which in turn reduces tax bills for homeowners and subsequently lowers revenue for the city.

Two recent bills, SB24-233 and HB24B-1001, both have had negative impacts on the City's revenue. SB24-233 alone reduced the City's revenue by about \$2M a year, and HB24B-1001 further reduced revenue by an additional \$0.5M a year. Despite new development growth and an increase in property valuations, these reductions result in a net budget impact to the City of approximately \$1.5M a year.

The City of Thornton's current bond rating from Standard & Poor's (S&P) is AA. Each bond summary within this book notes the exact bond rating that was issued with that particular issuance.

BUDGETARY CONDITIONS

Long Range Forecasted Conditions:

Thornton continues to grow, and it is anticipated that this growth will continue into 2025 and beyond. The 2025 Budget assumes some population growth with 350 new single family building permits and zero multi-family units. There are several factors that position Thornton well into the future:

- The City is one of the few remaining areas in metro Denver with large amounts of developable land. It is projected that the population will approach 155,000 by 2025. At full build-out, the population is expected to be 240,000.
- Major street and utility infrastructure is already in place in prime retail and commercial areas.
- The City is located roughly 10 miles west of Denver International Airport and has a number of major arterials that lead to the airport.
- Interstate 25 and E-470 run through major portions of the City.

CITY PERSONNEL

Staffing Plan Summary

The City of Thornton's largest expenditure is the personnel assets that it hires to implement the programs and services to the residents of the city. As a part of the fiduciary responsibilities and upholding the City's mission and its strategic perspectives, staff annually review the number of personnel required to implement our programs and services. Below is a summary of the staffing recommendations that are included in the 2025 Budget.

Summary of Changes

- Regular Positions Allocated, 2024 (amended): **1,145.00**
- Positions Added: **26.5**
- Positions Reductions: **1.0**
- Total Regular Positions, 2025: **1,171.50**
- The City of Thornton utilizes a full-time equivalent (FTE) count for staffing. 2,080 hours = 1.0 FTE

Employees and Benefits

The City of Thornton utilizes a market-based pay plan to determine the salary range and fringe benefits for each regular and temporary positions within the City. Police and Fire staff members utilize rates and benefits as determined by their respective collective bargaining agreements. A performance-based pay plan was implemented in 2024 for the 2025 Budget. This plan rated employees into four categories of performance as determined by their supervisor. All employees received a COLA (Cost of Living Adjustment) in addition to a merit pay increase. The COLA and Merit Increase for Superior rated employees was set at a minimum of 4.0% (3.1% COLA + 0.9% Merit), while Meets Expectations rated employees was set at 3.6% (3.1% COLA + 0.5% Merit). The remaining ratings are Needs Improvement and Unacceptable. Both ratings received only the 3.1% COLA. The Management & Budget Office utilized a 4.0% average increase in the 2025 Budget.

STAFFING PLAN

Department	2024 Budget	FTE Additions	FTE Reductions	2025 Budget
Police Department	343.00	3.00	-	346.00
Fire Department	161.00	21.00	-	182.00
Infrastructure	209.50	2.00	-	211.50
Parks & Recreation	144.00	0.50	-	144.50
Management Services and Risk	112.50	1.00	-	113.50
City Development	74.75	-	(1.00)	73.75
Finance	33.25	-	-	33.25
City Manager's Office	35.00	-	-	35.00
Legal	17.00	-	-	17.00
Communications	7.00	-	-	7.00
Economic Development	8.00	-	-	8.00
Total	1,145.00	27.50	(1.00)	1,171.50

POSITION CHANGE

Fund	Department	Position	FTE
General	Fire	Firefighters	21.00
General	Police	Victim Advocate Specialist Conversion	2.00
General	Police	Emergency Communication Dispatcher	1.00
General	Parks & Recreation	Citizen Assistance Specialist	0.50
General	Management Services	Risk Management Tech Conversion	1.00
General	City Development	GIS Analyst (reallocate)	(1.00)
General	City Development	Permit Technician (reallocate)	(1.00)
General	City Development	Code Compliance Officer	1.00
Water	Infrastructure	Plant Mechanic	1.00
Water	Infrastructure	Project Manager	1.00
2025 Budget - Position Changes			26.50
2025 Budget - Authorized FTEs			1,171.50

REGULAR STAFFING SUMMARY

Legal	2023	2024	2025
Water Legal	2.50	2.50	2.50
Legal	14.50	14.50	14.50
Total, Legislative	17.00	17.00	17.00

City Manager's Office	2023	2024	2025
City Manager	3.00	3.00	3.00
Management and Budget	7.00	8.00	8.00
Human Resources	16.00	16.00	16.00
City Clerk	8.00	8.00	8.00
Total, City Manager's Office	34.00	35.00	35.00

Communications	2023	2024	2025
Communications	7.00	7.00	7.00
Total, Communications	7.00	7.00	7.00

Parks & Recreation	2023	2024	2025
Administration	1.00	2.00	2.00
Parks	61.00	63.00	63.00
Golf Course	8.00	8.00	8.00
Recreation	34.75	40.00	40.00
Active Adult Center	10.00	10.00	10.00
Open Space and Project Management	5.00	5.00	5.00
Arts and Culture	3.00	3.00	3.00
Community Engagement	4.00	3.00	3.00
Community Connections	8.00	9.00	9.50
CDBG Administration	1.00	1.00	1.00
Total, Community Services	135.75	144.00	144.50

Fire Department	2023	2024	2025
Administration	8.00	8.00	8.00
Operations	135.00	137.00	158.00
Prevention	6.00	6.00	6.00
Support Services	3.00	3.00	3.00
Ambulance Services	6.00	7.00	7.00
Total, Fire Department	158.00	161.00	182.00

REGULAR STAFFING SUMMARY

Police Department	2023	2024	2025
Administration	54.00	49.00	49.00
Office of the Chief	-	9.00	9.00
Training Facility	-	-	-
Criminal Investigation Division	41.00	41.00	41.00
Patrol	195.00	204.00	204.00
Animal Control	5.00	5.00	5.00
Victim Services	7.00	7.00	9.00
Emergency Communications	29.00	28.00	29.00
Total, Police Department	331.00	343.00	346.00

City Development	2023	2024	2025
Administration	10.75	10.75	10.75
Current Planning	12.00	11.00	11.00
Long Range Planning	4.00	5.00	5.00
Building Inspection	20.00	19.00	18.00
Code Compliance	10.00	10.00	11.00
Development Engineering	13.00	13.00	13.00
GIS Services	6.00	6.00	5.00
Total, City Development	75.75	74.75	73.75

Infrastructure	2023	2024	2025
Administration	3.00	3.00	3.00
Street Operations	25.00	25.00	25.00
Engineering Services	19.00	21.00	22.00
Traffic Engineering	13.00	14.00	14.00
Utilities Operations	40.00	40.00	41.00
Thornton Water Project Team	7.00	8.00	8.00
Water Resources	20.50	20.50	20.50
Farm Management	3.00	3.00	3.00
Stormwater	15.00	15.00	15.00
Water Quality	7.00	7.00	7.00
Water Treatment	25.00	26.00	26.00
Real Estate Management	1.00	1.00	1.00
Environmental Services	28.00	28.00	28.00
Total, Infrastructure	206.50	211.50	213.50

REGULAR STAFFING SUMMARY

Management Services and Risk	2023	2024	2025
Administration	2.00	2.00	2.00
Municipal Court	15.00	15.00	15.00
Information Technology	32.00	33.00	33.00
Support Services	5.00	6.00	6.00
Contracts	6.00	4.00	4.00
Purchasing	5.00	5.00	5.00
Building Maintenance	13.00	13.00	13.00
Fleet Administration	1.00	1.00	1.00
Custodial Maintenance	25.50	28.50	28.50
Risk Management	4.00	4.00	5.00
Total, Management Services	108.50	111.50	112.50

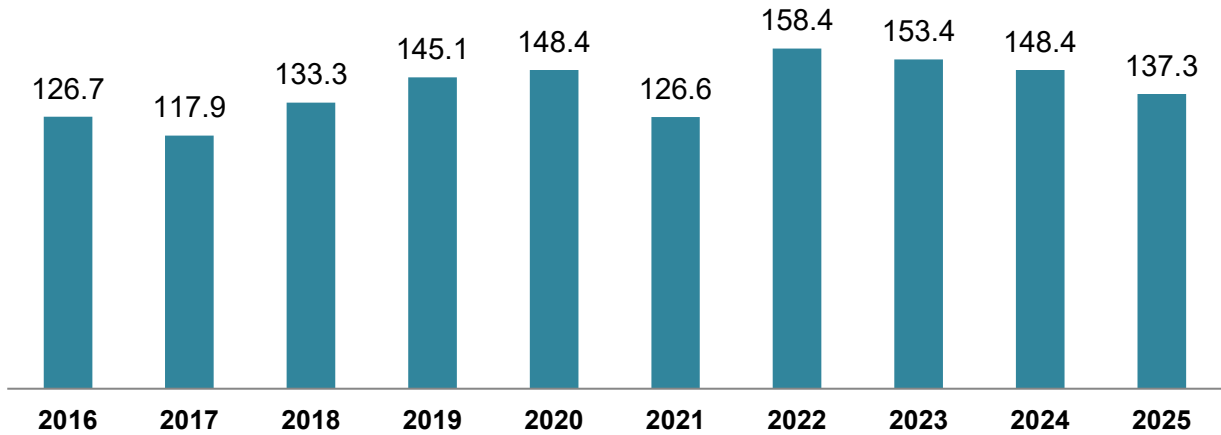
Economic Development	2023	2024	2025
Economic Development	8.00	8.00	8.00
Total, Economic Development	8.00	8.00	8.00

Finance	2023	2024	2025
Finance	20.75	22.75	22.75
Utility Billing	9.50	9.50	9.50
Total, Finance	30.25	32.25	32.25

Total Employees	2023	2024	2025
FTEs	1,111.75	1,145.00	1,171.50

PART-TIME STAFFING SUMMARY

Part-Time Staffing Summary (FTE)



*In 2025, the City of Thornton implemented new tools to determine a more precise calculation of the full time equivalent of part time positions. The decrease between 2024 and 2025 did not see an actual change, just a more precise reflection of the full time equivalent.

CAPITAL IMPROVEMENT PLAN

2025–2029 CAPITAL IMPROVEMENT PROGRAM

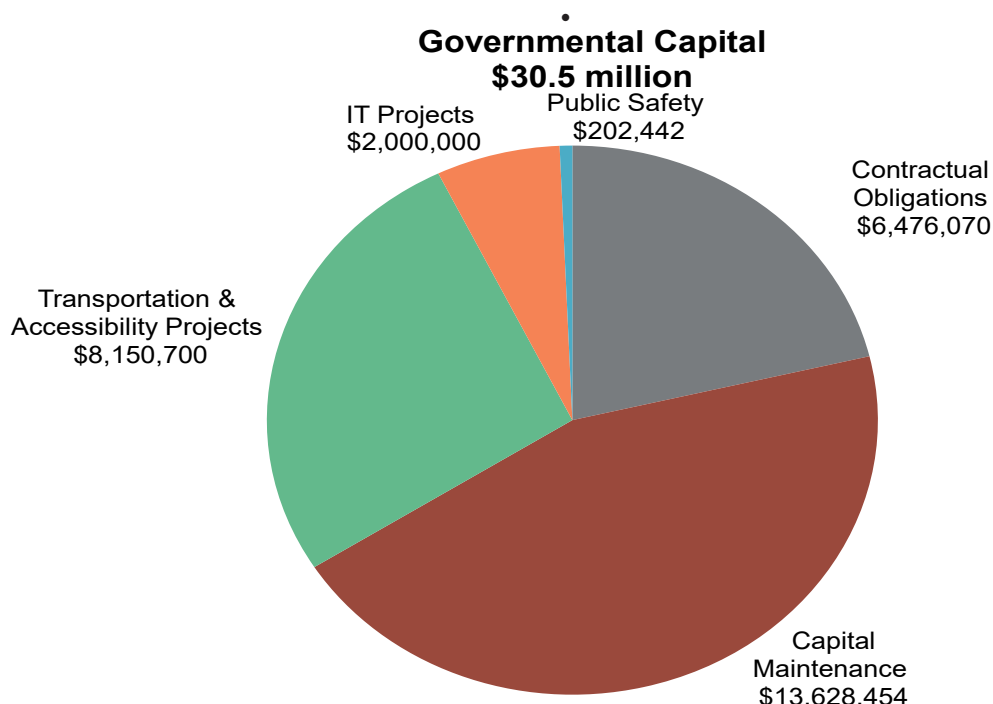
Overview

The City of Thornton maintains a five-year capital improvement program (CIP) that staff updates annually. The initial year of the CIP is adopted and approved by City Council as a component of the annual budget. Capital improvement expenditures provide for the acquisition, expansion, and rehabilitation of the City’s physical assets. The City of Thornton defines capital expenditures as items that are more than \$5,000 in value and that are not a part of daily operational activities. The appropriations for each individual capital project do not lapse at the end of the fiscal year and instead are available until the project is completed or cancelled. The 2025 Budget allocates almost \$183.5 million towards capital improvement projects throughout the community.

Governmental Capital Fund Capital Improvement Program

The Governmental Capital Fund includes \$30.5 million worth of capital improvement projects in 2025 and \$112.5 million between 2025 and 2029. Three significant projects for 2025 are listed below.

- Street Rehabilitation Program (\$3,498,397): The 2025 Street Rehabilitation Program includes mill and pave, hot chip, crack seal, and rejuvenator. Over the next 5 years the City is anticipating investing \$18.9 million into this program.
- 104th Ave Widening (\$4,250,000): This project is split between 2025 and 2026. The amount appropriated for 2025 is for design and review for the project. In 2026, it is anticipated that an additional \$25 million will be appropriated to construct the project. In 2024, the City of Thornton received a \$25 million federal grant to assist in the construction of this project. The total cost between 2025 and 2026 is \$29.3 million.
- 84th Avenue Lighting Improvement (\$339,800): This project is constructing additional and improved lighting along 84th Avenue as a request to resident input in the budget process.

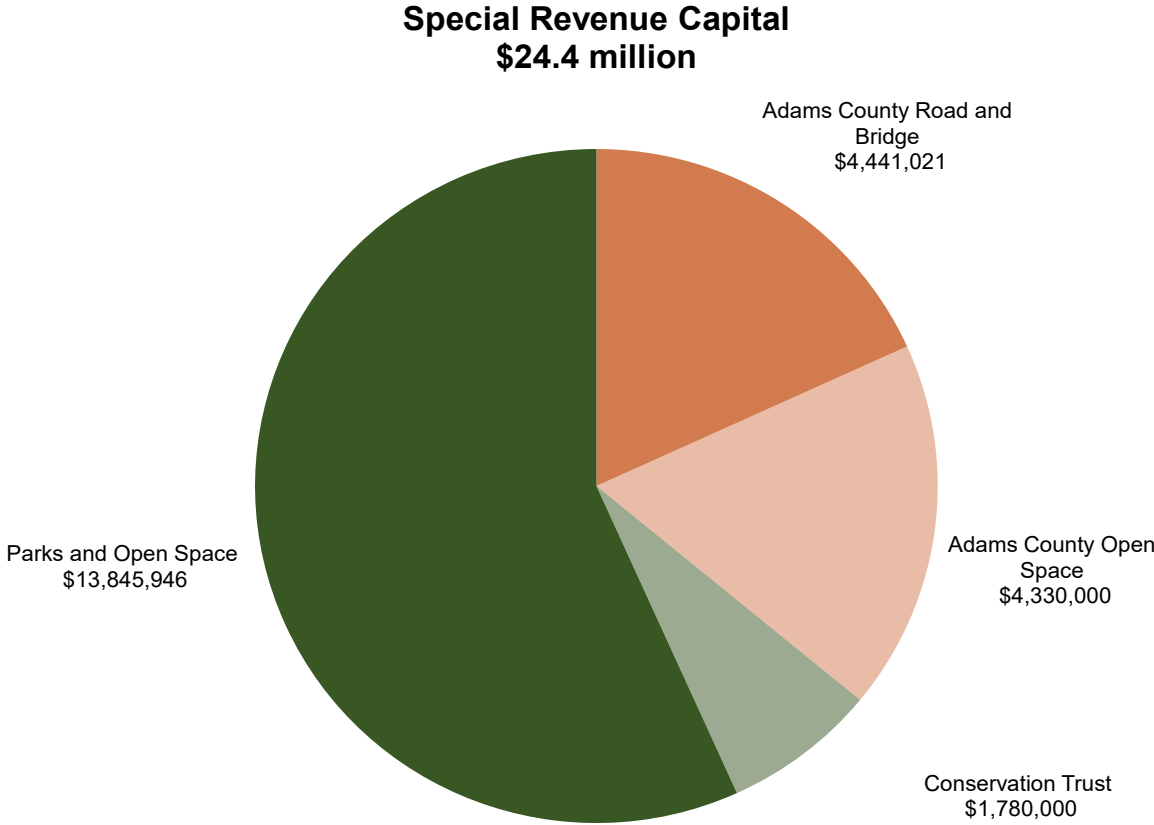


CAPITAL IMPROVEMENT PLAN

Special Revenue Funds Capital Improvement Program

Special Revenue Funds include the Cash In Lieu Fund, Conservation Trust Fund, the Parks Fund, the Open Space Fund, the Parks and Open Space Fund, the Adams County Open Space Fund, and the Adams County Road and Bridge Fund. Combined, these funds account for \$24.4 million worth of capital improvement projects in 2025 and more than \$125.6 million between 2025 and 2029. Three significant projects for 2025 are listed below:

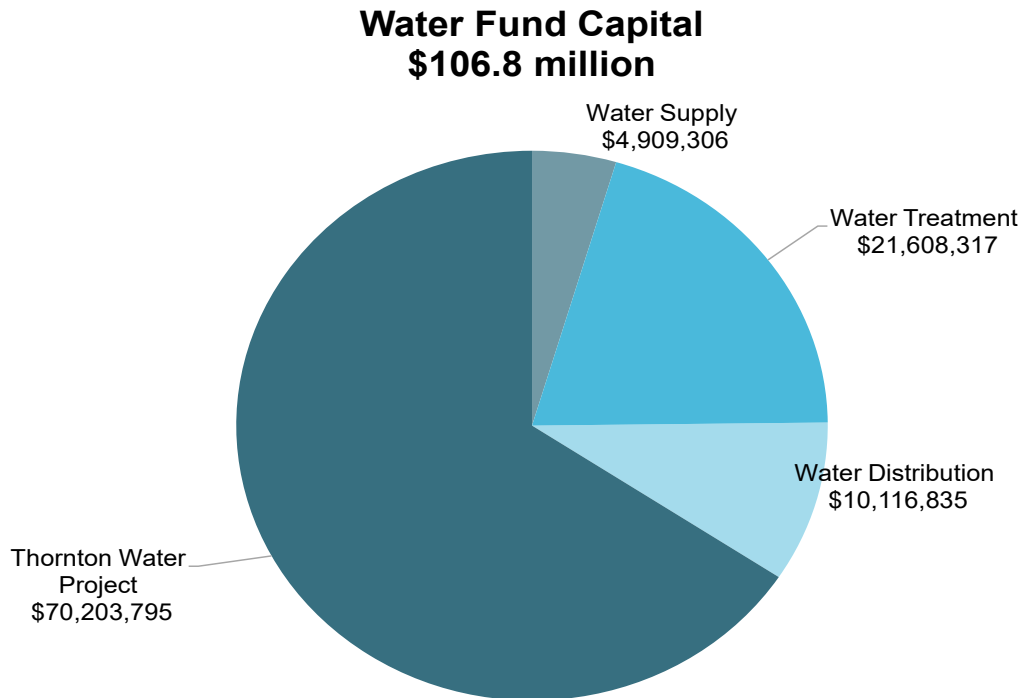
- Aylor Open Lands (\$2,500,000): This project is to make improvements and restore the land to original prairie lands so that residents may access additional open space within the city. This project is split between 2025 and 2026 for a total project cost of \$4 million.
- Ken Frieburg City Museum (\$2,500,000): This project is to finalize the remodel of old Fire Station 1 into a city museum that will showcase the history of the city.
- Trail Connections (\$900,000): This project is to make trail connections between existing trails within the City. Over the next five years the city plans to invest \$10.6 million.



CAPITAL IMPROVEMENT PLAN

Water Fund Capital Improvement Program

The Water Fund CIP includes \$106.8 million worth of capital improvement projects in 2025 and almost \$437.8 million in the five-year program. A large portion, roughly \$189.1 million, of the five-year program is set aside for the Thornton Water Project (TWP), a project that when completed will deliver northern Colorado water to Thornton to meet future water demands. The fund also includes \$11.3 million in 2025 and \$70.1 million in 2026 towards PFAS Treatment.



Sewer Fund Capital Improvement Program

The Sewer Fund CIP includes more than \$4.0 million worth of capital improvement projects in 2025 and more than \$14.4 million over the five-year program. The Sewer Fund CIP includes \$2.8 million for the Big Dry Creek Parallel Sewer project in 2025.

Stormwater Fund Capital Improvement Program

The Stormwater Fund CIP includes \$1.8 million worth of capital improvement projects in 2025 and \$7.2 million over the five-year program. The Stormwater Fund CIP includes the large capital project in 2025, the Grange Hall Creek South Culvert Detention Improvement.

Environmental Services Capital Improvement Program

The Environmental Services Fund CIP includes more than \$1.7 million worth of capital improvement projects in 2025, and more than \$6.0 million over the five-year program. The Environmental Services Fund CIP includes Fleet Replacement.

FINANCIAL MODEL

Current Financial Model

The City of Thornton maintains financial models for all City Funds. These models inform staff recommendations and Council decisions.

The major model is the combined General and Governmental Capital Funds Model. When reviewing this model from a big picture perspective, City staff looks at two major indicators of financial health: 1) the inflection point, where ongoing expenditures are modeled to overtake revenues, and 2) projected available fund balance over time. Staff's working goal is to propose budgets that maintain an inflection point at a 5-year horizon and a "zero-out" of available fund balance at the 10-year mark. Both of these indicators are used as tools for budgetary discussions on future expenditures and are changeable based on adopted budgets and planned future investments in the City.

In Graph A, we show the projected ongoing expenditures and revenues for the combined General and Governmental Capital Funds. In 2027 ongoing expenditures are modeled to exceed revenues. We also show the projected available fund balance for the combined General and Governmental Capital Funds.

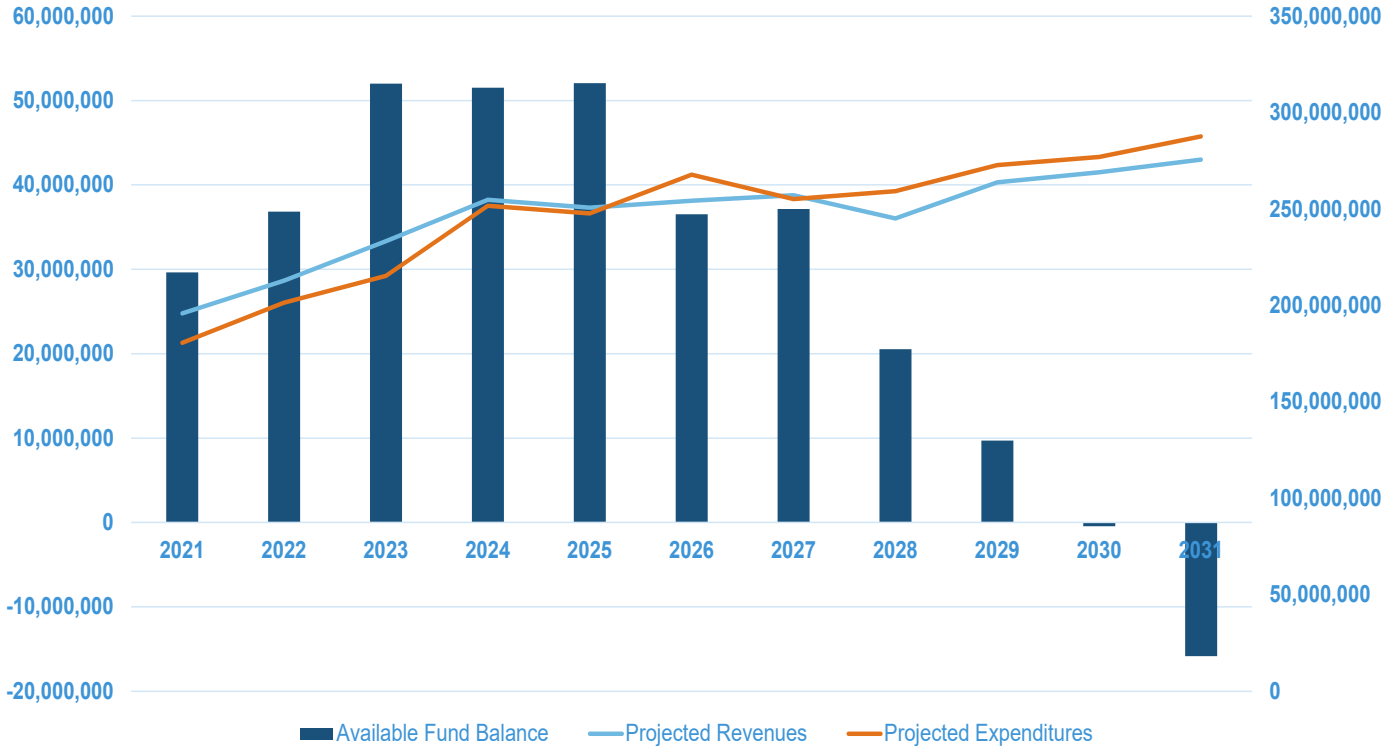
Some of the general assumptions the City makes for the major model include:

- Inflation projections are provided by the Colorado Legislative Council, which currently estimates 2.3% and 2.1% in 2025 and 2026 respectively. After 2026, the City models an average inflationary increase of 2.5% annually.
- Personnel wage increases are estimated at inflation plus an increase for merit pay.
- Personnel FTE growth is assumed at 10 new positions per year funded out of the General Fund.
- Continuing current levels of service and capital maintenance, and
- Currently modeled expansion projects

It is important to note that these models are based on estimates, which are developed off historical averages, assumed employee growth to maintain current levels of service, and known/planned expansions to City services or facilities. As a financial model gets further away from the current year it becomes more speculative.

FINANCIAL MODEL

Graph A: General Fund & Governmental Capital Fund Model





CHAPTER 3: REVENUE AND EXPENDITURE SUMMARY

Combined Budget Summary

Revenues	Actual 2023	Amended 2024	Budget 2025
Sales and Use Tax	\$140,561,124	\$143,550,600	\$147,525,422
Property Tax	17,808,761	21,929,500	22,229,000
Franchise Fees	7,235,791	8,006,468	7,486,386
Other Tax	3,310,912	3,400,000	3,546,480
Licenses and Permit	8,793,297	4,825,340	7,614,195
Intergovernmental	23,960,242	21,990,510	22,262,432
Governmental Grants	8,284,383	18,339,047	15,132,917
Charges For Services	23,775,721	23,837,904	26,301,640
Fines and Forfeitures	1,416,231	1,312,400	2,146,800
Utilities	147,062,385	129,163,165	131,108,779
Interest	10,915,046	4,449,500	5,693,336
Lease	-	-	-
Internal Service Fund Charges	17,085,236	19,222,701	19,590,921
Transfers In	12,337,112	11,310,521	11,077,407
Bond Proceeds	-	-	232,000,000
Miscellaneous and Other	2,736,658	4,711,842	1,767,706
Current Year Revenues	\$425,282,899	\$416,049,498	\$655,483,421
Reappropriated Fund Balance	22,318,956	12,936,273	16,175,442
Total Revenues	\$447,601,855	\$428,985,771	\$671,658,863

Expenditures	Actual 2023	Amended 2024	Budget 2025
Personnel	\$160,847,197	\$172,917,436	\$191,207,196
Contractual Services	81,836,649	89,914,507	99,641,721
Commodities	11,145,781	14,744,948	13,707,624
Capital Outlay	10,024,038	8,215,478	7,401,141
Debt Service	14,998,223	14,166,328	15,236,795
Governmental Capital	26,198,034	49,536,302	25,486,596
Special Revenue Capital	25,554,500	15,857,476	18,727,993
Enterprise Capital	36,073,877	50,713,593	114,420,109
Transfers	2,476,163	10,000	245,946
Other	25,137	-	-
Total Expenditures	\$369,179,599	\$416,076,068	\$486,075,121

Net Revenues Over Expenditures	Actual 2023	Amended 2024	Budget 2025
<i>Net</i>	\$78,422,256	\$12,909,703	\$185,583,742

This chart represents 100 percent of all City revenues and expenditures

Combined Budget Summary

Operating Expenditure Categories

PERSONNEL

Salaries
Benefits (health/life insurance)
Retirement contributions
Training
Uniforms

CONTRACTUAL SERVICES

Vehicle maintenance
Fuel
Utilities (electricity, water)

COMMODITIES

Supplies
Snow and ice supplies

CHARGES FOR INTERNAL SERVICES

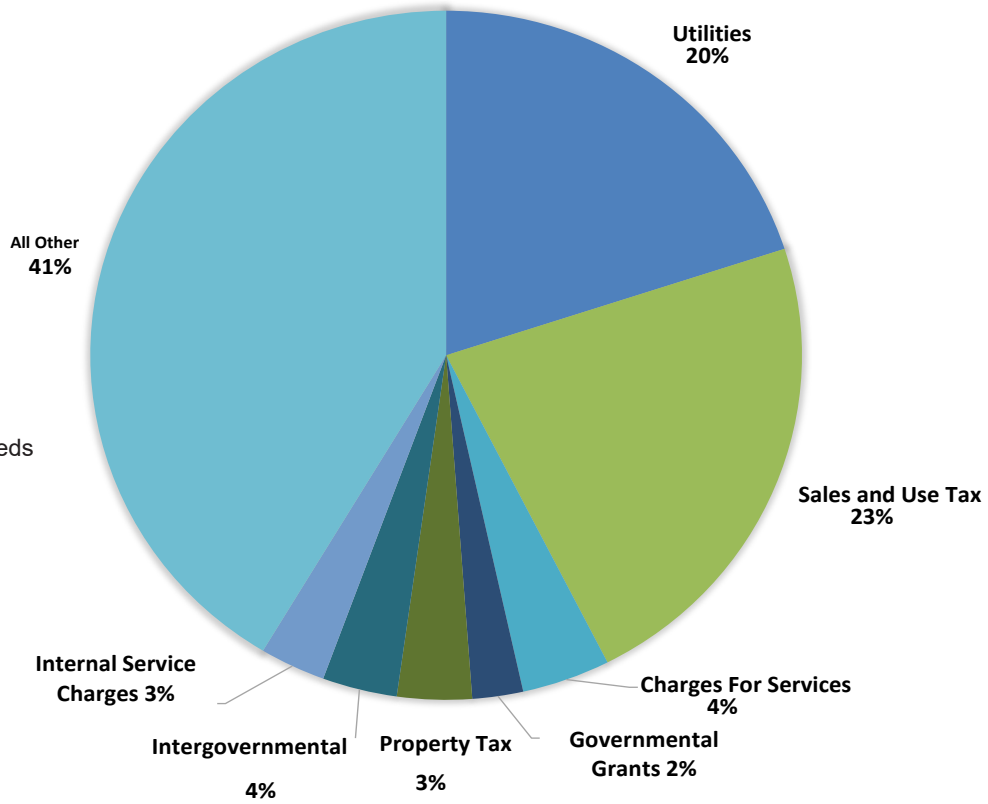
Transfers to the Risk Fund to pay for support services they provide

CAPITAL OUTLAY

New and replacement fleet and equipment

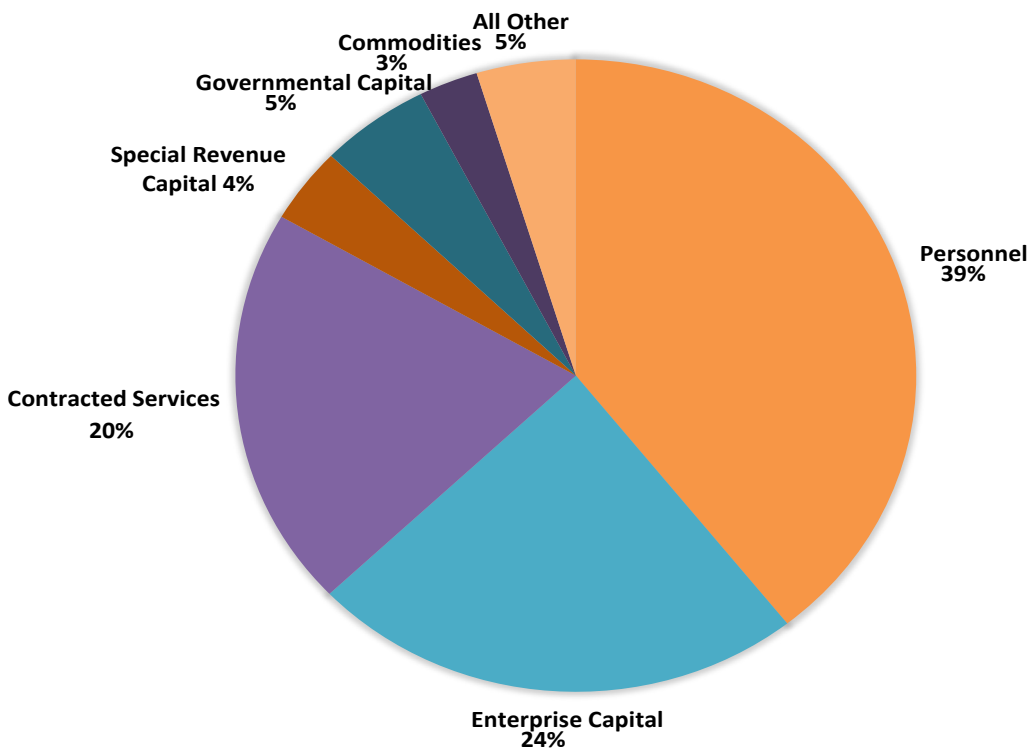
Combined Budget Summary

REVENUES



*All Other includes \$232,000,000 in Bond Proceeds

EXPENDITURES



Revenue Summary

Funds	Actual 2023	Amended 2024	Budget 2025	24-25
General	\$170,335,494	\$197,596,820	\$227,351,703	15.1%
Governmental Capital Fund	62,985,218	46,429,697	20,225,764	-56.4%
General Government Funds Subtotal	\$233,320,712	\$244,026,517	\$247,577,467	1.5%
Risk Management Subtotal	\$17,085,236	\$19,222,701	\$19,590,921	1.9%
Adams County Road and Bridge	\$5,549,426	\$5,465,000	\$5,584,000	2.2%
Adams County Open Space	3,069,628	3,186,489	2,238,000	-29.8%
Conservation Trust	2,233,175	1,960,400	1,915,000	-2.3%
Parks	1,506,410	11,000	20,000	81.8%
Open Space	1,631,835	1,521,512	1,239,231	-18.6%
Parks and Open Space	13,663,127	11,319,100	14,065,109	24.3%
Cash In Lieu	160,964	173,614	144,914	-16.5%
Special Revenue Funds Subtotal	\$27,814,565	\$23,637,115	\$25,206,254	6.6%
Water	\$114,256,328	\$98,611,165	\$326,242,433	230.8%
Sewer	21,804,904	19,876,000	22,596,100	13.7%
Stormwater	4,614,694	4,501,000	4,820,000	7.1%
Environmental Services	6,386,459	6,175,000	9,450,246	53.0%
Enterprise Funds Subtotal	\$147,062,385	\$129,163,165	\$363,108,779	181.1%
Total Revenue All Funds	\$425,282,898	\$416,049,498	\$655,483,421	57.5%

Expenditure Summary

Funds	Actual 2023	Amended 2024	Budget 2025	24-25
General Governmental Funds				
General	\$184,476,104	\$197,393,643	\$217,097,047	10.0%
Governmental Capital Fund	30,869,119	54,382,755	30,457,666	-44.0%
General Government Funds Subtotal	\$215,345,223	\$251,776,398	\$247,554,713	-1.7%
Risk Management Subtotal	\$16,740,832	\$18,805,481	\$22,314,541	18.7%
Adams County Road and Bridge	\$4,443,145	\$5,036,905	\$4,441,021	-11.8%
Adams County Open Space	1,620,760	2,073,051	4,330,000	108.9%
Conservation Trust	1,602,010	3,033,000	1,780,000	-41.3%
Parks	5,197	1,450,000	-	-100.0%
Open Space	2,453,599	-	-	N/A
Parks and Open Space	15,350,589	9,929,893	13,845,946	39.4%
Cash In Lieu	79,201	-	-	N/A
Special Revenue Funds Subtotal	\$25,554,500	\$21,522,849	\$24,396,967	13.4%
Water	\$27,746,419	\$93,152,083	\$154,781,013	66.2%
Sewer	4,484,461	17,990,395	22,061,062	22.6%
Stormwater	3,794,010	4,182,327	5,947,920	42.2%
Environmental Services	706,972	8,646,615	9,018,905	4.3%
Enterprise Funds Subtotal	\$36,731,861	\$123,971,420	\$191,808,900	54.7%
Total Expenditures All Funds	\$294,372,416	\$416,076,148	\$486,075,121	16.8%

General Fund Summaries

Department	General	Water	Sewer	Stormwater	Enviromental Services	Risk
Legislative	\$694,544	\$-	\$-	\$-	\$-	\$-
Legal	3,207,860	573,400	-	-	-	-
City Manager's Office	6,296,926	-	-	-	-	-
Communications	2,351,746	-	-	-	-	-
Economic Development	1,717,987	-	-	-	-	-
Parks & Recreation	37,442,592	-	-	-	-	-
Fire Department	40,497,688	-	-	-	-	-
Police Department	60,510,205	-	-	-	-	-
City Development	10,944,456	-	-	-	-	-
Infrastructure	14,985,729	28,344,256	15,666,858	2,148,344	6,459,179	-
Management Services	26,136,189	-	-	-	-	-
Finance	3,495,682	1,707,863	-	-	-	-
General Operating	8,815,443	17,317,241	2,385,348	1,926,576	859,726	22,314,541
Total	\$217,097,047	\$47,942,760	\$18,052,206	\$4,074,920	\$7,318,905	\$22,314,541

Functional Unit	General	Water	Sewer	Stormwater	Enviromental Services	Risk
Legislative	\$694,544	\$-	\$-	\$-	\$-	\$-
Legal	3,207,860	573,400	-	-	-	-
Public Safety	101,007,893	-	-	-	-	-
Public Works and Utilities	14,985,729	28,344,256	15,666,858	2,148,344	6,459,179	-
Parks and Recreation	37,442,592	-	-	-	-	-
Development Services	12,662,443	-	-	-	-	-
Administration	38,280,543	1,707,863	-	-	-	-
Other	8,815,443	17,317,241	2,385,348	1,926,576	859,726	22,314,541
Total	\$217,097,047	\$47,942,760	\$18,052,206	\$4,074,920	\$7,318,905	\$22,314,541

Projected Changes to Fund Equity

General Government - Fund Equity	General	Gov Capital	Risk	Special Revenue
Total Estimated Fund Equity, End of 2024	\$65,688,089	\$22,182,981	\$9,677,429	\$262,502
Projected 2025 Revenue	227,351,703	20,225,764	19,590,921	25,206,254
2025 Budgeted Expenditures	217,097,047	30,457,666	22,314,541	24,396,967
Total Estimated Fund Equity, End of 2025	\$75,942,745	\$11,951,079	\$6,953,809	\$1,071,789
<i>Estimated Change in Fund Equity, 2025</i>	<i>\$10,254,656</i>	<i>\$(10,231,902)</i>	<i>\$(2,723,620)</i>	<i>\$809,287</i>
Percent Change	15.6%	-46.1%	-28.1%	308.3%

General and Governmental Capital Funds: Pursuant to the direction of the Thornton City Council, the General and Governmental Capital Funds are balanced and rely only on current year revenues to pay for current year expenditures. The combined fund balance for the General and Governmental Capital Funds is planned to increase by 0.03% in 2025.

Internal Service Funds: Fund equity in the Internal Service Funds (Risk) will decrease by 28.1% in 2025 as the Risk Fund is now covering self-insurance. As the city will be self-insuring, it will be critical to create higher reserves for insurance overages.

Special Revenue Funds: Fund equity in the Special Revenue Funds is expected to increase by 308.3%.

Enterprise Funds - Fund Equity	Water	Sewer	Stormwater	Environmental Services
Total Estimated Fund Equity, End of 2024	\$672,343,067	\$80,742,499	\$64,275,833	\$4,025,645
Projected 2025 Revenue	326,242,433	22,596,100	4,820,000	9,450,246
2025 Budgeted Expenditures	154,781,013	22,061,062	5,947,920	9,018,905
Total Estimated Fund Equity, End of 2025	\$843,804,487	\$81,277,537	\$63,147,913	\$4,456,986
<i>Estimated Change in Fund Equity, 2025</i>	<i>\$171,461,420</i>	<i>\$535,038</i>	<i>\$(1,127,920)</i>	<i>\$431,341</i>
Percent Change	25.5%	0.7%	-1.8%	10.7%

Water Fund: Fund equity in the Water Fund is expected to increase by 25.5% in 2025. A major reason is due to the anticipated Debt Proceeds anticipated for 2025.

Sewer Fund: Fund equity in the Sewer Fund is expected to increase by 0.7% in 2025.

Stormwater Fund: Fund equity is expected to decrease by 1.8% in 2025.

Environmental Services: Fund equity in the Environmental Services Fund is expected to increase 10.7% in 2025.

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



CHAPTER 4: GENERAL FUND

GENERAL FUND

Fund Overview

The General Fund is the primary operating fund of the City of Thornton. It accounts for the general obligations of the City that are not specifically accounted for in other funds. The General Fund accounts for the majority of City services, including police, fire and emergency medical response, parks and recreation, streets and drainageway maintenance, development services, economic development, finance, legal, and general administration activities. Sales and use tax, property tax, user fees, fines, permit fees, license fees, intergovernmental revenue, and administrative charges are the main sources of General Fund revenue.

GENERAL FUND REVENUES

Sales and Use Tax

Sales tax is generally levied on all sales of tangible personal property and specific taxable services. The City's General Fund sales tax rate is 3.75%, of which 0.25% is devoted to Parks and Open Space. An increase in the General Fund sales tax rate is not planned in 2025.

Use tax is the complement to sales tax. This tax is due on the purchase, use, storage, or consumption of tangible personal property or taxable services within the City on which a legally imposed sales tax was not paid. Vehicle use tax applied to the General Fund is 3.75% of the purchase price paid for a vehicle. It is collected by Adams County (5% collection charge) and applies to all vehicles purchased by Thornton residents from unlicensed dealerships or from individuals.

The City of Thornton periodically conducts sales and use tax audits of businesses that are licensed with the City to ensure that the proper amount of sales and use tax has been remitted. If it has been determined from the audit that a business has not remitted the proper amount of sales and use tax, then an assessment is levied.

Building contractors are required to pay the building use tax on an estimated basis upon issuance of a building permit. The City levies the building use tax on a percentage of declared estimated construction value, which must be paid before a building permit is issued. Contractors are also required to declare any mobile machinery or self-propelled construction equipment used or stored in the City. Use tax is levied on the cost of such machinery or equipment, pro-rated based on the amount of time it is used in the City.

Property Tax

A property tax is levied on all real property at an annually specified mill levy. The assessment rate for certain classes of properties has been changed by the legislature for 2024 (taxes payable 2025). The County will assess residential property and multifamily property at 6.7% of total value less \$55,000, and 27.9% of total value less \$30,000 for most commercial property with exceptions for renewable energy and agricultural. The City's tax levy remains constant from 2024 to 2025 at 10.21 mills.

