Colorado Transportation Investment Office Memorandum

To: CTIO Board of Directors
From: Piper Darlington, CTIO Director
Date: November 19, 2025

Subject: PROPOSED FISCAL YEAR 2026-27 ANNUAL BUDGET ALLOCATION PLAN

Purpose

This memorandum presents a Fiscal Year (FY) 2026-27 Proposed Annual Budget Allocation Plan for Fund 537 (Statewide Transportation Enterprise Operating Fund) and Fund 536 (Statewide Transportation Enterprise Special Revenue Fund) for approval by the Colorado Transportation Investment Office (CTIO) Board of Directors (the Board).

Requested Action

Staff is requesting CTIO Board review and approval of resolution #482, adopting a Proposed FY 2026-27 Annual Budget Allocation Plan.

Background

In October, staff presented draft fiscal year budgets for the Statewide Transportation Enterprise Operating Fund (Fund 537) and the Statewide Transportation Enterprise Special Revenue Fund (Fund 536). Since October, CTIO staff have made small administrative changes to the Fund 536 budget. Changes included: reflecting the total unallocated balance by tolling corridor as well as eliminating the capital construction line item when it was not applicable. Staff have also reallocated some line items originally reflected in the Maintenance and Operations lines to the Administrative Activities lines, such as Communications and Sales Tax and Sales Tax Processing.

Options and Recommendations

1. Staff Recommendation: Approve Resolution #482 adopting the Proposed FY 2026-27 Annual Budget Allocation Plan.
2. Deny the request.

Next Steps

- In February, CTIO staff will return with an updated FY 2026-27 Annual Budget Allocation Plan for CTIO Board review, highlighting any changes to existing revenue forecasts or allocations.
- In March 2026, the Board will be asked to review and adopt the Final FY 2026-27 Annual Budget Allocation Plan.

Attachment

Attachment A: HPTE Resolution #482 FY 2026-27 Proposed Annual Budget Allocation Plan