

CIP Dedicated Funding Sources

	Type	Definition	Funding availability (2025 Beginning Fund Balance Plus 50% of 2026 Projected Revenues)	Funding Restrictions	Preliminary 2026 Projects
Within Capital Expenditure Fund	Transportation Tax	Adams County, Colorado has a transportation sales tax of 0.2%. This is part of a larger 0.5% sales tax that was originally approved by voters in 2006 for both capital projects (0.3%) and transportation projects (0.2%). In 2020, voters approved this 0.5% sales tax to continue in perpetuity. Adams county shares this revenue with municipalities in the county.	\$ 3,840,873	Transportation related projects including new roads, road maintenance and pedestrian improvements	Core City Infrastructure, Pedestrian Improvements, Concrete Flatwork, Long Lane Striping, Pavement Management, Street Lighting, Sidewalk 50/50, Traffic Calming, Traffic Signal Maintenance
	Road And Bridge	In Adams County, Colorado, the Road and Bridge Fund receives revenues primarily from property taxes, sales taxes, specific ownership taxes, and the Highway Users Tax Fund. A sales tax extension approved by voters in 2006 includes a 0.5% sales tax specifically for road and bridge projects, as well as for other county infrastructure. This extension is in effect until December, 31, 2028 and splits the revenue with 40% allocated to road and bridge projects and 60% to maintaining, operating, and expanding county facilities. Adams county shares the mill levy component of this revenue with municipalities in the county.	\$ 1,528,103	Transportation related projects including new roads, road maintenance and pedestrian improvements	Bridge Maintenance, Crack Repair Program
	Highway Users Tax	The Highway Users Tax Fund (HUTF) in Colorado is the primary source of funding for state highways, county roads, and municipal streets. It's a state/county/municipal partnership established in 1953. The fund receives revenue primarily from motor fuel taxes, vehicle registration fees, and the Road Safety Surcharge. This revenue is then distributed to the Colorado Department of Transportation (CDOT), counties, and municipalities based on a formula that considers factors like vehicle registration and lane miles. 60% is typically distributed to CDOT, 22% to counties, and 18% to municipalities.	\$ 2,710,871	Transportation related projects including new roads, road maintenance and pedestrian improvements	Core City Infrastructure, Core City Sidewalk, Pavement Management, Street Reconstruction
	ADCO Open Space	The Adams County Open Space Sales Tax has a rate of 0.25% and is dedicated to funding parks, recreation, trails, and open space projects. It was initially approved by voters in 1999 and subsequently approved to continue into perpetuity in 2020. This tax is distributed through various channels, including administration, a share back to taxing entities, and a competitive grant program.	\$ 1,000,000	Restricted for Parks or Open Space Projects	PRG Preservation (Restricted for Parks or Open Space Projects)

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Within Capital Expenditure Fund	Channel 8 PEG Fees	PEG (Public, Educational, and Governmental) fees are a portion of cable franchise fees designated for supporting local community programming on public, educational, and government access channels. These fees, often around 1-3% of a cable provider's gross revenue, are mandated by law to fund capital expenditures related to PEG channel operations, such as equipment, facilities, and related labor.	\$ 224,978	Restricted to Public Broadcast Improvements	None
	Solid Waste	Republic Services agreed to pay the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the City. Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation including roadway infrastructure, beautification, traffic control, facilities construction, and other projects.	\$ 1,810,680	Transportation related projects including new roads, road maintenance.	Pavement Management
	Conservation Trust	The Conservation Trust Fund (CTF) accounts for revenues received from the Colorado State Lottery Fund designated for the development and improvement of parks, recreation, and open-space development. Related funds are distributed by the state on a per capita basis and distribution is managed by the Department of Local Affairs. All appropriated Lottery money is transferred to the Capital Expenditures Fund for approved capital projects or retained in fund balance for future use on capital projects.	\$ 980,000	Restricted for Parks or Open Space Projects	PRG Preservation
	Impact Fees	Pursuant to the authority granted by the Colorado Revised Statutes section 29-20-104 (1)(g) and as a condition of issuance of a development permit, a local government may impose an impact fee or other similar development charge to fund expenditures by such local government on capital facilities needed to serve new development. No impact fee or other similar development charge shall be imposed except pursuant to a schedule that is: (a) Legislatively adopted; (b) Generally applicable to a broad class of property; and (c) Intended to defray the projected impacts on capital facilities caused by proposed development.	Various	Restricted to New Capital Improvements in the districts they are collected in. Cannot be used for maintenance.	None

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Capital Project Funds	Water Rights Acquisition	Pursuant to the authority granted by the Land Development Code section 21-9230, the City assesses water acquisition fees on the construction of new structures within the city. The water acquisition fee is set at \$1,428.01 for each dwelling unit or nonresidential structure for the year 2017 and shall escalate at a rate of 10% per year effective upon January 1 of each successive year commencing in 2019. Funds collected are used to acquire or retain water rights for the purpose of watering city parks, recreational facilities and other city owned facilities.	\$ 4,634,554	Acquisition of ERUs	None
Variant Funding Sources	General Fund	General Fund Unassigned Fund Balance	\$ 45,908,855	Any Capital Project	TBD
	2K Fund Balance	1% sales tax revenue plus revenues from 2K funded facilities after Debt, Operation and Maintenance of 2K Facilities are considered. The remainder goes to 2K fund balance.	\$ 9,101,230	Used for Certain Road Projects and Parks Projects	TBD
	Grant Funding	Current pending Capital Project related grant applications: • Congressionally Directed Spending FY '26 (These projects were moved on to the Appropriations Committee by the Senators & Congressman, but still have to be approved, and then adopted by Congress) 1. E. 88th Avenue – Segment B: \$4M 2. Chambers Road Widening – ROW Acquisition: \$2.5M • BUILD E. 88th Avenue – Segments B & C - \$25M – Submitted in February	Subject to Award	Subject to Grant Criteria	Subject to Award