



Memorandum

To: Littleton City Council

From: Capital Improvement Sales Tax Citizen Board

Date: June 9, 2026

Ref: Report on Use of Ballot Measure Capital Improvement Sales Tax (CIST) Funds by The City of Littleton for the Calendar Year Ended December 31, 2025

Executive Summary

- The City of Littleton Capital Improvement Sales Tax Citizen Board met on April 30, 2026 and May 21, 2026 with Kevin Orton, Laurie Matta, and Brent Soderlin.
- We reviewed the December 31, 2025 CIST Fund Annual Report which consisted of the Spending by Major Category, Spending by Project, Financial Use and Sources, and Employee Positions Allocated for the CIST funds.
- We discussed current and future CIST funded projects being worked on to understand the scope and purpose of those projects.
- Based on our review, we conclude that the CIST funds for the year ended December 31, 2025 spent were in conformance with the ballot language.
- We also reviewed the Capital Improvement Sales Tax Fund 2026 Budget plan.

How Funds were Spent

- For the year ended December 31, 2025 a total of approximately \$12.8M of CIST funds were raised.
- During the year ended December 31, 2025 a total of approximately \$10.8M was spent. A detail breakdown can be found in the CIST Capital Improvement Fund Spending by Major Category and Program Details for the year ended December 31, 2025.
- As of December 31, 2025, the CIST fund has approximately \$23.6M of funds available for future projects.

Expenditures Outside of Ballot Language

- The CIST board did not note any 2025 CIST funds that were used on expenditures outside of those described in the 3A ballot language.

Recommendations/Concerns about the city's utilization of the CIST Fund

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

Additional Comments

- The CIST board commends city staff on continuing to provide valuable information to the committee to review to understand the planning, prioritization and context for the future spending of CIST funds.
- We recommend that the staff and Council continue to monitor the use of CIST funds for soft costs including personnel costs and strategic planning. We recommend that staff and the Council prioritize future spending on brick-and-mortar projects that deliver tangible and visible results for community benefit.
- We recommend that the Council consider adding a member of the Environmental Stewardship Board to the CIST Board.