

# 2025

**Capital Improvement Sales Tax Fund  
Annual Report**  
for the fiscal year ended December 31, 2025

**CITY OF LITTLETON, COLORADO**



2025 figures represented are unaudited and may change during completion of the annual external audit

*Photo by Kristal Hoeh*





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 31<sup>st</sup> outlining the following information

- Revenue generated by the Capital Improvement Sales Tax \$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 Capital Improvement Sales Tax fund. (Page 6)

This report fulfills that requirement and was initially prepared on March 31, 2026. All 2025 figures are unaudited and are subject to change as the City of Littleton completes and annual external audit.

# 2025 Capital Improvement Sales Tax Annual Report

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# Capital Improvement Sales Tax Fund

FY 2022 - FY 2026 Financial Use and Sources

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

	Actuals <sup>1</sup>				2026 Budget		
	2022	2023	2024	2025	Adopted Budget	Rollover Funds	Revised Budget
<b>Beginning Balance</b>	\$ -	\$ 10,245,646	\$ 17,695,245	\$ 21,689,054			\$ 23,615,068
<b>Revenues</b>							
Sales & Use Tax Revenues	\$ 10,917,357	\$ 11,631,185	\$ 11,885,715	\$ 12,479,832			\$ 12,887,751
Mineral Place Potential Revenue	-						
Other Revenue	-		16,906	10,000			
Interest Earnings	(512,601)	790,738	902,843	306,686			472,301
<b>Total Revenues</b>	<b>\$ 10,404,756</b>	<b>\$ 12,421,923</b>	<b>\$ 12,805,464</b>	<b>\$ 12,796,518</b>			<b>\$ 13,360,052</b>
<b>Major Expenditure Category</b>							
Capital Project Management	\$ 139,565	\$ 461,135	\$ 1,043,349	\$ 1,352,864	\$ 1,571,576	\$ -	\$ 1,571,576
Transportation & Bridges	19,545	592,334	705,310	6,705,816	5,434,000	7,294,605	12,728,605
Pavement Management	-	1,335,188	3,399,394	4,834	4,900,000	367,939	5,267,939
SaferStreets Littleton	-	-	884,119	920,016	-	1,265,973	1,265,973
Conservation & Grounds	-	168,949	197,279	34,250	500,000	155,170	655,170
Public Safety/Security	-	-	16,298	5,718	382,000	-	382,000
Internal Services Capital	-	550,000	1,300,000	850,000	1,900,000	-	1,900,000
Facilities Capital Maintenance	-	1,639,233	807,211	170,235	4,195,777	215,086	4,410,863
Building Construction/Upgrades	-	-	214,650	628,755	-	68,709	68,709
Environmental Sustainability	-	-	-	-	100,000	120,412	220,412
Project Downtown	-	225,485	244,044	198,015	-	1,401,985	1,401,985
<b>Total Expenditures</b>	<b>\$ 159,110</b>	<b>\$ 4,972,324</b>	<b>\$ 8,811,655</b>	<b>\$ 10,870,503</b>	<b>\$ 18,983,353</b>	<b>\$ 10,889,879</b>	<b>\$ 29,873,232</b>
<b>Gross Ending Balance</b>	<b>\$ 10,245,646</b>	<b>\$ 17,695,245</b>	<b>\$ 21,689,054</b>	<b>\$ 23,615,068</b>			<b>\$ 7,101,889</b>
Reserve for Debt Service Payments	\$ -	\$ -	\$ -	\$ -			\$ 470,876
Reserve for Future Projects							\$ 6,631,013
<b>Net Ending Balance (Unallocated)</b>	<b>\$ 10,245,646</b>	<b>\$ 17,695,245</b>	<b>\$ 21,689,054</b>	<b>\$ 23,615,068</b>			<b>\$ 0</b>
<b>Capital Project Management Percentage</b>							
Capital Project Management Percentage	NA	3.7%	8.1%	10.6%			11.8%