YEAR	LEVY	ASSESSED VALUATION
2024	10.21	\$2,199,195,361
2023	10.21	2,163,540,375
2022	10.21	1,763,551,770
2021	10.21	1,775,252,370
2020	10.21	1,664,865,070
2019	10.21	1,654,471,520
2018	10.21	1,339,673,940
2017	10.21	1,296,564,450
2016	10.21	1,071,508,430
2015	10.21	1,061,890,590
2014	10.21	913,970,340

Electric and Gas Franchise Fee

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

Telephone Tax

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

Utility Franchise Tax

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

Cable Franchise Fee

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

Specific Ownership Tax

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

Lodging (Motel) Tax

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

Cable PEG Fees

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

GENERAL FUND REVENUE SUMMARY

Category	Actual 2023	Budget 2024	Budget 2025
Taxes			
Sales and Use Tax	\$84,805,591	\$113,486,000	\$137,154,013
Property Tax	17,808,761	21,929,500	22,229,000
Franchise Fees	7,235,791	8,006,468	7,486,386
Other Taxes	3,310,913	3,400,000	3,546,480
Subtotal, Taxes	113,161,056	146,821,968	170,415,879
Licenses and Permits	\$8,793,297	\$4,825,340	\$7,614,195
Intergovernmental	8,243,297	8,543,110	8,560,432
Grant Revenue	1,361,343	710,458	591,033
Charges for Services	23,775,721	23,837,904	26,301,640
Fines and Forfeitures	1,416,231	1,312,400	2,146,800
Interest	5,114,605	2,300,000	2,160,998
Miscellaneous	1,520,777	857,150	1,405,350
Transfers In	6,949,168	8,388,490	8,155,376
Use of Fund Balance	-	-	-
Total, General Fund Revenues	\$170,335,495	\$197,596,820	\$227,351,703

Detailed tables for each General Fund revenue category can be found on the following pages.

Sales and Use Tax: The bulk of this account is sales tax which is budgeted based on population growth as well as historical data for the applicable businesses. The City's sales tax rate remains unchanged in 2025 at 3.75 %, of which 0.25 % is devoted to parks and open space.

Property Tax: Property taxes are collected on behalf of the City by Adams County. The property tax is levied and certified in December of the year prior to the year the taxes are collected on all taxable property in the City. Property tax is levied at an annual specified mill levy. Due to the passing of SB24-233, for 2024 (taxes payable 2025), the County will assess residential property and multifamily property at 6.7% of total value less \$55,000, and 27.9% of total value less \$30,000 for most commercial property with exceptions for renewable energy and agricultural. Housing prices continued to rise in 2024 and total assessed value in the City increased by 22.7%. Thornton's property tax levy for 2024, which is collected in 2025, is unchanged at 10.21 mills. Based on the Preliminary Certification from Adams County, total assessed value in the City is anticipated to increase by 2% for 2024 property tax levy collected in 2025.

DETAIL OF GENERAL FUND REVENUES

Description	Actual 2023	Budget 2024	Budget 2025
Sales and Use Tax	\$84,805,591	\$113,486,000	\$137,154,013
Property Tax	17,808,761	21,929,500	22,229,000
Franchise Fees			
Electric and Gas	\$4,053,013	\$4,632,000	\$4,133,000
Telephone	74,470	80,000	66,270
Utility	1,916,808	2,033,968	2,196,876
Cable	1,191,500	1,260,500	1,090,240
Subtotal, Franchise Fees	\$7,235,791	\$8,006,468	\$7,486,386
Other Taxes			
Specific Ownership Tax	\$1,328,203	\$1,539,000	\$1,224,000
Cigarette Tax	25,782	-	-
Lodging (Motel) Tax	1,875,929	1,772,000	2,255,000
Cable PEG Fees	80,999	89,000	67,480
Subtotal, Other Taxes	\$3,310,913	\$3,400,000	\$3,546,480
Total, Taxes	\$113,161,056	\$146,821,968	\$170,415,879

Electric and Gas: 2025 revenue projects approximately 4% growth over the 2024 projection due to increases in Xcel Energy rates.

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

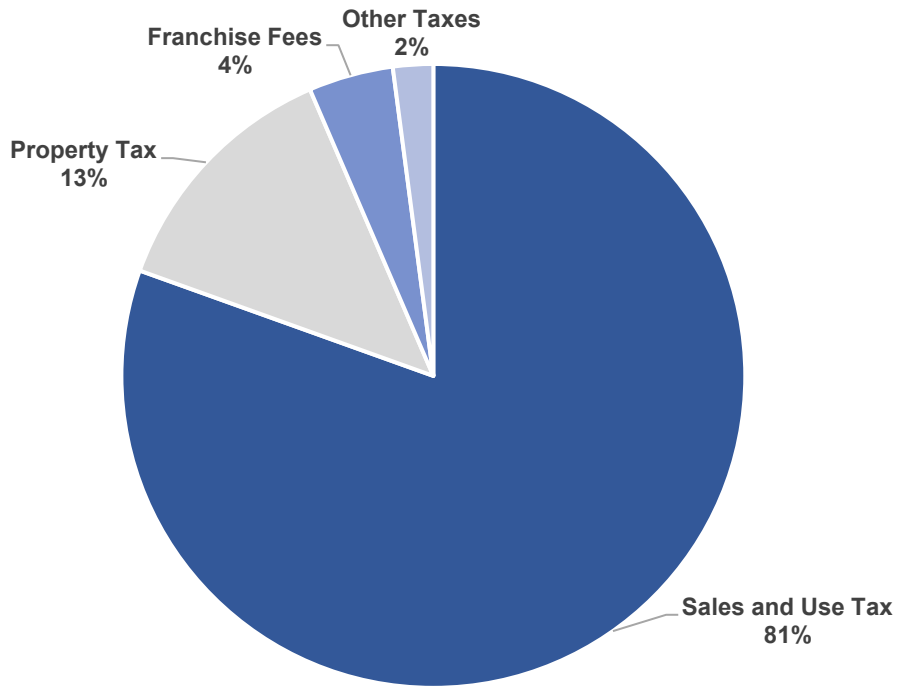
Utility: Utility revenue is based on the Water, Sewer, and Stormwater 2025 projected revenue from residential charges; in 2025. Approved rate increases for water, sewer, or stormwater are 11%, 3.4%, and 3.4% effective January 1, 2025.

Cable: Many past cable customers have moved to more streaming options. Cable revenue is expected to remain steady.

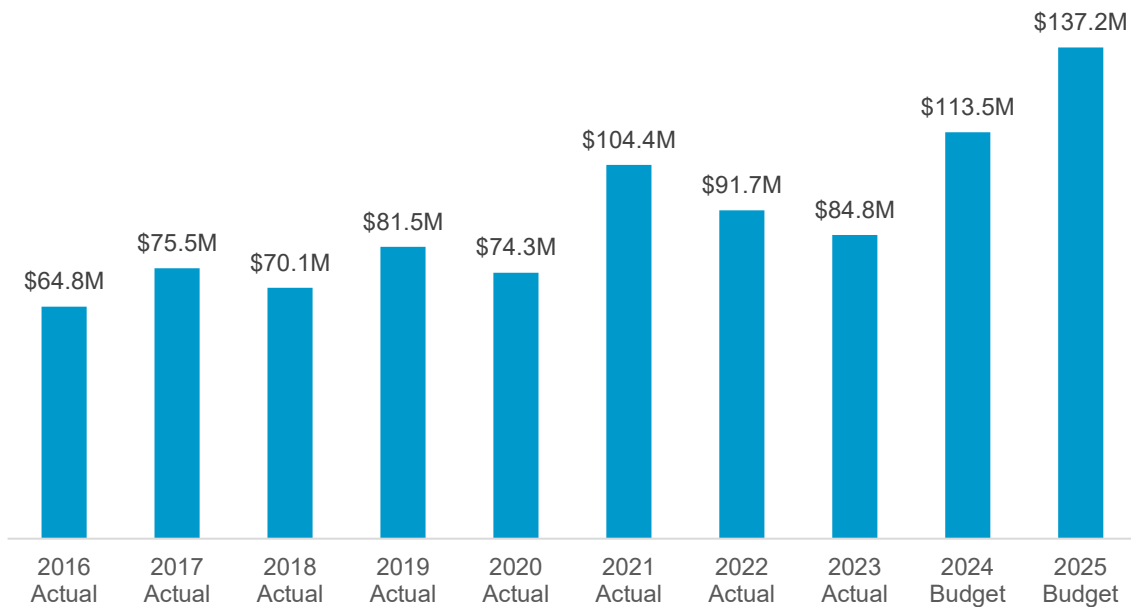
Lodging (Motel) Tax: 2025 revenue is projected to increase by 3.2%.

DETAIL OF GENERAL FUND REVENUES

General Fund Revenues Taxes



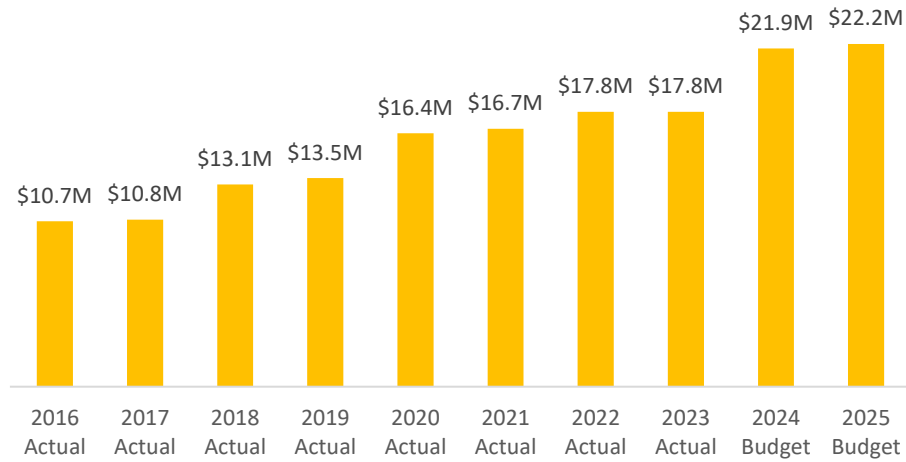
Sales & Use Tax Trend



*Sales & Use Tax is split between the General Fund and Governmental Capital Fund. The City determines the percentage split annually for each budget. The 2025 Sales & Use Tax is allocated 100% to the General Fund.

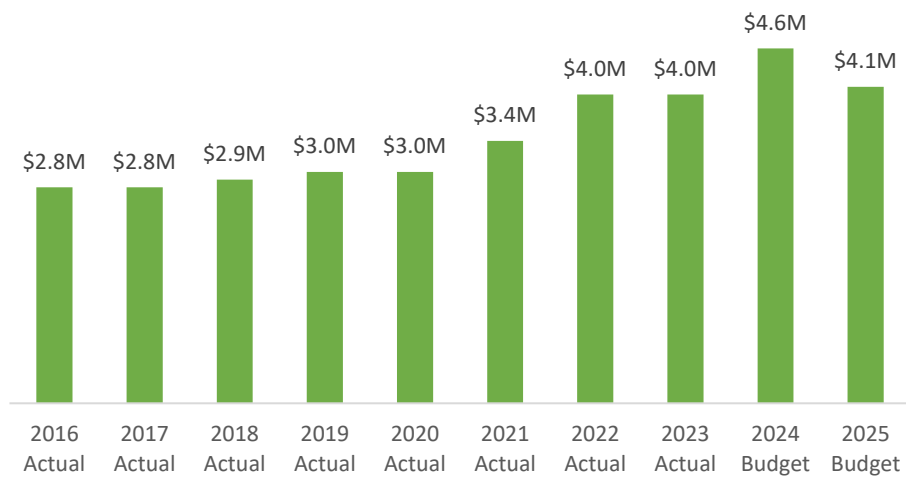
DETAIL OF GENERAL FUND REVENUES

Property Tax Trend



*REAL PROPERTY IS ASSES BI-ANNUALLY IN ODD YEARS.

Electric & Gas Franchise Fee Trend



DETAIL OF GENERAL FUND REVENUES

Licenses and Permits	Actual 2023	Budget 2024	Budget 2025
Liquor Licenses	\$30,994	\$30,000	\$30,000
Contractors License	233,685	176,000	176,000
Short-Term Rental License	10,980	10,980	10,980
Plan Checking Fee	850,332	201,000	562,000
Pawn Surcharges	5,535	5,900	5,900
Marijuana Licenses	39,100	45,650	45,650
Building Permits	2,887,808	1,400,000	2,134,000
Electrical Permits	687,740	558,000	582,000
Construction Permits/Plan Reviews	1,392,230	599,000	1,640,000
Plumbing and Heating Permits	547,527	670,000	591,000
Mobile Home Permits	1,295	1,665	1,665
Fire Inspection/Plan Check	155,880	73,120	64,000
Other Permits And Fees	312,797	374,000	403,000
Traffic Permits	1,637,394	680,025	1,368,000
Total, Licenses and Permits	\$8,793,297	\$4,825,340	\$7,614,195

Intergovernmental	Actual 2023	Budget 2024	Budget 2025
Road and Bridge	\$1,126,621	\$1,375,000	\$1,375,000
Motor Vehicle Registrations	702,432	525,000	525,000
Highway Users Tax	4,313,683	4,740,924	4,807,178
State Share Marijuana Sales Tax	394,186	420,000	420,000
Miscellaneous Intergovernmental	1,706,375	1,482,186	1,433,254
Total, Intergovernmental	\$8,243,297	\$8,543,110	\$8,560,432

Grants	Actual 2023	Budget 2024	Budget 2025
Grant Revenue	\$1,361,343	\$710,458	\$591,033
Total, Grants	\$1,361,343	\$710,458	\$591,033

Licenses and Permits: The City assesses certain license and permit fees as a means of recovering the cost of regulating various activities. Examples of such activities include building permits, mobile home permits, and liquor licenses. Building permits began to slow down in the fall of 2022 and continued into 2023 and 2024. Building permits are projected to remain steady into 2025.

Intergovernmental: 2025 revenue is anticipated to be similar to 2024.

Grants: Grants are based on awarded grants and can fluctuate annually.

DETAIL OF GENERAL FUND REVENUES

Charges for Services	Actual 2023	Budget 2024	Budget 2025
Court Charges	\$203,292	\$123,500	\$243,300
Administrative Fee Reimbursement	9,625,920	8,823,804	9,997,740
Ambulance Service Revenue	4,794,414	5,148,000	5,148,000
Recreation Charges	8,634,119	9,042,600	10,387,600
Other Charges	517,976	700,000	525,000
Total, Charges for Services	\$23,775,721	\$23,837,904	\$26,301,640

Fines and Forfeitures	Actual 2023	Budget 2024	Budget 2025
Traffic Fines	\$1,135,386	\$1,129,800	\$2,049,400
Boot Fees	130	-	-
Parking Fines	7,575	6,400	11,600
Misdemeanor Fines	37,412	35,600	23,900
Animal Fines	19,700	19,000	13,500
Failure To Appear	4,466	4,400	4,100
Police Training Surcharge	9,878	15,100	-
DARE/Youth Services Fee	14,727	22,700	-
Fines For DUI Testing	41,805	79,400	44,300
Federal Forfeitures	143,678	-	-
State Forfeitures	1,474	-	-
Total, Fines and Forfeitures	\$1,416,231	\$1,312,400	\$2,146,800

Charges for Services: Service charges are imposed on the user for a service provided by the City under the rationale that the benefiting parties should pay for the cost of the service rather than the general public. Examples include certain Municipal Court fees, facility rental fees, aquatic fees, and recreation fees. Recreation charges are projected to increase in 2025 with expected attendance.

Administrative Fee Reimbursement: The administrative fee is paid to the General Fund from the Water Fund, Sewer Fund, Stormwater Fund, and Environmental Services Fund. The fee compensates the City for administrative services and overhead costs related to the operations of these utilities.

Fines and Forfeitures: Fines are imposed for vehicle and parking violations as well as for infractions of City ordinances and are projected to increase 64% over the prior year budget. The bulk of this increase is anticipated to occur in traffic fines as the City increases enforcement and begins to operate red light cameras at two intersections and two mobile speed enforcement cameras placed at different locations based on the number of speeding traffic citations, crash data, and citizen complaints.

DETAIL OF GENERAL FUND REVENUES

Other General Fund Revenues	Actual 2023	Budget 2024	Budget 2025
Interest	\$5,114,605	\$2,300,000	\$2,160,998
Miscellaneous	1,520,777	857,150	1,405,350
Transfers In	6,949,168	8,388,490	8,155,376
Total, Other	\$13,584,550	\$11,545,640	\$11,721,724

Interest: In 2025, interest revenue is expected to decrease as the result of declining interest rates and as the City continues to spend down cash reserves on capital projects.

Miscellaneous: This category is made of multiple accounts, including Cellular Lease Site Revenue, and Officer Overtime Billing.

Transfers In: Transfers in include E-911 revenue that is transferred to the General Fund, administrative fees from the TDA to compensate the City for administrative services and overhead costs related those areas, and revenues transferred from 136th General Improvement District to reimburse the City for the cost of financing the interchange at 136th Avenue and Interstate 25 and the associated improvements. .

GENERAL FUND EXPENDITURE SUMMARY

General Fund	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$141,500,858	\$151,436,172	\$168,382,980	11.2%
Contractual Services	28,617,652	34,768,147	38,285,755	10.1%
Commodities	5,619,860	6,900,715	6,485,326	-6.0%
Capital Outlay	5,385,867	4,025,034	3,443,465	-14.4%
Other Expenses	3,351,867	263,575	499,521	89.5%
Total	\$184,476,104	\$197,393,643	\$217,097,047	10.0%

By Department	2025 Budget
Police	\$60,510,205
Parks & Recreation	37,442,592
Fire	40,497,688
Management Services	26,136,189
Infrastructure	14,985,729
General Operating Expenses	8,815,443
City Development	10,944,456
Finance	3,495,682
City Manager's Office	6,296,926
Legal	3,207,860
Communications	2,351,746
Economic Development	1,717,987
Legislative	694,544
Total	\$217,097,047

LEGISLATIVE

DEPARTMENT OVERVIEW

The Legislative Department is made up of the City Council and all eight of the Boards and Commissions that are appointed by City Council.

Legislative	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$404,235	\$430,229	\$475,424	10.5%
Contractual Services	176,944	204,300	203,420	-0.4%
Commodities	12,086	15,700	15,700	0.0%
Total	\$593,265	\$650,229	\$694,544	6.8%

By Division	2025 Budget
40700 City Council	\$662,515
40720 Boards and Commissions	32,029
Total	\$694,544

CITY COUNCIL (40700)

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

City Council	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$390,145	\$430,229	\$443,395	3.1%
Contractual Services	176,944	204,300	203,420	-0.4%
Commodities	12,086	15,700	15,700	0.0%
Total	\$579,175	\$650,229	\$662,515	1.9%

BOARDS AND COMMISSIONS (40720)

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

Building Code Advisory Board

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

Businesses of Thornton Advisory Commission

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

Election Commission

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

Local Licensing Authority

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

Parks and Open Space Advisory Commission

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

BOARDS AND COMMISSIONS (40720)

Planning Commission and Board of Adjustment

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

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

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

Thornton Active Adult Board

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

Firefighters' Old Hire Pension Board

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

Boards and Commissions	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$14,090	\$-	\$32,029	n/a
Total	\$14,090	\$-	\$32,029	n/a

LEGAL

The Legal Department serves as legal counsel for the City and provides legal services to the City Council, the City Manager, all departments of the City, and all boards and commissions. The attorneys represent the City in litigation in state and federal courts and before local and state administrative agencies, and protect the City’s water rights in water court. In advising the staff on programs and activities, the attorneys prepare and review ordinances, resolutions, intergovernmental agreements, contracts, deeds, easements and other legal documents. Also, the office conducts all prosecution matters in the Municipal Court. The attorneys direct and monitor special counsel to the City in bonds, utilities, workers’ compensation, liability defense and other matters.

GOALS AND OBJECTIVES

Goal 1: Provide expert legal services to City Council, the City Manager, and City departments as required by the City Charter in the most effective manner possible.

Objective 1: Participate and consult with City staff to implement City Council direction by providing thorough legal assessments and advising City staff on legal obligations and issues to avoid potential claims.

Objective 2: Provide effective management and strategic analysis of legal claims and lawsuits to comply with legal obligations and protect the City’s resources. Pursue alternative dispute resolution in lieu of litigation, whenever feasible.

Objective 3: Maintain fair and efficient resolution of cases in Municipal Court and City administrative forums.

Legal	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,579,630	\$2,714,975	\$2,871,734	5.8%
Contractual Services	107,211	342,925	324,301	-5.4%
Commodities	47,491	11,755	11,825	0.6%
Total	\$2,734,332	\$3,069,655	\$3,207,860	4.5%

Regular Full-Time Positions	FTE
Assistant City Attorney	7.5
City Attorney	1.0
Deputy City Attorney	1.0
Legal Administrative Assistant	4.0
Paralegal	1.0
Total	14.5

COMMUNICATIONS

MISSION STATEMENT

To create and facilitate the dissemination of information, both internally and with the Thornton community, that is accurate, timely, and relative to people in their daily lives. To promote Thornton's programs and policies within the community.

DEPARTMENT OVERVIEW

The City of Thornton's Communications Department promotes communication between the City's departments and divisions, the news media, and the public. The Communications team works to deliver information regarding City events and issues to interested individuals, and alert the public of emergencies when needed.

FUNCTIONAL RESPONSIBILITIES

Produce information collateral to inform residents, businesses and employees

Manage Thornton's website in design and content

Manage media relations

Manage emergency communications when needed

Communications	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,020,839	\$1,061,406	\$1,141,391	7.5%
Contractual Services	714,676	725,941	971,773	33.9%
Commodities	43,765	106,327	122,027	14.8%
Capital Outlay	109,823	145,287	116,555	-19.8%
Total	\$1,889,103	\$2,038,961	\$2,351,746	15.3%

By Division	2025 Budget
40240 Communications	1,623,936
40110 Reprographics	727,810
Total	\$2,351,746

COMMUNICATIONS (40240)

GOALS AND OBJECTIVES

Goal 1: Provide information on City services and how to access them.

Objective 1: Produce regularly scheduled print and electronic news publications with a consistent level of quality.

Objective 2: Utilize Xfinity Cable Channels 8 and 881HD to provide timely and informative programming and community bulletin board announcements.

Objective 3: Utilize the City's Web site to convey information on services, policies and events.

Goal 2: Communicate City Council's actions and initiatives.

Objective 1: Produce and distribute media releases to news organizations in an accurate and timely fashion.

Objective 2: Utilize Thornton publications, the City's Web site, social media and Cable Channel whenever possible to convey the actions and initiatives of City Council.

Goal 3: Contribute to promoting a positive and consistent image and identity for the City of Thornton.

Objective 1: Generate positive publicity in the press for the City of Thornton.

Objective 2: Perform media relations strategies to mitigate potentially negative information about the City of Thornton.

Objective 3: Produce quality marketing messages used in City publications and video programs to enhance the City's image and identity.

Goal 4: Keep City employees informed about City events, personnel changes and issues, and Council actions and initiatives.

Objective 1: Generate story ideas for the employee intranet and work with divisions to leverage the intranet as an internal communications tool.

Communications	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,020,839	\$1,061,406	\$1,141,391	7.5%
Contractual Services	261,571	214,891	364,223	69.5%
Commodities	3,401	1,067	1,767	65.6%
Capital Outlay	75,395	81,067	116,555	43.8%
Total	\$1,361,206	\$1,358,431	\$1,623,936	19.5%

Regular Full-Time Positions	FTE
Communications Director	1.0
Deputy Communications Director	1.0
Digital and Print Media Specialist	2.0
Video Production Specialist	2.0
Digital Engagement Manager	1.0
Total	7.0

REPROGRAPHICS (40110)

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

GOALS AND OBJECTIVES

Goal 1: Provide timely and accurate mail and copy services to all City employees.

Objective 1: Process all incoming mail according to schedule. Process all outgoing mail in the most cost-efficient and timely manner possible.

Objective 2: Process all copy jobs in an efficient, timely, and high-quality manner.

Reprographics	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Contractual Services	\$453,105	\$511,050	\$607,550	18.9%
Commodities	40,364	105,260	120,260	14.3%
Capital Outlay	34,428	64,220	-	-100.0%
Total	\$527,897	\$680,530	\$727,810	6.9%

CITY MANAGER'S OFFICE

Mission Statement

To carry out the vision, goals, and objectives established by City Council to achieve a better quality of life for the citizens of Thornton. To assist the City Council and organization in communicating and maintaining information that is accurate, timely, and informative. To assist the City Council and organization in coordinating and providing leadership in intergovernmental relations.

Department Overview

The City Manager is appointed by, and serves at the pleasure of, the City Council. The City Manager is the Chief Executive Officer of the City and serves as the City's Utility Director. The responsibilities of the City Manager's Office are to carry out the policies of City Council; implement City Council's vision, goals, and objectives; develop and recommend policy solutions to community problems; plan and develop new programs to meet the future needs of the City; and coordinate the annual operating budget and five-year capital improvement plan for the City. The City Manager's Office also coordinates projects that require intergovernmental agreements as well as facilitates multi-departmental team projects. The City Clerk's Office is responsible for managing the official records of the City.

Functional Responsibilities

- Implement City Council Policies
- Implement Mission, Vision, and Community Outcomes
- City Council Support
- Boards and Commissions Support
- Budget Management
- Capital Improvement Plan Development
- Intergovernmental Relations
- Election Administration
- Records Management
- Local Licensing Authority Support

CITY MANAGER'S OFFICE SUMMARY

City Manager's Office	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$4,960,707	\$5,265,299	\$5,654,682	7.4%
Contractual Services	438,770	456,473	605,312	32.6%
Commodities	61,259	104,936	36,932	-64.8%
Total	\$5,460,736	\$5,826,708	\$6,296,926	8.1%

By Division	2025 Budget
40800 City Manager	\$780,332
40210 Human Resources	2,761,042
40230 City Clerk	1,261,967
40260 Management and Budget Office	1,493,585
Total	\$6,296,926

CITY CLERK (40230)

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

GOALS AND OBJECTIVES

Goal 1: Continue to provide efficient and effective Council support.

Objective 1: Continue to refine processes for the delivery of City Council meeting packets electronically for Council and citizens.

Objective 2: Continue to ensure that Council documents contain accurate and pertinent information.

Objective 3: Administer recruitment processes for Boards and Commissions.

Goal 2: Utilize available technology to achieve the highest level of customer service in response to information requests.

Objective 1: Provide information using methodology that best suits the City's customers.

Objective 2: Maintain, expand, and enhance the City-wide electronic document management system.

Goal 3: Provide citizens with timely election information.

Objective 1: Provide appropriate election information through all media available to the City.

Objective 2: Utilize available technology to verify voter registration information.

CITY CLERK (40230)

Objective 3: Work with the County Clerk to ensure that appropriate City facilities are utilized for the general election.

Objective 4: Work with the Election Commission to examine ward boundaries to ensure compliance with state law.

Objective 5: Examine the need for additional precincts within each ward if a polling place election is held and ensure that the polling places are readily accessible.

Goal 4: Continue to provide efficient and effective support to the Local Licensing Authority (LLA) and ensure prompt processing of liquor and other licenses.

Objective 1: Ensure that state and local requirements are met.

Objective 2: Continue to ensure that documents for the LLA contain accurate and pertinent information and are available in a timely manner.

Objective 3: Administer and coordinate the review of license applications by appropriate City departments.

Goal 5: Continue to provide efficient and effective support to the Marijuana Licensing Authority (MLA) and Marijuana Hearing Officer and ensure proper processing of marijuana related forms.

Objective 1: Ensure that state and local requirements are met.

Objective 2: Continue to ensure that documents for the MLA and Marijuana Hearing Officer contain accurate and pertinent information and are available in a timely manner.

Objective 3: Administer and coordinate the review of license applications by appropriate City departments.

City Clerk	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,063,372	\$1,075,767	\$1,131,000	5.1%
Contractual Services	103,950	51,500	128,001	148.5%
Commodities	2,862	3,059	2,966	-3.0%
Total	\$1,170,184	\$1,130,326	\$1,261,967	11.6%

Regular Full-Time Positions	FTE
Administrative Specialist	2.0
Agenda and Licensing Coordinator	1.0
Assistant City Clerk	1.0
City Clerk	1.0
Deputy City Clerk	1.0
Records Program Administrator	1.0
Records Systems Administrator	1.0
Total	8.0

MANAGEMENT AND BUDGET OFFICE (40260)

The Management and Budget Office is responsible for coordinating the annual operating budget and five-year capital improvement plan for the City. The division provides planning, policy, and organizational development research to support the City Manager, City Council, and management staff; coordinates the City's performance measurement program (including reports and updates to City Council); assembles and manages the City's operating and capital budgets; and leads special projects. In addition, the division provides support on intra-departmental and intergovernmental projects.

GOALS AND OBJECTIVES

Goal 1: Present for adoption by City Council a balanced budget that meets City Charter and state requirements as well as providing for the fiscally responsible operation of the City through the budget process.

Objective 1: Prepare a budget that meets all reserve policies and debt management policies adopted by Council.

Objective 2: Publish a budget document that clearly informs the public regarding the City's planned expenditures, revenues, programs and projects for the budget period.

Objective 3: Support City Council, City Manager, and staff with an impartial focus on providing effective research and analysis of City operations.

Objective 4: Conduct short-term and long-term financial planning for all City funds.

Objective 5: Conduct studies and analyses of the City's various taxes, fees, rates, and charges.

Goal 2: Provide a responsive budget process focused on achieving the milestones identified by City Council.

Objective 1: Establish annual budget program objectives and assist each department in establishing allocation priorities which support the City Council's policy priorities.

Objective 2: Conduct organizational and performance measurement analyses to ensure that resources are allocated efficiently and effectively, and focus on community needs.

Goal 3: Assist in capital project planning and ensure the financial integrity and implementation of the capital improvement plan.

Objective 1: Provide assistance in developing capital project plans, including identifying priority investments and recommending funding strategies.

Objective 2: Provide administrative and technical support to the City Manager and staff to ensure that projects in the capital improvement plan are completed in a timely fashion, and within allocated resources.

Goal 4: Provide direction and coordinate projects, including development of intergovernmental agreements.

Objective 1: Coordinate and support meetings with municipalities, counties, state and federal agencies, and school districts.

Objective 2: Coordinate intergovernmental agreements and franchise agreements.

Objective 3: Engage in special projects such as the annual City Council Strategic Planning Conference, citizen surveys and task forces.

MANAGEMENT AND BUDGET OFFICE (40260)

Management & Budget Office	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,125,096	\$1,175,924	\$1,410,391	19.9%
Contractual Services	83,570	117,993	82,694	-29.9%
Commodities	1,969	500	500	0.0%
Total	\$1,210,635	\$1,294,417	\$1,493,585	15.4%

Regular Full-Time Positions	FTE
Deputy City Manager	2.0
Budget & Operations Director	1.0
Grant Program Manager	1.0
Management Analyst	4.0
Total	8.0

HUMAN RESOURCES (40210)

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

GOALS AND OBJECTIVES

Goal 1: Maintain pay structures that reflect prevailing practices of the City’s survey jurisdictions and provides competitive pay for employees.

Objective 1: Evaluate the City pay structures to ensure prevailing wages for employees.

Objective 2: Inform employees of any changes to the existing pay structures.

Goal 2: Continue to provide high quality support to City departments in all areas relating to employee retention, recruitment, and employee relations.

Objective 1: Develop partnerships with City departments to better anticipate needs and improve Human Resources’ ability to respond to service requests.

Objective 2: Administer recruitment and selection processes in an efficient and timely manner for the greatest benefit of the City and hiring departments.

Objective 3: Continue to provide employees with competitive pay and benefits.

Goal 3: Continue to provide employees at all levels with training and development opportunities to further enhance their job skills and career development.

Objective 1: Seek out high quality training programs through available resources such as on-line, community colleges, training consortiums, independent training consultants, or in-house staff.

Human Resources	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,087,442	\$2,383,153	\$2,482,309	4.2%
Contractual Services	214,309	251,225	257,767	2.6%
Commodities	9,649	18,466	20,966	13.5%
Total	\$2,311,400	\$2,652,844	\$2,761,042	4.1%

Regular Full-Time Positions	FTE
Administrative Specialist	2.0
Administrative Supervisor	1.0
Benefits Administrator	1.0
Benefits Coordinator	1.0
Human Resources Analyst	3.0
Human Resources Director	1.0
Human Resources Technician	2.0
Payroll Administrator	1.0
Payroll Coordinator	2.0
Senior Human Resources Analyst	2.0
Total	16.00

CITY MANAGER (40800)

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

GOALS AND OBJECTIVES

Goal 1: Ensure the proper management of City operations, public representation and involvement.

Objective 1: Actively involve the community in strategic planning and public policy initiatives by way of boards and commissions, community partnerships, citizen surveys, public meetings, and other methods.

Objective 2: City Council and staff will maintain a positive and active role in the community through regularly held ward meetings, ice cream socials, youth programs, and annual community events.

Goal 2: The City will maintain an organizational structure with well-qualified, highly trained and motivated employees, and encourage sound business practices that emphasize public trust, customer service, people, communication, and teamwork.

Objective 1: Provide quality, timely information and support to the City Council, all boards and commissions, and all employees.

Objective 2: Promote diversity among employees, while focusing on shared values.

Objective 3: Instill a set of values for the organization that are community and service oriented.

Objective 4: Continue to encourage and promote staff innovation and best practices through training and the development and implementation of innovative management practices.

Goal 3: Provide effective leadership and management through the implementation of policy directives of the City Council.

Objective 1: Communicate and provide direction to staff regarding policy and other direction from City Council.

Objective 2: Coordinate administrative support of Mayor and City Council functions, boards and commissions appointments, and official visits.

Objective 3: Provide administrative support for Councilmembers and office functions, including citizen inquiries and complaints.

City Manager	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$684,797	\$630,455	\$630,982	0.1%
Contractual Services	36,941	35,755	136,850	282.7%
Commodities	46,779	82,911	12,500	-84.9%
Total	\$768,517	\$749,121	\$780,332	4.2%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
City Manager	1.0
Executive Assistant	1.0
Total	3.0

ECONOMIC DEVELOPMENT DEPARTMENT

Mission Statement

To keep the Thornton economy strong by fostering primary job growth and capital investment, supporting existing and attracting new retail development, promoting redevelopment and revitalization in the older and deteriorating areas of the City and supporting the success and vitality of existing local small businesses.

Department Overview

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

Functional Responsibilities

Primary Employer Attraction, Retention and Expansion

Development of Primary Employer Facilities and Business Parks

Retail Development Attraction and Retention

Urban Renewal and Redevelopment

Small Business Support

Long-Term Economic Development Strategic Planning

GOALS AND OBJECTIVES

Goal 1: Encourage job growth through primary employer attraction, retention and expansion.

Objective 1: Attract target industries and the development which houses them.

Objective 2: Leverage partnerships with regional economic development organizations such as Adams County Economic Development, Denver Metro Economic Development Corporation and the State Office of Economic Development to market Thornton.

Objective 3: Develop marketing efforts with emphasis on relationship sales and strategic partner referrals.

Objective 4: Develop and maintain a network of other internal and external strategic partners to provide superior and comprehensive prospect support to potential new primary employers.

Objective 5: Maintain City's economic development website to ensure prospective companies have value-added Thornton information available on a 24/7 basis.

Objective 6: Create broad awareness of business retention and expansion value-added services and brand Thornton as the "go to" organization for existing primary employer assistance.

Objective 7: Identify and maintain inventory of all existing primary employers and their core competencies.

Objective 8: Visit and contact Thornton primary employers regularly to facilitate communications between businesses and the City.

ECONOMIC DEVELOPMENT (40360)

- Objective 9: Provide networking opportunities between businesses and City Council to improve communication and rapport with the City.
- Objective 10: Increase recognition of existing primary employers to highlight local business successes.
- Objective 11: Negotiate incentive agreements, in conjunction with other City staff members, to bring before Thornton City Council for review and approval.
- Objective 12: Work with developers to provide additional speculative and end user space to house primary employers.

Goal 2: Encourage job growth through attraction of new retail development and support for existing retail developments.

- Objective 1: Assess City retail areas for development and redevelopment opportunities.
- Objective 2: Promote the advantages of Thornton as a premier retail development destination and seek potential new retail development opportunities.
- Objective 3: Develop and carry out a comprehensive retail recruitment strategy.
- Objective 4: Interact directly with retailers, the brokerage community and developers to discuss the “health” of the local retail market and what opportunities exist to improve base retail sales.
- Objective 5: Negotiate incentive agreements, in conjunction with other City staff members, to bring before Thornton City Council for review and approval.

Goal 3: Facilitate development and redevelopment of commercial properties in Urban Renewal Areas (URAs).

- Objective 1: Manage existing North, South, and 144th Avenue URAs for the Thornton Development Authority (TDA).
- Objective 2: Facilitate the redevelopment of the Thornton Shopping Center, including environmental remediation, demolition, and new construction of a mixed use development.
- Objective 3: Focus on areas with short term “place-making” potential such as the Eastlake Grain Elevator and the “Gateway district” for redevelopment and continue to engage with privately held properties that are facing longer term redevelopment challenges such as the Thornton Town Center and the Pinnacle Shopping Center to address dilapidation and redevelopment.
- Objective 4: Meet with developers, businesses, consultants, and property owners in proposed areas to discuss elements of urban renewal for deteriorating areas of the City.
- Objective 5: Advise the TDA on need and location of public investment for prospective urban renewal projects.
- Objective 6: Facilitate the assemblage of land parcels; negotiate with and assist developers and business owners; initiate requests for proposals (RFP); perform environmental assessment and remediation; and pursue projects with developers.
- Objective 7: Promote the development of transformative projects to catalyze new development in older and more distressed areas of the City.

Goal 4: Provide staff support for the growth and vitality of small businesses in the City of Thornton

- Objective 1: Work together with the Businesses of Thornton Advisory Commission (BTAC) to identify small business challenges and opportunities and make recommendations regarding how the Thornton business climate can improve to the Thornton City Council.
- Objective 2: Operate the Alliance/Allianza Small Business Assistance Center to provide “one-stop-shop”

ECONOMIC DEVELOPMENT (40360)

assistance to small businesses in stages to help them survive and thrive in the Thornton business community

- Objective 3: Manage Thornton Business Improvement Grant and STAR Grant to support local businesses.
- Objective 4: Coordinate with the Small Business Development Center (SBDC), Senior Core of Retired Executives (SCORE), Hispanic Chamber of Commerce Colorado Enterprise Fund (CEF) and other business assistance organizations to provide business counseling services to Thornton's small businesses.
- Objective 5: Recognize Thornton business success through an annual "Business Appreciation" event
- Objective 6: Hold 2 regular small business networking events during the year to bring small businesses together for networking purposes.

Goal 5: Maintain long term economic plan for future economic development opportunities.

- Objective 1: Maintain a 5-Year Economic Development strategic plan to identify long-term initiatives that will bring additional economic opportunities to the City of Thornton.

Economic Development	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,189,645	\$1,419,471	\$1,484,356	4.6%
Contractual Services	150,534	287,024	225,131	-21.6%
Commodities	12,533	8,500	8,500	0.0%
Capital Outlay	50,527	-	-	0.0%
Total	\$1,403,239	\$1,714,995	\$1,717,987	0.2%

Regular Full-Time Positions	FTE
Economic Development Director	1.0
Deputy Economic Development Director	1.0
Business Outreach Specialist	1.0
Executive Assistant	1.0
Real Estate and Marketing Administrator	1.0
Redevelopment Administrator	1.0
Economic Development Administrator	1.0
Small Business Manager	1.0
Total	8.0

PARKS & RECREATION

MISSION STATEMENT

Enrich the quality of life by creating places for neighbors to gather.

Promote safety, health, and wellness.

Foster human development.

Provide diverse programs and leisure services designed to meet physical, mental, cultural, and social needs of the Thornton community.

Establish and preserve a well-connected system of parks, trails, and open space facilities for the present community and future generations.

Develop and facilitate an enriched environment of artistic, creative, and culture activities.

DEPARTMENT OVERVIEW

Thornton Parks & Recreation provides a wide array of activities and programs to meet the parks and recreation demand in the community. The areas that make up the department include: Projects and Planning, Active Adult Services, Parks, Recreation, Arts and Culture, and Community Connections. The department also coordinates community events such as ThorntonFest, Harvest Fest, and WinterFest, among others.

FUNCTIONAL RESPONSIBILITIES

Park and Open Space Maintenance

Recreation, Special Events and Festivals

Park, Ball Field and Trail Development

Active Adult Programs and Services

Open Space Acquisition and Protection

Community Outreach and Volunteer Programs

Arts and Cultural Programming and Public Art

Thorncreek Golf Course

PARKS & RECREATION SUMMARY

Parks & Recreation	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$20,502,331	\$22,105,668	\$24,398,834	10.4%
Contractual Services	6,903,036	9,940,153	11,203,894	12.7%
Commodities	2,010,571	1,721,946	1,824,020	5.9%
Capital Outlay	152,458	15,890	15,844	-0.3%
Total	\$29,568,396	\$33,783,657	\$37,442,592	10.8%

2025 Budget	
40400 Parks & Recreation Administration	\$430,489
40410-40412 Parks	14,993,230
40420-40422 Golf Course	3,548,309
40430-40443 Recreation	12,171,333
40460-40461 Active Adult	2,163,177
40470 Open Space and Project Management	892,949
40475 Arts and Culture	662,949
40480 Community Connections	1,897,425
40485 Community Engagement	682,731
Total	\$37,442,592

PARKS & RECREATION ADMINISTRATION (40400)

The Director of Parks & Recreation administers the parks, recreation, golf course, projects and planning, senior services, community connections, arts & culture, and community engagement functions within the City. The Director coordinates park and recreation efforts with other leisure providers and applies for and administers grants from other resource areas in parks and recreation. The Division also coordinates activities with the Thornton Arts, Sciences, Humanities Council, Inc. (TASHCO), the Thornton Active Adults Board (TAAB), and the Parks and Open Space Advisory Commission (POSAC).

Parks & Recreation Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$276,997	\$314,717	\$420,499	33.6%
Contractual Services	3,382	9,862	6,509	-34.0%
Commodities	20,544	46,414	3,481	-92.5%
Total	\$300,923	\$370,993	\$430,489	16.0%

Regular Full-Time Positions	FTE
Parks & Recreation Director	1.0
Volunteer & Admin Coordinator	1.0
Total	2.0

COMMUNITY ENGAGEMENT (40485)

Community Engagement is responsible for outreach and education, as well as developing and enhancing relationships within and throughout the community. Responsibilities include promotion of events, programs and the PRCP brand, management of the city-wide volunteer program, supporting divisions' individual engagement needs, guiding efforts in strategic planning and accreditation, seeking and applying for funding opportunities, and fostering collaboration between internal and external individuals and groups. This division did not add any new FTEs and included movement of one FTE from 40400 and two FTEs from Recreation.

GOALS AND OBJECTIVES

Goal 1: Developing & sustaining progressive partnerships among the community.

Objective 1: Develop and maintain strong relationships with sponsors by having a robust sponsorship portfolio, good communication and being creative with opportunities.

Objective 2: Leverage multiple methods of communication including our website, social media, publications, signage and personal relationships.

Goal 2: Cultivating sustainable programs & processes for community engagement.

Objective 1: Develop policies and processes in service of engagement.

Objective 2: Continuously identify ways for process improvement, to leverage efficient use of resources with as broad and deep an impact as possible.

COMMUNITY ENGAGEMENT (40485)

Goal 3: Build brand awareness of what TPRCP does and the value we provide to the community.

