1	CITY OF LITTLETON, COLORADO		
2 3	ORDINANCE NO. 29		
4 5	Series, 2025		
6 7 8 9	AN ORDINANCE OF THE CITY OF LITTLETON, COLORADO, REPEALING AND REENACTING TITLE 1, CHAPTER 10, SPECIAL FUNDS, SECTION 3		
10 11 12 13 14	WHEREAS , in 2021, the citizens of the City of Littleton adopted ballot issue 3A, a ¾ of a percent sales tax increase to address capital project needs including street maintenance; and		
15 16 17 18	WHEREAS, in 2022, the City Council created a special fund to be known as the 3A Capital Improvement Fund to account for the ¾ of a percent sales tax increase revenue and all expenditures funded by the sales tax		
19 20 21	WHEREAS, in 2025, the City Council decided to rename the fund from the 3A Capital Improvement Fund to the Capital Improvement Sales Tax Fund		
22 23 24 25	NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LITTLETON, COLORADO, THAT:		
26 27 28	Section 1. Title 1, Chapter 10, Section 3 is hereby repealed and reenacted to read as follows:		
29 30	1-10-3: CAPITAL IMPROVEMENT SALES TAX FUND		
31 32 33 34	A. Creation Of Fund: There is hereby created a special fund to be known as the Capital Improvement Sales Tax Fund. This Fund shall be subject to annual audit in accordance with the provisions of Sec. 33 of the Littleton City Charter.		
35 36 37	B. Sources of Revenues: Monies collected by the City from the following revenue sources shall be deposited in the Capital Improvement Sales Tax Fund:		
38 39 40 41	1. All monies collected from a portion of the City retail sales and use tax as required by subsection 3-9-3-5 in the amount of 3/4 percent (\$0.0075) as approved by voters in November 2021.		
42 43 44 45 46 47 48	C. Expenditures from Capital Improvement Sales Tax Fund: funds shall be used to account for costs of constructing, acquiring, enhancing, expanding, maintaining, downsizing, upgrading, or downgrading public facilities, including but not limited to the following: neighborhood street maintenance and reconstruction, street congestion and improved capacity projects, right-of-way and median maintenance and improvements, street and bridge safety improvements, sidewalk improvements, building replacement and maintenance, information technology and equipment purchases, upgrades, enhancements, improvements, maintenance and expenditure necessary in order to accomplish sales tax capital projects.		

D. Budget: A Capital Improvement Sales Tax fund budget shall be prepared annually with an . The budget shall include the location and annual total estimated cost, together with the apportionment of the total estimated cost of each applicable year of the budget period. The budget will reflect the anticipated source of revenues for each capital improvement expenditure including sources other than those available in the Capital Improvement Sales Tax fund. The capital improvement budget shall be adopted as part of the annual budget process. Appropriations may be made without regard to the time of year and shall not expire until the project authorized thereby is complete and all costs thereof are paid or the project is cancelled.

E. Distribution of Surplus: Project funds from sales tax revenues remaining unexpended and unencumbered, if any, will not be considered as surplus so long as there exists a general obligation debt for a project performed or performable by the Capital Improvement Sales Tax Fund.

F. Reporting: The city shall report annually on the progress of such projects and the expenditures of such revenues to the citizens with the review by a board or commission as appointed by city council.

(Ord. 14, Series of 2022)

Section 2: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 3: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

- 82 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council
- of the City of Littleton on the 2^{nd} day of December, 2025, passed on first reading by a vote of $\underline{6}$
- FOR and <u>0</u> AGAINST; and ordered published by posting at Littleton Center, Bemis Library,
- 85 the Municipal Courthouse and on the City of Littleton Website.
- PUBLIC HEARING on the Ordinance to take place on the 16st day of December,
- 87 2025, in the Council Chambers, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado,
- at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

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89	PASSED on second and final reading, following public hearing, by a vote of		
90	FOR and AGAINST on the 16 th day of December, 2025 and ordered published by posting		
91	at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website		
92	ATTEST:		
93			
94	Colleen L. Norton	Kyle Schlachter	
95	CITY CLERK	MAYOR	
96			
97			
98	Reid Betzing	CLETON	
99	CITY ATTORNEY	S THE STATE OF THE	