<sup>1</sup> 2025 Actuals are unaudited

**Capital Improvement Sales Tax Fund**  
**Spending by Major Category**  
**Unaudited Actual Expenditures - January 1, 2025 through December 31, 2025**

Major Category	2025 Actuals
Personnel (Capital Project Management)	\$ 1,352,864
Transportation & Bridges	6,705,816
Pavement Management	4,834
Safer Streets Littleton	920,016
Conservation & Grounds	34,250
Public Safety/Security	5,718
Internal Services Capital	850,000
Facilities Capital Maintenance	170,235
Building Construction/Upgrades	628,755
Environmental Sustainability	-
Project Downtown	198,015
<b>Total Capital Improvement Sales Tax Fund 2025 Actuals</b>	<b>\$ 10,870,503</b>

# Capital Improvement Sales Tax Fund

## Spending by Project

Unaudited Actual Expenditures - January 1, 2025 through December 31, 2025

<b>Personnel (Capital Project Management)</b>	<b>2025 Actuals</b>
Facilities Management	\$ 268,625
Administrative Support	106,052
Project Engineering	361,966
Grounds Maintenance	65,635
Transportation Planning & Engineering	550,587
<b>Total Personnel (Capital Project Management) Subtotal</b>	<b>\$ 1,352,864</b>

<b>Transportation and Bridges</b>	<b>2025 Actuals</b>
Platte Canyon & Mineral Intersection	115,379
Mineral Station East Mobility Improvements Phase 1	254,000
Mineral Station West Multimodal Improvements	147,971
County Line Road Shared Use Path	11,101
Main, Alamo & Prince Fence Replacements	706,309
Mineral Avenue over Platte River Bridge Joint Repairs	91,183
Euclid Avenue Complete Street Project	1,846,355
Santa Fe & Mineral Operational Improvements	249,599
Lee Gulch & Broadway Pedestrian Underpass	3,254,040
Lee Gulch Underpass under BNSF tracks	19,890
Misc. Design Services	9,989
<b>Total Transportation and Bridges Subtotal</b>	<b>\$ 6,705,816</b>

<b>Pavement Management</b>	<b>2025 Actuals</b>
Aberdeen Village Street Rehabilitation	\$ 2,504
2024 Mill & Overlay - Arapaho Hills	2,330
<b>Total Pavement Management Subtotal<sup>1</sup></b>	<b>\$ 4,834</b>

<sup>1</sup>Planned Euclid Street Rehabilitation carried to 2026

# Capital Improvement Sales Tax Fund

## Spending by Project

Unaudited Actual Expenditures - January 1, 2025 through December 31, 2025

<b>SaferStreets Littleton</b>	<b>2025 Actuals</b>
<b>SaferStreets Littleton Subtotal</b>	<b>\$ 920,016</b>

<b>Conservation &amp; Grounds</b>	<b>2025 Actuals</b>
Citywide Clearance Pruning	\$ 34,250
<b>Total Conservation &amp; Grounds Subtotal</b>	<b>\$ 34,250</b>

<b>Public Safety &amp; Security</b>	<b>2025 Actuals</b>
Security Door Modifications	\$ 5,718
<b>Total Downtown Streetscapes Subtotal</b>	<b>\$ 5,718</b>

<b>Internal Services Capital</b>	<b>2025 Actuals</b>
City Information Technology Equipment	\$ 850,000
City Fleet Replacement	-
<b>Internal Services Capital Subtotal</b>	<b>\$ 850,000</b>

<b>Facilities Maintenance</b>	<b>2025 Actuals</b>
Bellevue Service Center: Concept Budget and Schedule	\$ 7,500
Bellevue Service Center: Fleet Power Drop	5,294
Bellevue Service Center: Site Survey	24,150
Littleton City Center	7,267
Facility Condition Assessment	5,300
Library & Courthouse: Fire Alarm System Upgrades	107,217
Townhall Arts Center Elevator Emergency Repair	13,507
<b>Total Facilities Maintenance Subtotal</b>	<b>\$ 170,235</b>