Objective 1: Track effectiveness and engagement through the use of digital metrics, surveys, focus groups, community meetings and other forms of feedback.

Objective 2: Seek out every opportunity to promote brand awareness using digital engagement such as website and social media, as well as publications and news media. Leverage opportunities to “cross-promote” our brand, events and programs.

Goal 4: Ensure that all aspects of our work are diverse and inclusive to represent the community as a whole.

Objective 1: Make sure all our messaging is accessible through translation and using a variety of methods to ensure that all perspectives are included.

Objective 2: Continuously review our methods and content to ensure we are covering the broadest scope of engagement possible.

Goal 5: To educate PRCP and the city about our role and build strong collaboration between divisions within the department.

Objective 1: Participate in a broad scope of meetings and committees within PRCP and throughout the city to ensure that colleagues are aware of CE as a resource, and to coordinate partnerships on efforts that serve the city.

Objective 2: Create and maintain content for internal avenues of engagement, including the intranet and internal communications.

Community Engagement	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$488,716	\$529,833	\$467,465	-11.8%
Contractual Services	131,873	206,388	180,111	-12.7%
Commodities	1,397	13,300	35,155	164.3%
Total	\$621,986	\$749,521	\$682,731	-8.9%

Regular Full-Time Positions	FTE
Community Engagement Coordinator	1.0
Graphic Design & Marketing Coordinator	1.0
Sponsorship Sales & Marketing Coordinator	1.0
TOTAL	3.0

PARKS (40410-40412)

Parks is responsible for the general maintenance of all parks, trails, urban forest and open space areas as well as City-owned medians, streetscapes, highway interchanges, vacant land, and undeveloped rights-of-way areas. Responsibilities include arboriculture, turf management, irrigation, mowing, and amenity maintenance of pavilions, playgrounds, ball fields, tennis and basketball courts, in-line hockey rinks, skate parks, ponds, and fishing facilities. The division also provides urban forestry programs and citizen assistance calls for horticulture related issues. The Parks Division also oversees all mowing operations for the City. Also included in their portfolio are golf maintenance, Forestry, Landscaping, and Horticulture. This Division is overseen by the Superintendent of Parks, Forestry, and Golf.

GOALS AND OBJECTIVES

Goal 1: Provide reasonable maintenance service levels in all parks, rights-of-way, and grounds around municipal buildings

Objective 1: Review feedback on service levels provided from citizens, City staff, and City Council to identify where improvement may be necessary.

Objective 2: Respond to all My Thornton requests within three business days. Enter all resident requests into My Thornton daily.

Goal 2: Closely monitor irrigation water usage and reduce usage where possible

Objective 1: Work with Water Resources to audit irrigation systems.

Objective 2: Evaluate City maintained landscapes and make adjustments to plant types, fertility programs, aeration, top-dressing, soil amendments, irrigation components as needed to create a landscape that will use less water.

Objective 3: Upgrade irrigation control systems to improve water management and water delivery.

Objective 4: Baseline water at 80% Evapotranspiration. Make adjustment from the 80% baseline.

Goal 3: Coordinate with the Recreation Division to provide quality special events

Objective 1: Meet with Recreation staff and assist with all phases of event planning and site preparation.

Objective 2: Ensure all locations are professionally maintained and ready to host the event so citizens enjoy a pleasant experience.

Goal 4: Maintain Thornton's Tree City USA status

Objective 1: Accelerate the planting of new trees in the park system to offset existing tree losses and increase tree canopy.

Objective 2: Maintain and preserve existing tree populations in the park system through the implementation of a forestry best management practices.

Objective 3: Promote tree plantings throughout the City through the utilization of programs such as community tree sales in order to keep our Tree City USA status.

Goal 5: Inventory city trees

Objective 1: The City of Thornton has five Forestry Districts. Forestry staff will inventory one District per year, to include, but not limited to, DBH, height and condition rating.

Objective 2: Establish a Forestry Maintenance Plan, based on inventory data, from the previous year. The maintenance plan will include, but will not be limited to, pruning, planting, removal and watering schedules.

Objective 3: Develop the City tree nursery in effort to grow trees economically specifically for planting within the City of Thornton and to establish a successful City of Thornton tree viability list.

PARKS (40410-40412)

Objective 3: Establish a Forestry Maintenance Plan, based on inventory data, from the previous year. The maintenance plan will include, but will not be limited to, pruning, planting, removal and watering schedules.

Goal 6: Annual flower planting at municipal buildings

Objective 1: Establish three seasonal planting cycles for the Civic Center, Mary Carpenter Recreation Center, Community Center, Justice Center, Thorncreek Golf Course, Active Adult Center, and Trail Winds Recreation Center.

Goal 7: Implement Naturally Thornton Bluegrass to Native conversion

Objective 1: Maintain growth of converted bluegrass

Objective 2: Identify and convert up to 25 acres of passive bluegrass to sustainable/native grass

Goal 8: Update and maintain designated major medians and rights-of-way (ROWS) within the City

Objective 1: Remove failing plant material

Objective 2: Prune and care for existing plant material such that overall general health shall improve

Objective 3: Maintain regular maintenance and trash removal

Objective 4: Make consistent landscaping improvements to existing major medians and Rights of Ways.

Parks & Mowing Operations	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$7,304,888	\$7,438,479	\$8,155,041	9.6%
Contractual Services	3,852,064	5,942,209	6,797,902	14.4%
Commodities	669,333	20,000	40,287	101.4%
Capital Outlay	-	-	-	0.0%
Total	\$11,826,285	\$13,400,688	\$14,993,230	11.9%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Park Maintenance Crew Leader	2.0
Park Maintenance Specialist	47.0
Park Maintenance Supervisor	6.0
Sr. Park Maintenance Supervisor	1.0
Park Supply Specialist	1.0
Parks & Golf Mechanic	1.0
Mow Crew Coordinator	1.0
Parks Assistant	2.0
Parks Special Projects Administrator	1.0
Total	63.0

GOLF COURSE (40420-40422)

The Golf Operations Division is responsible for the general operation of the Thorncreek Golf Course and coordinating a variety of golf programs and services for all ages and ability levels for the residents of Thornton and the surrounding community. These activities include daily play, driving range, putting green, chipping green, food and beverage facility, golf lessons and clinics, corporate and community outings and tournaments and outside events (such as banquets, holiday parties, weddings, and birthday parties). There is also a community outreach program intended to promote the golf course in the schools and at other City programs, events and festivals. This Division reports to the Recreation Superintendent.

The Golf Maintenance Division is responsible for general grounds maintenance of Thorncreek Golf Course to include, irrigation management and maintenance, turf management, mowing operations, bunker maintenance, pin placement and overall quality control of the golf course grounds. This Division reports to the Superintendent of Parks, Forestry, and Golf.

GOALS AND OBJECTIVES

Goal 1: Provide a Quality Golf Experience

- Objective 1: Meet or exceed annual revenue and total rounds played in 2022.
- Objective 2: Maintain our league play to which creates loyalty and enhanced spend on merchandise and food & beverage.
- Objective 4: Pursue and implement a new point-of-sale system.
- Objective 5: Enhance customer service training for all staff to ensure a continued high level of overall service to all our guests.
- Objective 6: Continue to offer a vast merchandise assortment for daily play, league members, and tournament players.
- Objective 7: Partner with club vendors to increase club-fitting days, thus offering our guests multiple custom club fitting experiences to increase overall club sales.

Goal 2: Grow the Game of Golf

- Objective 1: Provide fun and affordable learning and playing opportunities for juniors, ladies, and seniors.
- Objective 2: Build off the continued success to grow participation in junior golf camps, weekly lesson series, and women's clinics.
- Objective 3: Utilize Birdie Ball equipment to offer Golf in Schools programming to local Thornton-area elementary schools.

Goal 3: Provide Quality Food and Beverage Operation

- Objective 1: Offer quality guest service and food and beverage options at a reasonable price that will increase revenues.
- Objective 2: Support the golf operation by working with professional staff to provide exceptional banquet offerings for tournaments, leagues, and special events.
- Objective 3: Continue to host the two social nights for the Rolling Hills and Hunter's Glen neighborhoods to maintain a quality relationship with our neighbors to increase business.
- Objective 4: Create a catering menu and program to increase non-golf restaurant events (birthday parties, rehearsal dinners, retirements, etc.).

GOLF COURSE (40420-40422)

Goal 4: Create a positive and cooperative team between Golf Operations and Golf Maintenance.

Objective 1: Hold weekly meetings between the Golf Professional and Golf Superintendent to ensure both divisions are working together to provide a quality golf experience.

Objective 2: Each division provides support to the other as needed to help increase pace of play and overall number of rounds.

Goal 5: Provide reasonable maintenance service levels for all tees, fairways and greens in order to provide a quality municipal golf experience.

Objective 1: Provide a work environment where the Golf Professional and Golf Superintendent communicate regularly to identify needs that will help improve the overall experience of the golfer.

Objective 2: Golf Superintendent and Assistant Golf Superintendent provide daily quality control inspections to ensure maintenance levels are met.

Objective 3: Golf Superintendent will identify when site conditions are ready for play and notify operations staff when potential damage may occur due to frost conditions or other issues that may damage the course.

Golf Course	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,621,485	\$1,707,966	\$1,853,125	8.5%
Contractual Services	445,727	725,046	734,965	1.4%
Commodities	779,669	927,848	946,219	2.0%
Internal Service Charges	72,872	-	-	0.0%
Capital Outlay	3,694	10,290	14,000	36.1%
Total	\$2,923,447	\$3,371,150	\$3,548,309	5.3%

Regular Full-Time Positions	FTE
Assistant Golf Professional	1.0
Golf Professional	1.0
Assistant Golf Course Superintdent	1.0
Golf Course Foreman	1.0
Golf Course Irrigation Tech	1.0
Golf Course Superindent	1.0
Parks & Golf Mechanic	1.0
Kitchen Manager	1.0
Total	8.0

RECREATION (40430-40444)

The Recreation Division arranges and coordinates a variety of leisure programs and services for the community through the operation of the Margaret W. Carpenter Recreation Center and park, Trail Winds Recreation Center, Thornton Recreation Center, Thorncreek Golf Course, Youth and Teen Center, skate parks, ball fields including the batting cage at Riverwalk Ballfields, two outdoor swimming pools, sports fields, tennis courts, and other City-owned park amenities such as the carousel and boating at Carpenter Park . These activities include teen nights, an extensive swim lesson program, a preschool and gymnastics program, and adult sports leagues. Additionally, the Recreation Division oversees the coordination of a variety of special events, including the three main community festivals each year. This Division is overseen by the Superintendent of Recreation.

GOALS AND OBJECTIVES

Goal 1: Coordinate annual festivals and special events.

- Objective 1: Provide a variety of affordable activities that appeal to families in Thornton.
- Objective 2: Involve other City departments with the participation and support of these events as needed.
- Objective 3: Evaluate each festival and event with the challenge of adding new ideas, venues, and innovation to generate more community interest and enthusiasm.
- Objective 4: Evaluate existing festivals and events with the idea of potentially changing one of the events or adding an additional event.

Goal 2: Offer a variety of quality recreation programs to all Thornton citizens.

- Objective 1: Offer a variety of programs year-round, utilizing available City facilities as well as those School District facilities available via joint-use agreements with local school districts.
- Objective 2: Evaluate existing programs and activities to eliminate or reinvent those programs that have declined in popularity. Evaluate needs assessment data and formulate a plan to meet the needs of the community by creating new programs.
- Objective 3: Grow and incorporate the Adaptive and Inclusive Recreation programming.

Goal 3: Provide quality recreational facilities for Thornton citizens.

- Objective 1: Provide quality recreation facilities with staff committed to high customer service standards.
- Objective 2: Provide customer service training for the part-time and temporary staff that fills the various frontline positions at these facilities in order to reinforce the City's commitment to customer service.
- Objective 3: Develop and maintain an operational schedule for each facility, allowing for public access as well as operational efficiency.
- Objective 4: Attract and maintain quality part-time staff by incorporating a bonus program where needed.
- Objective 5: Encourage and embrace innovation with both staff and patrons to offer services, programs, partnerships, and rental opportunities so that all recreation centers are running efficiently.

RECREATION (40430-40450)

Recreation (40430-40450)	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$7,466,525	\$8,248,165	\$9,257,475	12.2%
Contractual Services	1,977,177	2,285,320	2,411,574	5.5%
Commodities	340,776	465,355	502,284	7.9%
Capital Outlay	65,328	-	-	0.0%
Total	\$9,849,806	\$10,998,840	\$12,171,333	10.7%

Regular Full-Time Positions	FTE
Adaptive & Inclusive Rec. Coordinator	1.0
Aquatics Specialist	4.0
Facilities Specialist	8.0
Guest Relations Specialist	5.0
Pool Manager	2.0
Recreation Administrator	3.0
Recreation Coordinator	7.0
Recreation Leader	3.0
Recreation Program Specialist	3.0
Recreation Superintendent	1.0
Recreation Support Specialist	2.0
Wellness Coordinator	1.0
Total	40.0

ACTIVE ADULT PROGRAMS AND SERVICE (40460-40462)

The Thornton Active Adult Center and Active Adult Wing at Trail Winds Recreation Center serves active adults focusing on the 62+ population, providing opportunities to thrive and grow through the aging process. By encouraging community engagement, active older adults are able to continuously learn, achieve, and socialize.

The division works with the Council-appointed Thornton Active Adult Board to make recommendations to City Council on various active adult issues. The center, in conjunction with community partnerships, provides a broad range of activities and services for active adults that includes adult enrichment, fitness and health programming, a nutrition meal program, outdoor recreation, wellness services, and intergenerational programming opportunities. The division also works to provide enrichment programming for active adults over 18.

GOALS AND OBJECTIVES

Goal 1: Expand internal division partnerships to increase the variety of program offerings provided in the AAC space.

Objective 1: Work with Arts and Recreation to offer a variety of programs in AAC space (intergenerational art programs, adaptive theater programs/dances) – Saturday programs to target the 50-65 crowd.

Objective 2: Collaborate with Fitness & Recreation to offer Couch to 5K training programs for 50+.

Objective 3: Evaluate program offerings annually and develop future programs based on evaluations.

Goal 2: Provide information and referral to seniors regarding programs and services that are available through City and local community organizations.

Objective 1: Work closely with Community Connections Division and community partners to connect older adults to needed programs and services

Objective 2: Provide educational opportunities for older adults on issues such as Medicare/Medicaid changes, housing options, legal issues, retirement, loss and grief, etc.

Goal 3: Increase number of fitness program offerings to include new trend forward or diagnosis specific classes

Objective 1: Add two new classes to the Active Adult Center line-up

ACTIVE ADULT PROGRAMS AND SERVICE (40460-40462)

Active Adult Center	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,313,162	\$1,476,940	\$1,652,535	11.9%
Contractual Services	213,309	273,857	274,266	0.1%
Commodities	161,547	199,155	234,532	17.8%
Capital Outlay	10,564	5,600	1,844	-67.1%
Total	\$1,698,582	\$1,955,552	\$2,163,177	10.6%

Regular Full-Time Positions	FTE
Kitchen Manager	1.0
Guest Relations Specialist	2.0
Active Adult Program Manager	1.0
Active Adult Program Specialist	1.0
Recreation & Community Programming Supervisor	1.0
Recreation Coordinator	3.0
Recreation Support Specialist	1.0
Total	10.0

OPEN SPACE PROJECTS AND PLANNING (40470)

The Projects and Planning division is responsible for working with the Parks and Open Space Advisory Commission (POSAC) in the creation and implementation of the Parks and Open Space Master Plan. The division is also responsible for the planning and design of the capital improvement projects for the TPRCP. This Division is overseen by the Projects and Planning Manager, who is also the department Deputy Director.

GOALS AND OBJECTIVES

Goal 1: Implement the Parks and Open Space Master Plan.

- Objective 1: Plan for land acquisitions and design projects for parks, trails, and open space as defined in the Parks and Open Space Master Plan, funded by the parks and open space tax bonds and revenues, and other special revenue funds.
- Objective 2: Update the Parks and Open Space Master Plan every five years to respond to changing or emerging needs of the community.
- Objective 3: Search for future projects that meet the needs of the greatest number of residents and serve multiple purposes, including educational value, and which can be used in conjunction with other proposed projects or existing facilities.

Goal 2: Oversee and direct the planning and design parks, recreation and open space capital projects.

- Objective 1: Provide project management as required, including project planning, design and coordination for construction.
- Objective 2: Respond to and resolve citizen requests regarding capital projects as required.
- Objective 3: Ensure that public and private park and open space projects are in concert with the criteria, goals, and policies of the Master Plan.

Goal 3: Coordinate and facilitate POSAC.

- Objective 1: Prepare and participate in the POSAC, both formally and at planning sessions.
- Objective 2: Hold public meetings to receive and consider comments on various parks, trails, and open space projects and hold public hearings on updates to the Master Plan.
- Objective 3: Assist POSAC in recommending Parks and Open Space Master Plan updates and future projects to City Council.

Goal 4: Administer the park and open space grant funding applications associated with TPRCP.

- Objective 1: Research opportunities for additional funding sources through grants.
- Objective 2: Complete applications, presentations, project components and related documentation associated with grants.

OPEN SPACE PROJECTS AND PLANNING (40470)

Open Space and Project Management	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$770,560	\$789,404	\$874,296	10.8%
Contractual Services	4,067	13,204	14,467	9.6%
Commodities	4,420	6,150	4,186	-31.9%
Total	\$779,047	\$808,758	\$892,949	10.4%

Regular Full-Time Positions	FTE
Deputy Parks Director	1.0
Parks Capital Planning Manager	1.0
Project Manager	3.0
Total	5.0

ARTS AND CULTURE (40475)

The Arts and Culture Division is charged with programming and promotion of arts and humanities in the community. This includes administration of programming related to grant funding provided by the Scientific and Cultural Facilities District (SCFD) to the Thornton Arts, Sciences and Humanities Council (TASHCO) as well as responsibility for a variety of City sponsored events and programs. . The Arts and Culture Division is tasked further with presentation, promotion and education related to the arts and humanities, and the identification and cultivation of community support, interest and involvement. The division is also responsible for managing the City's historical archives. This Division is overseen by the Arts and Culture Manager.

GOALS AND OBJECTIVES

Goal 1: Develop partnerships and promote participation in arts and humanities programming for all ages and diverse cultures in the community through equitable, creative collaborations.

Objective 1: Contact local arts nonprofits to create partnerships between the City, community artists and performers, and diverse audiences.

Objective 2: Identify and implement programs focused on creating cultural experiences for all levels of involvement.

Objective 3: Support community programming through City involvement, promotion, and recognition.

Goal 2: Enhance and expand community spaces and places with unique and dynamic public art programs that position the city as a cultural destination.

Objective 1: Create and implement a uniform system of public art review, acquisition, placement, and preservation.

Objective 2: Increase promotion of public art installations in the community at public and private locations.

Objective 3: Pursue permanent and art-on-loan displays that are accessible for the public.

Goal 3: Garner public and private awareness, interest, and engagement in year-round arts and cultural programming for diverse communities.

Objective 1: Identify and utilize local and regional talent to build the framework for successful education and programming.

Objective 2: Work with area youth, educators, and non-profits in the community to create relevant programs and events.

Objective 3: Pursue aggressive marketing to inform and increase visibility of arts and cultural programming.

Objective 4: Maintain existing venues and build new facilities designed for public presentation of arts and humanities programming.

Goal 4: Secure outside funding sources to support quality programming and increased opportunity for community involvement.

Objective 1: Increase levels of existing grant funding (SCFD) as well as revenue generated from class fees, facility rentals, and ticket sales.

Objective 2: Pursue alternate grant funding, corporate sponsorships, and other potential funding sources in conjunction with TASHCO and department support.

Objective 3: Create special fund and percent for public art program to drive growth of arts and cultural programs serving the community.

ARTS AND CULTURE (40475)

Goal 5: Enhance programming, presentation and education related to science and history.

Objective 1: Create and implement standards for the collection, preservation and display of historical archives.

Objective 2: Identify and present new programming specifically related to history and science through local and regional partnerships.

Objective 3: Assist with the programming and marketing of historic properties that reflect the cultural heritage of Thornton.

Arts and Culture	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$481,136	\$521,630	\$555,051	6.4%
Contractual Services	59,428	115,493	88,498	-23.4%
Commodities	16,285	14,800	19,400	31.1%
Total	\$556,849	\$651,923	\$662,949	1.7%

Regular Full-Time Positions	FTE
Arts and Cultural Manager	1.0
Art & Culture Coordinator	2.0
Total	3.0

COMMUNITY CONNECTIONS (40480)

Originating in 2018, the Community Connections Division serves as a one-stop resource shop for those who call Thornton home. The predominantly bi-lingual (English/Spanish) eleven-member team continually inventories community-based programs and services offered by Thornton, other governmental entities, non-profits, faith-based organizations, and other partners then links our community members to the resources they seek. The resource areas include Housing, Homelessness Assistance, Education & Employment, Transportation, Food & Nutrition, Physical Health, and Mental Health & Addiction. Community Connections has an on-site tech-lending program and staff orchestrate numerous special events including back to school and holiday giveaways, weekly seasonal farmers markets, and routine classes and seminars, which are presented by our partners on-site at Community Connections.

The team administers the distribution of Thornton Assistance Funds, Community Development Block Grants, Private Activity Bonds, and participates in the HOME Consortium to annually fund dozens of non-profit organizations, residential home repairs, and city infrastructure improvements including parks, sidewalks, and large affordable housing developments.

GOALS AND OBJECTIVES

Goal 1: Invest in our best asset, our team

- Objective 1: Leverage volunteers, interns, and partners to better fulfill the growing responsibilities of Community Connections which now operates from a public-facing neighborhood resource center.
- Objective 2: Use professional development opportunities to address gaps in knowledge and to improve service delivery.
- Objective 3: Foster a culture beyond customer service training that embraces our individual and collective values and guides our expectations for how staff conduct themselves, function as a team, and provide service to all.

Goal 2: Communicate with the community

- Objective 1: Disseminate accurate information using internal communications to the Community Connections team and all city departments.
- Objective 2: Enhance Community Connections name recognition and knowledge of our catalogue of services and programs among community partners and residents using external communications.
- Objective 3: Ensure all information about programs and services offered by Community Connections are available in print, accessible to all users, and available in both Spanish and English.
- Objective 4: Maximize digital platforms to increase Community Connections' presence.

Goal 3: Deliver quality programs and services.

- Objective 1: Ensure all new and current programs meet standards of inclusivity and accessibility, as well as fulfill community needs and maintain the mission of Community Connections.
- Objective 2: Evaluate programs for continuous improvement.
- Objective 3: Develop a Code Assistance Program to mitigate against/address city code violations, monitor impact, and assess its long-term feasibility.

COMMUNITY CONNECTIONS (40480)

Goal 4: Use data and systems to work smarter.

- Objective 1: Maximize use of C2, our database, to streamline division processes.
- Objective 2: Weekly, monthly, quarterly, and annually analyze and share data that identify community needs, division achievements, and opportunities.
- Objective 3: Annually review policies and procedures to ensure accuracy, efficiency, and completeness.
- Objective 4: Regularly review Council, city, and department goals that serve as guiding principals in crafting the work of our division.

Goal 5: Support access to safe, sustainable, and affordable housing.

- Objective 1: Continue to work with housing and homelessness service providers to provide funding and support for emergency rent and utility assistance programs designed to prevent Thornton residents from falling into the cycle of housing instability.
- Objective 2: Continue to strengthen our home repair and energy efficiency programs to expand access to safe and sustainable housing to low and moderate income Thornton residents.
- Objective 3: Expand our housing programs for elderly residents to provider greater opportunities to age in place.
- Objective 4: Administer Thornton’s HOME program in compliance with HUD requirements, city policies, and the Adams County HOME Consortium intergovernmental agreement.

Community Connections	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$778,864	\$1,078,534	\$1,163,347	7.9%
Contractual Services	216,009	368,774	695,602	88.6%
Commodities	16,600	28,924	38,476	33.0%
Total	\$1,011,473	\$1,476,232	\$1,897,425	28.5%

Regular Full-Time Positions	FTE
Community Connections Coordinator	4.0
Citizen Assistance Specialist	0.5
Deputy Parks & Recreation Director	1.0
Grant and Housing Supervisor	1.0
CBDG Coordinator ¹	1.0
Homeless Outreach Team Specialist	2.0
Housing Coordinator	1.0
Total	10.5

¹Funded in 40330 but managed in 40480

FIRE DEPARTMENT

MISSION STATEMENT

The City of Thornton's Fire Department exists to quickly mitigate the emergent needs of our citizens.

VISION STATEMENT

We will provide Fire and EMS services to every citizen in the City of Thornton in a period of time that can make an impact on their emergency.

DEPARTMENT OVERVIEW

The Fire Department is responsible for responding to emergencies and providing fire and life safety education to the community. The department is comprised of five divisions: Administration, Operations, Prevention, Training, and Emergency Medical Services (EMS). Services provided by these divisions include: responding to and managing requests for emergency services, including fire, medical treatment and transport; hazardous materials and technical rescue; fire investigations; performing building inspections and preplans; interpreting and enforcing the International Fire Code; developing and administering a training program; educating the public in fire and EMS prevention and community life safety through community outreach events; planning and directing the department's operations and resources and subsequent development and administration of these divisions.

FUNCTIONAL RESPONSIBILITIES

Emergency and Non-Emergency Responses

Medical Treatment and Transport

Fire Code Enforcement and Interpretation

Hazardous Materials Response and Management

Public Education and Community Service Activities

Technical Rescue Response

Training Development and Implementation

Fire and Arson Investigation

Building Inspection

FIRE DEPARTMENT SUMMARY

FIRE	ACTUAL 2023	BUDGET 2024	BUDGET 2025	% CHNG 24-25
Personnel Services	\$27,232,368	\$27,798,642	\$35,693,004	28.4%
Contractual Services	3,579,184	2,865,563	4,003,385	39.7%
Commodities	582,779	728,250	544,572	-25.2%
Capital Outlay	531,622	425,407	256,727	-39.7%
TOTAL	\$31,925,953	\$31,817,862	\$40,497,688	27.3%

2025 Budget	
40150 Fire Administration	\$3,239,817
40155 Fire Operations	32,052,119
40160 Fire Prevention	1,321,584
40165 Fire Support Services	1,268,425
40550 Ambulance Services	2,615,743
	\$40,497,688

FIRE ADMINISTRATION (40150)

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

GOALS AND OBJECTIVES

Goal 1: To provide the highest level of service to the community of Thornton in the areas of Emergency Medical care, Fire Prevention and Suppression, and Life Safety Education as identified by industry standards.

Objective 1: Annually assess service levels of the Fire Department to maintain quality control, determine the most cost-effective service delivery, and define the Standard of Coverage levels needed by the community.

Objective 2: Develop evaluation criteria to prepare for future expansion needs of the community in the areas of Fire Department response times, service delivery, resource deployment, and training needs.

Goal 2: Implement and manage the adopted Budget in a manner that is consistent with department and City needs.

Objective 1: Maintain accountability of the budget while maintaining a high level of service to the community and operating in a fiscally responsible manner.

Objective 2: Develop the budget based on community benefit and department needs that have been identified.

Goal 3: Develop long-term projections to determine optimal fire station locations, resource deployment, and staffing levels to meet anticipated growth and needs of the City.

Objective 1: Continue to analyze historic data and future development projections to provide essential information to stakeholders.

Objective 2: Develop a strategic plan to outline the specific objectives that will need to be met to continue delivering a high level of service to the community.

Objective 3: Complete departmental re-accreditation through the Center for Public Safety Excellence.

FIRE ADMINISTRATION (40150)

Fire Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,571,546	\$1,531,756	\$1,618,850	5.7%
Contractual Services	1,439,260	442,341	1,511,366	241.7%
Commodities	58,976	58,946	109,601	85.9%
Capital Outlay	38,500	-	-	0.0%
Total	\$3,108,282	\$2,033,043	\$3,239,817	59.4%

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

FIRE OPERATIONS (40155)

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

GOALS AND OBJECTIVES

Goal 1: Continue to measure turnout and travel time of emergency responses to ensure the Fire Department meets the performance objectives.

Objective 1: Maintain accurate data that captures the time of departure and the time of arrival for responding units.

Objective 2: Provide travel time performance data to the Fire Chief on a monthly basis.

FIRE OPERATIONS (40155)

Goal 2: Improve professional standards, communications, and inter-personal relationships. Continue to promote a high degree of professional behavior and communications for all members of the department.

Objective 1: Improve communication and strengthen relationships between divisions in the Fire Department, management and labor, employees, and other City departments.

Objective 2: Maintain and improve the operational efficiency of conference calls, video conferencing, or other media between the shift commander and stations to disseminate significant events, daily programs, and training materials to personnel.

Objective 3: Provide and encourage avenues for employee input through the use of oral and written communications and a change management program.

Goal 3: Continue to work with automatic and mutual aid partners to ensure the optimal level of service is being provided to incidents both in the City and the region.

Objective 1: Train with automatic and mutual aid partners on a regular basis to enhance the level of service provided to the City.

Objective 2: Maintain and support Intergovernmental Agreements that provide a high-level service to the City.

Objective 3: Maintain and enhance the communication system between automatic and mutual aid partners to minimize delays in response and communication issues.

Objective 4: Maintain and enhance the interoperability of dispatch centers within the region.

Fire Operations	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$22,568,420	\$23,056,301	\$30,238,784	31.2%
Contractual Services	1,241,519	1,353,995	1,466,009	8.3%
Commodities	177,742	231,365	179,660	-22.3%
Capital Outlay	372,077	375,185	167,666	-55.3%
Total	\$24,359,758	\$25,016,846	\$32,052,119	28.1%

Regular Full-Time Positions	FTE
Assistant Fire Chief	4.0
Deputy Fire Chief	1.0
Fire Captain	7.0
Fire Lieutenant	14.0
Firefighter	40.0
Firefighter/Engineer	46.0
Firefighter/Paramedic	46.0
Total	158.0

FIRE PREVENTION (40160)

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

GOALS AND OBJECTIVES

Goal 1: Meet the demands of development within the City while maintaining a high level of fire safety.

Objective 1: Work with the development community and other City departments to keep projects on track by meeting plan review deadlines and performing inspections in a timely manner.

Objective 2: Provide more consistent fire code administration and interpretations among fire prevention staff and line personnel conducting fire safety surveys.

Objective 3: Work with IT and the outside vendors to create efficiencies through the use of electronic mediums for report writing and tracking.

Goal 2: Evaluate, modify, and implement revisions to the public education programs to meet the modern-day fire and life safety educational needs of the City.

Objective 1: Provide age-appropriate training programs to meet the needs of target audiences within the City and deliver programs through available venues.

Objective 2: Re-engage programs from COVID hiatus: Citizens Fire Academy, T-Town Clown Team, and Hook and Ladder high school program.

Objective 3: Continue measurement methods to correct historical life safety behaviors and concerns recognized in pre- and post-testing for third grade program participants.

Fire Prevention	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$952,289	\$1,029,220	\$1,202,603	16.8%
Contractual Services	12,094	21,091	20,185	-4.3%
Commodities	18,079	29,674	33,574	13.1%
Capital Outlay	37,374	-	65,222	n/a
Total	\$1,019,836	\$1,079,985	\$1,321,584	22.4%

Regular Full-Time Positions	FTE
Community Safety and Information Officer	1.0
Deputy Fire Chief	1.0
Deputy Fire Marshal	1.0
Fire Protection Specialist	3.0
Total	6.0

FIRE SUPPORT SERVICES (40165)

The Training/Support Services division of the Fire Department is primarily responsible for providing on-going professional development of Fire Department personnel. The division is managed by an Assistant Fire Chief.

GOALS AND OBJECTIVES

Goal 1: Provide professional training programs within the Fire Department designed to enhance knowledge, skills, and operational capabilities.

Objective 1: Update professional development programs as required to ensure relevancy to today's fire service issues and deliver the curriculum to existing and future company officers.

Objective 2: Evaluate employee development programs including certification requirements to align training programs with state requirements.

Objective 3: Continuous enhancements to training programs to ensure personnel maintain the essential knowledge for all hazard types of emergency response.

Objective 4: Develop succession planning pathways for education, training, experiences, and self-development.

Fire Support Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$922,600	\$974,686	\$1,000,826	2.7%
Contractual Services	214,258	241,596	247,351	2.4%
Commodities	9,750	12,101	12,500	3.3%
Capital Outlay	38,640	3,500	7,748	121.4%
Total	\$1,185,248	\$1,231,883	\$1,268,425	3.0%

Regular Full-Time Positions	FTE
Assistant Fire Chief	1.0
Fire Captain	1.0
Fire Lieutenant	1.0
Total	3.0

EMS/AMBULANCE SERVICES (40550)

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

GOALS AND OBJECTIVES

Goal 1: Implement new protocols and procedures to maintain the highest level of patient care.

Objective 1: Explore innovative technologies that improve patient outcome.

Objective 2: Continue to move the ambulance services forward with latest advances in pre-hospital care.

Goal 2: Streamline the processes associated with management of medical supplies and equipment used to support EMS operations.

Objective 1: Integrate modifications and/or additions to the process that will increase efficiencies while decreasing cost associated with managing disposable medical supplies.

EMS/Ambulance Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,217,509	\$1,206,679	\$1,631,941	35.2%
Contractual Services	672,053	806,540	758,474	-6.0%
Commodities	318,232	396,164	209,237	-47.2%
Capital Outlay	45,031	46,722	16,091	-65.6%
Total	\$2,252,825	\$2,456,105	\$2,615,743	6.5%

Regular Full-Time Positions	FTE
Assistant Fire Chief	1.0
EMS Coordinator	1.0
Fire Captain	1.0
Fire Lieutenant	4.0
Total	7.0

POLICE DEPARTMENT

MISSION STATEMENT

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.

VISION STATEMENT

The vision of the Police Department is to be recognized as the standard of excellence in law enforcement. We will accomplish this by leading in technological innovation, personnel development, data driven decision making, and collaborative partnerships and by providing proactive police service to our community.

CORE VALUES

Leadership, Accountability, Safety, Teamwork, Tradition, and Integrity

FUNCTIONAL RESPONSIBILITIES

Federal and State Law and Municipal Ordinance Enforcement

Crime Investigation

Property and Evidence Recovery

Traffic Enforcement and Investigation

Special Event Policing

Victim Assistance

School Resource Officers

Crime Analysis and Reporting

SWAT Team/Crisis Negotiation Unit (CNU)

IMPACT Unit

High Density Housing Unit (HDHU)

Disaster Management

Police Service Dog Program

Senior Liaison Program

911 Emergency Dispatching for the Police, Fire and Emergency Medical Services

Animal Control

Citizen's Academy

POLICE DEPARTMENT SUMMARY

Police	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$47,599,575	\$50,716,572	\$54,896,388	8.2%
Contractual Services	\$2,417,251	\$2,985,172	\$3,439,887	15.2%
Commodities	\$517,551	\$796,154	\$771,351	-3.1%
Capital Outlay	\$2,387,829	\$1,714,177	\$1,402,579	-18.2%
Total	\$52,922,206	\$56,212,075	\$60,510,205	7.6%

By Division	2025 Budget
40600 Police Administration	\$10,088,397
4607 Police Training Facility	858,187
40608 Office of the Chief	1,943,562
40610 Criminal Investigation	7,677,635
40640-40641 Patrol	34,053,766
40650 Animal Control	730,081
40660 Victim Services	1,034,292
40670 Emergency Communications	4,124,285
Total	\$60,510,205

POLICE ADMINISTRATION (40600)

The Police Administration Division is responsible for the professional leadership and administration of the Police Department and the assurance that all aspects of police service are administered efficiently. This division includes the Chief of Police, who ensures that the law enforcement needs of the community are met in an effective, impartial, ethical and timely manner. The Police Administration Division also serves a support role to Criminal Investigations and Patrol. Many of the major projects within the Police Department are managed through the Police Administration Division

GOALS AND OBJECTIVES

Goal 1: Expand police department training to ensure required training is received and employees of the police department are up to date with current best practices.

Objective 1: Evaluate personnel needs to determine proper staffing levels needed to manage the training center as well as accomplish the tasks associated with the expanded roles of the Administration Division.

Objective 2: Utilize the new training center to begin working on establishing a Peace Officer Standards and Training (POST) academy, including developing a POST curriculum.

Objective 3: Increase reality and scenario-based training.

Objective 4: Train the department in the Integrating Communications, Assessment and Tactics (ICAT) program.

Objective 5: Implement the use of a comprehensive training management system to increase accountability and tracking of training.

Goal 2: Reduce department and employee liability by expanding the capabilities of the audit and accountability unit.

Objective 1: Formalize the audit and inspection process to improve organizational performance.

Objective 2: Routinely conduct audits and inspections of key programs and processes to ensure department policy matches practice and training.

Goal 3: Analyze department technological capabilities.

Objective 1: Utilize technology to improve efficiency throughout the organization and reduce technologic redundancy.

Objective 2: Explore options to provide citizens with easier ways to either obtain data from the department, or provide information to the department, in new and more effective ways.

POLICE ADMINISTRATION (40600)

Police Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$7,180,420	\$6,930,756	\$7,859,987	13.4%
Contractual Services	981,542	318,463	953,230	199.3%
Commodities	319,105	487,050	205,508	-57.8%
Capital Outlay	1,149,728	1,431,080	1,069,672	-25.3%
Total	\$9,630,795	\$9,167,349	\$10,088,397	10.0%

Regular Full-Time Positions	FTE
Administrative Specialist	3.0
Administrative Supervisor	1.0
Deputy Police Chief	2.0
Lead Police Property Evidence Tech	1.0
Police Administrative Tech	1.0
Police Armorer	1.0
Police Division Commander	1.0
Police Fleet Coordinator	1.0
Police Lieutenant	2.0
Police Officer	10.0
Police Property Evidence Tech	2.0
Police Record Manager	1.0
Police Records Specialist	12.0
Police Records Supervisor	2.0
Police Sergeant	4.0
Police Services Administrator	1.0
Radio & Video Tech	4.0
Total	49.0

OFFICE OF THE CHIEF (40608)

The Office of the Chief shall be responsible for executive leadership and administration, strategic planning, budget administration, media and public engagement, research and development, and policy formulation. The office directly supports the strategic goals of the Chief of Police and shall consist of executive command members and the support staff deemed necessary for the efficient execution of department strategy.

GOALS AND OBJECTIVES

Goal 1: Community Engagement and Education

Objective 1: Coordinate with the Operations Bureau and Administration Bureau to promote department events and opportunities for community engagement, always seeking more and additional ways to interact positively with people in the City of Thornton.

Objective 2: Drive communication and messaging to assist operational units with the community policing function of the department. Effective community policing, which includes collaboration and problem solving, is enhanced by transparency in keeping the public informed.

Goal 2: Partnerships to Further the Department's Mission

Objective 1: Cultivate and manage productive and collaborative relationships with partner organizations, government entities, business leaders, and community leaders in pursuit of achieving the mission and vision of the department and the City of Thornton.

Objective 2: Manage and implement, in collaboration with internal and external partners, projects and initiatives that deviate from traditional policing strategies to positively affect the environment in which we achieve our objectives.

Goal 3: Effective Policy Analysis and Implementation

Objective 1: Efficiently draft policies, procedures, manuals, and internal communication, working with subject matter experts, using best practices, and navigating the constantly changing legal environment, to ensure effective department policies and processes.

Objective 2: Work with leaders throughout the department to ensure that the appropriate level of knowledge and authority are dedicated to policy formulation and implementation. Communication and feedback are essential components of managing the complexity of policy development in a dynamic organization.

OFFICE OF THE CHIEF (40608)

Office of the Chief	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$-	\$1,788,990	\$1,778,322	-0.6%
Contractual Services	-	50,900	53,240	4.6%
Commodities	-	25,000	35,000	40.0%
Capital Outlay	-	60,000	77,000	28.3%
Total	\$-	\$1,924,890	\$1,943,562	1.0%

Regular Full-Time Positions	FTE
Executive Assistant	1.0
Police Administrative Technician	1.0
Police Chief	1.0
Police Officer	5.0
Police Services Administrator	1.0
Total	9.0

POLICE TRAINING FACILITY (40607)

The Police Training Center is designed to provide training for our officers and professional staff. The training center serves as the hub for preparing police recruits and offering continuing education to seasoned officers and professional staff. The Training Unit oversees the recruitment and hiring processes of new department employees, conducts background investigations, and orchestrates the training of new police officers and staff. Additionally, their duties encompass the issuance and tracking of department-issued equipment, facilitating in-service training sessions, and maintaining training records. The Police Training Center is under the supervision of the Administration Deputy Chief.

GOALS AND OBJECTIVES

- Goal 1: Establish a centralized platform for documentation of the department’s training records and ensure a comprehensive accounting of all recorded training documents.**
- Objective 1: Research and identify the technology and software that will be used to track all department training.
 - Objective 2: Implement the technology into the department and input past training records.
- Goal 2: Establish a platform for asset tracking and management of all department issued equipment.**
- Objective 1: Research and recommend the technology and software that will be used to track all department assets.
 - Objective 2: Implement the technology into the department and catalogue all department assets.
- Goal 3: Increase the skills and capacity of department members through in-service training that addresses current issues and mandatory training.**
- Objective 1: Develop lesson plans that emphasize scenario-based training and best practices.
 - Objective 2: Integrate virtual reality training into in-service training to increase skills in de-escalation, critical decision making, and early intervention.

Police Training Facility	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$-	\$179,500	\$440,341	145.3%
Contractual Services	-	404,700	142,280	-64.8%
Commodities	-	81,325	275,566	238.8%
Capital Outlay	-	8,000	-	-100.0%
Total	\$-	\$673,525	\$858,187	27.4%

CRIMINAL INVESTIGATION (40610)

The Criminal Investigation Division serves a vital role in the Police Department's operations. The division's work units include the Person Crimes Unit, Property Crimes Unit, Special Investigations Unit, Economic Crimes Unit, Crime Scene Investigations (CSI) Unit, Property and Evidence Unit, Victim Services Unit, Crime Analysis and North Metro Drug Task Force. Within these units special work assignments occur such as; criminal intelligence, undercover surveillance operations, drug investigations and clandestine laboratory clean up, marijuana regulation enforcement, liquor investigations, entry of articles from pawns into the Colorado Crime Information Center (CCIC), convicted sex offender registrations, security for and warehousing of property and evidence and crime laboratory management. This division's primary responsibility is to conduct follow-up investigations on reported crimes initially handled by the Patrol Division. Successful criminal investigations by the Criminal Investigation Division typically culminate in an arrest, warrant application and service, felony summons, case referred to another agency, or a determination that the reported crime did not occur, or was civil in nature.

GOALS AND OBJECTIVES

Goal 1: Enhance the investigative process to support the department's crime reduction efforts.

Objective 1: Research and expand the use of forensic technology in criminal investigations to promote crime reduction and provide actionable leads to assist with the apprehension of suspects.

Objective 2: Collaborate with patrol division to engage in more proactive and preventive approaches to pattern crimes or recurring problems by increasing information sharing with specialized units and coordinating resources.

Objective 3: Enhance professional development opportunities to new division members as vacancies are filled.

Objective 4: Support the investigation and advocacy of victims of high-risk domestic violence cases through the family crimes unit and working with the 17th Judicial District High Risk Domestic Violence Unit

Goal 2: Restructure the division to better support department strategies.

Objective 1: Review the division's areas of focus to determine if they support the organization's response to current crime trends.

Objective 2: Align individual staffing strengths and assignments to ensure the division is providing expert level services to all investigations.

Objective 3: Ensure division personnel are properly deployed between the two district locations to support both the needs of the organization and the community efficiently and effectively.

Goal 3: Continue to evaluate the division's workload and staffing levels to better support the growth of the organization.

Objective 1: Capture the necessary information needed to make data driven decisions to ensure efficiency and effectiveness within the division.

