

2024

3A Sales Tax Fund Annual Report for the fiscal year ended December 31, 2024

CITY OF LITTLETON, COLORADO



Photo by Joanna Belzile





In accordance with the City of Littleton Capital Improvement Sales Tax Citizen Board Charter and Action plan, city staff is required to prepare a report by March 31st outlining the following information

- Revenue generated by the 3A \$0.0075 sales (page 5)
- Comparison of yearly revenue since fund inception (page 5)
- Projected sales tax revenue for the current fiscal year (page 5)
- Utilization of money generated by the \$0.0075 sales tax for the preceding calendar year. The report shall include
 - Total spending (page 1)
 - Spending by major capital category (Page 1)
 - Debt service (Page 5)
 - Unallocated funds (Page 5)
 - Funds to be rolled over into the next year (Page 5)
 - Overhead allocated to design and construction projects (page 5)
 - Employee positions allocated to the 3A fund. (Page 6)

This report fulfills that requirement and was initially prepared on March 31, 2025.

2024 3A Sales Tax Annual Report

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3A Capital Improvement Fund

Spending by Major Category

Unaudited Actual Expenditures - January 1, 2024 through December 31, 2024

Major Category	2024 Actuals
Personnel (Capital Project Management)	\$ 1,043,349
Transportation & Bridges	705,310
Pavement Management	3,399,394
Safer Streets Littleton ¹	884,119
Conservation & Grounds	197,279
Public Safety/Security	16,298
Internal Services Capital	1,300,000
Facilities Capital Maintenance	807,211
Building Construction/Upgrades	214,650
Environmental Sustainability	-
Project Downtown	244,044
Public Works Campus	-
Total 3A Capital Improvement Fund 2024 Actuals	\$ 8,811,654

¹Total SaferStreets Littleton Expenses including personnel is \$1,114,010

3A Capital Improvement Fund

Spending by Project

Unaudited Actual Expenditures - January 1, 2024 through December 31, 2024

Personnel (Capital Project Management)	2024 Actuals
Facilities Management	\$ 235,117
Administrative Support	50,629
Project Engineering	333,371
Grounds Maintenance	64,815
Transportation Planning & Engineering	129,526
SaferStreets	229,891
Total Personnel (Capital Project Management) Subtotal	\$ 1,043,349

Transportation and Bridges	2024 Actuals
Traffic Operations, Maintenance, and Management Plan (24-33)	9,309
Platte Canyon & Mineral Intersection (20-15)	70,628
Mineral Station East Mobility Improvements Phase 1 (21-39)	175
Broadway Corridor Study (22-23)	51,852
Mineral Station West Multimodal Improvements (23-36)	94,065
County Line Road Shared Use Path (23-37)	90,797
Main, Alamo & Prince Fence Replacements (20-18)	2,938
Mineral Avenue over Platte River Bridge Joint Repairs (24-21)	336,365
Euclid Avenue Complete Street Project (23-03)	14,574
Santa Fe & Mineral Operational Improvements (20-22)	2,075
Slaughterhouse Gulch Trail - Phase 1 (21-35)	1,875
Emergency Repair Work at Santa Fe & Bowles (24-91)	30,657
Total Transportation and Bridges Subtotal	\$ 705,310

Pavement Management	2024 Actuals
Asphalt Recycler - Streets Division (STR 03)	\$ 107,030
2025 MV607 - Streets Division (STR 04)	196,392
Aberdeen Village Street Rehabilitation (23-04)	1,394,538
2023 Mill & Overlay - Happy Homes & Centennial Acres (23-08)	1,098,424
Aberdeen Village Drainage (23-72)	29,812
2024 Mill & Overlay - Arapaho Hills (24-03)	523,683
2023 Street Rehabilitation (23-09)	49,515
Total Pavement Mangement Subtotal	\$ 3,399,394

3A Capital Improvement Fund

Spending by Project

Unaudited Actual Expenditures - January 1, 2024 through December 31, 2024

SaferStreets Littleton	2024 Actuals
Supplies	\$ 413,683
Non Personnel Operating	7,969
Professional & Consulting Services	202,852
Vehicles	220,944
Street Improvements	38,671
SaferStreets Littleton Subtotal¹	\$ 884,119

¹Total SaferStreets Littleton Expenses including personnel is \$1,114,010

Conservation & Grounds	2024 Actuals
Irrigation Central Control Installation (GRND 02-21)	\$ 197,279
Total Conservation & Grounds Subtotal	\$ 197,279

Public Safety & Security	2024 Actuals
Security Camera Upgrades & Maintenance (IT 17)	\$ 16,298
Total Public Safety and Security Subtotal	\$ 16,298

Internal Services Capital	2024 Actuals
City Information Technology Equipment	\$ 550,000
City Fleet Replacement	750,000
Internal Services Capital Subtotal	\$ 1,300,000

