

# January 2026 Capital Sales Tax Appropriation

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**Caleb Weitz, Chief Financial Officer**  
**Ginny Sawyer, Lead Policy and Project Manager**  
**Joe Wimmer, Utilities Finance Director**



# Capital Sales Tax Overview

## ¼ Cent Sales Tax

- \$11.0M annual revenue

## November 4, 2025, Ballot Issue 2A

- 77.7% approval
- Ten-year extension 2026-2035



## 2026-2035 Project List

Pedestrian Sidewalk Program	<b>14,000,000</b>
Arterial Intersection Improvement & Streetscapes Program	<b>12,000,000</b>
Bicycle Infrastructure & Overpass/Underpass Program	<b>11,000,000</b>
Affordable Housing Capital Fund	<b>10,000,000</b>
Mulberry Pool Recreational Replacement Leveraging Fund	<b>10,000,000</b>
Poudre River North – Health, Access, Parks, and Trails	<b>8,000,000</b>
Composting Infrastructure Advancement	<b>7,000,000</b>
Downtown Parks Shop	<b>5,500,000</b>
Community Bike Park	<b>5,000,000</b>
Outdoor Pickleball Complex & Courts	<b>4,000,000</b>

- Predictable and consistent funding for “programs”, primarily transportation, to allow for long-term planning and potential grant matches.
- Identify “quick-wins.” Projects that are or are close to “shovel-ready” and can advance in a timely manner.
- Efforts that are known community/Council priorities.
- Consideration of other capital efforts (with different funding sources) that can partner or be combined for greater impact and/or less disruption.
- Staff recommends project timing based on these principles with a degree of certainty in the immediate 2-3 years and a review every budget cycle.

## Programs

Pedestrian Sidewalk Program	\$1,500,000
Arterial Intersection Improvement & Streetscapes Program	\$643,000
Bicycle Infrastructure & Overpass/Underpass Program	\$1,178,000
Transfort Bus Replacement & Stop Enhancements	\$315,000
Affordable Housing Capital Fund	\$2,500,000

## Projects

Community Bike Park	\$30,000
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**Total**

**\$6,166,000**

## **Housing Catalyst Village on Eastbrook**

- Housing Catalyst is requesting \$1.2 million of Affordable Housing Capital Funds (AHCF) to support the development of the Village on Eastbrook. The project will include 73 units and serve households at 30% - 80% AMI.

## **CARE Communities Windtrail Rehab**

- CARE Communities is requesting \$950,000 of AHCF to support the rehabilitation of Windtrail Park Apartments. The project includes 50 units, serving households at 30-60% AMI. Ten units are designated for seniors (age 55 and over).

If awarded, \$550,000 will remain in the AHCF to support other funding needs that may emerge in the coming months. In addition, \$400,000 from the 2016-25 CCIP funds remain to provide fee relief to eligible units.

*Council Work Session on housing on March 10, which will include a presentation on the final Regional Housing Needs Assessment.*

# Appropriation and Housing Funding Approval

January 20<sup>th</sup>, 2026, Council Meeting

- Ordinance approves the appropriation of \$2.5M from capital sales tax funds.

February 3<sup>rd</sup>, 2026, Council Meeting

- Resolutions authorizing execution of funding agreements