Objective 2: Utilize the data to support future personnel allocation decisions.

Objective 3: Based upon data provided, continue to conduct an internal audit to ensure the division is providing the necessary services to the community.

CRIMINAL INVESTIGATION (40610)

Goal 4: Enhance crime analysis to effectively support organizational efforts to reduce crime and aid in the communication with the community.

Objective 1: Enhance the division's technological resources to provide greater analytic and digital support to investigative efforts.

Objective 2: Initiate collaborative partnerships to impact crime reduction and positive community engagement.

Objective 3: Enhance focused social media messages to better inform and educate the community of potential crime and events. Working with the Community Relations Unit, develop a minimum of three social media information campaigns per quarter.

Criminal Investigation	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$6,344,221	\$6,560,440	\$7,028,162	7.1%
Contractual Services	132,404	502,767	536,569	6.7%
Commodities	34,639	46,360	61,904	33.5%
Capital Outlay	71,539	27,500	51,000	85.5%
Total	\$6,582,803	\$7,137,067	\$7,677,635	7.6%

Regular Full-Time Positions	FTE
Administrative Specialist	2.0
Administrative Supervisor	1.0
Criminalist	1.0
Deputy Police Chief	1.0
Police Commander	1.0
Police Officer	29.0
Police Sergeant	4.0
Senior Criminalist	2.0
Total	41.0

PATROL (40640-40641)

The Patrol Division provides around the clock, community-wide professional police and community services to ensure a visible police presence throughout the city that is effective in crime prevention, traffic safety and response to calls for service. The mission of the Division is to deter and investigate criminal activity and provide resources and community services to the public for which we serve.

GOALS AND OBJECTIVES

Goal 1: Based on information provided through crime analysis, direct resources to proactively impact traffic safety and criminal activity throughout the city.

Objective 1: Participate in department wide crime strategy meetings to assess monthly operational plans as they relate to crime reduction.

Objective 2: Ensure safety to the motoring public through focused enforcement and education on locations identified through analysis.

Objective 3: Evaluate and increase the number of officers and supervisors assigned out of District Two to address continuing needs due to the growth and development on the north side of the city

Goal 2: Reinforce culture of Community Policing and collaborative activities designed to build community connections.

Objective 1: Continue to strengthen our connection with the community through hosting meetings, with both citizens and businesses within the city, to address concerns in the collaborative pursuit of public safety.

Objective 2: Implement two Community Liaison Officers who will be responsible by district for the on-going coordination of community meetings, community resources, intelligence/data collection and act as a centralized point of contact for citizens.

Goal 3: Implement a Community Response Team (CRT) to focus on the facilitation of law enforcement and citizen partnerships.

Objective 1: Promote monthly interactive public forums that allow for meaningful discussion on topics relevant to the community safety and concerns.

Objective 2: Proactively address high call locations, repeat offenders, criminal nuisance abatement, and the reduction of property, drug, and crimes of violence.

Patrol (40640-40641)	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$29,400,823	\$30,316,663	\$32,420,292	7.0%
Contractual Services	994,941	1,332,608	1,369,898	2.8%
Commodities	131,771	121,482	145,769	18.2%
Capital Outlay	1,157,974	187,597	117,807	-37.2%
Total	\$31,685,509	\$31,958,350	\$34,053,766	6.6%

Regular Full-Time Positions	FTE
Administrative Specialist	3.0
Crime Analyst	2.0
Deputy Police Chief	1.0
Police Division Commander	2.0
Lieutenant	8.0
Police Officer	161.0
Sergeant	27.0
Co-Responder Coordinator	1.0
Co-Responder	2.0
Total	207.0

ANIMAL CONTROL (40650)

Under the management oversight of the Deputy Chief for Patrol, the Animal Control Division is responsible for enforcing all City ordinances related to the care and control of animals and educating the public on animal related issues.

GOALS AND OBJECTIVES

Goal 1: Provide professional animal control service to the citizens of Thornton.

Objective 1: Continue to provide appropriate responses to calls for service, and engage in community educational events in the care, control and welfare of domestic animals.

Animal Control	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$495,595	\$529,105	\$557,849	5.4%
Contractual Services	139,502	146,795	165,602	12.8%
Commodities	3,318	4,957	6,630	33.8%
Total	\$638,415	\$680,857	\$730,081	7.2%

Regular Full-Time Positions	FTE
Animal Control Officer	4.0
Animal Control Supervisor	1.0
Total	5.0

VICTIM SERVICES (40660)

The Victim Services Unit is a shared program between the Cities of Thornton and Northglenn that has been in place since 1987. The Victim Services unit is under the management and oversight of the Thornton Police Department's Criminal Investigation Division Deputy Chief. The Unit is funded by both Cities, the Victim Assistance and Law Enforcement grant and the Victims of Crime Act grant. The unit includes a supervisor, six full-time advocates, and 20 or more volunteers. The unit is committed to ensure that all Victim Rights Act crime victims are aware of the rights afforded to them and to meet the department's responsibilities in those rights. A proactive, comprehensive victim-centered approach is implemented to meet each victim's individualized needs through on-scene crisis interventions and follow-up services to include victims of tragedy.

GOALS AND OBJECTIVES

- Goal 1: Enhance and expand the quality of victim services mandated by Colorado's Constitutional Amendment for Victim's Rights to the citizens of the City of Thornton and the City of Northglenn.**
- Objective 1: Identify crime victims through callouts by police officers, investigators and police reports from each law enforcement agency. Ascertain and provide appropriate services, community referrals, and case management to an average of 7,000 victims of crime per year.
 - Objective 2: Identify those victims of crime that fall under the Victim Rights Act to ensure that they receive all the information per statute of their core victim rights.
 - Objective 3: Ensure that 50% of the unit is certified by the Colorado Advocate Certification Program from the Colorado Organization for Victim Assistance (COVA) as a Basic, Intermediate, or Advanced Victim Advocate.
- Goal 2: Enrich and expand the quality of services provided to victims of sexual assault crimes, and high-risk domestic violence crimes within the cities of Thornton and Northglenn by focusing on individual comprehensive advocacy.**
- Objective 1: Assign a bilingual Victim Advocate Specialist trained in sexual assault response to provide crisis intervention and specialized direct comprehensive services to meet individual needs during the investigation of the crime.
 - Objective 2: Ensure victims that identify as Spanish speaking are provided with specialized bilingual and bicultural advocacy from the Bilingual Victim Advocate Specialists.
 - Objective 3: Continue taking an active role in the 17th Judicial District Domestic Violence High Risk Team by identifying domestic violence victims. Cases will be identified by the team and reviewed from each law enforcement agency. Ascertain and provide appropriate services and referrals to victims of these crimes and provide comprehensive advocacy.

VICTIM SERVICES (40660)

Victim Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$777,630	\$992,668	\$1,005,998	1.3%
Contractual Services	18	180	600	233.3%
Commodities	12,122	12,700	27,694	118.1%
Capital Outlay	8,588	-	-	0.0%
Total	\$798,358	\$1,005,548	\$1,034,292	2.9%

Regular Full-Time Positions	FTE
Victim Advocate Specialist	6.0
Victim Advocate Supervisor	1.0
Total	7.0

EMERGENCY COMMUNICATIONS (40670)

The Emergency Communications Division is responsible for dispatching emergency Police, Fire, and Emergency Medical services throughout the City of Thornton. The Communications Center receives emergency and non-emergency calls from the citizens of Thornton. The Center relays information to emergency personnel via radio and mobile computer technology. The Emergency Communications Center operates under the management oversight of the Chief of Police and Fire Chief.

GOALS AND OBJECTIVES

Goal 1: Exceed industry standards for call taking

Objective 1: 95% of all 911 calls shall be answered within 20 seconds.

Goal 2: Successful execution of the Accredited Center of Excellence (ACE) certification for Medical Priority Dispatch (EMD)

Objective 1: Successful compliance with the ACE protocol for accreditation in Priority Medical Dispatch which includes a less than 7% non-compliance measure.

Goal 3: To introduce an updated map into the CAD system at least semi-annually.

Objective 1: Successful implementation of updated maps to address growth within the City of Thornton.

Goal 4: Successful implementation and testing of Bi-Directional Amplifier (BDA) at police headquarters building.

Objective 1: Improve and increase mobile signal strength within the police headquarters building.

Emergency Communications	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$3,400,886	\$3,418,450	\$3,805,437	11.3%
Contractual Services	168,844	228,759	218,468	-4.5%
Commodities	16,596	17,280	13,280	-23.1%
Capital Outlay	-	-	87,100	n/a
Total	\$3,586,326	\$3,664,489	\$4,124,285	12.5%

Regular Full-Time Positions	FTE
Communications Center Manager	1.0
Communications Center Supervisor	5.0
Communications Center Specialist	22.0
Total	28.0

CITY DEVELOPMENT DEPARTMENT

MISSION STATEMENT

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.

DEPARTMENT OVERVIEW

The City Development Department is responsible for guiding the current and future growth of the City. The department performs the following services: providing information to the public; managing development processes; regulating development in the City; enforcing compliance with codes and ordinances; reviewing and approving development applications; administering and amending the codes and ordinances related to development, nuisances, and associated topics; advocating for Thornton's regional transportation interests; developing and maintaining GIS databases and standardized maps; and providing regular GIS support citywide.

FUNCTIONAL RESPONSIBILITIES

Review and Process Development Applications

Building Inspection and Code Compliance

Plan Approval and Inspection of Paving, Drainage, Water, and Sanitary Sewer Constructed with New Developments

Develop and Maintain Spatial Data for GIS Databases and Mapping

Develop and Maintain Geo-spatial applications and tools for spatial analysis and awareness

Develop and Update the Comprehensive Plan and Other Long Range Plans

Development Code, Nuisance Code, and Related Amendments and Updates

Coordinate, Advocate and Collaborate on Regional Transportation



CITY DEVELOPMENT SUMMARY

City Development	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$9,286,274	\$9,967,489	\$10,309,612	3.4%
Contractual Services	406,082	427,512	548,592	28.3%
Commodities	47,840	99,384	86,252	-13.2%
Total	\$9,740,196	\$10,494,385	\$10,944,456	4.3%

By Division	2025 Budget
40300 City Development Administration	\$1,788,685
40305 Current Planning	1,425,917
40310 Policy Planning	746,727
40320 Building Inspection	2,468,552
40325 Code Compliance	1,655,111
40340 Development Engineering	2,106,874
40350 GIS Services	752,590
Total	\$10,944,456

CITY DEVELOPMENT ADMINISTRATION (40300)

The Administration Division provides administrative support for all City Development divisions; advocates for Thornton's transportation interests; coordinates updates to the Nuisance Code and other City Codes and regulations; and provides general support for department training and the furtherance of staffs' skills.

GOALS AND OBJECTIVES

Goal 1: Provide administrative support for all City Development divisions.

- Objective 1: Provide customer service and support to City Development staff, residents, applicants, and others.
- Objective 2: Ensure that all notices for public hearings are published, posted, and distributed to affected property owners within the timeframe required by City Code.
- Objective 3: Utilize software to enter, process, and route development applications and record inspection and review activities in a timely manner.
- Objective 4: Coordinate the proofreading, editing, copying, and distribution of packets to City Council and the Development Permits and Appeals Board (DPAB); act as the Recording Secretary to DPAB.
- Objective 5: Collect and input property data into the CityView database system, including parcel number, property address, owner information, zoning, and case history information.
- Objective 6: Process notifications and legal documents associated with impounded vehicles, Municipal Court cases, and administrative Blighted Property Rehabilitation hearings.
- Objective 7: Issue construction, traffic control, and hydrant meter permits.

Goal 2: Amend and update the Nuisance Code and other City Codes and regulations where needed.

- Objective 1: Establish a process for timely amendments to the Nuisance Code and other City Codes and regulations.
- Objective 2: Process City Code amendments to respond to new legislative actions, technologies, conditions and Council priorities.

Goal 3: Actively advocate for Thornton's regional transportation interests.

- Objective 1: Review transportation-related legislation and regulations for impact to Thornton.
- Objective 2: Identify needs and advocate for improved bus service in Thornton.
- Objective 3: Focus on transportation priority projects as identified by City Council.
- Objective 4: Provide coordination and support to other departments/divisions regarding regional transportation.
- Objective 5: Provide support to councilmembers regarding regional transportation.

Goal 4: Update and implement the Transportation and Mobility Master Plan to ensure multi-modal transportation opportunities and coordinated transportation growth.

- Objective 1: Develop and prepare regular updates to the Transportation and Mobility Master Plan to reflect Comprehensive Plan updates and incorporate other specific transportation studies.
- Objective 2: Coordinate any changes to the Transportation and Mobility Master Plan with other City Master Plans.
- Objective 3: Ensure mobility and the impacts of future transportation trends are considered in any changes to the Transportation and Mobility Master Plan.
- Objective 4: Evaluate and provide input on proposed projects and programs to ensure consistency with the Transportation and Mobility Master Plan.

CITY DEVELOPMENT ADMINISTRATION (40300)

Goal 5: Expand the collective skills of City Development staff by focusing on training, process improvement, customer service, and communication.

Objective 1: Identify and share appropriate training opportunities for all department staff focused on customer service and communication.

Objective 2: Promote opportunities for teambuilding and service work among City Development staff.

Objective 3: Encourage staff to identify opportunities for process improvement and support efforts that meet City Development goals and objectives.

City Development Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,218,349	\$1,365,320	\$1,722,592	26.2%
Contractual Services	23,060	40,220	42,359	5.3%
Commodities	19,052	35,400	23,734	-33.0%
Total	\$1,260,461	\$1,440,940	\$1,788,685	24.1%

Regular Full-Time Positions	FTE
Administrative Specialist	5.75
Administrative Supervisor	1.0
City Development Director	1.0
City Development Liaison	1.0
Executive Assistant	1.0
Regional Transportation Engineer	1.0
Total	10.75

CURRENT PLANNING (40305)

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

GOALS AND OBJECTIVES

Goal 1: Provide reliable, timely information and professional, friendly service to the public regarding development in the City of Thornton.

- Objective 1: Promote excellent customer service at all times for both internal and external customers.
- Objective 2: Provide clear and concise written and graphic information to the public and to applicants.
- Objective 3: Utilize the City's website for general land use information, guides, applications, etc.
- Objective 4: Consistently interpret Code requirements.
- Objective 5: Adjust interpretations as City Council policy direction is established.
- Objective 6: Increase the level of public transparency for development projects in the review process

Goal 2: Work with the development community to attain the best development that is practical and possible within the City's stated goals, policies, and ordinances.

- Objective 1: Identify for applicants the expectations set by City Council and discuss options and opportunities with them to improve land use proposals.
- Objective 2: Review and analyze development applications, development plans, and landscape plans for compliance with the Development Code, the City Code, and other regulations and policies.
- Objective 3: Evaluate development plans for consistency with the City's Comprehensive Plan, area plans, and associated Master Plans.

Goal 3: Process development proposals effectively and efficiently.

- Objective 1: Act as the case managers for land use requests, facilitate cases through the City process, and coordinate City comments to the applicant.
- Objective 2: Provide the applicant with complete information on their project with each comment letter and meet with applicants as questions or issues arise.
- Objective 3: Prepare complete information for presentation at public hearings and present information at the public hearing in a fair and thoughtful manner.
- Objective 4: Complete review process for cases within three reviews in an effort to get them to a public hearing in a timely manner.
- Objective 5: Complete case reviews within deadlines at least 90 % of the time.
- Objective 6: Review irrigation construction drawings with the goal of increasing the efficiency of the irrigation systems installed in the City.
- Objective 7: Perform timely and thorough Certificate of Occupancy inspections of new development and redevelopment and landscaping improvements.

CURRENT PLANNING (40305)

Goal 4: Perform timely and thorough inspections of new development and redevelopment project landscaping and irrigation.

Objective 1: Hire and retain qualified professionals. Provide thorough training to ensure development inspection staff remains fully qualified to perform inspections and keep up with industry, materials, and technology changes.

Objective 2: Perform inspections within 24 hours of the contractor's request and strive to be flexible in scheduling inspections within the timeframes needed by the contractor even when less than 24 hours notice is provided.

Goal 5: Process applications for landscape construction permits in a timely fashion.

Objective 1: Process permits within two business days.

Goal 6: Manage the processing of Metro Districts and Metro District IGAs effectively and efficiently.

Objective 1: Inform all applicants of the policies established by City Council regarding Metro Districts.

Objective 2: Establish a workable schedule for processing Metro Districts that allows applicants to meet dates for established elections.

Objective 3: Process and negotiate Metro District applications and Metro District IGAs in accordance with the City's model service plan, City Code and State Law.

Objective 4: Provide an updated inventory listing of all approved Metro Districts in the City and maps showing their location.

Goal 7: Amend and update the Development Code where needed.

Objective 1: Establish a process for timely amendments to the Development Code.

Objective 2: Process Development Code amendments to respond to new legislative actions, technologies, conditions and Council priorities.

Objective 3: Coordinate and process major updates to the Development Code, as required.

Current Planning	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,537,060	\$1,582,434	\$1,408,720	-11.0%
Contractual Services	22,559	36,692	11,477	-68.7%
Commodities	1,448	10,700	5,720	-46.5%
Total	\$1,561,067	\$1,629,826	\$1,425,917	-12.5%

Regular Full-Time Positions	FTE
Current Planning Manager	1.0
Landscape Inspection Coordinator	1.0
Landscape Review & Inspection Manager	1.0
Landscape Reviewer & Inspector	1.0
Planner	5.0
Planning Director	1.0
Principal Planner	1.0
Total	11.0

LONG RANGE PLANNING (40310)

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

GOALS AND OBJECTIVES

Goal 1: Update and implement the Thornton Comprehensive Plan and associated Master Plans to ensure the well-planned growth of the City.

- Objective 1: Update the Comprehensive Plan on a regular basis to reflect changes in the community's vision and the planning environment.
- Objective 2: Coordinate the development of other City Master Plans either through support or as the project management group using the Comprehensive Plan as the overall guiding framework.
- Objective 3: Prepare annual updates of the City's plan-in-place for consideration by City Council.
- Objective 4: Conduct research, produce special studies, and prepare grant applications for development, historic, sustainability, wellness, growth, and other planning related issues.
- Objective 5: Evaluate development plans for consistency with the City's Comprehensive Plan, associated Master Plans and special studies.

Goal 2: Prepare and update area plans where needed.

- Objective 1: Develop area plans including subarea plans and transit station area plans using the Comprehensive Plan as the overall guiding framework.
- Objective 2: Update existing area plans including subarea plans and transit station area plans as circumstances and City policy changes.

Goal 3: Provide analysis regarding regional issues, intergovernmental matters, and new legislation.

- Objective 1: Where necessary, represent the City at committees and meetings dealing with regional and intergovernmental matters (for example, the Denver Regional Council of Governments (DRCOG) and the Regional Transportation District (RTD)).
- Objective 2: Provide input as requested on land use matters near the N Line.
- Objective 3: Respond to requests for information from regional, state, and Federal agencies and provide comments on Thornton related matters where needed.
- Objective 4: Review comprehensive and area plans by adjacent jurisdictions for consistency with Thornton's Comprehensive Plan.

Goal 4: Develop and maintain an extensive statistical database for the City.

- Objective 1: Analyze census data, inventory existing building stock, track new development, establish population estimates, identify growth trends and develop population projections.
- Objective 2: Respond efficiently to data requests by City departments, other entities, and residents.
- Objective 3: Create statistical documents including a quarterly population and housing report and a year-end summary report.
- Objective 4: Post statistical data on the web for use by others.

LONG RANGE PLANNING (40310)

Long Range Planning	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$553,708	\$690,010	\$740,587	7.3%
Contractual Services	2,807	4,180	5,040	20.6%
Commodities	1,489	1,000	1,100	10.0%
Total	\$558,004	\$695,190	\$746,727	7.4%

Regular Full-Time Positions	FTE
Long Range Planning Manager	1.0
Principal Planner	1.0
Planner	3.0
Total	5.0

BUILDING INSPECTION (40320)

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

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

GOALS AND OBJECTIVES

Goal 1: Deliver quality service every day for inspection requests.

- Objective 1: Hire and retain qualified inspection professionals. Provide thorough training to ensure building inspection staff remains fully qualified to perform inspections and keep up with industry, materials, and technology changes.
- Objective 2: Provide cross-training opportunities, where applicable, to perform multiple inspections per stop.
- Objective 3: Provide the coordination of inspections with contractors to assist in making the inspection process efficient and effective.
- Objective 4: Provide inspection services within 24 hours of the request.

Goal 2: Provide outstanding customer service that is dynamic in nature and effectively utilizes current technology.

- Objective 1: Implement services online/electronically to provide for a more efficient and cost effective process.
- Objective 2: Maintain a website that has easy to locate, updated information.

Goal 3: Effectively manage building permit applications

- Objective 1: Hire and retain qualified plan review and permit technician professionals. Provide thorough training to ensure plan review staff and permit technicians remain fully qualified to perform job duties and keep up with industry, materials, and technology changes.
- Objective 2: Provide clear and concise review comments to the applicant on building permit applications in accordance with the time frames established by the City Development Department at a rate of 90 % or better.
- Objective 3: Provide thorough first reviews of building permit applications in order to avoid new comments on re-submittals.
- Objective 4: Provide no more than three reviews of building permit applications at a rate of 90 % or better, in an attempt to get projects to the construction stage in a timely manner.
- Objective 5: Maintain an up-to-date set of Codes for staff's use as well as the private sector and provide consistent interpretation of the regulations.
- Objective 6: Provide for a balanced workload between plan review staff to ensure that no one plans examiner is overloaded in order to meet deadlines.

BUILDING INSPECTION (40320)

Building Inspection	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,331,327	\$2,566,379	\$2,396,048	-6.6%
Contractual Services	44,833	59,311	67,419	13.7%
Commodities	2,156	2,985	5,085	70.4%
Total	\$2,378,316	\$2,628,675	\$2,468,552	-6.1%

Regular Full-Time Positions	FTE
Building Inspection Supervisor	1.0
Building Inspector	9.0
Chief Building Official	1.0
Permit Technician	4.0
Plans Examiner	2.0
Plans Examiner Supervisor	1.0
Total	18.0

CODE COMPLIANCE (40325)

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

GOALS AND OBJECTIVES

Goal 1: Maintain a clean and attractive standard for the community.

- Objective 1: Enhance the general welfare of the City through proactive inspections of properties and conduct enforcement activities for identified City Code violations.
- Objective 2: Respond to reported concerns and conduct enforcement activities for identified City Code violations.
- Objective 3: Educate residents, businesses and community members on the City property maintenance Codes and programs to improve neighborhood appearance.
- Objective 4: Locate and remove graffiti and other signs of blight to increase neighborhood safety and property values.
- Objective 5: Identify improvements to City processes or Code that can positively affect the standard of life in the community.

Goal 2: Provide reliable, consistent, and timely information in a professional manner to the public regarding expectations for compliance with the City of Thornton ordinances.

- Objective 1: Promote excellent customer service at all times for both internal and external customers.
- Objective 2: Respond to reported concerns within 24 hours.
- Objective 3: Provide clear and concise information to the public through notices, brochures and online.
- Objective 4: Consistently interpret Code requirements.
- Objective 5: Provide thorough training and ongoing education to ensure that Code Compliance Officers remain fully qualified to perform inspections, take appropriate enforcement actions, manage conflicts, and utilize issued equipment.
- Objective 6: Hire and retain qualified Officers.

Goal 3: Manage the City's short-term rental licensing program.

- Objective 1: Intake, review, and process applications for short-term rental licenses, and issue or deny licenses as appropriate.
- Objective 2: Coordinate with other City staff to ensure that the requirements of the short-term rental license are met.
- Objective 3: Utilize software to identify locations operating a short-term rental in violation of the City Code; provide notice of violation; and take enforcement action as required.

CODE COMPLIANCE (40325)

Code Compliance	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$966,290	\$1,065,797	\$1,233,868	15.8%
Contractual Services	294,583	228,732	385,130	68.4%
Commodities	8,072	14,063	36,113	156.8%
Total	\$1,268,945	\$1,308,592	\$1,655,111	26.5%

Regular Full-Time Positions	FTE
Code Compliance Manager	1.0
Code Compliance Officer	8.0
Code Compliance Supervisor	2.0
Total	11.00

DEVELOPMENT ENGINEERING (40340)

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

GOALS AND OBJECTIVES

Goal 1: Effectively and efficiently manage reviews of planning applications, engineering plans, and floodplain development permits for development projects.

- Objective 1: Hire and retain qualified professionals. Provide thorough training to ensure development review staff remains fully qualified to perform reviews and keep up with industry, materials, and technology changes.
- Objective 2: Provide clear direction and share expectations with the development community in order to receive high quality submittals that comply with City Standards and Specifications so that staff can provide an efficient and comprehensive review.
- Objective 3: Provide clear and concise review comments on development proposals in accordance with time frames established by the Current Planning Division at a rate of 90 % or better.
- Objective 4: Provide clear and concise review comments to the applicant on construction drawings and floodplain development permits in accordance with the time frames established by the City Development Department at a rate of 90 % or better.
- Objective 5: Provide thorough first reviews of development applications, construction drawings and floodplain development permits in order to avoid new comments on re-submittals.
- Objective 6: Provide no more than three reviews of planning applications, construction drawings, and floodplain development permits at a rate of 90 % or better, in an attempt to get projects to the construction stage in a timely manner.
- Objective 7: Provide for a balanced workload between plan review staff to ensure that no one engineer is overloaded in order to meet deadlines.
- Objective 8: Maintain an up-to-date Standard and Specifications for staff's use as well as the private sector and provide consistent interpretation of the Specifications.

Goal 2: Provide customer service that is timely, professional and friendly in nature regarding the development process in the City of Thornton.

- Objective 1: Promote excellent customer service at all times for both internal and external customers.
- Objective 2: Review planning applications and construction drawings electronically to provide for a more efficient and cost effective process.
- Objective 3: Combine the construction drawings and development permit reviews whenever possible to expedite the review process for less-complex projects.
- Objective 4: Maintain a website that is easy to locate updated information.
- Objective 5: Increase the level of public transparency for development projects in the review process.

Goal 3: Perform timely and thorough inspections of new development and redevelopment projects for public/private infrastructure.

- Objective 1: Hire and retain qualified professionals. Provide thorough training to ensure development inspection staff remains fully qualified to perform inspections and keep up with industry, materials, and technology changes.
- Objective 2: Conduct inspections within 24 hours of the request by contractors.
- Objective 3: Strive to be flexible in scheduling inspections within the timeframes needed by the contractor even when shorter notice is given than 24 hours.

DEVELOPMENT ENGINEERING (40340)

Goal 4: Process applications for construction permits and traffic control permits in a timely fashion.

Objective 1: Process permits within two business days, unless a full road closure or sidewalk closure is required (five days).

Development Engineering	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,873,822	\$1,919,462	\$2,058,942	7.3%
Contractual Services	16,930	56,767	35,432	-37.6%
Commodities	3,125	2,500	12,500	400.0%
Total	\$1,893,877	\$1,978,729	\$2,106,874	6.5%

Regular Full-Time Positions	FTE
Civil Engineer Tech	1.0
Civil Engineer	4.0
Deputy City Development Director	1.0
Development Engineering Manager	1.0
Development Inspection Supervisor	1.0
Development Inspector	3.0
Project Manager	2.0
Total	13.0

GIS SERVICES (40350)

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

GOALS AND OBJECTIVES

Goal 1: Develop and maintain reliable spatial and nonspatial data, provide data analysis and quality products to our clients.

Objective 1: Create high quality spatial data resources, which are essential to the city’s mission, goals and projects.

Objective 2: Streamline processes to increase efficiency, reduce redundancy, automate mapping tasks, and increase data accuracy.

Goal 2: Provide spatial data and tools to internal and external customers.

Objective 1: Provide GIS information in user-friendly applications, which allow all City departments and the public the ability to collaborate on citywide initiatives and to respond to emergencies.

Objective 2: Leverage the use of modern mobile and web based technologies to continuously improve efficiency, increase productivity and enhance public service.

Objective 3: Proactively provide solutions, recommendations and support the implementation of technology, resources and data for key business processes for our clients.

Goal 3: Provide excellent customer service to City Development, City departments, the City’s contractors/consultants, and residents.

Objective 1: Develop and enhance applications and processes to implement new technological opportunities.

Objective 2: Achieve an annual customer satisfaction rating of 90% or higher.

GIS Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$805,715	\$778,087	\$748,855	-3.8%
Contractual Services	1,310	1,610	1,735	7.8%
Commodities	12,498	32,736	2,000	-93.9%
Total	\$819,523	\$812,433	\$752,590	-7.4%

Regular Full-Time Positions	FTE
GIS Analyst	2.0
GIS Developer	2.0
GIS Manager	1.0
Total	5.0

INFRASTRUCTURE DEPARTMENT

MISSION STATEMENT

To provide services that allow all citizens 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, and a reliable wastewater collection system.

DEPARTMENT OVERVIEW

The Infrastructure Department is responsible for planning and maintaining the City's infrastructure, which includes the street network; the stormwater system; traffic signs, signals, streetlights, and pavement markings; raw water supply facilities, water treatment, water distribution; sanitary sewer conveyance; and solid waste and recyclables collection.

The functional areas within the Infrastructure Department include Street Operations; Engineering Services; Traffic Engineering and Operations; Utilities Operations; Water Resources; Water Treatment and Quality; and Environmental Services. The Infrastructure Department funds water, sewer, stormwater, and environmental services through separate enterprise funds.

Services provided by this department include: street and drainage maintenance; street sweeping; snow and ice control; Capital Improvement Projects design management and construction inspection; surveying; a speed reduction program; streetlighting; traffic signal design and maintenance; pavement marking; sign maintenance; traffic engineering; trash and recycling services; operation, maintenance, and planning of the water utility; and wastewater distribution system maintenance.

FUND OVERVIEW (GENERAL FUND)

The General Fund portion of the Infrastructure Department is responsible for planning and maintaining the City's transportation infrastructure, which includes street maintenance, snow plowing, sidewalk hazard mitigation, traffic signs, signals, streetlights, and pavement markings. This fund is also responsible for the management and construction of Capital Improvement Projects.

FUNCTIONAL RESPONSIBILITIES

Street Operations

Traffic Engineering and Operations

Engineering Services



INFRASTRUCTURE SUMMARY

Infrastructure	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$7,981,299	\$8,407,981	\$8,994,800	7.0%
Contractual Services	4,225,591	4,219,502	4,174,074	-1.1%
Commodities	1,448,881	1,932,548	1,813,855	-6.1%
Capital Outlay	574,443	-	3,000	n/a
Total	\$14,230,214	\$14,560,031	\$14,985,729	2.9%

By Division	2025 Budget
40500 Infrastructure Administration	\$786,746
40525 Street Operations	5,392,050
40555 Engineering Services	3,262,771
40560 Traffic Engineering	5,544,162
Total	\$14,985,729

INFRASTRUCTURE ADMINISTRATION (40500)

The Infrastructure Executive Director of Infrastructure oversees the Infrastructure Department’s organization, budget, and operations associated with the provision of services. The Deputy Infrastructure Director assists in the operations sector’s organization, budgeting, and policy development. The Executive Assistant directly supports the Infrastructure Executive Director, Deputy Infrastructure Director, and remaining Infrastructure employees as needed/requested.

GOALS

- Goal 1:** Ensure that the Infrastructure Department’s programs and levels of service support and accomplish City Council’s goals and objectives.
- Goal 2:** Direct and oversee divisions on schedules, budgets, policies, and personnel issues.
- Goal 3:** Provide administrative support and office assistance, including citizen inquiries and complaints for Infrastructure employees as needed/requested

Infrastructure Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$699,258	\$738,830	\$764,151	3.4%
Contractual Services	18,730	23,151	19,560	-15.5%
Commodities	2,443	17,323	3,035	-82.5%
Total	\$720,431	\$779,304	\$786,746	1.0%

Regular Full-Time Positions	FTE
Executive Assistant	1.0
Executive Director	1.0
Deputy Director Opearations	1.0
Total	3.0

STREET OPERATIONS (40525)

The Street Operations Division is responsible for maintaining the City's rights-of-way including the streets and sidewalks. The division minimizes hazards to the traveling public by ensuring safe multimodal transportation throughout the City. This is accomplished through routine road maintenance, snow removal, pothole patches, and resurfacing. Street Operations also maintains a safe and efficient sidewalk network by repairing or replacing damaged walkway sections.

Goal 1: Maintain streets to a standard that promotes safe, efficient, and comfortable travel.

Objective 1: Provide a preventative maintenance program, including crack sealing, pothole patching, and street repairs to prolong the useful life of the street network.

Objective 2: Operate a sustainable street rehabilitation program to repair roadways that have reached their serviceable life and are beyond preventative maintenance repairs.

Objective 3: Administer a maintenance program to mitigate damaged and unsafe sidewalks within the City's rights-of-way and ensure accessibility.

Objective 4: Conduct dust abatement and mediate hazards on unimproved gravel roads.

Objective 5: Provide street sweeping maintenance to reduce debris entering the stormwater system and provide a cleaner street.

Goal 2: Maintain all snow routes safely during a snow and ice event.

Objective 1: Ensure that primary routes are clear of hazards.

Objective 2: Ensure that secondary routes are clear of hazards.

Objective 3: Remove ice jams that cause safety issues or significant drainage issues.

Street Operations	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,819,543	\$2,725,822	\$3,059,413	12.2%
Contractual Services	1,339,531	1,092,436	1,050,377	-3.9%
Commodities	1,047,205	1,440,818	1,282,260	-11.0%
Capital Outlay	416,426	-	-	0.0%
Total	\$5,622,705	\$5,259,076	\$5,392,050	2.5%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
Equipment Operator	18.0
Pavement Management Engineer	1.0
Senior Equipment Operator	3.0
Street Operations Superintendent	1.0
Street Operations Supervisor	1.0
Total	25.0

ENGINEERING SERVICES (40555)

The Engineering Services Division manages and implements the Capital Improvement Program (CIP) to maintain and expand the City's infrastructure (facilities, streets, water, and sewer). Additional responsibilities include surveying, permitting and inspecting construction activities within the City's rights-of-way (not related to development); and utility locates. Engineering Services also manages Water, Sewer, and Stormwater-related CIP projects and activities.

GOALS AND OBJECTIVES

Goal 1: Scope, design, and construct CIP in a safe, professional, timely, and cost-effective manner.

Objective 1: Complete projects per the Council-approved CIP.

Objective 2: Administer projects within the established scope, budget, and schedule.

Objective 3: Manage projects with the highest quality and in accordance with City standards and accepted engineering practices.

Goal 2: Provide an effective level of service for survey and other technical services.

Objective 1: Assist City staff with obtaining property information, survey control, and right-of-way and CIP easement acquisitions.

Objective 2: Participate in the development review process by reviewing plats, conceptual site plans, development permits, legal descriptions, rezoning, and annexations.

Objective 3: Coordinate with City Development GIS to create, maintain, and update the GIS coverage and databases for water lines, sewer lines, storm drainage lines, traffic system, and street programs.

ENGINEERING SERVICES (40555)

Engineering Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,833,269	\$3,030,279	\$3,172,609	4.7%
Contractual Services	61,342	80,047	77,512	-3.2%
Commodities	13,382	42,467	12,650	-70.2%
Total	\$2,907,993	\$3,152,793	\$3,262,771	3.5%

Regular Full-Time Positions	FTE
Administrative Specialist	1.0
City Surveyor	2.0
Civil Engineering Tech	1.0
Construction Coordinator	4.0
Construction Supervisor	1.0
Engineering Director	1.0
Engineering Manager	3.0
Permit Tech	1.0
Project Manager	2.0
Project Manager - Water	1.0
Civil Engineer	2.0
Utility Locator	3.0
Total	22.0

TRAFFIC ENGINEERING (40560)

The Traffic Engineering Division provides and applies technology, science, and human factors in planning, designing, operating, and managing the City's transportation system through engineering analysis plus routine maintenance of traffic signs, signals, streetlights, and pavement markings.

GOALS AND OBJECTIVES

Goal 1: Provide continuous and cost-effective maintenance of City traffic control devices and City-owned streetlights.

Objective 1: Provide 24-hour maintenance to City traffic signals and signs.

Objective 2: Provide maintenance and new layouts of street and City parking lot pavement markings.

Objective 3: Maintain City-owned streetlights.

Goal 2: Provide a safe and efficient transportation system with proper traffic control in conformance to national standards.

Objective 1: Conduct traffic engineering studies, data collection, analyses, design, and review on traffic and transportation issues, and coordinate with other departments/divisions on traffic issues related to capital improvement and development projects.

Objective 2: Conduct crash analysis and implement methods to reduce crashes, emphasizing lowering KSI (Killed or Seriously Injured) crashes.

Objective 3: Review and issue Traffic Control and Small Cell Permits.

Objective 4: Provide streetlighting on City streets in coordination with Xcel Energy and United Power. They will install and maintain much of the system.

Objective 5: Implement LED streetlights and rates in United Power territory and implement City-owned LED streetlights in Xcel territory using the non-metered energy only (ESL) or metered streetlight (MSL) tariffs.

Objective 6: Monitor and participate in filings with the Colorado Public Utilities Commission on streetlight tariffs.

Objective 7: Provide incident management for planned and unplanned events in coordination with Police and Fire.

Objective 8: Provide safe and efficient pedestrian and bicycle facilities.

Goal 3: Provide a coordinated arterial street traffic signal system.

Objective 1: Develop and implement new progression timings to improve and facilitate traffic flows.

Objective 2: Coordinate with adjacent agencies traffic signal progression on common arterial streets.

Objective 3: Work with the Denver Regional Council of Governments (DRCOG) on traffic signal progression, performance measures, and grants related to transportation.

Objective 4: Explore and implement innovative technologies when appropriate to facilitate and improve traffic flow.

TRAFFIC ENGINEERING (40560)

Goal 4: Implement the iWatch Speed Awareness Program.

- Objective 1: Meet with neighborhoods to promote and collaborate in the iWatch Speed Awareness program.
- Objective 2: Seek citizen input about traffic issues in residential areas.
- Objective 3: Implement speed reduction measures.
- Objective 4: Evaluate the effectiveness of speed reduction measures.
- Objective 5: Continue partnerships with neighborhoods designated under the iWatch Speed Awareness Program.

Goal 5: Perform professional duties related to initiating and coordinating long-range and regional transportation planning projects in support of City goals.

- Objective 1: Serve on DRCOG working groups and committees such as the Regional Transportation Operations Working Group.
- Objective 2: Coordinate with the Colorado Department of Transportation on issues and projects relevant to the City and region.
- Objective 3: Coordinate with the City's Regional Transportation Engineer on Regional Transportation District bus and rail service interaction in the City and regional transportation-related issues and projects affecting the City.

Traffic Engineering	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,629,228	\$1,913,050	\$1,998,627	4.5%
Contractual Services	2,805,987	3,023,868	3,026,625	0.1%
Commodities	385,851	431,940	515,910	19.4%
Capital Outlay	158,018	-	3,000	n/a
Total	\$4,979,084	\$5,368,858	\$5,544,162	3.3%

Regular Full-Time Positions	FTE
Project Manager	2.0
Senior Civil Engineer	1.0
Traffic Engineer	1.0
Traffic Engineering Technician	1.0
Traffic Operations Technician	6.0
Traffic Operations Supervisor	2.0
Traffic Project Manager	1.0
Total	14.0

MANAGEMENT SERVICES DEPARTMENT

MISSION STATEMENT

To provide internal support services to City departments that enables them to deliver high-quality, reliable, cost-effective services to the community.

DEPARTMENT OVERVIEW

The Management Services Department is responsible for providing internal support to all City departments and management of the Municipal Court. Numerous divisions exist within Management Services, each with its own role in the department's overall mission of trying to keep the City's daily operations and services running as efficiently as possible. These divisions include: Human Resources, Contract Administration, Purchasing, Municipal Court, Information Technology, Maintenance Services, and an Internal Service Fund operation: Risk.

FUNCTIONAL RESPONSIBILITIES

Employee Recruitment and Retention

Payroll and Fringe Benefits

Procurement

Contract Administration

Municipal Court Administration

Building Maintenance

Custodial Services

Fleet Maintenance

City Insurance Coverage

Insurance Claims Administration

Employee Safety Administration

ADA Coordination

Implement, maintain, secure, and research technology for efficient, reliable, and cost-effective service delivery



MANAGEMENT SERVICES SUMMARY

Management Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$12,508,548	\$13,427,916	\$14,020,406	4.4%
Contractual Services	6,908,940	9,185,993	9,057,100	-1.4%
Commodities	759,863	1,267,101	1,156,348	-8.7%
Capital Outlay	2,457,372	1,977,848	1,902,335	-3.8%
Total	\$22,634,723	\$25,858,858	\$26,136,189	1.1%

By Division	2025 Budget
40200 Management Services Administration	\$920,333
40202 Consolidated Service Center	473,118
40220 Municipal Court	2,315,068
40221 Information Technology	12,791,020
40250 Support Services	808,809
40251 Contracts	821,645
40252 Purchasing	692,451
40253 Building Maintenance	4,337,186
40254 Fleet Maintenance	417,410
40255 Custodial Maintenance	2,559,149
Total	\$26,136,189

MANAGEMENT SERVICES ADMINISTRATION (40200)

The Executive Director for Management Services provides leadership, management oversight and support to each of the operational areas in the Management Services Department. The operational areas include: Human Resources, Municipal Court, Risk Management, Information Technology, Contract Administration, Purchasing, and Building, Custodial and Fleet Maintenance operations.

Management Services Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$410,618	\$429,093	\$456,928	6.5%
Contractual Services	899	830	360	-56.6%
Commodities	159,703	616,405	463,045	-24.9%
Total	\$571,220	\$1,046,328	\$920,333	-12.0%

Regular Full-Time Positions	FTE
Executive Director	1.0
Executive Assistant	1.0
Total	2.0

CONSOLIDATED SERVICE CENTER (40201)

The Consolidated Service Center is responsible for accurately tracking the fuel consumed by Adams 12 Five Star Schools, making sure the school district is billed in an appropriate time period, and balancing the accounts payable against the accounts receivable.

Consolidated Service Center	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Contractual Services	444,933	525,000	473,118	-9.9%
Total	\$444,933	\$525,000	\$473,118	-9.9%

MUNICIPAL COURT (40220)

City Council appoints a Municipal Judge who presides over the City's Municipal Court. The Court has the jurisdiction to hear and determine all matters outlined in Thornton's Municipal Charter and adopted ordinances. City Council establishes the costs and fees levied by the Municipal Court based on recommendations by the Presiding Judge.

The Municipal Court staff processes all summons and complaints, organizes arraignments, pre-trials, and trials, and coordinates dates and times with involved parties. The Court receives fines and dispenses payments to jurors and witnesses. The Court Manager is responsible for all records of the Court.

GOALS AND OBJECTIVES

Goal 1: Promote public trust and confidence in the Court.

Objective 1: Faithfully adhere to relevant laws, procedural rules, and established policies.

Objective 2: Comply with guidelines for timely case proceeding.

Objective 3: Ensure the dignified treatment of all who come before the Court.

Goal 2: Ensure access to justice to all who have legitimate business before the Court.

Objective 1: Provide quality interpretation.

Objective 2: Maintain Court facilities that are safe, accessible, and convenient to use.

Objective 3: Provide procedural information that is clear, concise, and understandable.

Objective 4: Maintain affordable court fees for services provided.

Goal 3: Interpret and apply the law impartially by providing a high quality, service oriented and accessible form of justice that protects fundamental rights and other essential justice system values.

Objective 1: Apply the law to the facts independently and impartially, and provide individuals Constitutional due process under the law.

Objective 2: Use public resources efficiently, avoiding duplication and waste. Utilize technological advances to promote expedient justice.