Facilities Maintenance	2024 Actuals
Building Automation Systems Upgrades (FAC 46)	\$ 173,627
Building Scanning Service (FAC 85)	65,577
Carson Nature Center: Roof Repairs (FAC 90)	131,406
Facility Condition Assessment (FAC 87)	15,324
Library & Courthouse: Fire Alarm System Upgrades (FAC 44)	36,178
Museum: Mechanical Systems Replacement (FAC 75)	173,627
THAC: Fire Notification Upgrades (FAC 84)	23,586
Unspecified Facilities Maintenance Projects (FAC 98)	157,368
BSC Site Survey (FAC 08)	30,518
Total Facilities Maintenance Subtotal	\$ 807,211

3A Capital Improvement Fund

Spending by Project

Unaudited Actual Expenditures - January 1, 2024 through December 31, 2024

Building Construction/Upgrades		2024 Actuals
Littleton Center: Building Renovations (FAC 10)	\$	95,547
Museum: Gallery Concept Master Plan (MUS 02)		119,103
Total Building Construction/Upgrades Subtotal	\$	214,650
Downtown Streetscapes		2024 Actuals
Design and Consulting Services	\$	244,044
Total Downtown Streetscapes Subtotal	\$	244,044
Total 3A Capital Improvement Fund 2024 Actuals	\$	8,811,654

3A Capital Improvement Fund

FY 2024 - FY 2025 Financial Use and Sources

Revenue, Debt Service, Unallocated Funds, Rollover Funds, Capital Project Management

	Actuals ¹			2025 Budget		
	2022	2023	2024	Adopted Budget	Rollover Funds	Revised Budget
Beginning Balance	\$ -	\$ 10,245,646	\$ 17,695,245			\$ 21,672,530
Revenues						
Sales & Use Tax revenues	\$ 10,917,357	\$ 11,631,185	\$ 11,886,097			\$ 12,123,819
Interest Earnings	(512,601)	790,738	902,843			433,451
Total Revenues	\$ 10,404,756	\$ 12,421,923	\$ 12,788,940			\$ 12,557,270
Major Expenditure Category						
Capital Project Management ²	\$ 139,565	\$ 461,135	\$ 1,043,349	\$ 985,283	\$ 486,057	\$ 1,471,340
Transportation & Bridges	19,545	592,334	705,310	3,058,000	7,917,635	10,975,635
Pavement Management	-	1,335,188	3,399,394	2,685,000	2,234,470	4,919,470
SaferStreets Littleton ²	-	-	884,119	547,833	638,157	1,185,989
Conservation & Grounds	-	168,949	197,279	650,000	39,420	689,420
Public Safety/Security	-	-	16,298	220,000	-	220,000
Internal Services Capital	-	550,000	1,300,000	1,950,000	(1,100,000)	850,000
Facilities Capital Maintenance	-	1,639,233	807,211	3,920,000	(476,156)	3,443,844
Building Construction/Upgrades	-	-	214,650	35,000	656,433	691,433
Environmental Sustainability	-	-	-	100,000	-	100,000
Project Downtown	-	225,485	244,044		1,600,001	1,600,001
Public Works Campus	-	-	-		-	-
Total Expenditures	\$ 159,110	\$ 4,972,324	\$ 8,811,655	\$ 14,151,116	\$ 11,996,016	\$ 26,147,132
Gross Ending Balance	\$ 10,245,646	\$ 17,695,245	\$ 21,672,530			\$ 8,082,668
Reserve for Future Debt Service Payments	\$ -	\$ -	\$ -			\$ 8,082,668
Net Ending Balance (Unallocated)	\$ 10,245,646	\$ 17,695,245	\$ 21,672,530			\$ -
Capital Project Management Percentage						
Capital Project Management Percentage	NA	3.7%	8.2%			11.7%

¹ 2024 Actuals are unaudited

² SaferStreets Personnel expenses moved from SaferStreets category to Capital Project Management as part of Revised Budget

3A Capital Improvement Fund

Employee Positions Allocated as of December 31, 2024

Personnel Support Summary	FTE
Facilities Management	1.75
Administrative Support	1.50
Project Engineering	2.00
Grounds Maintenance	0.50
Transportation Planning & Engineering	1.00
SaferStreets SaferStreets	2.00
Total 3A Capital Improvement Fund FTEs	8.75

Positions by Category

Facilities Management	FTE
Facilities Manager	0.50
Facilities Project Specialist	0.25
Facilities Capital Project Manager	1.00
Total FTEs	1.75

Administrative Support	FTE
Senior Project Manager	1.00
Executive Assistant	0.50
Total FTEs	1.50

Project Engineering	FTE
CIP Program Manager	1.00
Assistant City Engineer	0.50
Engineering Inspection Supervisor	0.50
Total FTEs	2.00

Grounds	FTE
Grounds Operations Supervisor	0.25
Manager of Grounds Open Space and Natural Resources	0.25
Total FTEs	0.50

Transportation Planning & Engineering	FTE
Transportation Engineering Manager	0.50
Sr Transportation Planner	0.50
Total FTEs	1.00

SaferStreets (Not included in Overhead Calculation)	FTE
Transportation Planner	1.00
Transportation Engineer II	1.00
Total FTEs	2.00