# Capital Improvement Sales Tax Fund

## Spending by Project

Unaudited Actual Expenditures - January 1, 2025 through December 31, 2025

<b>Building Construction/Upgrades</b>	<b>2025 Actuals</b>
Littleton Center: Building Renovations	\$ 149,129
Geneva Lodge Exterior Renovation	477,981
Museum: Gallery Concept Master Plan	1,644
<b>Total Building Construction/Upgrades Subtotal</b>	<b>\$ 628,755</b>
<b>Downtown Streetscapes</b>	<b>2025 Actuals</b>
Design and Consulting Services	\$ 198,015
<b>Total Downtown Streetscapes Subtotal</b>	<b>\$ 198,015</b>
<b>Total Capital Improvement Sales Tax Fund 2025 Actuals</b>	<b>\$ 10,870,503</b>

**Capital Improvement Sales Tax Fund**  
**Employee Positions Allocated as of December 31, 2025**

<b>Personnel Support Summary</b>	<b>FTE</b>
Facilities Management	1.75
Administrative Support	1.75
Project Engineering	2.00
Grounds Maintenance	0.50
Transportation Planning & Engineering	2.00
SaferStreets SaferStreets	2.00
<b>Total 3A Capital Improvement Fund FTEs</b>	<b>10.00</b>

**Positions by Category**

<b>Facilities Management</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
Facilities Manager	0.50	Oversees all facilities maintenance and improvement projects
Facilities Project Specialist	0.25	Manages design and construction of facilities maintenance projects
Facilities Capital Project Manager	1.00	Manages construction of facilities maintenance projects and building construction/upgrades
<b>Total FTEs</b>	<b>1.75</b>	

<b>Administrative Support</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
Assistant City Attorney	0.50	Provides legal and contract management support to capital projects
Procurement Specialist	0.75	Provides procurement and competitive bidding support to capital projects
Executive Assistant	0.50	Coordinates with project managers on procurement of construction services and professional services. Provides administrative support for project management
<b>Total FTEs</b>	<b>1.75</b>	

<b>Project Engineering</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
CIP Program Manager	1.00	Manages construction of all Transportation, Bridges, and Pavement Management projects, including consultant procurement and management, with the exception of studies
Assistant City Engineer	0.50	Oversight of design and project delivery of Transportation, Bridges, and Pavement Management projects
Engineering Inspection Supervisor	0.50	Oversees construction of all pavement management projects, and coordinates traffic control and right-of-way permitting for all Transportation, Bridges, and Pavement Management projects
<b>Total FTEs</b>	<b>2.00</b>	

<b>Grounds</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
Grounds Operations Supervisor	0.25	Manages design and construction for irrigation and median improvements.
Manager of Grounds Open Space and Natural Resources	0.25	Manages design and construction for irrigation and median improvements.
<b>Total FTEs</b>	<b>0.50</b>	
<b>Transportation Planning &amp; Engineering</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
Transportation Engineering Manager	0.50	Manages design of most transportation projects and studies, as well as Safer Streets initiative
Sr Transportation Planner	0.50	Manages design of several transportation projects and studies, as well as involvement in Safer Streets initiative
Traffic Technician	1.00	Construction and maintenance of traffic signal control and vehicle detection equipment, sign fabrication and installation, as well as street striping and marking.
<b>Total FTEs</b>	<b>2.00</b>	
<b>SaferStreets</b>	<b>FTE</b>	<b>Description of Work on Capital Improvement Sales Tax Fund Projects</b>
Transportation Planner	1.00	Creation of communication, education, and community engagement content and events. Analysis of data to inform traffic safety initiatives.
Transportation Engineer II	1.00	Designs traffic calming quick-build projects, striping plans
<b>Total FTEs</b>	<b>2.00</b>	