Objective 3: Uphold the law and apply rules and procedures consistently and in a timely manner. Resolve cases with finality and provide enforceable decisions.

MUNICIPAL COURT (40220)

Municipal Court	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,581,719	\$1,773,971	\$1,850,843	4.3%
Contractual Services	357,116	412,117	432,910	5.0%
Commodities	22,316	14,280	13,315	-6.8%
Capital Outlay	40,087	19,583	18,000	-8.1%
Total	\$2,001,238	\$2,219,951	\$2,315,068	4.3%

Regular Full-Time Positions	FTE
Collections Officer	1.0
Court Administrator	1.0
Court Operations Supervisor	1.0
Court Specialist	10.0
Deputy Court Administrator	1.0
Municipal Judge	1.0
Total	15.0

INFORMATION TECHNOLOGY (40221)

Our mission is to provide state-of-the-art technology solutions coupled with superior customer service. The City of Thornton Information Technology division enables City departments to deliver high quality, reliable and cost-effective services to the community by providing the technology service offerings to staff through innovative leadership and planning. From a strategic perspective, Information Technology works closely with City departments to match technology tools to business needs in order to improve the efficiency and effectiveness of day-to-day operations under the management of the Management Services Department.

GOALS AND OBJECTIVES

Goal 1: Cyber Security

- Objective 1: Continue the implementation of industry-accepted best practices to ensure that City information assets are retained, maintained and protected appropriately.
- Objective 2: Continue to take necessary precautions to secure personally identifiable information of our employees and citizens by focusing on security as a primary requirement of all systems.

Goal 2: Provide voice and data services to the City.

- Objective 1: Support and manage existing network, phone and computer infrastructure and hardware.
- Objective 2: Handle incoming Service Requests to resolve issues in a timely manner.
- Objective 3: Manage incoming communications to filter for suspicious messages and scan for viruses and spam.
- Objective 4: Manage the network construction and communication for all new buildings. Provide an acceptable level of service for each new building.
- Objective 5: Provide timely and efficient customer service.

Goal 3: Implement and maintain technology for efficient, reliable, and cost-effective service delivery.

- Objective 1: Match application technology tools to departmental business needs.
- Objective 2: Implement, support and maintain software applications that meet the business unit needs.

Goal 4: Provide citizen access to City services via the Internet.

- Objective 1: Work with City departments to provide necessary eGovernment applications while maintaining the privacy of our citizen's personal information.

Goal 5: Provide technical assessment for the potential addition of Smart City services to the citizens.

- Objective 1: Consult with internal interests on defining what "Smart City" is to the City of Thornton.
- Objective 2: Provide management level feasibility data on meeting the goals of providing Smart City initiatives.
- Objective 3: Clearly communicate the needs of the City including funding and resources required.
- Objective 4: Gather information related to enhanced broadband services and partnerships.

Goal 6: Create and maintain department and City specific software systems.

- Objective 1: Work with City departments to determine particular requirements.
- Objective 2: Deliver frequent software additions, updates to improve City processes and public interfaces.

INFORMATION TECHNOLOGY (40221)

Information Technology	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$4,870,013	\$5,264,060	\$5,448,631	3.5%
Contractual Services	4,090,070	5,014,151	5,526,613	10.2%
Commodities	20,849	21,800	23,875	9.5%
Capital Outlay	2,297,917	1,783,215	1,791,901	0.5%
Total	\$11,278,849	\$12,083,226	\$12,791,020	5.9%

Regular Full-Time Positions	FTE
Application Services Manager	1.0
Business Systems Analyst	2.0
Cybersecurity Analyst	1.0
Database Administrator	1.0
Information Technology Director	1.0
IT Support Specialist	1.0
GIS Developer	1.0
Network Administrator	2.0
Network Engineer	1.0
Software Developer	3.0
Software Engineer	1.0
Systems Administrator	4.0
Systems Analyst	4.0
Systems Engineer	1.0
Technical Services Engineer	1.0
Technical Support Specialist	6.0
Technology Projects Manager	1.0
Technology Services Manager	1.0
Total	33.0

SUPPORT SERVICES (40250)

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

GOALS AND OBJECTIVES

Goal 1: Provide supervision to Support Services.

Objective 1: Provide overall supervision and operational guidance to the Building, Fleet, Custodial Maintenance, Contracts, and Purchasing divisions.

Goal 2: Ensure proper communication with customers.

Objective 1: Facilitate communication between Support Services staff and customers, both internal and external.

Goal 3: Provide additional support on special project needs that benefit the City.

Objective 1: Provide additional representation and review of mission critical projects.

Support Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$454,509	\$751,009	\$794,099	5.7%
Contractual Services	1,554	1,625	5,545	241.2%
Commodities	5,206	5,000	9,165	83.3%
Total	\$461,269	\$757,634	\$808,809	6.8%

Regular Full-Time Positions	FTE
Administrative Specialist	3.0
Administrative Supervisor	1.0
Support Services Director	1.0
Facility Construction Manager	1.0
Total	6.0

CONTRACTS (40251)

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

GOALS AND OBJECTIVES

Goal 1: Provide timely acquisition of goods and services in support of planned City projects for new construction, maintenance, repair, renovation, and for unscheduled emergency repair projects.

Objective 1: Complete all solicitations in compliance with the City's policies.

Objective 2: Administer all Agreements and Contracts to comply with the terms of the documents.

Objective 3: Settle all contractual issues in a fair, ethical manner, providing stewardship over City funds and avoiding unproductive claims or litigation that is not in the City's best interest.

Objective 4: Maintain an emergency acquisition process that protects the best interest of the City and the citizens of Thornton.

Objective 5: Maintain a system that provides open access to firms wishing to compete for City business.

Goal 2: Assist the City Development Department in administration of Developer's Infrastructure Reimbursement Agreements, and monitor and administer the Utility Extension Policy Contracts and similar agreements appropriately.

Objective 1: Assist City Development in processing applications for new Reimbursement Agreements by drafting Agreements to include the specific terms for each project as determined by City Development.

Objective 2: Monitor the Reimbursement Agreement application process and provide assistance to City Development on procedures to comply with City ordinances.

Objective 3: Coordinate Reimbursement Agreement hearing requests.

Objective 4: Send notices of fees due, collect and distribute payments, and provide interpretation of the agreement terms.

Goal 3: Streamline and improve the solicitation and contracting process for all parties, both in and out of the City, who seek our services. Maintain an ethical, timely, and efficient process.

Objective 1: Periodically solicit feedback from those we serve and use the feedback to strengthen the system and provide continuous improvement as the business environment changes.

Objective 2: Continue to revise and improve contract and solicitation documents to return optimal value for construction related services while simultaneously protecting Thornton's interests.

Goal 4: Maintain contract documents to comply with current law and reflect best practices in project delivery methods.

Objective 1: Monitor the legal environment related to construction law including both case law and state and federal statutes, and update contract documents to incorporate current legal requirements.

Objective 2: Monitor trends in construction project delivery methods and incorporate best practices into our solicitations, customizing the project delivery method to the specific needs of the project.

CONTRACTS (40251)

Contracts	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,006,318	\$836,777	\$817,489	-2.3%
Contractual Services	2,608	3,988	4,156	4.2%
Commodities	76	-	-	0.0%
Total	\$1,009,002	\$840,765	\$821,645	-2.3%

Regular Full-Time Positions	FTE
Contract Administrator	3.0
Contracts Supervisor	1.0
Total	4.0

PURCHASING (40252)

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

GOALS AND OBJECTIVES

Goal 1: Provide timely acquisition of goods and services required in support of City operations, scheduled projects, and unscheduled emergency procurements.

Objective 1: Complete all solicitations in compliance with the City's policies.

Objective 2: Administer all Agreements and Contracts to comply with the terms of the documents.

Objective 3: Settle all contractual issues in a fair, ethical manner, providing stewardship over City funds and avoiding unproductive claims or litigation that is not in the City's best interest.

Objective 4: Maintain an emergency acquisition process that protects the best interest of the City and the citizens of Thornton.

Objective 5: Maintain a system that provides open access to firms wishing to compete for City business.

Objective 6: Administer the Purchasing Card Program for the City; provide training, establish best practices, address questions, and P-Card Financial System Management.

Goal 2: Streamline and improve the Purchasing process for all parties, both in and out of the City, who seek our services. The process should be ethical, timely, and efficient.

Objective 1: Periodically solicit feedback from those we serve by seeking user input and using that input to strengthen the system and provide continuous improvement as the business environment changes.

Objective 2: Continue to revise and improve contract and solicitation documents to return optimal value for goods and related services while simultaneously protecting Thornton's interests.

Objective 3: Create and distribute training materials to help all parties better understand the processes involved when procuring goods and services for the City.

Goal 3: Provide project management for procurement of goods and services, both during the solicitation process and after award.

Objective 1: Assist the user department in defining and writing specifications in order to obtain the products and services that meet their requirements.

Objective 2: Develop and maintain a scope, schedule and budget that reflect the goals of the organization.

Objective 3: Complete assigned procurements within the allotted timeframe, with minimal disruption to the customer's operation.

Objective 4: Assist the user department in administering contracts and agreements after award.

Goal 4: Continue to pursue cooperative purchasing opportunities.

Objective 1: Seek opportunities for cooperative purchasing, both in awards that have been made by other governmental agencies, and in hosting solicitations for cooperative awards utilized by the City and other agencies.

Objective 2: Evaluate cooperative awards to ensure that the City selects and utilizes the award that is in the best interest of the City, both in requirements and best overall value.

PURCHASING (40252)

Purchasing	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$641,972	\$671,822	\$684,055	1.8%
Contractual Services	7,189	7,992	8,396	5.1%
Commodities	110	-	-	0.0%
Total	\$649,271	\$679,814	\$692,451	1.9%

Regular Full-Time Positions	FTE
Purchasing Analyst	4.0
Purchasing Manager	1.0
Total	5.0

BUILDING MAINTENANCE (40253)

The Building Maintenance division coordinates and performs general maintenance for all of the City's facilities under the management of the Support Services division.

GOALS AND OBJECTIVES

Goal 1: Protect and enhance the integrity of the City's building assets.

Objective 1: Efficiently administer daily maintenance schedules, the Preventative Maintenance Inspection Program, and all work orders.

Goal 2: Provide a safe and comfortable physical environment for employees and citizens through the provision of high quality maintenance services.

Objective 1: Satisfactorily perform all building component replacement projects and any necessary major repairs designed to increase the life expectancy of City facilities.

Objective 2: Complete within assigned project deadlines all major new building component installations and remodeling projects.

Objective 3: Manage multiple building automation and security access systems at City buildings. Includes maintenance and repair of the hardware and software associated with these devices.

Objective 4: Adequately meet regulations related to facility operations to include, but not limited to, fire system and inspection, lift mechanisms, and proper disposal of waste, including ADA improvements.

Building Maintenance	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,501,393	\$1,580,462	\$1,608,699	1.8%
Contractual Services	1,810,710	2,977,936	2,356,410	-20.9%
Commodities	338,660	359,732	372,077	3.4%
Capital Outlay	104,591	-	-	0.0%
Total	\$3,755,354	\$4,918,130	\$4,337,186	-11.8%

Regular Full-Time Positions	FTE
Building Maintenance Specialist	9.0
Building Maintenance Supervisor	1.0
Building Maintenance Technician	2.0
Maintenance Services Manager	1.0
Total	13.0

FLEET ADMINISTRATION (40254)

The Fleet Administration division administers the City's Fleet Maintenance Program, which coordinates, evaluates and supervises the operations of the City's outside fleet maintenance contractor (First Vehicle Services) and assists with the procurement and disposition of vehicles under the management of the Support Services division.

GOALS AND OBJECTIVES

Goal 1: Maintain the integrity of the City's fleet assets.

Objective 1: Efficiently administer the fleet services contract to ensure the City's fleet assets are well-maintained.

Goal 2: Provide safe and dependable vehicles for all employees who use them.

Objective 1: Perform all repairs and maintenance work at or above industry standards to ensure the dependability and safety of all equipment deployed throughout the City.

Objective 2: Prepare analyses of replacement cycles, replacement costs, and operational costs to provide information for the decision process.

Objective 3: Assist with development of specifications for new vehicle procurement.

Objective 4: Ensure the proper maintenance of the City's fueling locations and supply of fuel for City operated vehicles.

Fleet Administration	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$150,488	\$154,397	\$165,458	7.2%
Contractual Services	139,771	177,156	179,518	1.3%
Capital Outlay	27	159,000	72,434	-54.4%
Total	\$290,286	\$490,553	\$417,410	-14.9%

Regular Full-Time Positions	FTE
Fleet Manager	1.0
Total	1.0

CUSTODIAL MAINTENANCE (40255)

The Custodial Maintenance division maintains the cleanliness and appearance of the City's physical structures under the management of the Support Services division.

GOALS AND OBJECTIVES

Goal 1: Maintain and enhance the integrity and appearance of the City's building assets.

Objective 1: Efficiently administer daily custodial schedule.

Goal 2: Provide a clean physical environment for employees and citizens.

Objective 1: Perform high quality custodial services for all City facilities.

Objective 2: Use products and techniques associated with best practices to ensure the cleanliness of City buildings to include environmentally safe methods.

Objective 3: Proactively address facility cleanliness and maintenance needs through effective methods and schedules.

Custodial Mtce	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,891,518	\$1,966,325	\$2,194,204	11.6%
Contractual Services	54,090	65,198	70,074	7.5%
Commodities	212,943	249,884	274,871	10.0%
Capital Outlay	14,750	16,050	20,000	24.6%
Total	\$2,173,301	\$2,297,457	\$2,559,149	11.4%

Regular Full-Time Positions	FTE
Custodial Services Superintendent	1.0
Custodial Supervisor	2.0
Custodian	25.5
Total	28.5

FINANCE DEPARTMENT

MISSION STATEMENT

To safeguard the City's assets with appropriate controls and record-keeping, to provide accurate and timely financial reporting for internal staff, governmental agencies, creditors, and the public, to serve the City's water, sewer, stormwater, and sanitation customers, and assist businesses with licensing and tax issues.

DEPARTMENT OVERVIEW

The Finance Department is responsible for the administration of all financial record-keeping and reporting functions required by the City Charter. Finance is also responsible for revenue forecasting; long-term financial planning; accounts payable; collecting, analyzing and reporting financial data to City management, creditors, and the general public; investment and debt management; tax licensing and collections, including tax audits; and, water, sewer, stormwater, and sanitation billing and collection.

FUNCTIONAL RESPONSIBILITIES

Publication of the Comprehensive Annual Financial Report and Continuing Disclosure

Annual audit of the City's financial position, audits of internal controls

Preparation and presentation of the monthly financial report to City Council

Financial reporting for grants

Administration of accounts payable and accounts receivable

Revenue forecasting and long-term financial planning and modeling

Investment of the City's liquid assets

Issuance and/or redemption of City debt

Business licensing and compliance audits of City businesses

Administration of the Sales Tax Code, collection of sales, use, lodging and other taxes

Rotating administration of the North Metro Task Force, the Woman Creek Reservoir Authority and the Standley Lake Pipeline

Rate ordinance for the Water, Sewer, Stormwater, and Sanitation utilities

Billing and collection of Water, Sewer, Stormwater, and Sanitation charges and connection fees

FINANCE (40105)

The Finance Department is responsible for the administration of all financial record-keeping and reporting functions required by the City Charter. Finance is also responsible for revenue forecasting; long-term financial planning; processing accounts payable; collecting, analyzing, and reporting financial data to City management, creditors, and the general public; investment and debt management; sales and use tax licensing and collection efforts, including tax audits; and water, sewer, stormwater, and sanitation service billing and collection.

GOALS AND OBJECTIVES

Goal 1: Provide financial management and planning that allows for fiscally responsible operational and capital activity levels for the City in both the short and long term, and that also effectively utilizes the financial assets available to the City.

Objective 1: Maintain a financial planning model that allows for analysis of short- and long-term fiscal positions and opportunities.

Objective 2: Invest available City funds in a way that first guarantees safety and adequate liquidity, and then maximization of yield.

Objective 3: Ensure the City's cash flow is managed in an efficient manner by developing projections and monitoring and responding to actual cash flow patterns.

Goal 2: Maintain a financial management system that safeguards the public resources entrusted to the City and provides accurate, timely and relevant financial reporting and planning.

Objective 1: Maintain an internal control system that safeguards the City's assets, provides integrity of financial reporting, and complies with applicable laws and regulations.

Goal 3: Collect and account for all taxes legally due to the City.

Objective 1: Perform, maintain, and improve procedures and processes currently in place to promote complete and efficient collection and accounting for taxes.

Objective 2: Expand and continue the current educational programs and tools in place to increase and encourage voluntary compliance and remittance of taxes due to the City.

Goal 4: Manage the operations of Utility Billing.

Objective 1: Ensure accurate billing and collection of Thornton's water, sewer, stormwater, and trash accounts.

Objective 2: Set rates and fees in a fair and equitable manner to ensure financial sustainability, and are consistent with city objectives.

FINANCE (40105)

Finance	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,737,685	\$3,084,062	\$3,182,232	3.2%
Contractual Services	544,170	291,895	306,810	5.1%
Commodities	8,650	9,800	6,640	-32.2%
Total	\$3,290,505	\$3,385,757	\$3,495,682	3.2%

Regular Full-Time Positions	FTE
Accountant	5.00
Accountant/Grant Specialist	1.00
Accountant Specialist	2.00
Accounting Technician	1.00
Controller	1.00
Deputy Finance Director	1.00
Finance Director	1.00
Revenue Agent	2.00
Senior Financial Analyst	1.75
Tax Auditor	6.00
Tax Audit Supervisor	1.00
Total	22.75

GENERAL OPERATING EXPENSES (40990)

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

General Operating Expenses	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$3,386,521	\$4,937,788	\$5,176,514	4.8%
Contractual Services	2,223,070	3,017,611	3,392,983	12.4%
Debt Service	-	-	-	
Other Expenses	2,473,660	10,000	245,946	2359.5%
Total	\$8,083,251	\$7,965,399	\$8,815,443	10.7%



CHAPTER 5: INTERNAL SERVICE FUND

INTERNAL SERVICE FUND

OVERVIEW

The Internal Service Fund consists of Risk Management. Risk Management places 14 lines of insurance coverage and provides risk management support to all departments within the City. As of the 2022 budget, Risk Management is covering self-insurance for CIGNA. This decision was based on analysis that the City will likely experience reduced rate increases over time, saving money for both the City and employees in the long term. Revenues for Risk Management come from charges for service from the City's operating divisions.

FUNCTIONAL RESPONSIBILITIES

City Insurance Coverage, including the Self-Insurance Program

Insurance Claims Administration

Employee Safety Administration

ADA Coordination

CDL Random Drug Testing Program

Certificate of Insurance Management Program

ORGANIZATIONAL STRUCTURE

The Risk Management Fund reports to the Management Services Department. Organizational charts can be found in the Management Services Department section.

Internal Service Fund Revenue Summary

Risk Management Fund Revenue	Actual 2023	Budget 2024	Budget 2025
Charges for Services	\$16,446,765	\$18,800,701	\$19,098,709
Interest	619,955	402,000	420,000
Miscellaneous	18,516	20,000	72,212
Use of Fund Balance	-	-	2,723,620
Total Revenues	\$17,085,236	\$19,222,701	\$22,314,541

Charges for Services: The General Fund, Water Fund, Sewer Fund, Environmental Services, and Stormwater Fund all transfer funding to the Risk Fund in order to pay for the services provided. These transfers are shown as Charges for Services.

RISK MANAGEMENT (35000)

Risk Management is responsible for evaluating risk exposures throughout the City and coordinating ways to transfer and manage the exposures via contractual agreements or through insurance coverage via various insurance carriers for property casualty, workers' compensation, and general professional and public official liability. Risk Management manages insurance claims through partners and works directly with the City Attorney's Office on lawsuits against the City. Risk Management is responsible for general employee safety programs including managing the citywide Safety Committee.

GOALS AND OBJECTIVES

Goal 1: Manage workers' compensation.

Objective 1: Reduce the number and severity of injuries through the implementation of an Employee Safety Master Plan that includes mandatory employee safety training, safety audits, and the use of Personal Protective Equipment.

Objective 2: Continue to evaluate self-insurance excess insurance deductible thresholds and coverages.

Goal 2: Manage the City's Property/Casualty Insurance Program.

Objective 1: Reduce the number and severity of third-party claims through implementation of staff training and claim reporting procedures, and use of Loss Control Standards.

Objective 2: Continue to evaluate the feasibility of self-insurance outside of the current insurance pool.

Objective 3: Complete Property/Casualty study evaluating the feasibility of self-insuring through traditional insurance markets.

Goal 3: Manage the City's Safety Program.

Objective 1: Reduce number of employee injuries and accidents by the implementation of the Employee Safety Master Plan which includes the delivery of employee safety programs.

Objective 2: Implement the Employee Safety Master Plan including the delivery and tracking, by employee, of all employee safety training including new hires.

Goal 4: Maintain appropriate insurance for the City.

Objective 1: Ensure the City is adequately insured for all potential losses through compliance with applicable state laws and requirements.

Objective 2: Continue to evaluate and work closely with insurance brokers and insurance carrier underwriters to identify any insurance needs and ensure the city has the most effective insurance coverage available in the marketplace.

Goal 5: Establish and maintain the City's ADA (Americans with Disabilities Act) Transition Plan and identify and implement other ADA related improvements.

Objective 1: Annually maintain the ADA Transition Plan outlining all ADA related improvements and additions.

Objective 2: Identify ADA related improvements and recommendations through the ADA Task Force, Department Heads, and field staff including prioritization and financial funding.

Risk Management	Actual 2023	Budget 2024	Budget 2025	% Chng 23-24
Personnel Services	\$666,473	\$729,393	\$769,535	5.5%
Contractual Services	16,060,231	18,034,399	21,499,981	19.2%
Commodities	14,128	41,689	45,025	8.0%
Total	\$16,740,832	\$18,805,481	\$22,314,541	18.7%

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



CHAPTER 6: GOVERNMENTAL CAPITAL FUND

GOVERNMENTAL CAPITAL FUND

FUND OVERVIEW

The Governmental Capital Fund includes a five-year capital improvement program that staff updates annually. The City of Thornton defines capital expenditures as items that are over \$5,000 in value and that are not a part of daily operational activities. The initial year of the capital improvement program, which is also the next fiscal year for the City, is adopted and approved by the City Council as a component of the annual budget. The entire Governmental Capital Fund capital improvement program is detailed on the following pages. The program represents the intent of the City Council and City staff to plan prudently for necessary capital improvements.

GOVERNMENTAL CAPITAL FUND REVENUE SUMMARY

Revenue Source	Actual 2023	Budget 2024	Budget 2025
Sales and Use Tax	\$45,691,773	\$20,027,000	\$-
Intergovernmental	4,265,362	4,311,000	4,395,000
Grants	5,879,926	14,248,588	10,187,153
Interest Income	3,558,169	1,200,000	2,444,138
Miscellaneous	668,208	3,721,078	277,442
Transfers In	2,921,781	2,922,031	2,922,031
Use of Fund Balance	-	4,439,044	10,231,902
Total Revenues	\$62,985,219	\$50,868,741	\$30,457,666

GOVERNMENTAL CAPITAL SHEETS

Contractual Obligations/Grants	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Westminster Revenue Share	\$2,512,000	\$430,815	\$-	\$-	\$-	\$2,942,815
Debt Service - Public Safety Facility COPs	1,188,570	1,188,329	1,187,834	1,188,204	1,188,081	5,941,018
Incentive Payments	905,000	783,000	600,000	98,500	100,000	2,486,500
Debt Service - 144th Avenue/I-25 Interchange	1,270,500	-	-	-	-	1,270,500
Business Investment Program	500,000	500,000	500,000	500,000	500,000	2,500,000
Contingency - Governmental Capital	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal Contractual Obligations	\$6,476,070	\$3,002,144	\$2,387,834	\$1,886,704	\$1,888,081	\$15,640,833

Capital Maintenance Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Street Rehabilitation Program	\$3,498,397	\$3,638,333	\$3,783,866	\$3,935,211	\$4,092,619	\$18,948,427
Fleet Replacement	4,775,792	-	-	-	-	4,775,792
Building Maintenance Projects	2,443,000	1,000,000	1,030,000	1,060,900	1,092,727	6,626,627
South Thornton Improvements	1,206,000	2,197,000	2,690,000	2,165,000	3,844,000	12,102,000
Slurry Seal Program	550,000	550,000	200,000	200,000	200,000	1,700,000
Traffic Signal Repairs	548,000	477,500	501,400	526,500	552,800	2,606,200
Concrete Replacement Program	210,465	218,884	227,639	236,745	246,214	1,139,946
Traffic Signal Uninterrupted Power Supply (UPS)	92,000	95,700	99,500	103,500	107,700	498,400
Roundabout Improvements	150,000	-	-	-	-	150,000
Original Thornton Sidewalk Repair & Street Repaving	86,000	-	-	-	-	86,000
School Zone Clocks Retrofit	68,800	69,900	-	-	-	138,700
Subtotal Capital Maintenance Projects	\$13,628,454	\$8,247,317	\$8,532,405	\$8,227,856	\$10,136,060	\$48,772,092

GOVERNMENTAL CAPITAL SHEETS

Transportation & Accessibility Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
104th Ave Widening	\$4,250,000	\$25,000,000	\$-	\$-	\$-	\$29,250,000.00
Traffic Signal Installations	1,247,900	1,473,300	867,800	682,900	1,226,200	5,498,100
TSC Mitigation/Remediation	1,093,000	1,311,000	2,093,000	92,000	104,000	4,693,000
84th Avenue Lighting Improvements	339,800	-	-	-	-	339,800
York Street Pedestrian Improvements	322,000	-	-	-	-	322,000
American Disability Act (ADA) Improvements	300,000	300,000	300,000	300,000	300,000	1,500,000
Residential Speed Reduction	324,000	-	-	-	-	324,000
Intersection and Corridor Mobility	125,000	125,000	125,000	125,000	-	500,000
Logo Implementation	149,000					149,000
Subtotal Transportation Projects	\$8,150,700	\$28,209,300	\$3,385,800	\$1,199,900	\$1,630,200	\$42,575,900

Public Safety Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Opioid Programming	\$102,442	\$80,020	\$74,345	\$85,609	\$85,507	\$427,923
911 Center Radio Consolettes	100,000	-	-	-	-	100,000
Public Safety Radios	-	-	-	2,500,000	-	2,500,000
911 Comm Center Workstations	-	-	400,000	-	-	400,000
10-Printer Replacement	-	-	30,000	30,000	-	60,000
Subtotal Public Safety Projects	\$202,442	\$80,020	\$504,345	\$2,615,609	\$85,507	\$3,487,923

IT Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Payroll/ERP Software Replacement	\$2,000,000	\$-	\$-	\$-	\$-	\$2,000,000
Subtotal IT Projects	\$2,000,000	\$-	\$-	\$-	\$-	\$2,000,000

Year	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Total Governmental Capital Fund	\$30,457,666	\$39,538,781	\$14,810,384	\$13,930,069	\$13,739,848	\$112,476,748

2025 CAPITAL PROJECT DESCRIPTIONS

Contractual Obligation/Grant Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Westminster Revenue Share	\$2,512,000	This project funds the revenue sharing payment that is owed to the city of Westminster per the Interstate 25 Corridor Growth Area intergovernmental agreement.	N/A
Debt Service - Public Safety Facility COPs	1,188,570	See Debt Service Sheet - End of Chapter	Debt Repayment
Incentive Payments	905,000	This project funds incentive payments pursuant to existing agreements with Thornton businesses.	N/A
Debt Service - 144th Avenue/I-25 Interchange	1,270,500	This is the annual debt service payment that is paid to the City of Westminster for the construction of the Interstate 25 interchange at 144th Avenue. Per the adopted intergovernmental agreement, funding for the design and construction of the interchange provided by the City of Westminster, with reimbursement of Thornton's share through future sales tax receipts.	N/A
Business Investment Program	500,000	The Business Investment Program began in 2010 and is funded through a change in the sales tax vendor fee. Funding is dedicated to the Business Improvement Grant (BIG) Program, commercial graffiti removal, and the Shop Thornton First campaign.	This ongoing program has indirect annual operating costs that are included in the time of staff within the Economic Development department.
Contingency - Governmental Capital	100,000	Authorized contingency for the Governmental Capital Fund	N/A

Contractual Obligations/Grant Subtotal: \$6,476,070

2025 CAPITAL PROJECT DESCRIPTIONS

Capital Maintenance Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Street Rehabilitation Program	\$3,498,397	This project includes rehabilitation of streets with asphalt overlays, crack seals, hot chip seals, concrete replacement, and accessible ramp replacement (as required).	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Fleet Replacement	4,775,792	Purchase of vehicles for fleet replacement	Fuel and maintenance of vehicles
Building Maintenance Projects	2,443,000	This project replaces and maintains the following items: Justice Center Chillers, 30 electrical panels, roof replacement for MSC Bldg. A, Tile Shingles, Atrium Cooling System, Council Room Chairs, electrical safety equipment, security station, and other minor plumbing and building projects.	These are the projects that contribute to annual operating costs of having City facilities.
South Thornton Improvements	1,206,000	Improve pedestrian mobility and safety on Washington Street between 85th Ave and Ep-pinger Blvd by narrowing Washington Street and installing an 11' wide sidewalk where possible. The project will upgrade intersection pedestrian ramps to be ADA compliant, reduce pedestrian/vehicular conflicts by removing noncritical business access points, and relocate bus stops (coordinate with RTD) to help reduce mid-block jaywalking.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Capital Maintenance Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Slurry Seal Program	550,000	This project will focus on residential streets rating in the middle 50% of the “Fair” category. This applies the Slurry Treatment to streets that are the best candidates for the application. The slurry application provides a benefit to the longevity of the pavement section by sealing fine cracking of the surface to migration of moisture and provides a uniform appearance to the streets. The streets selected for Slurry Application will first be crack sealed, masticed, and patched as needed prior to the application.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Traffic Signal Repairs	548,000	This project includes improvements to traffic signals that need repair beyond routine maintenance. Improvements include foundation repairs, equipment relocation, and replacing aging wire and associated conduit repairs at traffic signals with decaying wiring. When the sheathing on wire begins to decay, electrical problems begin to occur, which can result in failure of the traffic signal. In extreme cases, the traffic signal may become inoperable and a contractor has to make emergency repairs, resulting in delay and congestion to the public and worsened safety.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Concrete Replacement Program	210,465	This project includes the removal and replacement of existing curb, gutter, sidewalks, cross-pans, handicap ramps, and driveway aprons at various locations within City rights of way. The right of way sites are selected based on priority ranking from the City concrete database, which is compiled by citizen requests and a City survey being conducted on a three- year cycle. This program does not include installing new sidewalks.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Capital Maintenance Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Traffic Signal Uninterrupted Power Supply (UPS)	92,000	This project installs battery backup or Uninterrupted Power Supply (UPS) systems to provide emergency power to signalized intersections during power outages, surges, and brownouts. A UPS system allows a traffic signal to operate normally for approximately two hours during such outages. When the UPS is active, traffic flow is maintained, reducing the potential for crashes, and eliminating the need for the intersection to be monitored by police officers.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Roundabout Improvements	150,000	This project is to install metal decorative art within selected roundabouts.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Original Thornton Sidewalk Repair & Street Repaving	86,000	This project mills & overlays Carrol Ct from Dorothy Blvd to Gaylord St, Elm Pl from Corona St to Hoffman Way, Lilly Dr from Hoffman Way to York St, and Wigham St from Eppinger Blvd to Roosevelt Ave with Street Operation Crews. These four streets are the final street segments identified on the Street Rehab 5-year Look Ahead in Original Thornton at this time. The four streets selected are longer residential streets segments that provide connectivity between multiple residential streets to collector streets.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
School Zone Clocks Retrofit	68,800	This project installs GPS based clocks on existing school zone flashing beacons for remote access and programming. There are 59 school flashing beacons in the City. This is the second year of a three year program	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Capital Maintenance Subtotal: \$13,628,454

2025 CAPITAL PROJECT DESCRIPTIONS

Transportation & Accessibility Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
104th Ave Widening	\$4,250,000	This project is to design the widening of 104th Ave.	N/A
Traffic Signal Installations	1,247,900	This project includes the design and construction of new traffic signals at warranted intersections. The proposed intersections for 2025 are Quebec Street at the Public Safety Facility and Pecos St at STEM Launch. Each signal installation includes communication between the new traffic signals and the central traffic signal system.	This project adds ongoing operating cost for the electricity required to run a new signal.
TSC Mitigation/Remediation	1,093,000	Reactive barrier installation and long term groundwater treatment and monitoring for the old Thornton Shopping Center Site.	Treatment and monitoring costs.
84th Avenue Lighting Improvements	339,800	This project will conduct a lighting study within 84th Ave (Huron St to I-25), and will add street lights per findings. It is assumed 10 new street lights.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
York Street Pedestrian Improvements	322,000	This project includes the design and construction of a pedestrian sidewalk on the east side of York from 104th Avenue to the entrance of Mapleton Explore PK-8 school.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
American Disability Act (ADA) Improvements	300,000	This project implements ADA improvements per our ADA improvement plan.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Transportation & Accessibility Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Residential Speed Reduction	324,000	This project uses various tools such as speed cushions, speed monitoring signs, curb extensions and raised crosswalks to reduce speeding on neighborhood streets as part of the iWatch program. The proposed budget will fund the yearly installation of speed cushions at approximately 22 locations, the installation of three speed monitoring signs, and one curb extension or raised crosswalk. For curb extensions and raised crosswalks, it is assumed that design and installation will be a two year process.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Intersection and Corridor Mobility	125,000	This project provides the monitoring, data, and analyses necessary to establish and maintained performance measure called out in the Transportation and Mobility Master Plan.	N/A
Logo Implementation	149,000	This funding is to update monument signs, signs at City Hall, and Police Department patches to match the new City Logo.	N/A

Transportation & Accessibility Subtotal: \$8,150,700

2025 CAPITAL PROJECT DESCRIPTIONS

Public Safety Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Opioid Programming	\$102,442	A variety of program across the City that help mitigate the impacts of the opioid crisis.	Operating Program in Capital
911 Center Radio Consolettes	100,000	Provides back up radio consoles to provide redundancy of Police and Fire Communications	Annual software maintenance

Public Safety Subtotal: \$202,442

IT Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Payroll/ERP Software Replacement	\$2,000,000	The replacement of the Payroll and Enterprise Resource Planning Software(Financial Software).	Annual operating and software maintenance.

IT Subtotal: \$2,000,000

GOVERNMENTAL CAPITAL FUND DEBT SERVICE

DEBT SERVICE AND FINANCIAL OBLIGATIONS

The City occasionally issues certificates of participation to pay for large infrastructure projects in the Governmental Capital Fund. The City currently has Certificates of Participation outstanding that were issued in 2018. This debt was issued primarily to pay for the new Public Safety Facility

GOVERNMENTAL CAPITAL FUND CERTIFICATES OF PARTICIPATION, SERIES 2018

Initial Balance: \$16,169,856

Paid in Full: 2039

Bond Rating: S&P AA-

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$622,904	\$594,666	\$565,004
Bond Principal	564,756	593,242	622,966
Bond Maintenance Fees	545	545	600
Total	\$1,188,205	\$1,188,453	\$1,188,570

Year	Principal	Interest	Total Payment
2025	622,966	565,004	1,187,970
2026	653,928	533,855	1,187,783
2027	686,129	501,159	1,187,288
2028	720,807	466,853	1,187,660
2029	756,724	430,812	1,187,536
2030	795,117	392,976	1,188,093
2031	834,749	353,220	1,187,969
2032	868,189	319,830	1,188,019
2033	901,628	285,103	1,186,731
2034	938,783	249,038	1,187,821
2035	975,938	211,486	1,187,424
2036	1,015,570	172,449	1,188,019
2037	1,055,202	131,826	1,187,028
2038	1,098,550	89,618	1,188,168
2039	1,141,897	45,676	1,187,573
Total	\$13,066,177	\$4,748,904	\$17,815,081



CHAPTER 7: SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments for major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds are established by Federal or State law or by municipal ordinance or resolution. The funds include:

Adams County Open Space Fund

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

Adams County Road and Bridge Tax Fund

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

Cash in Lieu Fund

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

Conservation Trust Fund

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

Parks, Open Space, and Parks and Open Space Funds

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

SPECIAL REVENUE FUNDS REVENUE SUMMARY

Adams County Road and Bridge Fund	Actual 2023	Budget 2024	Budget 2025
Road and Bridge Tax	\$5,199,532	\$5,275,000	\$5,484,000
Interest	349,894	190,000	100,000
Total Revenues	\$5,549,426	\$5,465,000	\$5,584,000

Cash in Lieu Fund	Actual 2023	Budget 2024	Budget 2025
Interest	\$81,763	\$40,000	\$60,000
Developer Contributions	79,201	133,614	84,914
Total Revenues	\$160,964	\$173,614	\$144,914

SPECIAL REVENUE FUNDS REVENUE SUMMARY

Adams County Open Space Fund	Actual 2023	Budget 2024	Budget 2025
Open Space Tax	\$1,920,688	\$2,021,000	\$1,988,000
Interest	296,273	180,000	250,000
Grant Revenue	-	985,489	-
Miscellaneous	852,667	-	-
Use of Fund Balance	-	-	2,092,000
Total Revenues	\$3,069,628	\$3,186,489	\$4,330,000

Conservation Trust Fund	Actual 2023	Budget 2024	Budget 2025
Intergovernmental - State Lottery	\$1,891,835	\$1,840,400	\$1,835,000
Interest	183,527	120,000	80,000
Grant Revenue	75,000	-	-
Miscellaneous	82,813	-	-
Use of Fund Balance	-	1,072,600	-
Total Revenues	\$2,233,175	\$3,033,000	\$1,915,000

Parks and Open Space Fund	Actual 2023	Budget 2024	Budget 2025
Sales and Use Tax	\$10,063,760	\$10,037,600	\$10,371,409
Grant Revenue	50,000	973,000	3,185,500
Interest	1,109,839	308,500	508,200
Intergovernmental	2,439,528	-	-
Use of Fund Balance	7,356,582	-	-
Total Revenues	\$21,019,709	\$11,319,100	\$14,065,109

Parks Fund	Actual 2023	Budget 2024	Budget 2025
Interest	28,455	11,000	20,000
Miscellaneous	1,477,955	-	-
Total Revenues	\$1,506,410	\$11,000	\$20,000

Open Space Fund	Actual 2023	Budget 2024	Budget 2025
Interest	\$192,521	\$100,000	\$70,000
Grant Revenue	918,114	1,421,512	1,169,231
Miscellaneous	521,200	-	-
Use of Fund Balance	821,764	-	-
Total Revenues	\$2,453,599	\$1,521,512	\$1,239,231

SPECIAL REVENUE CAPITAL SHEETS

Cash In Lieu Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
No planned projects	\$-	\$-	\$-	\$-	\$-	\$-
Cash In Lieu Total	\$-	\$-	\$-	\$-	\$-	\$-
Adams County Road and Bridge Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Street Rehabilitation Program	\$3,747,021	\$3,896,902	\$4,052,778	\$4,214,889	\$4,383,485	\$20,295,075
136th Avenue Bridge Over Big Dry Creek	-	5,805,000	-	-	-	5,805,000
136th & Quebec Intersection Improvements	244,000	2,557,000	-	-	-	2,801,000
Transportation Safety Improvements	300,000	300,000	300,000	300,000	300,000	1,500,000
Slurry Seal Program	150,000	150,000	500,000	500,000	500,000	1,800,000
Signal Ditch Bridge Replacement	-	-	750,000	1,000,000	-	1,750,000
Adams County Road and Bridge Fund Total	\$4,441,021	\$12,708,902	\$5,602,778	\$6,014,889	\$5,183,485	\$33,951,075
Adams County Open Space Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Landscape and Playground Rehabilitation	\$980,000	\$1,070,250	\$2,714,000	\$2,445,000	\$3,750,000	\$10,959,250
Lambertson Farms	2,500,000	-	-	-	-	2,500,000
Riverwalk Ballfield Concrete Replacement	850,000	-	-	-	-	850,000
Adams County Open Space Fund Total	\$4,330,000	\$1,070,250	\$2,714,000	\$2,445,000	\$3,750,000	\$14,309,250

SPECIAL REVENUE CAPITAL SHEETS

Conservation Trust Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Recreation Facility and Equipment Maintenance	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	1,750,000
Trail Repairs	350,000	350,000	350,000	350,000	350,000	1,750,000
Swimming Pool Repair	250,000	250,000	250,000	250,000	250,000	1,250,000
ADA Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Building Maintenance Capital Repairs/Replacements	80,000	250,000	250,000	250,000	250,000	1,080,000
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	90,000	90,000	450,000
Sport Court Resurfacing	75,000	75,000	75,000	75,000	75,000	375,000
Pedestrian Bridge Wood Decking Replacement	75,000	75,000	75,000	75,000	75,000	375,000
Ballfield Fence Repairs	-	75,000	75,000	75,000	75,000	300,000
Park Sign Replacement	25,000	25,000	25,000	25,000	25,000	125,000
Tree Plotter	20,000	25,000	25,000	25,000	25,000	120,000
Athletic Court Maintenance and Supplies	15,000	15,000	15,000	15,000	15,000	75,000
Conservation Trust Fund Total	\$1,780,000	\$2,030,000	\$2,030,000	\$2,030,000	\$2,030,000	\$9,900,000
Parks Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
No planned projects	\$-	\$-	\$-	\$-	\$-	\$-
Parks Fund Total	\$-	\$-	\$-	\$-	\$-	\$-
Open Space Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Trail Connections	\$-	\$1,487,000	\$4,144,000	\$-	\$-	\$5,631,000
Open Space Fund Total	\$-	\$1,487,000	\$4,144,000	\$-	\$-	5,631,000

SPECIAL REVENUE CAPITAL SHEETS

Parks and Open Space Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Debt Service - Trail Winds Recreation Center (TWRC)	\$3,609,851	\$3,609,122	\$3,607,617	\$3,608,747	\$3,608,370	\$18,043,707
Trail Connections	900,000	4,341,000	2,750,000	1,725,000	850,500	10,566,500
Debt Service - MCRC Pool Renovation, Active Adult Center	2,059,123	2,058,875	2,055,875	2,059,875	2,060,375	10,294,123
Aylor Open Lands	2,500,000	1,500,000	-	-	-	4,000,000
Operations and Maintenance	1,183,845	1,537,486	1,829,540	1,818,690	1,836,907	8,206,468
Ken Frieberg City Museum	2,500,000	-	-	-	-	2,500,000
Fleet Replacement	893,127	568,354	330,199	399,598	494,490	2,685,768
Trail Maintenance and Upgrades	-	983,000	1,040,250	2,304,750	183,500	4,511,500
Park and Recreation Facility Art	200,000	200,000	200,000	200,000	200,000	1,000,000
Parks and Open Space Fund Total	\$13,845,946	\$14,797,837	\$11,813,481	\$12,116,660	\$9,234,142	\$61,808,066

Year	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Total Special Revenue Funds	\$24,396,967	\$32,093,989	\$26,304,259	\$22,606,549	\$20,197,627	\$125,599,391

2025 CAPITAL PROJECT DESCRIPTIONS

Adams County Road & Bridge Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Street Rehabilitation Program	\$3,747,021	This project includes rehabilitation of streets with asphalt overlays, crack seals, hot chip seals, concrete replacement, and accessible ramp replacement (as required).	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
136th & Quebec Intersection Improvements	244,000	This project includes the design, right-of-way and construction to widen the west half of Quebec Street to the ultimate cross section from 136th Avenue to 500 feet north of 136th Avenue.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Transportation Safety Improvements	300,000	This project includes safety improvements to reduce KSI crashes at signalized intersections and along roadways. The project implements leading pedestrian intervals, flashing yellow arrows, and removes night flash operations at intersections. The project also installs pavement markings and delineators at medians and new street lights at key locations along Riverdale Road. This project is part of the Transportation Safety SPC initiative.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Slurry Seal Program	150,000	This project applies additional slurry to residential areas throughout the City in an effort to address more residential streets with the Street Rehabilitation Program.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Adams County Road & Bridge Subtotal: \$4,441,021

2025 CAPITAL PROJECT DESCRIPTIONS

Adam County Open Space Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Landscape and Playground Rehabilitation (Brandon Place/Cherry lane)	\$980,000	Replacement of two undersized irrigation systems to one properly sized system. The design will provide for new native grass areas, effective tree watering, and more efficient water use.	As the infrastructure ages it requires intermittent maintenance, but there are no direct annual operating costs associated with this project.
Grange Creek Underpass & Trails	2,500,000	In conjunction with a new stormwater project, installation of a new pedestrian underpass, internal trail sections, two bridge crossings at Lake #1, and other site amenities.	This project will have an impact to the operations via cleaning the pedestrian underpass, graffiti removal, maintaining the drain channel along the trail section, and underpass lighting. The annual impact will be 60-75 hours.
Riverwalk Ballfield Concrete Replacement	850,000	This project will replace the batting cage elevator and surface treatment. Replace the ball machine.	This project will not have an impact to current operation.

