



Memorandum

To: Littleton City Council

From: Capital Improvement Sales Tax Citizen Board

Date: June 10, 2025

Ref: Report on Use of Ballot Measure 3A Funds ("3A Funds") by The City of Littleton for the Calendar Year Ended December 31, 2024

Executive Summary

- The City of Littleton Capital Improvement Sales Tax Citizen Committee ("CIST") met on April 30, 2025 with Kevin Orton, Adrienne Burton, Brent Soderlin, Brent Thompson and Mike Gent.
- We reviewed the December 31, 2024 3A Sales Tax Fund Annual Report which consisted of the Spending by Major Category, Spending by Project, Financial Use and Sources, and Employee Positions Allocated for the 3A funds.
- We discussed current and future 3A funded projects being worked on to understand the scope and purpose of those projects.
- Based on our review, we conclude that the 3A funds for the year ended December 31, 2024 spent were in conformance with the ballot language.
- We also reviewed the 3A Capital Improvement Fund 2025 Budget plan and noted that the planned spending of the funds are in conformance with the ballot language.

How Funds were Spent

- For the year ended December 31, 2024 a total of approximately \$12.8M of 3A funds were raised.
- During the year ended December 31, 2024 a total of approximately \$8.8M was spent. A detail breakdown can be found in the 3A Capital Improvement Fund Spending by Major Category and Program Details for the year ended December 31, 2024.
- As of December 31, 2024, the 3A fund has approximately \$21.7M of funds available for future projects.

Expenditures Outside of Ballot Language

- The CIST did not note any 2024 3A funds that were used on expenditures outside of those described in the 3A ballot language.

Recommendations/Concerns about the city's utilization of the 3A Fund

- The CIST did not have any recommendations or concerns regarding the city's utilization of the 3A funds.

Additional Comments

- The CIST commends city staff on continuing to provide careful planning, prioritization and context for the future spending of 3A funds.
- We commend staff for continuing to provide the community with information surrounding 3A projects including the Big Things Littleton webpage
- We recommend that the Council consider adding a member of the Environmental Stewardship Board to the 3A Board.