Adams County Open Space Subtotal: \$4,330,000

2025 CAPITAL PROJECT DESCRIPTIONS

Conservation Trust Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Recreation Facility and Equipment Maintenance	\$350,000	Capital maintenance of recreation facilities. Examples include equipment replacement, facility repairs/improvements, parking lot striping, office furniture.	This project is the department's Capital Outlay planned to replace scheduled equipment.
Trail Repairs	350,000	This project will replace and/or repair damaged and aging sections of concrete trail across the city. Some of the work will involve removal and replacement of concrete sections and some of the work will involve grinding down of potential trip hazards identified along trail sections.	This project will not have an impact to current operations.
Swimming Pool Repair	250,000	Annual start-up costs and minor repairs to pools.	N/A
ADA Improvements	200,000	This project continues the City's increased investment in projects that will improve accessibility throughout the community, which is a direct result of the ADA transition plan and ADA task force. The projects related to this funds appropriation is Riverwalk Ballfields Sidewalk Ramp upgrades, Grandview Ponds Access from parking lot and sidewalk to ponds, and Gravel Lakes access to the fishing pier.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Building Maintenance Capital Repairs/Replacements	80,000	This funding is to support the City's Building Maintenance Program. In 2025 it will repair Park Village Lap Pool Boiler.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Hazardous Tree Removal and Replacement	150,000	This project will remove and replace declining trees throughout the community. This is intended to help mitigate the effects of the Emerald Ash Borer (EAB). This project will remove and replace trees that have been designated as hazardous during the Tree Risk Assessment.	N/A

2025 CAPITAL PROJECT DESCRIPTIONS

Conservation Trust Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Park Amenity Repair	100,000	This line item is intended to provide funding to replace park furniture (benches, trash cans, tables, water fountains, etc.) and repair existing facilities.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Irrigation Controller Replacement	90,000	This project provides funding to replace the irrigation controllers throughout the community.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Sport Court Resurfacing	75,000	This project will replace and/or repaint the aging sports court surfaces including tennis, basketball, in-line hockey, and pickleball throughout the community.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Pedestrian Bridge Wood Decking Replacement	75,000	This line item is intended to provide funding to replace damaged bridge decking on pedestrian bridges located along the trail systems throughout the community.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Park Sign Replacement	25,000	This line item is intended to repair or replace damaged or outdated park signage throughout the community.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Tree Plotter	20,000	This project is intended to fund the yearly costs associated with the Tree Plotter program and services.	N/A
Athletic Court Maintenance and Supplies	15,000	This line is intended to provide funding to repair and replace athletic court equipment through the community.	N/A

Conservation Subtotal: \$1,780,000

2025 CAPITAL PROJECT DESCRIPTIONS

Parks & Open Space Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Debt Service - Trail Winds Recreation Center (TWRC)	\$3,609,851	See debt summary sheet at the end of this chapter	Debt Repayment
Trail Connections	900,000	This project will design and develop the trail connection along the Thornton Parkway to provide a bicycle/pedestrian path from I-25 to Grant Street. It will also fund phase 1 of the extension of the Big Dry Creek Trail system from 136th to 144th. Both of these project received a grant from DRCOG.	This project will have an impact to current operations. This will increase the overall trail mileage in the city and will require regular trail maintenance, track removal, litter control, graffiti removal, trail light maintenance, and snow removal. The operational impact will be approximately 150 - 175 hours seasonally. It will also have an impact to our concrete replacement schedule and should plan for concrete replacement in 7-10 years.
Debt Service - MCRC Pool Renovation, Active Adult Center	2,059,123	See debt summary sheet at the end of this chapter	Debt Repayment
Aylor Open Lands	2,500,000	This project will include restoration of vegetation to native (phase 1 of a 3-5 year plan) removal of existing structures, installation of concrete regional and internal soft surface trails, installation of a large pedestrian bridge. Future phases will include the additional native vegetation restoration, nature play installation, restoration of the irrigation ditch, fencing, and site amenities.	This project will have a significant impact to the current operations. Once completed, this site will require approximately 1/2 FTE to maintain after completion.
Operations and Maintenance	1,183,845	This allocation is intended to fund Parks & Open Space Maintenance operations.	N/A

2025 CAPITAL PROJECT DESCRIPTIONS

Parks & Open Space Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Ken Frieberg City Museum	2,500,000	Design and build the museum and gathering place at the historic Fire Station #1, located at 9451 Dorothy Blvd.	This project will have an impact to operations and once completed will require an additional 2 hours/week to maintain the plating spaces, patios, and amenities.
Fleet Replacement	893,127	Replacement of vehicles in the City's fleet	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Park and Recreation Facility Art	200,000	This allocation is to fund all of the public art installations in the Parks & Open Space.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Parks & Open Space Subtotal: \$13,845,946

PARKS AND OPEN SPACE FUND DEBT SERVICE

Debt Service and Financial Obligations

The City occasionally issues certificates of participation to pay for large infrastructure projects in the Special Revenue Funds. The City currently has Certificates of Participation outstanding that were issued in 2018. This debt was issued primarily to pay for the new Trail Winds Recreation Center.

Parks and Open Space Fund Certificates of Participation, Series 2018

Initial Balance: \$49,110,144

Paid in Full: 2039

Bond Rating: S&P AA-

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$1,891,846	\$1,806,084	\$1,715,996
Bond Principal	1,715,244	1,801,759	1,892,034
Bond Maintenance Fees	1,655	1,655	1,821
Total	\$3,608,745	\$3,609,498	\$3,609,851

Year	Principal	Interest	Total Payment
2025	1,892,035	1,715,996	3,608,031
2026	1,986,072	1,621,394	3,607,466
2027	2,083,871	1,522,090	3,605,961
2028	2,189,193	1,417,898	3,607,091
2029	2,298,277	1,308,438	3,606,715
2030	2,414,883	1,193,524	3,608,407
2031	2,535,251	1,072,780	3,608,031
2032	2,636,812	971,370	3,608,182
2033	2,738,372	865,898	3,604,270
2034	2,851,217	756,362	3,607,579
2035	2,964,062	642,314	3,606,376
2036	3,084,430	523,752	3,608,182
2037	3,204,798	400,374	3,605,172
2038	3,336,451	272,182	3,608,633
2039	3,468,103	138,724	3,606,827
Total	\$39,683,825	\$14,423,096	\$54,106,921

PARKS AND OPEN SPACE FUND DEBT SERVICE

Debt Service and Financial Obligations

The City occasionally issues certificates of participation to pay for large infrastructure projects in the Special Revenue Funds. The City currently has Certificates of Participation outstanding that were issued in 2020. This debt was issued primarily to pay for the new Active Adult Center and renovations at the Margaret Carpenter Recreation Center.

Parks and Open Space Fund Certificates of Participation, Series 2020

Initial Balance: \$30,530,451

Paid in Full: 2038

Bond Rating: AA-

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$967,900	\$913,400	\$856,400
Bond Principal	1,090,000	1,140,000	1,200,000
Bond Maintenance Fees	2,475	2,475	2,723
Total	\$2,060,375	\$2,055,875	\$2,059,123

Year	Principal	Interest	Total Payment
2025	1,200,000	856,400	2,056,400
2026	1,260,000	796,400	2,056,400
2027	1,320,000	733,400	2,053,400
2028	1,390,000	667,400	2,057,400
2029	1,460,000	597,900	2,057,900
2030	1,530,000	524,900	2,054,900
2031	1,590,000	463,700	2,053,700
2032	1,655,000	400,100	2,055,100
2033	1,720,000	333,900	2,053,900
2034	1,775,000	282,300	2,057,300
2035	1,825,000	229,050	2,054,050
2036	1,880,000	174,300	2,054,300
2037	1,935,000	117,900	2,052,900
2038	1,995,000	59,850	2,054,850
Total	\$22,535,000	\$6,237,500	\$28,772,500



CHAPTER 8: WATER FUND

WATER FUND

FUND OVERVIEW

The Water Fund is responsible for operating, maintaining, and planning for the future of the City's water utility. The City is proud to provide quality water services, from the protection of water sources to the distribution of water to homes and businesses. The functional areas within the Water Fund include: Utilities Operations; Thornton Water Project Team; Water Resources; Farm Management; Water Quality; Water Treatment; Real Estate Management; Utility Billing; and Water Legal.

FUNCTIONAL RESPONSIBILITIES

Water Treatment Operations

Water Quality Testing

Lines Maintenance, Mechanical Maintenance, and Meter Reading and Maintenance

Water Rights and Water Quality Protection

Provide Utility Billing and Payment Services to Thornton Customers

Water Supply Development and Operation



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

WATER FUND REVENUE SUMMARY

Revenue Source	Actual 2023	Budget 2024	Budget 2025
Customer Water Sales	\$42,767,128	\$46,681,000	\$60,211,401
Bulk Water Sales	3,900,979	4,122,000	4,633,192
Other Charges	1,462,286	1,825,400	1,941,978
Subtotal - Charges for Services	\$48,130,393	\$52,628,400	\$66,786,571
Interest	\$14,773,791	\$7,543,500	\$94,845
Water Leases	\$1,239,397	\$1,300,000	\$1,315,000
Thornton Northern Project Leases	1,628,414	1,799,000	1,847,817
Oil and Gas Leases	13,867,822	13,500,000	5,000,000
Grants	847,273	398,265	1,006,200
Other Miscellaneous	2,708,924	750,000	750,000
Subtotal - Miscellaneous	\$20,291,830	\$17,747,265	\$9,919,017
Tap Fees	\$31,060,314	\$20,692,000	\$17,442,000
Bond Proceeds	-	-	232,000,000
Other Sources	-	-	-
Subtotal - Capital Contributions	\$31,060,314	\$20,692,000	\$249,442,000
Use of Fund Balance	\$-	\$-	\$-
Total Water Fund Revenues	\$114,256,328	\$98,611,165	\$326,242,433

WATER FUND REVENUE SUMMARY

Customer Water Sales: Budgeted revenues for 2025 are based on the current year's consumption and anticipated customer growth. The City Council approved a rate increase effective January 1, 2025, of 11%. This rate increase was necessary for the water utility to meet new EPA drinking water regulations for polyfluoroalkyl substances (PFAS) and for ongoing maintenance programs. Usage also increased due to new industrial customers.

Interest: In 2025, interest revenue is expected to decrease as the result of anticipated interest rate cuts and a decrease in cash and investment balances in the water fund as the utility continues to spend on the Thornton Water Project. The Thornton water project is a 70-mile pipeline that will bring water from the WSSC reservoirs in Northern Colorado to Thornton Water customers.

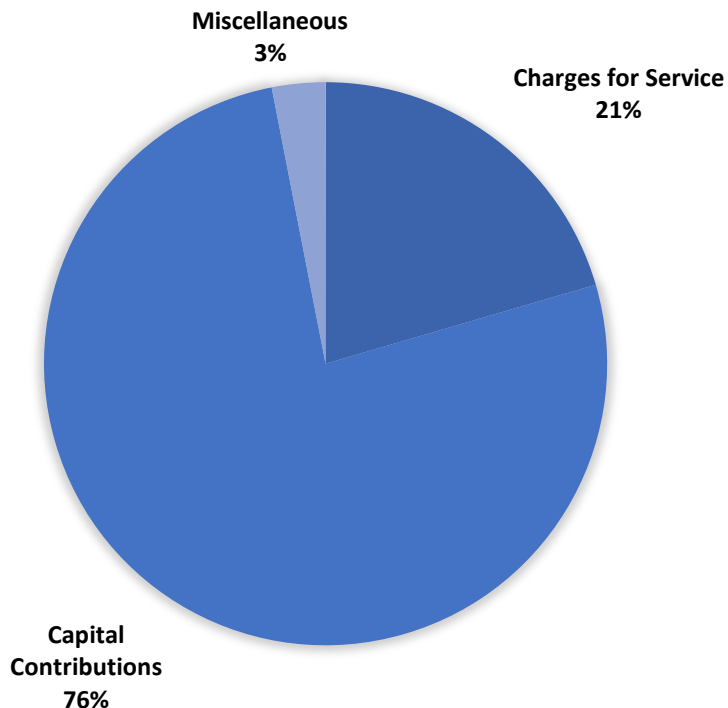
Oil and Gas: Revenues are expected to decrease in 2025. Projections will be impacted by production variations, changes in regulations, or fluctuations in oil prices.

Grants: Budgeted grant revenue in 2025 is for PFAS improvements.

Tap Fees: Tap fees are expected to decrease in 2025. Building permits began to slow down in the fall of 2022 and continued into 2023 and 2024. The water fund is now seeing the impact of the slowdown in fees. Some of this slowdown will be offset by Tap fee increases approved by the City Council effective January 1, 2025.

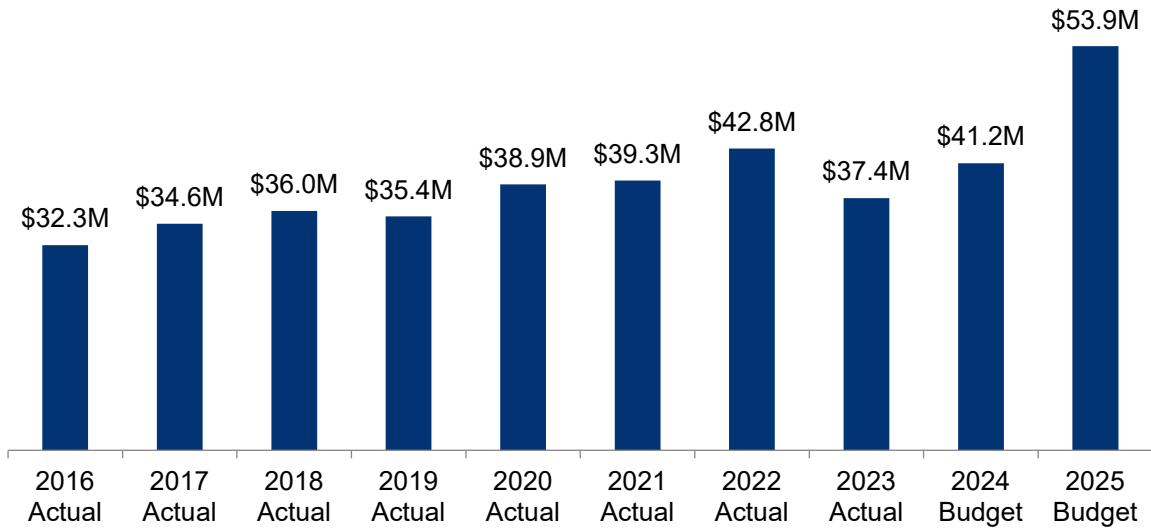
Bond Proceeds: The 2025 Budget includes \$232M in bond proceeds to help fund the Thornton Water Project and PFAS improvements.

WATER REVENUE SUMMARY

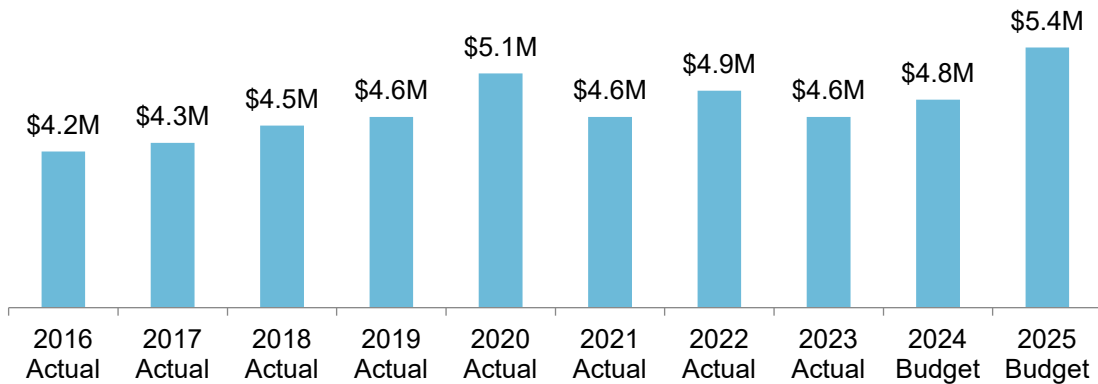


Water Fund Revenue Summary

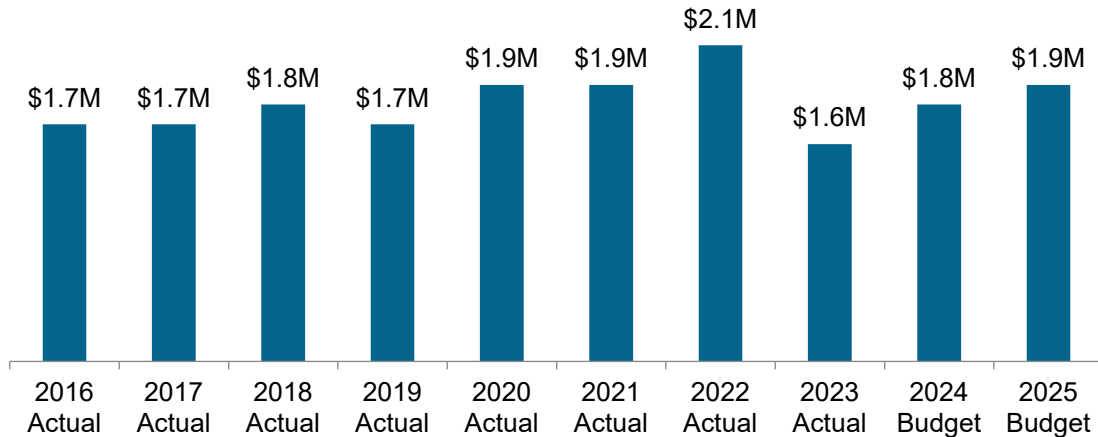
Customer Water Sales (Inside City) Trend



Customer Water Sales (Outside City) Trend



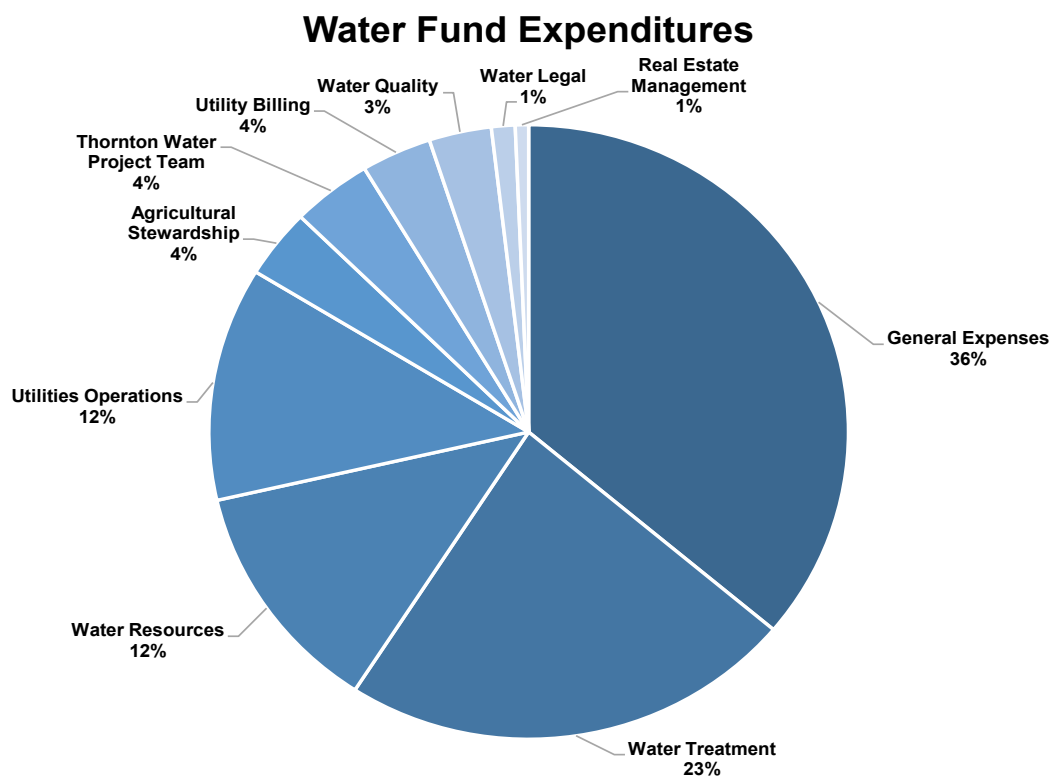
Thornton Northern Project Leases Trend



WATER FUND EXPENDITURE SUMMARY

Water Fund	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$13,065,160	\$14,528,096	\$15,564,800	7.1%
Contractual Services	16,994,890	17,071,083	18,695,987	9.5%
Commodities	4,959,925	7,204,850	6,509,857	-9.6%
Capital Outlay	1,112,355	386,829	114,176	-70.5%
Debt Service	7,077,207	7,058,927	7,057,940	-0.0%
Other Expenses	-	-	-	0.0%
Total	\$43,209,537	\$46,249,785	\$47,942,760	3.7%

By Division	2025
10532, 10534, 10537 Utilities Operations	\$5,895,830
10565 Thornton Water Project Team	1,943,868
10570 Water Resources	5,891,485
10575 Agricultural Stewardship	1,741,676
10580 Water Quality	1,513,655
10585 Water Treatment	11,035,749
10590 Real Estate Management	321,993
10115 Utility Billing	1,707,863
10599 Water Legal	573,400
10990 General Expenses	17,317,241
Total	\$47,942,760



UTILITY BILLING (10115)

The Utility Billing Division is responsible for the billing and collection of water, sewer, stormwater and sanitation charges as well as providing customer service to the City’s utility customers.

GOALS AND OBJECTIVES

Goal 1: Accurately process and collect utility bills.

Objective 1: Calculate monthly utility bills and disconnection notices according to schedule.

Objective 2: Collect and monitor new water and sewer connection fees.

Utility Billing	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$879,463	\$973,263	\$933,238	-4.1%
Contractual Services	636,415	613,290	755,525	23.2%
Commodities	18,764	42,500	19,100	-55.1%
Total	\$1,534,642	\$1,629,053	\$1,707,863	4.8%

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

UTILITIES OPERATIONS

(10532, 10534, 10537)

Utilities Operations consist of the Lines Maintenance, Mechanical Maintenance, Water Treatment Plant Maintenance, and Meter Maintenance groups. These groups maintain and repair the water distribution system, maintain and operate pump stations, water treatment plants, pressure-reducing valves, treated water storage facilities, and provide meter reading, installation, and testing.

GOALS AND OBJECTIVES

Goal 1: Provide reliable treated water service through regular inspection and maintenance of the system.

Objective 1: Minimize equipment failures by performing preventive maintenance, annual inspections on all systems, and efficient power management at all pump stations and treated water facilities.

Objective 2: Annually exercise distribution system valves.

Objective 3: Annually flush all fire hydrants.

Objective 4: Repair and maintain fire hydrant assemblies.

Objective 5: Promptly perform emergency repairs to the distribution system.

Objective 6: Perform leak detection testing annually to minimize water loss.

Goal 2: Provide accurate and reliable meter reading services for customer billing.

Objective 1: Read residential and commercial meters monthly.

Objective 2: Install meters as needed for new construction.

Objective 3: Replace and test commercial and residential meters for accurate data collection.

Objective 4: Routinely inspect and maintain residential meter pits.

Goal 4: Ensure acceptable water pressure.

Objective 1: Ensure water pressure and flow quality by performing monthly checks and maintenance of pressure reducing valves within the distribution system.

Goal 5: Protect the public water system from actual or potential backflow/cross-connections between the public potable water system and the consumers' private plumbing system following Colorado Department of Public Health and Environment (CDPHE) requirements.

Objective 1: Monitor and ensure that all backflow devices in the system are tested annually per state requirements.

Objective 2: Ensure any failed backflow devices are repaired or replaced within the mandated guidelines.

Objective 3: Review and inspect any new construction and/or tenant finish projects for appropriate backflow devices.

UTILITIES OPERATIONS

(10532, 10534, 10537)

Utilities Operations	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,853,568	\$3,050,804	\$3,338,318	9.4%
Contractual Services	1,240,545	1,586,263	1,644,696	3.7%
Commodities	626,648	732,843	882,816	20.5%
Capital Outlay	98,498	221,000	30,000	-86.4%
Total	\$4,819,259	\$5,590,910	\$5,895,830	5.5%

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

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

THORNTON WATER PROJECT TEAM (10565)

The Thornton Water Project Division manages the implementation of the Thornton Water Project, including planning, design, outreach and communications, permitting, construction, and start-up activities related to the project, so that the project provides additional high-quality raw water supply to the City on pace with the predicted timing of future growth.

GOALS AND OBJECTIVES

Goal 1: Implement the Thornton Water Project.

- Objective 1: Implement the City Council’s Vision, Mission, Values, and Guiding Principles for the project.
- Objective 2: Select, manage, and direct consultants, contractors, and internal resources to ensure that the project is completed within the established scope, budget, and schedule and in compliance with all issued permits.
- Objective 3: Communicate with agencies, communities, and stakeholders through community meetings, project e-newsletters, social media, and a project website.
- Objective 4: Negotiate and obtain required permits, property interests, agreements, and approvals, including local land use permits and crossing agreements with project-related ditch companies and railroads.

Thornton Water Project Team	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,411,595	\$1,697,999	\$1,922,835	13.2%
Contractual Services	13,110	19,991	18,533	-7.3%
Commodities	980	2,500	2,500	0.0%
Capital Outlay	-	-	-	0.0%
Total	\$1,425,685	\$1,720,490	\$1,943,868	13.0%

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

WATER RESOURCES (10570)

The Water Resources Division is responsible for acquiring, developing, managing, and delivery of the City's source water including acquiring and protecting the City's water rights portfolio and associated adjudicated efforts. The division delivers source water to the City's water treatment plants by managing and operating the City's water rights and raw water supply system. The division also implements a comprehensive water efficiency program.

GOALS AND OBJECTIVES

Goal 1: Develop and implement plans for meeting current and future water supply needs.

- Objective 1: Assist in developing the Thornton Water Project.
- Objective 2: Develop gravel pits for the storage of water.
- Objective 3: Develop water rights associated with Thornton's water supply systems.
- Objective 4: Purchase water from irrigation ditch companies.
- Objective 5: Develop and implement water efficiency strategies.
- Objective 6: Coordinate water supply availability with growth and incorporate water efficiency strategies into development projects.

Goal 2: Prevent reduction in the quantity of the City's water supplies to maximize available supplies.

- Objective 1: Review the water supply plans of others to assess potential impacts on Thornton's water supply.
- Objective 2: Participate in appropriate judicial, legislative, regulatory, or administrative processes.

Goal 3: Operate and account for the City's water supplies to maximize available supplies.

- Objective 1: Coordinate water supply operations with water administration agencies, ditch companies, other water users, and field staff to manage available supplies.
- Objective 2: Collect and maintain accurate records of water deliveries and water use, then submit documentation to the State Engineers Office and others as required.
- Objective 3: Implement water rights decree requirements.
- Objective 4: Operate and maintain raw water facilities. Develop and follow preventative and ongoing maintenance schedules to minimize equipment failures and disruption of raw water conveyance.

Goal 4: Maximize the efficient use of the City's water supply.

- Objective 1: Provide incentives, services, and outreach to help residential and commercial water customers use water efficiently.
- Objective 2: Manage water demand during drought by implementing the Drought Management Plan.
- Objective 3: Work with the Utilities Operations and Water Treatment Divisions to incorporate water-efficient technologies and practices in City operations.

WATER RESOURCES (10570)

Water Resources	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,645,728	\$2,823,541	\$2,967,140	5.1%
Contractual Services	2,157,647	2,213,451	2,315,175	4.6%
Commodities	433,017	571,308	609,170	6.6%
Capital Outlay	172,048	-	-	0.0%
Total	\$5,408,440	\$5,608,300	\$5,891,485	5.0%

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

FARM MANAGEMENT (10575)

The Agricultural Stewardship Division manages the City’s water rights and agricultural properties associated with the Thornton Water Project, including farms and rental houses in northern Colorado.

GOALS AND OBJECTIVES

Goal 1: Maintain the City’s investment in its northern Colorado properties.

Objective 1: Manage and maintain agricultural properties and associated assets.

Objective 2: Manage leases with agricultural producers.

Objective 3: Manage house rental leases with tenants.

Objective 4: Coordinate with tenants, lessees, businesses, and local government agencies to ensure the smooth operation of Thornton’s agricultural properties.

Objective 5: Implement a revegetation program.

Objective 6: Coordinate with the Real Property Management Division regarding house sales, oil and gas operations, and other property issues.

Objective 7: Explore and implement new processes that align with agricultural and rental property industry-standard advancements.

Objective 8: Develop and Implement the Northern Properties Stewardship Plan.

Farm Management	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$403,241	\$425,274	\$455,735	7.2%
Contractual Services	1,206,603	1,308,290	1,280,850	-2.1%
Commodities	2,766	5,505	5,091	-7.5%
Capital Outlay	-	-	-	0.0%
Total	\$1,612,610	\$1,739,069	\$1,741,676	0.1%

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

WATER QUALITY (10580)

The Water Quality Division monitors water quality in the City’s raw water system, treatment plants, and distribution system. Water Quality maintains an extensive laboratory to accurately monitor and ensure high water quality. The Water Quality Division also monitors ongoing regulatory and administrative processes and participates in stakeholder processes related to protecting the quality of Thornton’s water.

GOALS AND OBJECTIVES

Goal 1: Ensure that the City’s drinking water supply meets or exceeds all state and federal drinking water regulations.

- Objective 1: Provide water quality analytical reports for protection, operational, and compliance needs.
- Objective 2: Provide an annual Consumer Confidence Report and respond to all water quality complaints.
- Objective 3: Maintain water quality monitoring program for the City’s distribution system.
- Objective 4: Provide laboratory optimization services that target improving overall water quality while targeting lower chemical use and cost.

Goal 2: Protect the City’s raw water supply from sources of harmful contamination.

- Objective 1: Represent Thornton in regulatory or administrative arenas and on all pertinent water quality and environmental stakeholder groups.
- Objective 2: Seek opportunities for the City to implement watershed protection efforts.
- Objective 3: Maintain water quality monitoring programs for all City raw water sources.
- Objective 4: Participate in managing the raw water supply system and direct the pre-treatment of the raw water supplies.

Water Quality	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$859,787	\$926,620	\$987,500	6.6%
Contractual Services	404,214	400,679	364,375	-9.1%
Commodities	98,489	108,280	137,280	26.8%
Capital Outlay	764,749	26,000	24,500	-5.8%
Total	\$2,127,239	\$1,461,579	\$1,513,655	3.6%

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

WATER TREATMENT (10585)

The Water Treatment Division operates and maintains the Thornton and Wes Brown Water Treatment Plants. These plants provide potable water that is distributed to water customers. This division also maintains and calibrates the Supervisory Control and Data Acquisition (SCADA) systems used within the Infrastructure Department.

GOALS AND OBJECTIVES

- Goal 1: Provide safe, dependable, and high-quality drinking water to meet system demands.**
- Objective 1: Operate water treatment plants efficiently, cost-effectively and in compliance with all state and federal drinking water regulations.
 - Objective 2: Participate in water quality management of the finished water distribution system, focusing on compliance with all state and federal drinking water regulations, delivering the best-tasting water, and mitigating taste and odor complaints.
 - Objective 3: Explore and implement innovative technology when appropriate to facilitate and improve the cost and quality of finished water delivered.
- Goal 2: Ensure reliable operation of treatment plant operational controls and the SCADA system.**
- Objective 1: Maintain operation of all treatment plant controls and SCADA equipment.
 - Objective 2: Maintain calibration of all facility meters, instrumentation and controls, and SCADA sites.
 - Objective 3: Coordinate with the City’s IT Department to provide cybersecurity for the water utility.

Water Treatment	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$3,083,279	\$3,414,820	\$3,827,671	12.1%
Contractual Services	1,935,449	2,271,858	2,298,952	1.2%
Commodities	3,777,161	5,735,995	4,849,450	-15.5%
Debt Service	15,780	-	-	N/A
Capital Outlay	77,060	139,829	59,676	-57.3%
Total	\$8,888,729	\$11,562,502	\$11,035,749	-4.6%

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

REAL ESTATE MANAGEMENT (10590)

Responsibilities include the inventory, acquisition, and disposition of real property. Acquisitions include water storage reservoir sites, land easements, rights-of-way for capital improvement projects (CIP), and land for parks, recreation, and open space facilities. The division also responds to requests for easements, rights of entry, and revocable permits from outside entities. The division is responsible for the City's oil and gas mineral rights. The division facilitates the acquisition of all easements and other lands required for the Thornton Water Project. Duties also include developing policies and procedures for the City's real estate-related operations.

GOALS AND OBJECTIVES

Goal 1: Perform land acquisitions.

- Objective 1: Acquire land and water rights for implementing the City's future growth plan, including exchange and terminal reservoirs and the Thornton Water Project.
- Objective 2: Acquire land as required to advance the goals of the Parks and Open Space Master Plan.
- Objective 3: Acquire other land or improved properties necessary for City operations, goals, and special projects.
- Objective 4: Assists in acquiring easements and other land necessary for the Thornton Water Project.

Goal 2: Dispose of surplus or no longer needed City-owned real property.

- Objective 1: Market properties declared surplus and enter contracts to sell properties as appropriate.
- Objective 2: Grant easements, permits, and licenses requested by third parties as necessary for the use of City-owned property.
- Objective 3: Market the City's oil and gas mineral rights per City Council direction, including execution and administration of leases, monitoring of drilling operations, and auditing royalty payments.

Goal 3: Maintain an inventory of all City-owned parcels.

- Objective 1: Maintain and update the inventory of all parcels owned by the City, including both General Fund and Utilities Fund land.
- Objective 2: Catalog parcels based on characteristics such as zoning, location, size, and fund ownership.
- Objective 3: Identify existing property that the City no longer needs.

Goal 4: Perform other City real property functions on an as-needed basis.

- Objective 1: Address unidentified real estate-related requests such as cell site management and leases, open space and life estate management, property valuations, transaction consulting, oil and gas lease, and easement administration.

REAL PROPERTY MANAGEMENT (10590)

Real Estate Management	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$178,156	\$321,423	\$200,554	-37.6%
Contractual Services	13,015	43,665	121,289	177.8%
Commodities	52	157	150	-4.5%
Total	\$191,223	\$365,245	\$321,993	-11.8%

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

WATER LEGAL (10599)

An Assistant City Attorney position, and other staff as needed, provides services to the Water Fund by assisting with Water Fund capital projects, conducting litigation in Water Court, providing legal opinions, and preparing documents for the Water Resources staff regarding water supply and water quality. The position also directs and monitors outside legal counsel on litigation matters related to the water system.

Water Legal	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$448,418	\$560,708	\$513,785	-8.4%
Contractual Services	94,615	102,810	55,315	-46.2%
Commodities	2,048	5,762	4,300	-25.4%
Total	\$545,081	\$669,280	\$573,400	-14.3%

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

GENERAL EXPENSES (10990)

The Water Fund General Expenses account contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or division. Some examples include: administrative fees, city franchise fees, workers' compensation, state unemployment liability, and property/casualty insurance.

General Expenses	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$301,925	\$333,644	\$418,024	25.3%
Contractual Services	9,293,277	8,510,786	9,841,277	15.6%
Debt Service	7,061,427	7,058,927	7,057,940	-0.0%
Other Expenses	-	-	-	0.0%
Total	\$16,656,629	\$15,903,357	\$17,317,241	8.9%

WATER CAPITAL SHEETS

Water Supply Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
McKay PS Energy Upgrades	\$1,242,600	\$-	\$-	\$-	\$-	\$1,242,600
Denver Interconnect	1,035,500	-	-	-	-	1,035,500
Zadel Pit Hydraulic Structures	258,875	268,065	-	-	-	526,940
Cooley East Infrastructure Resiliency Improvements	517,750	-	2,442,716	574,871	-	3,535,337
Gravel Lakes Rip Rap	497,040	-	266,478	275,938	285,734	1,325,190
Pre-Treatment Chem Feed Facility	465,975	-	-	-	-	465,975
Standley Lake Pipeline Improvements	207,100	214,452	222,065	229,948	238,112	1,111,677
Non-Potable Irrigation Rehab	310,650	107,226	222,065	229,948	238,112	1,108,001
Non-TWP Transfers	182,248	188,718	195,417	202,355	209,538	978,276
New Union Ditch	-	337,762	1,981,931	-	-	2,319,693
Non-TWP Protection	155,325	160,839	166,549	172,461	178,584	833,758
EGL PS Emergency Generator	-	107,226	999,293	-	-	1,106,519
Rogers Slope Repair	-	-	555,163	-	-	555,163
Monitoring Well Abandonment	31,065	32,168	-	-	-	63,233
Water Supply Planning Model	5,178	5,361	5,552	5,749	5,953	27,793
EGL PS Improvements	-	-	-	24,259,557	-	24,259,557
TWP - TWTP Connection	-	-	222,065	862,307	-	1,084,372
Gravel Lakes Coordination and Planning	-	-	-	-	11,906	11,906
Subtotal Water Supply Projects	\$4,909,306	\$1,421,817	\$7,279,294	\$26,813,134	\$1,167,939	\$41,591,490

WATER CAPITAL SHEETS

Water Treatment Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
PFAS Treatment	\$11,350,116	\$70,077,569	\$-	\$-	\$-	\$81,427,685
Sludge Disposal Improvements	1,242,600	1,286,712	1,332,391	1,379,690	1,428,669	6,670,062
TWTP Solar	-	2,498,366	-	-	-	2,498,366
WBWTP Chemical pipe replacement	1,449,700	643,356	666,195	-	-	2,759,251
Hydrochloric Acid Room Remodel	1,109,253	742,016	-	-	-	1,851,269
WBWTP Valve and Actuator Replacement Program	1,211,535	-	-	-	-	1,211,535
Source Water Phosphorus Removal	-	1,608,390	-	-	-	1,608,390
WBWTP Pipe Replacement	673,075	911,421	1,576,662	-	-	3,161,158
WBWTP Equipment Replacement	724,850	750,582	777,228	804,819	833,391	3,890,870
Wes Brown Water Treatment Plant Membranes	-	1,340,325	1,387,907	1,437,178	-	4,165,410
SCADA upgrade	1,035,500	-	-	-	-	1,035,500
Building Maintenance Projects	507,395	321,678	444,130	229,948	238,112	1,741,263
Solar Bee Replacement	-	794,577	-	-	-	794,577
Treatment Plant Clearwell Corrosion Improvements	584,022	-	-	-	-	584,022
WQ Profiler ELG4	550,886	-	-	-	-	550,886
WBWTP Pipe Galley Fall Protection Catwalks	517,750	-	-	-	-	517,750
Thornton Treatment Plant Equipment Replacement	103,550	107,226	111,033	114,974	119,056	555,839
WBWTP Tank Liner & Repairs	93,195	96,503	99,929	103,477	107,150	500,254
WBTP HSPS Pump bowl rebuild	-	160,839	-	-	-	160,839
Treatment Process Optimization	51,775	53,613	55,516	57,487	59,528	277,919
Distribution System WQ Sampling Hydrant Project	103,550	-	-	-	-	103,550
Water Quality Compliance Study	103,550	-	-	-	-	103,550
WBTP - Air Compressor Upgrades	94,231	-	-	-	-	94,231
WBTP HSPS VFD (maintenance and replacement)	-	85,781	88,826	91,979	-	266,586
WQ Source Water Protection	41,420	42,890	44,413	57,487	59,528	245,738
WBTP - Blower Stage Overhaul	39,654	27,508	-	-	-	67,162
WQ Large Equipment replacement	-	53,613	42,192	85,081	17,858	198,744
WQ Legal and Engineering	20,710	21,445	22,207	22,995	23,811	111,168
WBTP - CIP Room Sump Pump Replacement	-	32,168	-	-	-	32,168

WATER CAPITAL SHEETS

Water Treatment Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Lake Destratification & Aeration	-	-	3,330,976	5,748,710	4,762,232	13,841,918
WBTP 4th VFD	-	-	2,220,651	-	-	2,220,651
WBWTP blower replacement (swag 3 turbo blowers)	-	-	138,791	143,718	148,820	431,329
Internal Phosphorus Loading Remediation	-	-	333,098	344,923	357,167	1,035,188
WBTP HSPS Motors	-	-	333,098	344,923	357,167	1,035,188
Lake Sonication	-	-	222,065	156,365	-	378,430
WBWTP Security System Improvements (Raw Water Facilities)	-	-	222,065	-	-	222,065
Return Lagoon Waste Downstream of Gravel Lakes	-	-	59,470	-	-	59,470
Generator Controls Upgrade	-	-	-	191,210	-	191,210
Generator Replacements or large maintenance	-	-	-	-	6,024,223	6,024,223
WBWTP Surge Analysis	-	-	-	-	5,059,871	5,059,871
WBTP Residuals Management - Belt Press	-	-	-	-	357,167	357,167
AWIA ERP RRA Update	-	-	-	-	130,961	130,961
Subtotal Water Treatment	\$21,608,317	\$81,656,578	\$13,508,843	\$11,314,964	\$20,084,711	\$148,173,413

WATER CAPITAL SHEETS

Water Distribution	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
36-in Pipeline - Holly St BPS to new 5 MG Tank	\$673,075	\$10,722,603	\$-	\$-	\$-	\$11,395,678
Pipeline Rehabilitation Program	3,365,375	3,752,911	4,163,721	4,598,968	4,762,232	20,643,207
3 MG Clearwell #3	414,200	5,361,301	-	-	-	5,775,501
Tank Painting and Repair Project	1,149,405	96,503	1,665,488	103,477	1,071,502	4,086,375
Valve Replacement Program	569,525	643,356	721,712	804,819	833,391	3,572,803
Treated Water System Improvements	714,495	739,860	766,125	793,322	821,485	3,835,287
Zone 5 PS Replacement	880,175	-	-	-	-	880,175
Western Hills Altitude Vault Upgrade	673,075	-	-	-	-	673,075
Zone 3A Pumps 101 & 102 Upgrades	673,075	-	-	-	-	673,075
Zone 3/4 Pump Station Pump Replacements	538,460	-	-	-	-	538,460
Hydrant Replacement Program	155,325	187,646	222,065	258,692	297,639	1,121,367
Fixed Based Meter Reading System (AMI)	310,650	-	-	-	-	310,650
24 Inch Watermain Upgrade to 4MG Cherokee Tank	-	-	4,219,237	-	-	4,219,237
160th Ave - Waterline Upsizing Costs	-	-	832,744	-	-	832,744
Water & Sewer Master Plan Update	-	-	-	402,410	-	402,410
Subtotal Water Distribution	\$10,116,835	\$21,504,180	\$12,591,092	\$6,961,688	\$7,786,249	\$58,960,044

WATER CAPITAL SHEETS

Thornton Water Project (TWP)	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
TWP Water Supply Implementation	\$68,752,023	\$99,312,744	\$2,220,651	\$7,921,723	\$238,112	\$178,445,253
Thornton Farm House Repair	776,625	804,195	832,744	862,307	892,918	4,168,789
Farm Property Revegetation	442,159	457,855	474,109	490,940	1,284,612	3,149,675
TWP Transfer	124,260	128,671	133,239	137,969	142,867	667,006
TWP Protection	108,728	112,587	116,584	120,723	125,009	583,631
Groundwater Recharge Facilities	-	-	-	2,069,536	-	2,069,536
Subtotal Thornton Water Project	\$70,203,795	\$100,816,052	\$3,777,327	\$11,603,198	\$2,683,518	\$189,083,890

Total Water Fund	\$106,838,253	\$205,398,627	\$37,156,556	\$56,692,984	\$31,722,417	\$437,808,837
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2025 CAPITAL PROJECT DESCRIPTIONS

Water Supply Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
McKay PS Energy Upgrades	\$1,242,600	Upgrade the McKay Pump Station by rebuilding the three existing pumps (removing one of two pump stages) and installing variable frequency drives for the 450 hp motors.	There are no known material near-term operational costs planned.
Denver Interconnect	1,035,500	Moving Denver Interconnect outside of the Thornton Water Treatment Plant clearwell and creating faster drain of the chlorine contact chamber during emergency plant upset conditions.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Zadel Pit Hydraulic Structures	258,875	This project will construct water delivery infrastructure that will be used to fill the Zadel Gravel Pit Reservoir.	There are no known material near-term operational costs planned.
Cooley East Infrastructure Resiliency Improvements	517,750	Design and install infrastructure between Thornton's Cooley East and Denver Water Howe Haller A pit to minimize damage during river flood stage events, may include spillway between pits, rip-rap armoring to stabilize banks.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Gravel Lakes Rip Rap	497,040	This project is for the design and construction of rip rap protection of eroded slopes on the city's existing raw water storage reservoirs. There are approximately 130,825 linear feet of shoreline along the city's reservoirs. 56,995 linear feet have been stabilized with rip rap protection, and the remaining 72,164 linear feet remain unprotected.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Pre-Treatment Chem Feed Facility	465,975	This project is an enhancement of the TWP Pretreatment Chemical Feed Facility located on the MSC property. Sodium Permanganate chemical feed lines will run from the TWP facility to the WGL PS through a carrier pipe/pull box configuration. It will also utilize leak detection. Sodium Permanganate is used for oxidation of metals and organics.	\$100K/year chemical adder (replaces less expensive potassium permanganate for WGL).

2025 CAPITAL PROJECT DESCRIPTIONS

Water Supply Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Standley Lake Pipeline Improvements	207,100	This project is for the Thornton and Northglenn jointly owned seven mile section of the Standley Lake Pipeline. Budgeted amounts are Thornton’s contribution.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Non-Potable Irrigation Rehab	310,650	New Union Ditch - Church Section will install PVC piping and backfill segment to grade to improve water delivery, increase safety and efficiency. Reduces frequency of staff accessing ditch through Church property.	These improvements are to an existing facility. There are no additional direct annual operating costs associated with this project.
Non-TWP Transfers	182,248	This project includes legal and water rights engineering services required to adjudicate water rights applications related to development of Thornton’s South Platte River and Clear Creek water rights, including diligence filings on Thornton’s conditional water rights. Cases anticipated for activity include diligence filings, simple change adjudications, and an augmentation plan for the Zadel Pit. Expenses from 2025 to 2029 are based on estimates of these cases.	There are no additional direct annual operating costs associated with this project.
Non-TWP Protection	155,325	This project includes consulting services and programmatic efforts required for the protection of the Non-Thornton Water Project (Non-TWP) water supply. This includes legal and engineering services for the opposition of water rights applications or water diversion projects that may impact Non-TWP water rights and participation in source water protection efforts to safeguard the yield of Non-TWP water rights. Expenses for 2025 to 2029 are estimates based on anticipated Water Court and source water protection efforts.	There are no additional direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Supply Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Monitoring Well Abandonment	31,065	This project will abandon monitoring wells alongside the city's reservoirs.	There are no additional direct annual operating costs associated with this project.
Water Supply Planning Model	5,178	This project provides engineering assistance to evaluate potential impacts to water system firm yield as a result of drought, water rights disputes, system failures, or other changes that would impact the city's source of supply.	There are no known material near-term operational costs planned.

Water Supply Subtotal: \$4,909,306

2025 CAPITAL PROJECT DESCRIPTIONS

Water Treatment Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
PFAS Treatment	\$11,350,116	This project will provide for Granular Activated Carbon (GAC) treatment at the Thornton Water Treatment Plant to treat PFAS.	\$860,000 per year in GAC material.
Sludge Disposal Improvements	1,242,600	This project will clean the three sludge ponds at the Wes Brown Water Treatment Plant annually to provide resiliency of sludge handling facilities. The solids will still need to be sent off site for composting.	There are no annual operating costs associated with this project.
WBWTP Chemical Pipe Replacement	1,449,700	This project will improve resiliency of the Wes Brown Water Treatment Plant by replacing the existing 22 year old lab equipment.	There are no known material near-term operational costs planned.
Hydrochloric Acid Room Remodel	1,109,253	This project will improve chemical feed resiliency and provide engineered safety measures. The project will include the design and construction of upsized chemical tanks and restore chemical room equipment that has been degraded by corrosion. 2024 - Design for upsizing of tanks, and replacement of corroded equipment and new chemical injection for CIP system. 2025 - Construction Part A: upsize tanks, replace corroded equipment and floor. 2026 - Construction Part B: install new chemical feed equipment for CIP system.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
WBWTP Valve and Actuator Replacement Program	1,211,535	This project will improve the resiliency of the Wes Brown Water Treatment Plant by providing for replacement of critical valves and actuators throughout the plant.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Treatment Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
WBWTP Pipe Replacement	673,075	This project will replace the yard piping at the Wes Brown Water Treatment Plant. 2025: Clarifier Sludge 225 feet 16-inch DI, 2026: Sludge 300 feet 24-inch DI, 2027: Sludge 500 feet 16-inch DI	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
WBWTP Equipment Replacement	724,850	This project will improve the resiliency of the Wes Brown Water Treatment Plant by providing annual funding for replacement of critical equipment.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
SCADA upgrade	1,035,500	This project will improve resiliency of the raw, treated, and finished water systems by funding a major upgrade to the SCADA system.	N/A
Building Maintenance Projects	507,395	This project repairs a Water Heater located at Wes Brown Water Treatment Plant and other miscellaneous projects throughout the Water Utility.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Treatment Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Treatment Plant Clearwell Corrosion Improvements	584,022	This project will include improvements to repair and replace corroded equipment at the clearwells at each of the treatment plants to reduce corrosion.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
WQ Profiler ELG4	550,886	This project will provide a greater understanding of source water quality in the East Gravel Lakes 4 terminal reservoir. It will sample WQ at various depths of the reservoir. Data will be used for algae mitigation.	There are no known material near-term operational costs planned.
WBWTP Pipe Galley Fall Protection Catwalks	517,750	This project will enhance staff safety. Valves are 10-30 ft up. Staff have to climb on pipes to maintain. Project consists of design/construct access platforms for equipment maintenance.	There are no known material near-term operational costs planned.
Thornton Treatment Plant Equipment Replacement	103,550	This project will improve the resiliency of the Thornton Water Treatment Plant by providing annual funding for replacement of critical equipment.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Treatment Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
WBWTP Tank Liner & Repairs	93,195	This project will increase the resiliency of water delivery by repairing and maintaining critical chemical storage tanks. The project includes installation of a new tank liner.	There are no known material near-term operational costs planned.
Treatment Process Optimization	51,775	This project will fund monitoring equipment associated with optimization intended to improve sustainability by reducing cost and or improving process.	There are no known material near-term operational costs planned.
Distribution System WQ Sampling Hydrant Project	103,550	Addition of 60 sampling stations, installed 12 per year for 5 years, throughout the water zones of Thornton service-area. This consultation will take all aspects of the project into consideration and assist with locations, hydrology, easements, design and spec of connections, access, etc.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Water Quality Compliance Study	103,550	This project will fund a 3rd party study to ensure the water utility remains in compliance now and into the future.	There are no known material near-term operational costs planned.
WBTP - Air Compressor Upgrades	94,231	This project will increase resiliency of water delivery by providing critical process equipment replacement including dryers, controls, and additional dry air storage for the air compressor system.	No additional operating and maintenance costs required. Continuation of current levels are anticipated.
WQ Source Water Protection	41,420	This project will provide for the development and execution of a Source Water Protection Plan, including identifying source water contamination inventory, developing an action plan, and executing that plan. Estimates for 2025-2029 are to be used as building blocks to get the program up and running.	Operating costs associated with this project include personnel time. The \$20k/year will fund any other operating costs.
WBTP - Blower Stage Overhaul	39,654	This project will increase resiliency of water delivery by providing critical filtration process equipment maintenance.	No additional operating and maintenance costs required. Continuation of current levels are anticipated.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Treatment Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
WQ Legal and Engineering	20,710	This project includes consulting services required for the protection of the Non-Thornton Water Project (Non-TWP) water supply. This includes legal and engineering services for the opposition of relaxed discharge regulations into upstream water supplies of Thornton, or to manage our own NPDES Discharge Permit. Expenses for 2025 to 2029 are estimates based on anticipated source water protection efforts.	There are no known material near-term operational costs planned.

Water Treatment Subtotal: \$21,608,317

2025 CAPITAL PROJECT DESCRIPTIONS

Water Distribution Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
36-in Pipeline - Holly St BPS to new 5 MG Tank	\$673,075	Project includes a 36-inch diameter pipeline along Holly Street from 124th Ave to 140th Ave and then west 1/2 mile to the new 5 MG Tank.	There are no known material near-term operational costs planned.
Pipeline Rehabilitation Program	3,365,375	The pipeline rehabilitation program utilizes pipe lining technology where possible to rehabilitate deteriorated pipeline throughout the City's water distribution system. Future year pipeline rehabilitation locations are continually identified based on pipe breaks and pipe age data that is updated and analyzed annually, combined with utilizing the Master Plan software to assist in identifying areas in need.	Indirect annual operating costs include personnel time.
3 MG Clearwell #3	414,200	The project will install a new storage tank to supplement Clearwell #2.	There are no known material near-term operational costs planned.
Tank Painting and Repair Project	1,149,405	One year inspection and design, next year construction. 2025: Paint Cherokee Tank, 2026: Design Western Hills 3 MG Tank (includes isolation valve) 2027: Paint Western Hills 3 MG Tank, 2028: Design Zone 2 N 3 MG (TTP), 2029: Paint Zone 2 N 3 MG (TTP)	There are no known material near-term operational costs planned.
Valve Replacement Program	569,525	This project will replace water distribution system isolation valves that are damaged, deteriorated, or no longer operating properly.	There are no known material near-term operational costs planned.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Distribution Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Treated Water System Improvements	714,495	This project replaces water distribution system facilities that are malfunctioning or near the end of their useful life due to deterioration. This may include repairing or replacing pressure reducing valve (PRVs), air release valves (ARV), etc. 2025: Construct E 93rd Avenue & Riverdale Road (Design #15 at 86th Avenue & Madison Court), 2026: Construct #15 at 86th Avenue& Madison Court (Design #14 at 86th Avenue & Adams Court), 2027: Construct #14 at 86th Avenue& Adams Court (Design #32 at 99th Avenue& York Street), 2028: Construct #32 at 99th Avenue& York Street (Design #39 at fire line at Factory Appliance Outlet), 2029: Construct #39 at fire line at Factory Appliance Outlet (Design TBD)	There are no known material near-term operational costs planned.
Zone 5 PS Replacement	880,175	This project will replace the aging and inefficient Zone 5 pump station located at the base of the elevated storage tank at 102nd Ave and Ura Lane.	There are no known material near-term operational costs planned.
Western Hills Altitude Vault Upgrade	673,075	This project will remove and replace the existing PRV valve and vault and associated piping at the Western Hills tank. The new equipment will allow the Western Hills Tank level to be controlled by the TWTP.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Zone 3A Pumps 101 & 102 Upgrades	673,075	This project will replace the existing jockey pumps at the Zone 3A booster pump station to operate more efficiently at low flows, save energy, and improve operations.	There are no known material near-term operational costs planned.

2025 CAPITAL PROJECT DESCRIPTIONS

Water Distribution Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Zone 3/4 Pump Station Pump Replacements	538,460	This project will replace the aging pumps and motors at the Zone 3/4 booster pump station to increase operational efficiency and save energy.	There are no known material near-term operational costs planned.
Hydrant Replacement Program	155,325	This project replaces fire hydrants that are obsolete or nearing the end of their useful life due to deterioration and/or corrosion. Up to six hydrants will be replaced each year. 2025 - 4 hydrants; 2026 - 5 hydrants; 2027 - 5 to 6 hydrants; 2028 - 6 hydrants; 2029 - 7 hydrants	There are no known material near-term operational costs planned.
Fixed Based Meter Reading System (AMI)	310,650	Fixed Base Advanced Metering Infrastructure for on demand meter readings and to aid in water conservation efforts.	There are no known material near-term operational costs planned.

Water Distribution Subtotal: \$10,116,835

2025 CAPITAL PROJECT DESCRIPTIONS

Thornton Water Projects (TWP)	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
TWP Water Supply Implementation	\$68,752,023	The Thornton Water Project (TWP) is a multi-year program that consists of the planning, permitting, land acquisition, design and construction of infrastructure needed to deliver the city's northern Colorado water to Thornton. Overall, the TWP includes over 70 miles of 42-inch diameter steel pipeline, a source water pump station, and two booster pump stations. Status: 2022: Segment D is complete (7 miles of pipeline), 2023-2027: Segments A, B, and C in construction (42 miles of pipeline), May 2024: Larimer County 1041 permit approved, 2024-2026: Segments E, F, and source water pump station in design (22 miles of pipeline), 2025-2028: Segments E, F, and source water pump station in construction.	In 2028, the initial phase of the TWP operating costs is estimated at \$350K; Booster Pump Stations 1 and 2 are currently on the 10-year planning horizon.
Thornton Farm House Repair	776,625	Thornton owns approximately 61 farm houses and related garages, sheds, and barns. The farm houses and related structures were purchased in 1985 through 1987 as a part of the Thornton Water Project (TWP). This project is a phased approach to rehabilitate the poor conditions of the houses and outbuildings. This project also includes a phased approach to demolish houses and outbuildings where it is not cost-effective to perform additional repairs.	Already in existing O&M budget.
Farm Property Revegetation	442,159	Thornton's revegetation program converts irrigated farmland to non-irrigated native grasses. Thornton has approximately 6,570 acres in the revegetation program. The native grass established on the farms requires ongoing maintenance, which includes mowing, weed and pest control, reseeding, cutting and baling of the grass. In addition, barbed-wire fencing will be installed adjacent to three revegetated farms in order to better manage trespassing.	There are no annual operating costs.

2025 CAPITAL PROJECT DESCRIPTIONS

Thornton Water Projects (TWP)	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
TWP Transfer	124,260	This project includes legal and water rights engineering services required to adjudicate water rights applications related to development of Thornton Water Project (TWP) and Cache la Poudre River water rights, including diligence filings on Thornton’s conditional water rights. Cases anticipated for activity include: Northern Project Diligence, Northern Project accounting, Poudre Flows augmentation plan, and Coffin Well point of diversion correction. Expenses from 2025 to 2029 are based on estimates of these cases.	There are no annual operating costs.
TWP Protection	108,728	This project includes consulting services and programmatic efforts required for the protection of the Thornton Water Project (TWP) water supply. This includes legal and engineering services for the opposition of water rights applications or water diversion projects that may impact TWP water rights and participation in source water protection efforts to safeguard the yield of TWP water rights. Expenses for 2025 to 2029 are estimates based on anticipated Water Court and source water protection efforts.	There are no annual operating costs.

Thornton Water Project (TWP) Subtotal: \$10,116,835

WATER FUND DEBT SERVICE

DEBT SERVICE AND FINANCIAL OBLIGATIONS

The City occasionally issues general obligation and revenue bonds to pay for water utility improvements. The City currently has Water Revenue Refunding Bonds outstanding that were issued in 2013. The water rates are maintained at a level that provides for adequate debt service coverage. Rates may be periodically adjusted to ensure all obligations can be met and operations maintained. It has not been necessary to defer other projects or make operational changes to meet utility debt service obligations. In addition to bond issuances, the City may also issue notes payable to purchase water rights.

WATER REVENUE REFUNDING BONDS, SERIES 2013

Initial Balance: \$39,380,000

Paid in Full: 2034

Bond Rating: S&P AA

Description	Actual 2023	Budget 2024	Budget 2025
Bond Principal	\$1,880,000	\$1,970,000	\$2,045,000
Interest Expense	978,994	884,994	806,194
Bond Maintenance Fees	303	303	333
Total	\$2,859,297	\$2,855,297	\$2,851,527

Year	Principal	Interest	Total Payment
2025	2,045,000	806,194	2,851,194
2026	2,135,000	724,394	2,859,394
2027	2,215,000	638,994	2,853,994
2028	2,305,000	550,394	2,855,394
2029	2,375,000	481,244	2,856,244
2030	2,445,000	409,994	2,854,994
2031	2,515,000	336,644	2,851,644
2032	2,600,000	258,050	2,858,050
2033	2,675,000	176,800	2,851,800
2034	2,765,000	89,862	2,854,862
Total	\$24,075,000	\$4,472,570	\$28,547,570

WATER FUND DEBT SERVICE

DEBT SERVICE AND FINANCIAL OBLIGATIONS

The City occasionally issues general obligation and revenue bonds to pay for water utility improvements. The City issued Water Enterprise Revenue Bonds in 2020. The proceeds of the 2020 Bonds will be used to finance or reimburse the City to construct the new Thornton Water Treatment Plant at Thornton Parkway. The new plant will replace the existing Thornton Water Treatment Plant on the same site; the old plant will remain operational until the acceptance testing on the new WTP is complete and the WTP is fully operational. The 2021 budget was based on projected debt needed for the project. However, when the debt was issued, the total amount was lower than projected.

WATER ENTERPRISE REVENUE BONDS, SERIES 2020

Initial Balance: \$90,374,765

Paid in Full: 2050

Bond Rating: S&P AA

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$2,731,800	\$2,658,300	\$2,581,050
Bond Principal	1,470,000	1,545,000	1,625,000
Bond Maintenance Fees	330	330	363
Total	\$4,202,130	\$4,203,630	\$4,206,413

WATER FUND DEBT SERVICE

WATER ENTERPRISE REVENUE BONDS, SERIES 2020

Year	Principal	Interest	Total Payment
2025	1,625,000	2,581,050	4,206,050
2026	1,705,000	2,499,800	4,204,800
2027	1,790,000	2,414,550	4,204,550
2028	1,880,000	2,325,050	4,205,050
2029	1,975,000	2,231,050	4,206,050
2030	2,070,000	2,132,300	4,202,300
2031	2,155,000	2,049,500	4,204,500
2032	2,240,000	1,963,300	4,203,300
2033	2,330,000	1,873,700	4,203,700
2034	2,425,000	1,780,500	4,205,500
2035	2,520,000	1,683,500	4,203,500
2036	2,620,000	1,582,700	4,202,700
2037	2,725,000	1,477,900	4,202,900
2038	2,835,000	1,368,900	4,203,900
2039	2,950,000	1,255,500	4,205,500
2040	3,035,000	1,167,000	4,202,000
2041	3,130,000	1,075,950	4,205,950
2042	3,220,000	982,050	4,202,050
2043	3,320,000	885,450	4,205,450
2044	3,420,000	785,850	4,205,850
2045	3,520,000	683,250	4,203,250
2046	3,625,000	577,650	4,202,650
2047	3,735,000	468,900	4,203,900
2048	3,850,000	356,850	4,206,850
2049	3,965,000	241,350	4,206,350
2050	4,080,000	122,400	4,202,400
Total	\$72,745,000	\$36,566,000	\$109,311,000

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CHAPTER 9: SEWER FUND

SEWER FUND

Fund Overview

The Sewer Fund is responsible for operating and maintaining the City's wastewater collection system. While Thornton collects wastewater, it does not own or operate a wastewater treatment plant. The City sends wastewater to Metro Water Recovery (MWR) for treatment.

Functional Responsibilities

Operating and Maintaining the Sewage Collection System and Related Facilities

Wastewater and Meter Maintenance Operations

SEWER FUND REVENUE SUMMARY

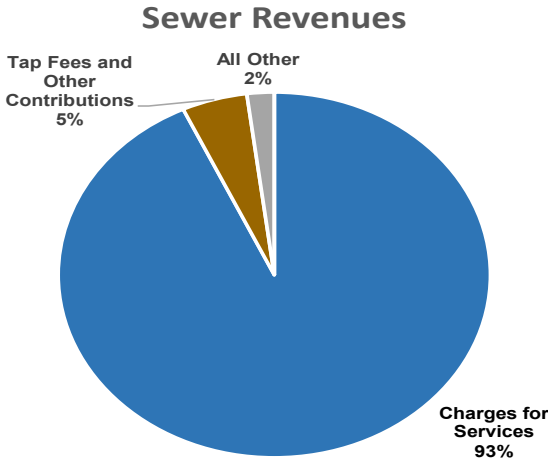
Revenue Source	Actual 2023	Budget 2024	Budget 2025
Sewer Service Charges - Inside	\$15,395,126	\$14,717,000	\$17,316,500
Sewer Service Charges - Outside	2,507,896	2,466,000	2,727,000
Federal Heights	933,317	986,000	988,000
Other Operating Charges	62,798	-	-
Subtotal - Charges for Services	18,899,137	18,169,000	21,031,500
Interest	713,112	420,000	460,000
Tap Fees and Other Contributions	2,192,655	1,287,000	1,104,600
Subtotal - Other	2,905,767	1,707,000	1,564,600
Total Sewer Fund Revenues	\$21,804,904	\$19,876,000	\$22,596,100

Charges for Service: Budgeted revenue for 2025 assumes a .4% increase in customers and an approved 3.4% rate increase effective January 1, 2025. In 2024 the City added a new Industrial Sewer Customer that resulted in additional service usage.

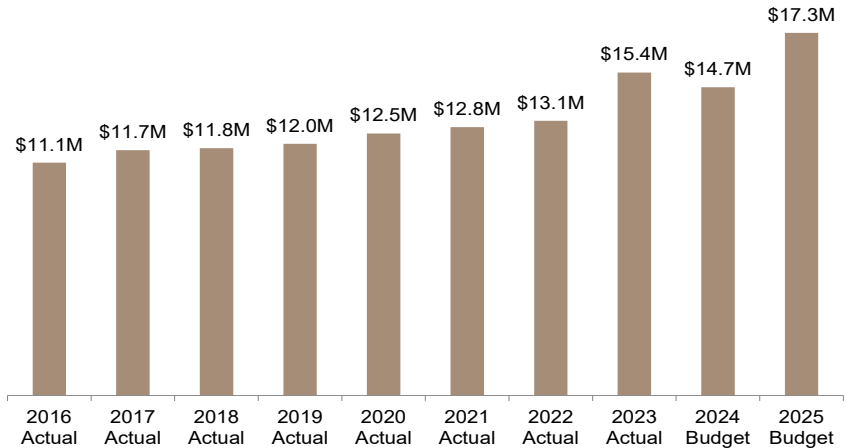
Interest: In 2025, interest revenue is expected to increase as a result of market interest rates.

Tap Fees and Other Contributions: Tap fees are expected to decrease in 2025. Building permits began to slow down in the fall of 2022 and continued into 2023 and 2024. The sewer fund is now seeing the impact of the slowdown in fees.

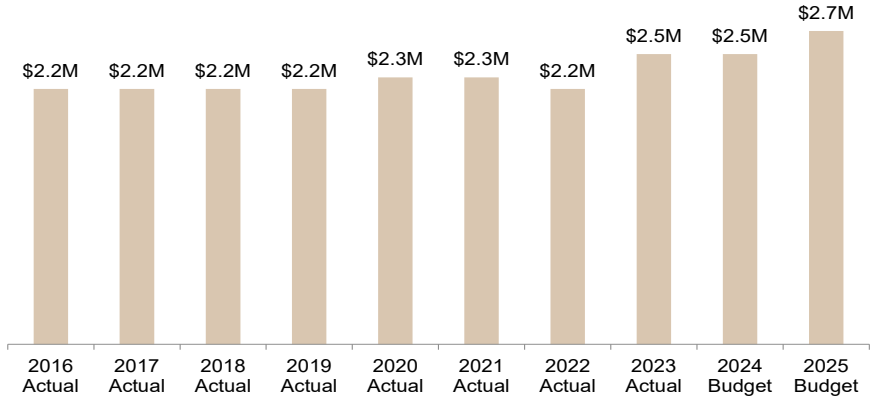
SEWER FUND REVENUE SUMMARY



Sewer Service Charges (Inside) Trend



Sewer Service Charges (Outside) Trend

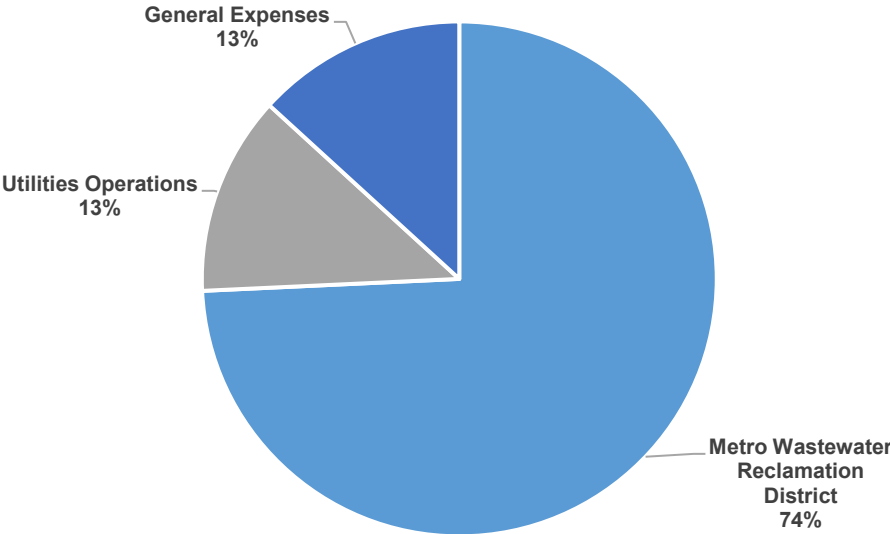


SEWER FUND EXPENDITURE SUMMARY

Sewer Fund	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,403,840	\$1,642,076	\$1,576,302	-4.0%
Contractual Services	15,505,201	15,046,719	16,109,485	7.1%
Commodities	202,610	248,860	305,419	22.7%
Capital Outlay	208,651	145,615	61,000	-58.1%
Total	\$17,320,302	\$17,083,270	\$18,052,206	5.7%

By Division	2025 Budget
20533, 20535, 20536 Utilities Operations	\$2,261,464
20549 Metro Wastewater Reclamation District	13,405,394
20990 General Expenses	2,385,348
Total	\$18,052,206

Sewer Expenditures



UTILITIES OPERATIONS

(20533, 20535, 20536)

Utilities Operations consists of the Lines Maintenance, Meter Maintenance, and Mechanical Maintenance groups. The Lines Maintenance group maintains and repairs the wastewater collection system. The Meter Maintenance group provides meter reading, meter installation, and meter testing. The Mechanical Maintenance group is responsible for maintaining all wastewater lift stations.

GOALS AND OBJECTIVES

Goal 1: Maintain sanitary sewer system and related infrastructure to ensure uninterrupted service.

Objective 1: Annual TV inspection of existing sanitary sewer lines and all new collection systems.

Objective 2: Annually wash the sanitary sewer system.

Objective 3: Conduct monthly sand/grease interceptor inspections.

Objective 4: Conduct root cutting for service connections.

Goal 2: Ensure proper operation and maintenance of sewage lift stations.

Objective 1: Perform weekly preventative maintenance inspections of all sewage lift stations.

Utilities Operations	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,383,590	\$1,619,622	\$1,556,838	-3.9%
Contractual Services	250,738	390,176	338,207	-13.3%
Commodities	202,610	248,860	305,419	22.7%
Capital Outlay	208,651	145,615	61,000	-58.1%
Total	\$2,045,589	\$2,404,273	\$2,261,464	-5.9%

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

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

METRO WATER RECOVERY (20549)

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

Metro Wastewater Reclamation District	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Contractual Services	\$13,480,965	\$12,807,931	\$13,405,394	4.7%
Total	\$13,480,965	\$12,807,931	\$13,405,394	4.7%

GENERAL EXPENSES (20990)

The Sewer Fund General Expenses account contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or division. Some examples include: administrative fees, city franchise fees, workers' compensation, state unemployment liability, and property/casualty insurance.

General Expenses	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$20,250	\$22,454	\$19,464	-13.3%
Contractual Services	1,773,498	1,848,612	2,365,884	28.0%
Total	\$1,793,748	\$1,871,066	\$2,385,348	27.5%

*Contracted Services saw a 24% increase in administrative fee. This is due to the Utility Billing system modifications and administration of new industrial users.

SEWER CAPITAL SHEETS

Project	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Big Dry Creek Parallel Sewer	\$2,850,000	\$-	\$-	\$-	\$-	\$2,850,000
Sewer Lines Maintenance	500,000	2,000,000	2,000,000	2,000,000	2,000,000	\$8,500,000
Manhole Rehabilitation Program	300,000	500,000	500,000	500,000	500,000	\$2,300,000
Fleet Replacement	298,856	-	-	-	-	\$298,856
Sanitary Sewer Root Control	60,000	60,000	60,000	60,000	60,000	\$300,000
Water and Wastewater Master Plan	-	-	-	100,000	-	\$100,000
Total Sewer Fund	\$4,008,856	\$2,560,000	\$2,560,000	\$2,660,000	\$2,560,000	\$14,348,856

2025 CAPITAL PROJECT DESCRIPTIONS

Project	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Big Dry Creek Parallel Sewer	\$2,850,000	The project consists of a parallel sewer segment of the Big Dry Creek Interceptor located between E-470 and the Big Dry Creek Lift Station. The lift station is located at approximately Hwy 7 and Colorado Blvd. A majority of this sewer interceptor segment is 18-inch diameter and has potential capacity issues. Interceptor capacity will be monitored at specific locations to determine the available capacity and when the project is needed. Construction will be phased over a two-year period. 2025 - Construction Phase 2 includes jack and bore across Highway 7.	There are no known material near-term operational costs planned.
Sewer Lines Maintenance	500,000	The project will include the rehabilitation of sanitary sewer pipeline that is deteriorating throughout the city. Years 2027-2028 will catch up on utilities backlog for deteriorated sewer lines in need of repair, point repairs, and infiltration elimination. ·2025 - approximately 9,600 linear feet of pipe ·2026 - approximately 54,400 linear feet of pipe ·2027 - approximately 54,400 linear feet of pipe ·2028 - approximately 54,400 linear feet of pipe ·2029 - approximately 54,400 linear feet of pipe	There are no known material near-term operational costs planned.

2025 CAPITAL PROJECT DESCRIPTIONS

Project	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Manhole Rehabilitation Program	300,000	The project will include the rehabilitation of deteriorating manholes throughout the city. Years 2025-2029 will catch up on utilities backlog for deteriorated manholes in need of lining repair and infiltration elimination. ·2025 - 46 manholes ·2026 - 87 manholes ·2027- 87 manholes ·2028 - 87 manholes ·2029 - 87 manholes	There are no known material near-term operational costs planned.
Fleet Replacement	298,856	Purchase of vehicles for fleet replacement	Fuel and maintenance of vehicles
Sanitary Sewer Root Control	60,000	Contractor to provide root control chemical application that includes service line connections and manholes.	This is an annual capital maintenance project and is annually budgeted in the CIP. This ongoing project ensures the day-to-day operations are not hindered by roots in the service lines.

Total: \$4,008,856

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CHAPTER 10: STORMWATER FUND

STORMWATER FUND

FUND OVERVIEW

The Stormwater Fund portion of the Infrastructure Department is responsible for planning and maintaining the City’s stormwater system and floodplain management program.

FUNCTIONAL RESPONSIBILITIES

- Operating and maintaining the drain and drainage system infrastructure
- Managing the MS4 permit and required programs
- Project management to implement Stormwater capital improvement projects
- Coordination with the Mile High Flood District
- Floodplain management

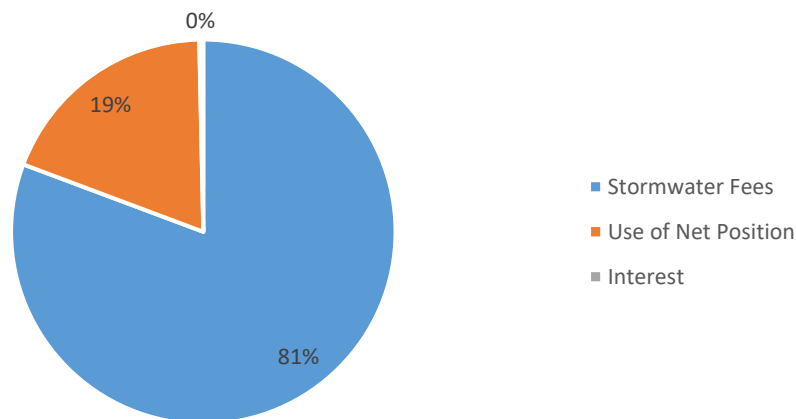
REVENUE SUMMARY

Revenue Source	Actual 2023	Budget 2024	Budget 2025
Stormwater Fees	\$4,493,148	\$4,495,000	\$4,800,000
Interest	121,546	6,000	20,000
Use of Net Position	-	-	1,127,920
Total Stormwater Fund Revenues	\$4,614,694	\$4,501,000	\$5,947,920

Stormwater Fees: Budgeted revenue for 2025 increased due to an increase in customers and an approved rate increase of 3.4% effective January 1, 2025.

Interest: In 2025, interest is expected to decrease from levels seen in 2023 and 2024 due to a decrease in interest rates.

Stormwater Fund Revenues

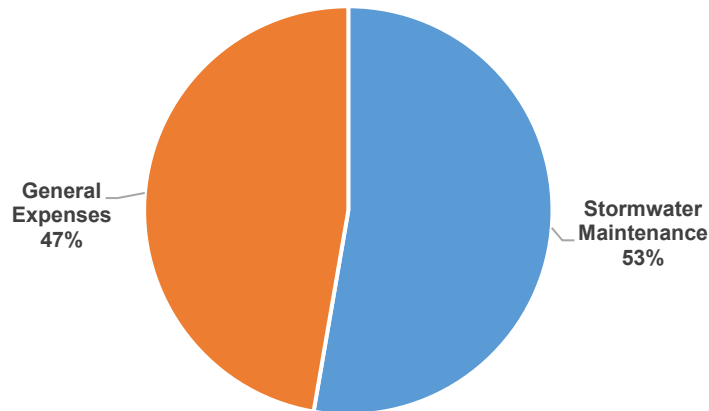


EXPENDITURE SUMMARY

Stormwater Fund	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,627,440	\$1,706,478	\$1,824,278	6.9%
Contractual Services	1,021,892	1,161,458	2,171,501	87.0%
Commodities	69,257	74,141	79,141	6.7%
Capital Outlay	17,292	-	-	0.0%
Total	\$2,735,881	\$2,942,077	\$4,074,920	38.5%

By Division	2025 Budget
26539 Stormwater Maintenance	\$2,148,344
26990 General Expenses	1,926,576
Total	\$4,074,920

Stormwater Expenditures



STORMWATER MAINTENANCE (26539)

The Stormwater Division provides management of the MS4 permit and required programs; project management to implement the Capital Improvement Program (CIP) for stormwater-funded projects; maintenance of stormwater-related infrastructure; coordinates with the Mile High Flood District on CIP, Major Maintenance, South Platte River, and Master Plan projects; and floodplain management as required under the City's participation in the National Flood Insurance Program, including maintaining the City's standing in the Community Rating System.

Goals and Objectives

Goal 1: Effectively manage the Storm Water Management Program as required by the CDPHE Municipal Separate Storm Sewer System (MS4) Permit.

Objective 1: Ensure effective implementation of control measures during and after construction projects, as required by the approved Storm Water Management Program.

Objective 2: Implement all MS4 Permit requirements. Provide the public with educational materials concerning illicit discharges and enforce applicable codes. Implement post-construction water quality control requirements for new facilities and require long-term operation and maintenance of control measures. Perform construction stormwater control inspections on all capital improvement and development projects. Implement a program for pollution prevention/good housekeeping for City facilities and operations.

Objective 3: Achieve measurable goals and submit an annual report to CDPHE.

Goal 2: Maintain the drainage system to promote residents' health, safety, and well-being.

Objective 1: Inspect and maintain the storm sewer system, detention ponds, and drainageways to safely convey stormwater and minimize property damage during significant rainfall events.

Objective 2: Under the City's Storm Water Discharge Permit and the Air Quality Control Commission Regulation 16, sweep arterial and collector streets approximately four times annually and densely vegetated residential areas from mid-October through November.

Goal 3: Provide effective management of City floodplains.

Objective 1: Maintain contact with the Mile High Flood District (MHFD) and the Federal Emergency Management Agency on floodplain master planning, mapping, and management.

Objective 2: Respond to citizen inquiries on property locations within or near the floodplain and investigate flooding concerns throughout the City.

Objective 3: Review and approve Floodplain Development Permits for all work in the regulatory floodplains.

Objective 4: Maintain floodplain-related records, including floodplain development permits, Elevation Certificates, and historic and current mapping as required of the City as a participant in the National Flood Insurance Program.

Objective 5: Review all proposed fill and grading in the floodplain, including (Conditional) Letters of Map Revision (CLOMRs and LOMRs) that would change the mapped floodplains.

STORMWATER MAINTENANCE (26539)

Goal 4: Manage the Stormwater CIP and Major Maintenance programs.

Objective 1: Maintain contact with the MHFD on CIP projects to obtain MHFD funding.

Objective 2: Coordinate with the Budget Manager on projections for the CIP budget model for the five-year CIP and beyond.

Maintenance	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$1,606,452	\$1,673,745	\$1,785,842	6.7%
Contractual Services	228,584	281,510	283,361	0.7%
Commodities	69,257	74,141	79,141	6.7%
Capital Outlay	17,292	-	-	0.0%
Total	\$1,921,585	\$2,029,396	\$2,148,344	5.9%

Regular Full-Time Positions	FTE
Accounting Specialist	1.0
Civil Engineer	1.0
Equipment Operator	6.0
GIS Analyst	1.0
Stormwater Coordinator	1.0
Stormwater Operations Superintendent	1.0
Senior Equipment Operator	1.0
Stormwater Technician	2.0
Street Operations Supervisor	1.0
Total	15.0

GENERAL EXPENSES (26990)

The Stormwater Fund General Expenses account contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or division. Some examples include: administrative fees, city franchise fees, workers' compensation, state unemployment liability, and property/casualty insurance.

General Expenses	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$20,988	\$32,733	\$38,436	17.4%
Contractual Services	793,308	879,948	1,888,140	114.6%
Total	\$814,296	\$912,681	\$1,926,576	111.1%

Contractual Services: Increase due to repayment of interfund loans.

STORMWATER CAPITAL SHEETS

Project	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Grange Hall Creek South Tributary Culvert and Detention Improvements	\$1,500,000	\$-	\$-	\$-	\$-	\$1,500,000
Pecos Street/Tributary M Culvert	250,000	-	-	-	-	250,000
Local Drainage Improvements	123,000	127,000	130,000	133,900	137,900	651,800
Niver Creek Tributary N Improvements at Huron	-	-	426,000	341,000	2,568,000	3,335,000
Basin 4100 Outfall Improvements	-	-	-	300,000	1,000,000	1,300,000
BDC Channel Improvements	-	-	-	-	132,000	132,000
Total Stormwater Fund	\$1,873,000	\$127,000	\$556,000	\$774,900	\$3,837,900	\$7,168,800

2025 CAPITAL PROJECT DESCRIPTIONS

Project	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
<p style="text-align: center;">Grange Hall Creek South Tributary Culvert and Detention Improvements</p>	<p style="text-align: center;">\$1,500,000</p>	<p>This project provides a 100-year crossing at Washington Street for the Grange Hall Creek South Tributary per the Master Plan. Currently, the roadway overtops in the 10-year event and the culverts are being undermined and clog frequently. This will also provide additional detention upstream of Washington St to remove properties downstream from the floodplain. The City and Mile High Flood District (MHFD) have entered an agreement to partner on the design of this project. MHFD will be the design and construction lead, and provide funding participation. Design and permitting began in early 2024. Also in 2024, outside utilities, including Denver Water, were asked to relocate their facilities ahead of the culvert construction. Construction is anticipated to begin in 2025. 2025 Funding matches MHFD’s future year model.</p>	<p>As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.</p>
<p style="text-align: center;">Pecos Street/Tributary M Culvert</p>	<p style="text-align: center;">250,000</p>	<p>This project will replace the existing culverts at Pecos Street for the Niver Creek Tributary M with a new increased capacity crossing. The existing culverts are severely rusted and at risk of failing. The capacity of the existing culverts is also causing flooding damage upstream. Mile High Flood District (MHFD) will be managing this project with Federal Heights as the requesting municipality and with Thornton participation. Federal Heights will be applying for a grant to fund this project. The 2025 funding will be Thornton’s portion of the local match for the project design and construction.</p>	<p>As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.</p>

2025 CAPITAL PROJECT DESCRIPTIONS

Project	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Local Drainage Improvements	123,000	This funding will go towards annual small drainage projects such as fixing 'bird baths' in curb and gutter as well as other localized drainage issues through the City.	As infrastructure ages it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.

Stormwater Total: \$1,873,000



CHAPTER 11: ENVIRONMENTAL SERVICES FUND

ENVIRONMENTAL SERVICES FUND

FUND OVERVIEW

The Environmental Services Fund provides convenient curbside trash and recycling collection services to over 32,000 homes throughout the community, as well as a number of special collection services for Thornton residents.

FUNCTIONAL RESPONSIBILITIES

- Trash and Recycling Collection
- Scheduled Bulk Item Collection (Click and Haul program)
- Community Recycle Drop-off Centers
- Compost Drop-off
- City Building Recycle Collection
- Household Chemical and Electronic Waste Roundup Collection
- Tree Limb/Branch Recycle Drop-off
- Landfill Days
- Cooking Oil Recycle Drop-off
- Motor Oil, Antifreeze and Automotive Battery Recycle Drop-Off

ENVIRONMENTAL SERVICES REVENUE

Description	Actual 2023	Budget 2024	Budget 2025
Solid Waste Revenue	\$5,801,274	\$5,805,000	\$8,567,000
Special Pickups	252,575	273,000	262,700
Grants	32,195	10,000	-
Interest	267,382	47,000	93,000
Miscellaneous	33,032	40,000	527,546
Use of Fund Balance	-	2,458,115	-
Total Environmental Services Revenues	\$6,386,458	\$8,633,115	\$9,450,246

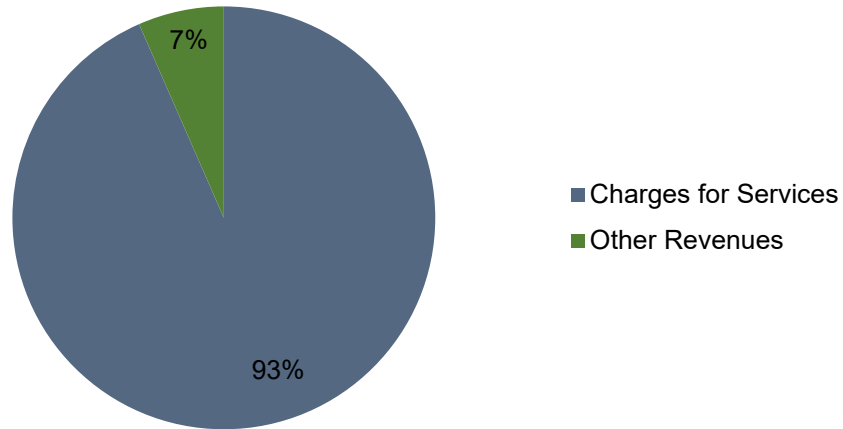
Solid Waste Revenue: 2025 Budgeted revenues increased as the result of projected customer growth and an approved 8.6% rate increase effective January 1, 2025. In April 2024, the City passed a rate increase of \$4.00, from \$13.50 to \$17.50, for basic services. The 2025 Basic service is \$19.00 and includes weekly collection of solid waste. In addition to the basic service, the City’s customers also have the option of adding trash containers to their account, an additional \$4.89 for a second trash container, an additional \$12.93 for a third, and an additional \$12.92 for a fourth trash container.

Special Pickups: Special Pickups charges were increased effective January 1, 2025. This category represents revenues collected via the popular Click and Haul program, which allows for online scheduling of large trash items, such as furniture and appliances. The basic fee for the service increased from \$65 to \$72 per collection for up to six cubic yards of trash, which would fill (roughly) two standard pickup truck beds.

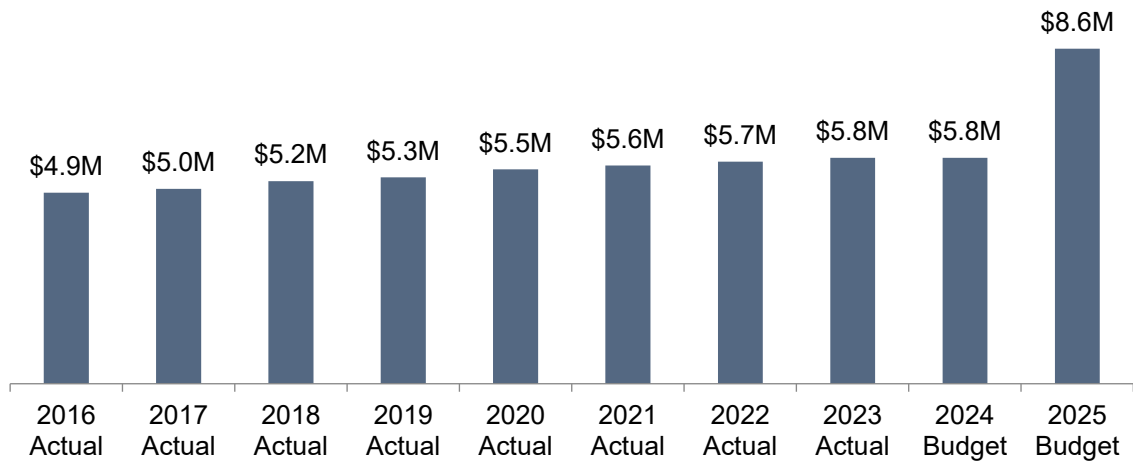
Miscellaneous: The 2025 budget increased as the result of the Carryout Bag Fee that was enacted by the State as of January 1, 2024, of 10 cents per recycled paper carryout bag furnished to a customer at the point of sale. Stores are required to remit 60% of the bag fee revenue to the municipality within which the store is

ENVIRONMENTAL SERVICES REVENUE

Environmental Services Revenues



Solid Waste Revenue Trend



ENVIRONMENTAL SERVICES EXPENDITURE

Environmental Services Fund	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,694,646	\$2,958,824	\$3,172,904	7.2%
Contractual Services	3,546,399	3,775,598	3,889,645	3.0%
Commodities	279,982	248,193	256,356	3.3%
Capital Outlay	2,477	-	-	0.0%
Total	\$6,523,504	\$6,982,615	\$7,318,905	4.8%

By Division	2025 Budget
30520 Environmental Services	\$6,459,179
30990 General Expenses	859,726
Total	\$7,318,905

ENVIRONMENTAL SERVICES (30520)

The Environmental Services Division provides citizens with a convenient, efficient, economical, and dependable, Trash/Recycle collection service while protecting public health and the environment. Components of the collection service include weekly trash collection, single stream Bi-Weekly recycling collection, various waste diversion programs, and public education programs. The division strives to implement methods and programs to increase diversion and promote sustainability for Thornton residents.

Goals and Objectives

Goal 1: Provide residential curbside trash collection.

- Objective 1: Provide customers with an affordable, convenient, and dependable trash collection service.
- Objective 2: Provide customers with an affordable and convenient way to dispose of large, unwanted items such as furniture, appliances, and yard debris (Click & Haul).

Goal 2: Provide waste diversion options, including residential curbside recycling collection and special programs or events.

- Objective 1: Provide customers with convenient and dependable recycling curbside collection service.
- Objective 2: Provide additional waste diversion programs to dispose of unwanted items (e.g., tree branch drop-off, compost drop-off, chemical, paint and electronic waste drop-off events, mattress diversion, community compost drop-off, community recycling drop-off sites, and City building recycle collection service).
- Objective 3: Provide customers with an effective waste diversion publicity campaign by using all available outlets such as the City's website, publications, newsprint, social media, etc.
- Objective 4: Maintain effective business relationships with the various partners supporting the waste diversion programs.
- Objective 5: Increase overall waste diversion higher than the previous year.

Goal 3: Provide high-quality customer service to support all Environmental Services programs.

- Objective 1: Respond to all daily customer service requests in a timely manner.
- Objective 2: All customer inquiries that require a supervisor field visit shall be responded to in one business day.
- Objective 3: Respond to customer trash and/or recycle special collection inquiries by contacting the customer and making satisfactory collection service arrangements.

ENVIRONMENTAL SERVICES (30520)

Environmental Services	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$2,670,586	\$2,914,057	\$3,124,002	7.2%
Contractual Services	2,769,477	2,792,910	3,078,821	10.2%
Commodities	279,996	248,193	256,356	3.3%
Capital Outlay	2,477	-	-	0.0%
Total	\$5,722,536	\$5,955,160	\$6,459,179	8.5%

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

GENERAL EXPENSES (30990)

The Environmental Services General Expenses division contains several miscellaneous line items that the City allocates as a part of each fund, rather than directly to a specific department or division. Some examples include: administrative fees, workers' compensation, state unemployment liability, and property casualty insurance.

General Expenses	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel Services	\$24,060	\$44,767	\$48,902	9.2%
Contractual Services	776,922	982,688	810,824	-17.5%
Total	\$800,982	\$1,027,455	\$859,726	-16.3%

ENVIRONMENTAL SERVICES CAPITAL SHEETS

Project	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Fleet Replacement	\$1,700,000	\$2,205,611	\$551,827	\$146,316	\$1,481,552	\$6,085,306
Total Environmental Services Fund	\$1,700,000	\$2,205,611	\$551,827	\$146,316	\$1,481,552	\$6,085,306

2025 CAPITAL PROJECT DESCRIPTIONS

Project	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Fleet Replacement	\$1,700,000	Purchase of vehicles for fleet replacement	Fuel and maintenance of vehicles
Total Environmental Services Fund	\$1,700,000		

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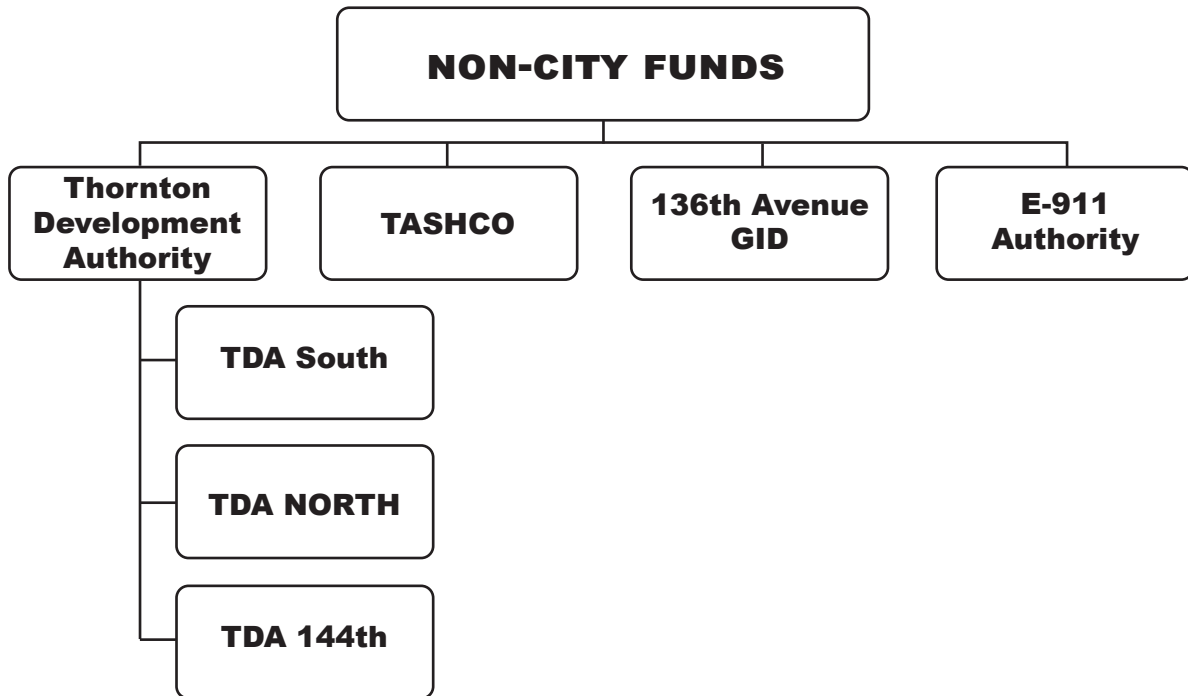
CHAPTER 12: OTHER CITY FUNDS

OTHER CITY FUNDS

OVERVIEW

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

OTHER CITY FUND STRUCTURE



PROJECTED CHANGES TO FUND EQUITY

Other City Funds - Fund Equity	TDA	TASHCO
Total Estimated Fund Equity, End of 2024	\$35,653,463	\$55,009
Projected 2025 Revenue	27,883,902	75,800
2025 Budgeted Expenditures	14,194,562	90,116
Total Estimated Fund Equity, End of 2025	\$49,342,803	\$40,693
Estimated Change in Fund Equity, 2025	\$13,689,340	\$(14,316)
Percent Change	38.4%	-26.0%

Other City Funds - Fund Equity	136th Avenue GID	E-911 Authority
Total Estimated Fund Equity, End of 2024	\$19,680	\$678,908
Projected 2025 Revenue	234,900	4,175,500
2025 Budgeted Expenditures	231,900	4,737,500
Total Estimated Fund Equity, End of 2025	\$22,680	\$116,908
Estimated Change in Fund Equity, 2025	\$3,000	\$(562,000)
Percent Change	15.2%	-82.8%

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

TASHCO: Fund equity in the TASHCO Fund will decrease in 2025 due to the use of fund balance.

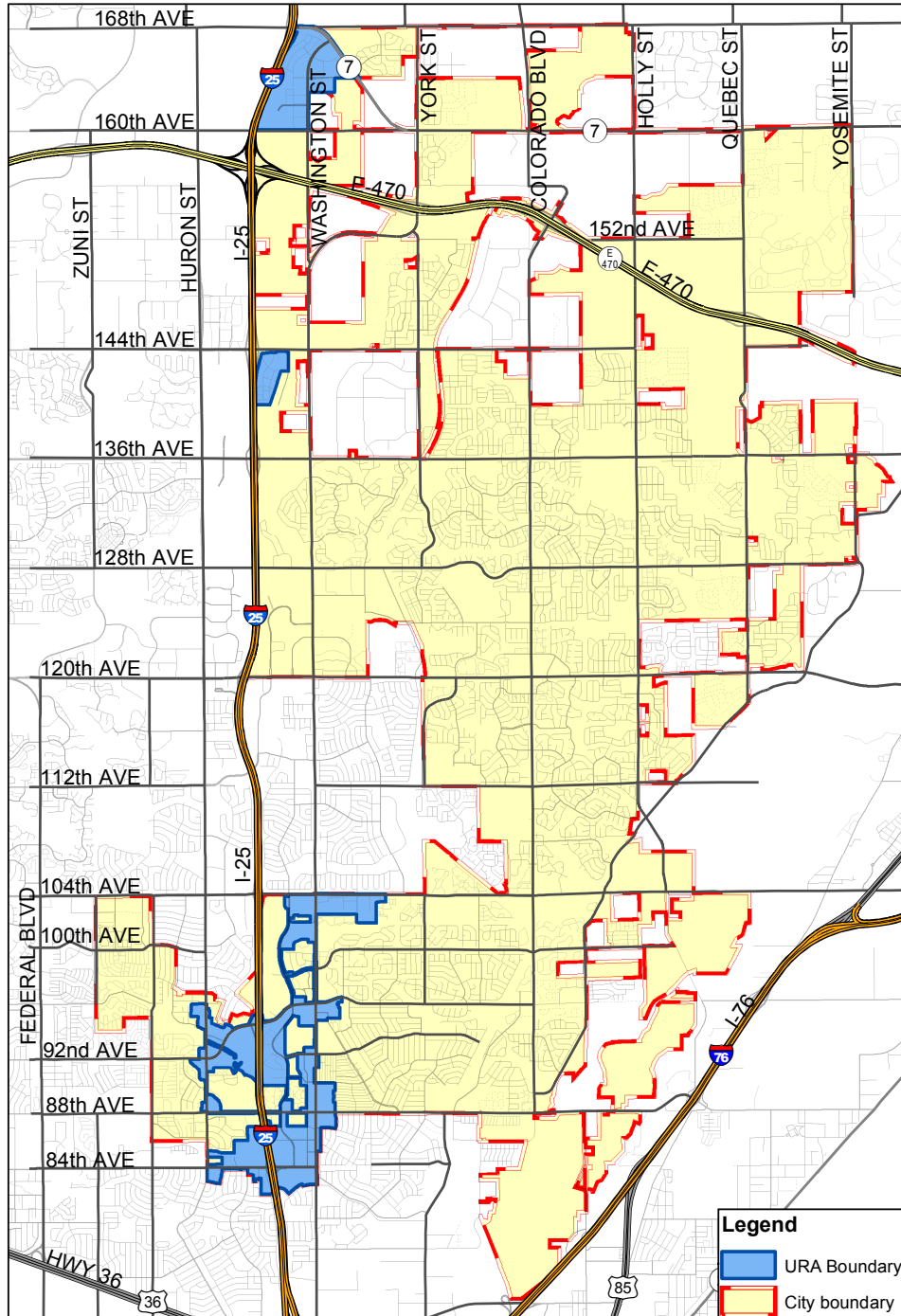
136th Avenue GID: Fund equity is expected to increase slightly in 2025 due to interest earnings in the fund.

E-911 Authority: Fund equity is expected to decrease slightly in 2025 due to the use of fund balance.

TDA FUNDS

OVERVIEW

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



TDA FUNDS

TDA SOUTH FUND

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

TDA NORTH FUND

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

TDA 144TH FUND

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

Year	TDA South Property Tax Increment	TDA North Property Tax Increment	TDA 144th Property Tax Increment
2024	\$ 7,790,725	\$ 166,501,397	\$ 20,393,410
2023	7,241,640	138,212,855	21,089,910
2022	6,551,520	110,128,150	16,392,510
2021	7,346,640	108,883,550	16,827,470
2020	6,905,080	97,872,590	17,613,330
2019	7,379,690	92,411,900	15,839,690
2018	5,369,860	62,514,430	13,803,110
2017	3,541,650	26,304,300	12,871,160

TDA FUNDS REVENUE SUMMARY

TDA South Revenues	Actual 2023	Budget 2024	Budget 2025
Property Tax Increment	\$718,222	\$938,700	\$815,400
Other Miscellaneous	207,082	-	-
Interest Income	392,906	105,000	80,000
Use fo Fund Balance	3,917,361	2,445,112	-
Total TDA South Fund Revenues	\$5,235,571	\$3,488,812	\$895,400

TDA North Revenues	Actual 2023	Budget 2024	Budget 2025
Sales Tax Increment	\$7,312,847	\$8,845,200	\$7,809,667
Property Tax Increment	11,592,037	15,500,000	14,144,000
Other Miscellaneous	169,081	-	-
Interest Income	981,095	859,800	955,000
Total TDA North Fund Revenues	\$20,055,060	\$25,205,000	\$22,908,667

TDA 144th Revenues	Actual 2023	Budget 2024	Budget 2025
Sales Tax Increment	\$2,093,690	\$1,696,000	\$1,651,535
Property Tax Increment	1,795,276	2,127,700	2,272,000
Interest Income	171,323	132,000	156,300
Use of Fund Balance	53,811	-	70,914
Total TDA 144th Fund Revenues	\$4,114,100	\$3,955,700	\$4,150,749

TDA South: Property tax increment revenues are expected to increase 8% in 2025 compared to 2024. Assessed valuations increased overall due to market value increases in the area.

TDA North: Sales tax increment revenues are expected to increase as the area continues to grow. Property tax increment revenues for 2025 are expected to increase 20.5% due to continued growth in the area.

TDA 144th: Sales tax increment revenues are expected to decrease. The 2025 budget assumed that more sales tax from the area would go back to the general fund. Property tax increment revenues are expected to decrease 3.3% compared to 2024 due to a decrease in commercial assessed valuations resulting from the passing of SB24-233 which reduced the value of commercial properties by \$30,000 at a 27.9% assessment rate.

TDA CAPITAL SHEETS

TDA South Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Washington St Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Administrative Fee	245,975	253,354	260,955	268,784	276,847	1,305,915
South Thornton Attraction and Revitalization (STAR) Grant	100,000	100,000	100,000	100,000	100,000	500,000
Plaza Las Americas Remediation	-	95,531	-	-	-	95,531
Total TDA South Fund	\$845,975	\$948,885	\$860,955	\$868,784	\$876,847	\$4,401,446

TDA North Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Repayment for 144th Avenue/I-25 Interchange	\$2,924,531	\$1,654,031	\$1,654,031	\$1,654,031	\$-	\$7,886,624
Administrative Fee	1,876,524	1,970,350	2,068,868	2,172,311	-	8,088,053
Debt Service	1,414,788	1,409,788	1,412,038	1,414,138	-	5,650,752
Washington Street Bridge over E470	1,797,460	-	19,180,873	-	-	20,978,333
Revenue Sharing & Incentives	768,435	514,084	-	-	-	1,282,519
Big Dry Creek Parallel Sewer Reimbursement	416,100	-	-	-	-	416,100
Total TDA North Fund	\$9,197,838	\$5,548,253	\$24,315,810	\$5,240,480	\$-	\$44,302,381

TDA 144th Fund Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Debt Service	\$1,811,094	\$2,259,594	\$2,258,594	\$2,259,344	\$2,260,238	\$10,848,864
Administrative Fee	1,063,476	1,095,380	1,128,242	1,162,089	1,196,952	5,646,139
Revenue Share	1,276,179	687,823	554,278	520,824	530,595	3,569,699
Total TDA 144th Fund	\$4,150,749	\$4,042,797	\$3,941,114	\$3,942,257	\$3,987,785	\$20,064,702

Year	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	5 year Total
Thornton Development Authority (TDA) Total	\$14,194,562	\$10,539,935	\$29,117,879	\$10,051,521	\$4,864,632	\$68,768,529

2025 CAPITAL PROJECT DESCRIPTIONS

TDA South Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Washington St Improvements	\$500,000	Funds utilized to make improvements in South Thornton. Related to the South Thornton Improvements with Governmental Capital.	As infrastructure ages, it may require intermittent maintenance, but there are no direct annual operating costs associated with this project.
Administrative Fee	245,975	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
South Thornton Attraction and Revitalization (STAR) Grant	100,000	The South Thornton Attraction & Revitalization (STAR) Grant Program is designed to enhance and revitalize commercial areas in the TDA South area by: attracting and supporting new and expanding businesses to the area, assisting business owners with building improvements, and assisting with the cost of permitting and licensing, regulatory compliance, equipment purchases or exterior and facade improvements.	This grant's operating costs are staff time in Economic Development to administer this grant program, which is covered by the administrative fee.

TDA South Subtotal: \$845,975

2025 CAPITAL PROJECT DESCRIPTIONS

TDA North Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Repayment for 144th Avenue/I-25 Interchange	\$2,924,531	This project transfers funds from the TDA North Fund to the Governmental Capital Fund for repayment on the development cost to the City for the 144th Avenue and I-25 Interchange.	N/A
Administrative Fee	1,876,524	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
Debt Service	1,414,788	See Debt Service Sheet - End of Chapter	Debt Repayment
Washington Street Bridge over E470	1,797,460	This project includes a bridge over E470 to create 6 lanes, matching the current configuration to the north and south along Washington Street.	N/A
Revenue Sharing & Incentives	768,435	This project funds incentive payments based on projected sales tax increment revenue.	N/A
Big Dry Creek Parallel Sewer Reimbursement	416,100	This is a reimbursement transfer for the Big Dry Creek Parallel Sewer Project.	N/A

TDA North Subtotal: \$9,197,838

2025 CAPITAL PROJECT DESCRIPTIONS

TDA 144th Projects	2025 Appropriation	Project Description	Estimated Ongoing Operating Costs
Debt Service	\$1,811,094	See Debt Service Sheet - End of Chapter	Debt Repayment
Administrative Fee	1,063,476	This project funds the transfer of funds from the TDA Fund to the General Fund for staff support to the TDA.	N/A
Revenue Share	1,276,179	This project funds the revenue sharing payment that is owed to the City of Westminster per the I-25 Corridor Growth Area Intergovernmental Agreement.	N/A

TDA 144th Subtotal: \$4,150,749

TDA NORTH DEBT SERVICE

DEBT SERVICE AND FINANCIAL OBLIGATIONS

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

TAX INCREMENT REVENUE REFUNDING BONDS, SERIES 2015

Initial Balance: \$13,900,000

Paid in Full: 2028

Bond Rating: S&P A+

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$321,513	\$267,013	\$210,013
Bond Principal	1,090,000	1,140,000	1,200,000
Bond Maintenance Fees	2,750	2,750	3,025
Total	\$1,414,263	\$1,409,763	\$1,413,038

Year	Principal	Interest	Total Payment
2025	1,200,000	210,013	1,410,013
2026	1,255,000	150,013	1,405,013
2027	1,320,000	87,265	1,407,267
2028	1,365,000	44,363	1,409,363
Total	\$5,140,000	\$491,652	\$5,631,654

TDA 144TH DEBT SERVICE

DEBT SERVICE AND FINANCIAL OBLIGATIONS

Bonds in the amount of \$27,580,000 were issued in 2015 to repay loans made to or on behalf of the TDA by the City for land, retail development and public improvements in the TDA 144th urban renewal area. These bonds are secured by both property tax and sales tax increment revenues derived within the project area. The bonds are scheduled to be retired in 2037.

TAX INCREMENT REVENUE BONDS, SERIES 2015B

Initial Balance: \$27,580,000

Paid in Full: 2037

Bond Rating:S&P A+

Description	Actual 2023	Budget 2024	Budget 2025
Interest Expense	\$1,055,594	\$1,017,844	\$978,344
Bond Principal	755,000	790,000	830,000
Bond Maintenance Fees	2,750	2,750	2,750
Total	\$1,813,344	\$1,810,594	\$1,811,094

Year	Principal	Interest	Total Payment
2025	830,000	978,344	1,808,344
2026	1,320,000	936,844	2,256,844
2027	1,385,000	870,844	2,255,844
2028	1,455,000	801,594	2,256,594
2029	1,505,000	752,488	2,257,488
2030	1,580,000	677,238	2,257,238
2031	1,660,000	598,238	2,258,238
2032	1,740,000	515,238	2,255,238
2033	1,805,000	449,988	2,254,988
2034	1,875,000	382,300	2,257,300
2035	1,970,000	288,550	2,258,550
2036	2,065,000	190,050	2,255,050
2037	2,170,000	86,800	2,256,800
Total	\$21,360,000	\$7,528,513	\$28,888,513

TASHCO

OVERVIEW

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

Revenues	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Grant Revenue	\$23,753	\$24,250	\$35,000	44.3%
Interest Income	11,105	5,000	5,000	0.0%
Donation Revenue	1,891	1,000	800	-20.0%
Transfer from General Fund	10,000	14,250	35,000	145.6%
Use of Fund Balance	1,404	10,458	14,316	36.9%
Revenues Total	\$48,153	\$54,958	\$90,116	64.0%

Expenditures	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Personnel	\$3,920	\$8,458	\$8,066	-4.6%
Contractual Services	30,534	29,000	72,350	149.5%
Commodities	13,698	17,500	9,700	-44.6%
Expenditures Total	\$48,152	\$54,958	\$90,116	64.0%

TASHCO: The 2025 TASHCO Budget to supports current programing such as the Oz Art Gallery and will support the creation of an Arts Master Plan.

136TH AVENUE GID

OVERVIEW

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

Revenues	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Property Tax Revenue	\$170,184	\$218,070	\$231,900	6.3%
Interest	4,876	2,000	3,000	50.0%
Use of Fund Balance	4,940	37,320	-	-100.0%
Total	\$180,000	\$257,390	\$234,900	-8.7%

Expenditures	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Transfer to the General Fund	\$180,000	\$257,390	\$231,900	-9.9%
Total	\$180,000	\$257,390	\$231,900	-9.9%

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

THORNTON E-911 AUTHORITY

OVERVIEW

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

Revenues	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
E-911 Authority Tax	\$3,710,005	\$3,659,800	\$4,137,500	13.1%
Interest	63,986	20,000	38,000	90.0%
Use of Fund Balance	-	350,000	562,000	60.6%
Revenues Total	\$3,773,991	\$4,029,800	\$4,737,500	17.6%

Expenditures	Actual 2023	Budget 2024	Budget 2025	% Chng 24-25
Transfer to the General Fund	\$3,687,000	\$4,029,800	\$4,737,500	17.6%
Expenditures Total	\$3,687,000	\$4,029,800	\$4,737,500	17.6%

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

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GLOSSARY

GLOSSARY

A

Accounting Period

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

Accounting Procedures

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

Accounting System

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

Accounts Payable

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

Accounts Receivable

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

Accrual Basis

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

Accrued Expenses

Expenses incurred but not due until a later date.

Accumulated Depreciation

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

Advance Refunding Bonds

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

Allocate

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

Amendment

A change or addition that changes the meaning or scope of an original formal document, usually laws or regulations, but can include plans, specifications, contracts, etc.

Amortization

The paying off of debt with a fixed repayment schedule in regular installments over a period of time.

Annual Budget

A budget applicable to a single fiscal year.

Appropriation

A legal authorization granted by City Council for the funds of the City permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation

Determination of the value of real property for purposes of property tax calculation. It is equal to 7.2% of fair market value for residential property and 29% for commercial and industrial property.

Assets

Resources owned or held by a government which have monetary value.

Audit

A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Auditor's Opinion

A statement signed by an auditor in which he/she states that he/she has examined the financial statements in accordance with generally accepted auditing standards (with exceptions, if any) and in which he/she offers an opinion on the financial position and results of operations of some or all of the constituent funds and balanced account groups of the government as appropriate.

Auditor's Report

The report prepared by an auditor covering the auditor's investigation. As a rule, the report should include:

- A statement of the scope of the audit;
- Explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards;
- Opinions;
- Explanatory comments (if any) concerning verification procedures;
- Financial statements and schedules; and
- Statistical tables, supplementary comments, and recommendations.
- The auditor's signature follows items (a), (b), (c) and (d).

B**Balance Sheet**

The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget

A budget for which expenditures are equal to or less than income, including income that resides in fund balance.

Bond

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Issue

A form of borrowing money for major capital projects. The City obligates itself to repay principal at a stated rate of interest over a stated period of time.

Bond Ordinance or Resolution

An ordinance or resolution authorizing a bond issue.

Bonded Debt

That portion of indebtedness represented by outstanding bonds.

Budget

A financial plan of estimated expenditures and the means of financing them for a stated period of time. Upon approval by the City Council the budget appropriation ordinance is the legal basis for operational expenditures in the budget year and for capital expenditures for the duration of the project.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Comparisons

Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

Budgetary Control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary Expenditures

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

C**Capital Assets**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Capital Budget

The annual request for capital project appropriations. Capital project appropriations do not lapse at the end of the fiscal year, but continue until the project is either completed or cancelled by City Council. It can also be capital or investment expenditure from current or operating expenditures.

Capital Expenditure

In operating funds, items that are over \$5,000 in value and that are not part of daily operational activities, such as supplies. See also CAPITAL OUTLAYS.

Capital Improvement Program

The annually updated program or schedule of project expenditures for public facilities and infrastructure (utilities, parks, roads, etc.), with estimated project costs, sources of funding, and timing of work over a five year period. For financial planning and general management, the capital plan is presented as a plan of work and proposed expenditures, and is the basis for project appropriation requests and bond issues.

Capital Outlays

Expenditures which result in the acquisition of or addition to capital assets.

Capital Projects

Capital projects are defined as major, non-recurring projects. Purchases of real property and selected equipment may be exempted from these limitations. See also CAPITAL EXPENDITURE.

Capital Projects Fund

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash

An asset account reflecting currency, coin, checks, express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

Cash Basis

A basis of accounting under which transactions are recognized only when cash changes hands.

Colorado Department of Transportation

Also known as CDOT, the Colorado Department of Transportation is responsible for construction and maintenance of the State highway system and bridges.

Community Development Block Grant

Federal funds from the U.S. Department of Housing and Urban Development that are intended for programs that revitalize low and moderate-income neighborhoods, expand affordable housing and economic opportunities, and improve community facilities and services.

Community Facilities Plan

The Community Facilities Plan is the guide for future investments in capital improvement projects that are projected to be needed to provide for the existing and future residents of the community over the next 10 years. This plan supersedes the Thornton 2020 Plan, originally adopted in 2006, which identified investments needed in the community through 2020.

Comprehensive Annual Financial Report

Includes overview (the General Purpose Financial Statements) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section. Every government should prepare and publish an annual financial report as a matter of public record.

Consumer Price Index

An index measuring the change in the cost of typical wage-earner purchases of goods and services expressed as a percentage of the cost of these same goods and services in some base period. The City of Thornton monitors the Denver-Boulder Consumer Price Index.

Contingency

Appropriation of funds to cover unforeseen events that may occur during the budget year.

Control Account

An account in the general ledger in which are recorded the aggregate of debit and credit postings to a number of identical or related accounts called subsidiary accounts. For example, Taxes Receivable is a control account supported by the aggregate of individual balances in individual property taxpayer's subsidiary accounts.

Coronavirus Aid, Relief, and Economic Security Act

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed in March 2020 by U.S. lawmakers to blunt the impact of an economic downturn from COVID-19. This was a \$2 trillion stimulus bill.

Coronavirus

Also known as COVID-19, which stands for coronavirus disease of 2019, coronavirus specifically refers to the disease caused by the novel coronavirus severe acute respiratory syndrome coronavirus 2,.

Cost Accounting

That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets

Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

D**Debt**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, leases, and notes.

Debt Limit

The maximum amount of gross or net debt which is legally permitted.

Debt Service

The annual payment of principal and interest on the City's indebtedness. Bonds and notes are issued to finance the construction of capital projects such as public buildings, roads, and parks.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit

The excess of the liabilities of a fund over its assets, or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid, or converted into tax liens.

Denver Regional Council of Governments

Also known as DRCOG, the Denver Regional Council of Governments is a voluntary association of 49 county and municipal governments in the great Denver, Colorado area. The Council works together to address issues of regional concern, including growth and development, transportation the environment, provision of services of the region's older population, and performs analysis economic and development trends.

Depreciation

Financial mechanism to allocate the cost of a capital item over its service life. Also, decrease in the value of assets because of wear and tear, action of physical elements, inadequacy or obsolescence. Through this process, the entire cost of an asset is ultimately charged off as an expense.

Due From (Fund)

An asset account used to indicate amounts owed to a particular fund by another fund in the same government for goods sold or services rendered. This account includes only short-term obligations and not non-current portions of long-term loans.

Due To (Fund)

A liability account reflecting amounts owed by a particular fund to another fund in the same government for goods sold or services rendered. These amounts include only short-term obligations and not non-current portions of long-term loans.

E

Effective Interest Rate

The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Encumbrances

An amount of money committed and reserved but not yet expended for the purchase of a specific good or service.

Emergency Medical Services

A type of service dedicated to providing out-of-hospital acute medical care and/or transport to definitive care, to patients with illnesses and injuries which the patient, or the medical practitioner, believes constitutes a medical emergency.

Enterprise Fund

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciations) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures

Decrease in net financial resources. Expenditures include payment of current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Expenses

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

F

Fees

A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include water and sewer taps, liquor licenses, user charges, and building permits.

Fiduciary Fund

A fund that is custodial in nature and is used to account for assets that the government holds for others in an agent or trustee capacity. The City of Thornton does not have fiduciary funds.

Fiscal Period

Any period at the end of which a government determines its financial position and the results of its operations. The City of Thornton utilizes a calendar fiscal period, beginning on January 1 and ending on December 31.

Fiscal Policy

The City Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation.

Fixed Charges

Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-Time Equivalent

A unit calculation of employees used for personnel calculations. 1.0 full-time equivalent (FTE) is equal to 2,080 hours.

Fund

Accounting entity with a self-balancing set of accounts, which is segregated from other funds, to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The fund equity of Governmental Funds. The unappropriated amount in a fund maintained to mitigate current and future risks from events such as revenue shortfalls, emergencies, and other unanticipated needs.

Fund Type

In governmental accounting funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

G

General Fixed Assets

Fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

General Fixed Assets Account Group

A self-balancing group of accounts set up to account for the general fixed assets of a government.

General Fund

Public Safety, Parks and Recreation, Public Works, and administrative activities of the City. Financed mainly by sales tax, property tax and transfers from other funds.

General Improvement District

A type of special district where the property owners voted to increase their property tax mill levy to construct an improvement to benefit their property. There is a GID on certain property near the 136th Avenue interchange at Interstate 25 to assist in paying for the interchange improvements. The City Council is the Board of Directors for the 136th Avenue GID.

Generally Accepted Accounting Principles

Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the (GAAP) form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

General Obligation Bonds

Bonds for the payment of which the full faith and credit of the issuing government are pledged.

Governmental Accounting Standards Board

The non-governmental organization responsible for establishing and improving generally accepted accounting principles used by local governments.

Government Finance Officers Association

An international association of local government finance professionals. One program of GFOA is to analyze local government budgets to ensure that generally accepted accounting principles are followed and that the format is clear and concise.

Governmental Fund

The City's general operating budget. Consists of the General Fund and Government Capital Fund.

Grants

Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

H**I****Interest Receivable on Investments**

An asset account reflecting the amount of interest receivable on investments.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Control

A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.

Inventory

A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices. Also, an asset account reflecting the cost of goods held for resale or for use in operations.

Investment in General Fixed Assets

An account in the General Fixed Assets Account Group which represents the government's equity in general fixed assets. The balance of this account is generally subdivided according to the source of the monies which financed the asset acquisition, such as general fund revenues, special assessments, etc.

Investments

Cash and securities held for the production of revenues in the form of interest or dividends.

J**K****L****Leasehold**

The right to the use of real estate by virtue of a lease, usually for a specified term of years, for which consideration is paid.

Lease-Purchase Agreement

Financial arrangement which permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

Levy

To impose taxes, special assessments, or service charges for the support of governmental activities. Or, the total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

M

Mill Levy

A percentage that is applied to the assessed value of real property to calculate the property tax. The mill levy in Thornton is currently 10.21, or 1.021 percent of assessed value.

Modified accrual basis of accounting

Accounting under which revenues and expenditures are recorded when both measurable and available.

Municipal Bond

A bond issued by a local government.

N

Net City Budget

Total City operating and capital budget net of transfers among funds and contingencies.

Net Income

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Revenues

Proprietary fund revenues which are incidental to, or by products of, the fund's primary service activities.

O

Object

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, materials, and supplies.

Obligations

Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Operating Budget

A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the City's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

Operating Expense

Those costs other than expenditures for salaries and wages and capital assets which are necessary to support the primary services of the organization. For example, telephone charges, printing and motor pool charges, and office supplies are operating expenses.

Operating Grants

Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.

Operating Income

The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues

Proprietary fund revenues which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

Operating Transfers

Transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue fund to an Enterprise Fund, and transfers from an Enterprise fund other than payments in lieu of taxes to finance General Fund expenditures.

Other Financing Uses

Governmental fund operating transfers-out and the amount of refunding bond proceeds deposited with an escrow agent. Such amounts are classified separately from expenditures.

Overhead

Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt

The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by:

- Determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit; and
- Applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction which will be used wholly or in part to pay off the debt to total assessments receivable which will be used wholly or in part for this purpose.

P

Personal Protective Equipment

Clothing or equipment designed to protect the wearer's body from injury by blunt impacts, electrical hazards, heat, chemicals, and infections.

Petty Cash

A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Petty Cash accounts are sometimes referred to as petty cash "funds." However, they are not "funds" in the sense of governmental accounting's seven fund types. Petty cash accounts should be reported as assets of the fund of ownership.

Projection

Estimation of future revenues and expenditures based on past trends, current economic conditions and financial forecasts.

Property Tax

Annual charge to owners of real property, based on assessed valuation and the mill levy.

Proprietary funds

Funds used to account for activities that receive significant support from fees and charges. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds at Thornton are Water, Sewer, Stormwater, and Environmental Services. The city only has one internal service fund, the Risk Fund.

Purchase Order

A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Q

R

Refunding Bonds

Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Reimbursements

- Repayments of amounts remitted on behalf of another party.
- Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund (e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed). They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund as reductions of the expenditure or expense in the fund that is reimbursed.

Reserve

Funds set aside in the current and past years for the purpose of paying for capital needs, providing for obligations and liabilities, and meeting emergency needs.

Reserve for Debt Service

An account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

Reserve for Encumbrances

An account used to segregate a portion of fund balance for expenditure upon vendor performance.

Restricted Assets

Monies or other resources, the use of which is restricted by legal, policy or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of revenue bond indentures in Enterprise Funds. These are sometimes also called restricted "funds" but such terminology is not preferred.

Retained Earnings

An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenues

Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than revenues.

Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

Risk Management

Establishment of a sum of money sufficient to pay anticipated claims. Used as a planning process to control costs and coverage in lieu of paying premiums to insurance companies.

S

Serial Bonds

Bonds whose principal is repaid in periodic installments over the life of the issue.

Sinking Fund

Financial system to set aside sums of money on a regular basis to meet a future financial obligation.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Fund

A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special District

An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water and sewer districts, flood control districts, fire protection districts, and metropolitan districts.

Special Revenue Funds

Funds, external from the governmental funds, that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Funds include: Adams County Road and Bridge Tax Fund; Parks, Open Space, and Parks and Open Space Funds; Adams County Open Space Fund; Conservation Trust Fund; and Cash In Lieu Fund.

Statement of Revenues and Expenditures

The basis financial statement which is the governmental fund and Expendable Trust Fund GAAP operating statement. It presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in an entity’s net current assets.

Supplemental Appropriation

An appropriation by the City Council when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

T

Tax Certificate

A certificate issued by a government as evidence of the conditional transfer of title to tax-delinquent property from the original owner to the holder of the certificate. If the owner does not pay the amount of the tax arrearage and other charges required by law during the specified period of redemption, the holder can foreclose to obtain title. Also called tax sale certificate and tax lien certificate in some jurisdictions. See TAX DEED.

Tax Deed

A written instrument by which title to property sold for taxes is transferred unconditionally to the purchaser. A tax deed issued upon foreclosure of the tax lien is obtained by the purchaser at the tax sale. The tax lien cannot be foreclosed until the expiration of the period during which the owner may redeem the property by paying the delinquent taxes and other charges. See TAX CERTIFICATE.

Tax Increment Financing

Tax Increment Financing, or TIF, uses increments of property tax and sales tax revenues generated by new development or redevelopment to pay off debt (loans, bonds, or contractual obligations) and other associated costs. Tax revenues generated by development and redevelopment projects are captured and used to help make the projects feasible, by investing in public improvements and eliminating “blight”. TIF is authorized for a period of 25 years after adoption of an Urban Renewal Plan.

Tax Levy Ordinance

An ordinance by means of which taxes are levied.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Taxpayer Bill of Rights

In 1992, the citizens of Colorado passed a constitutional amendment limiting the ability of the State, counties, cities, special districts, and other “governmental entities” to raise taxes beyond 1992 taxation levels or to spend revenues that are in excess of 1992 revenue receipts. In November 2001, Thornton residents voted to allow the City to collect, retain, and spend the full amount of the City’s past and future taxes and other revenues, regardless of any revenue or spending limitations found in TABOR.

Term Bonds

Bonds that mature, in total, on one date.

Thornton Arts, Sciences, and Humanities Council, Inc.

The organization promoting cultural events in the City, the City Council serves as the Board of Directors who approve the TASHCO budget and make policy decisions regarding the activities of TASHCO. The City has established a separate fund to account for the monies raised and expended by TASHCO.

Thornton Development Authority

An Urban Renewal Authority that was established by resolution in 1981 by the Thornton City Council to stimulate development and encourage improvement of designated areas within the general bounds of the City. There are currently three Urban Renewal Areas, known as North Washington Street Urban Renewal Area, 144th Avenue and Interstate 25 Urban Renewal Area and South Thornton Urban Renewal Area.

Thornton Water Project

The City of Thornton began acquiring farms and water rights in northern Colorado in the mid-1980s to meet future water demands. The project, known as the Thornton Water Project, is ongoing.

U

Unexpended Appropriation

That portion of an appropriation not yet expended.

Urban Growth Area

Land in close proximity to the City boundaries that is expected to be annexed to the City in the foreseeable future.

User Fee

Charge to the benefiting party for the direct receipt of a public service.

Utility Fund

See ENTERPRISE FUND.

V

Voucher

A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

W

Water Supply and Storage Company

The Water Supply and Storage Company (WSSC) was incorporated in 1891 to serve irrigators in the Cache la Poudre valley. In 1986, the City of Thornton purchased WSSC water rights for the Thornton Water Project.

X

Y

Yield

See EFFECTIVE INTEREST RATE.

Z

GLOSSARY OF ACRONYMS

CARES

See CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT.

CDBG

See COMMUNITY DEVELOPMENT BLOCK GRANT.

CDOT

See COLORADO DEPARTMENT OF TRANSPORTATION.

COVID-19

See CORONAVIRUS.

CIP

See CAPITAL IMPROVEMENT PROGRAM.

CPI

See CONSUMER PRICE INDEX.

DRCOG

See DENVER REGIONAL COUNCIL OF GOVERNMENTS.

EMS

See EMERGENCY MEDICAL SERVICES.

FTE

See FULL-TIME EQUIVALENT.

GAAP

See GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

GASB

See GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

GFOA

See GOVERNMENT FINANCE OFFICERS ASSOCIATION.

PPE

See PERSONAL PROTECTIVE EQUIPMENT.

TASHCO

See THORNTON ARTS, SCIENCES, AND HUMANITIES COUNCIL, INC.

TABOR

See TAXPAYER BILL OF RIGHTS.

TDA

See THORNTON DEVELOPMENT AUTHORITY.

TIF

See TAX INCREMENT FINANCING.

TWP

See THORNTON WATER PROJECT.

WSSC