

RESOLUTION NO. 21-01

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Posting of Public Meeting Notices**

WHEREAS, pursuant to C.R.S. §24-6-402(2)(c), the Scientific and Cultural Facilities District (SCFD) is required to announce at its first meeting of the year where it posts public notices of SCFD board meetings.

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. The SCFD will post its public meeting notices at least 72 hours prior to the meeting and its public meeting agendas at least 24 hours prior to the meeting on the following public sites:

- SCFD website, www.scfid.org
- Colorado Department of Local Affairs website, <https://cdola.colorado.gov/>
- SCFD's Social Media Accounts

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 25th day of February 2021.



Chairman

ATTEST:



Secretary

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Adjustment of the Appropriation and Distribution of 2020
Revenue Collected**

WHEREAS, pursuant to Resolution 20-06 Pertaining to the fiscal year 2020 amended SCFD budget, the Scientific and Cultural Facilities District (SCFD) had projected and budgeted \$46,000,000 in 2020 sales and use tax revenue due to the unknown ramifications of the COVID 19 pandemic, but now in fact actual sales and use tax revenue of \$64,314,014.84 was collected through December 2020; and

WHEREAS, SCFD must appropriate \$18,314,014.84 in funds collected above funds budgeted, of which \$18,039,304.62 represent funds for distribution and \$274,710.22 represent funds for administration; and

WHEREAS, SCFD had budgeted 2020 revenue of \$28,446,800 for Tier I; \$10,283,400 for Tier II; and \$6,579,800 for Tier III; and \$690,000 for administration; and

WHEREAS, based on the distribution formulas in C.R.S. §32-13-107(3)(a), (b) and (c), and the actual 2020 revenue collected, the SCFD board will distribute a total of \$38,729,203.63 for Tier I funds; \$14,973,619.20 for Tier II funds; and \$9,646,481.78 for Tier III funds; and \$964,710.22 for administration and operations;

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To adjust the 2020 appropriated funds as reflected in the tables below.

Expendable Trust/Distribution Account:

	Total
Tier I	\$38,729,203.63
Tier II	\$14,973,619.20
Tier III	\$9,646,481.78
Total	\$63,349,304.62

Administration/Operating Account:

Total	\$964,710.22
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Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 25th day of February 2021.


Chair

ATTEST:


Secretary

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to 2021 Tier III Budgeted Distribution**

WHEREAS, pursuant to C.R.S. §32-13-105(4)(a)(III) and (5)(a)(III) and §32-13-107(3)(c) the distribution share designated to each county for Tier III is based on the previous year’s proportionate collection of sales and use tax within each county and the SCFD board’s budgeted revenue for the current year; and

WHEREAS, the Tier III portion of the 2021 budgeted sales and use tax revenues is \$8,589,200, less each county’s proportional share of a 10% contingency reserve of \$858,920.01, for a total of \$7,730,279.98; and

WHEREAS, the total amount available for 2021 distribution includes county-specific adjustments totaling \$3,066,680.64

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To allow for the distribution of \$10,796,960.62 in Tier III funds in the following manner:

County	2020 Sales & Use Tax %	Share of 2021 Budgeted Funds*	County-Specific Adjustments**	Total Budgeted 2021 Funds for Distribution
Adams	16.7582 %	\$1,295,454.86	\$552,043.74	\$1,847,498.60
Arapahoe	20.6256 %	\$1,594,414.82	\$688,113.86	\$2,282,528.68
Boulder	10.0491 %	\$776,826.86	\$338,845.11	\$1,115,671.97
Broomfield	2.4621 %	\$190,327.28	\$81,737.43	\$272,064.71
Denver	24.4566 %	\$1,890,560.83	\$512,682.04	\$2,403,242.87
Douglas	9.3126 %	\$719,886.83	\$327,558.86	\$1,047,445.69
Jefferson	16.3359 %	\$1,262,808.50	\$565,699.61	\$1,828,508.11
Total	100.0000 %	\$7,730,279.98	\$3,066,680.64	\$10,796,960.62

*Reflects each county’s proportional share of the budgeted \$8,589,200 in 2021 Tier III funds less its 10% share of the emergency contingency reserve.

**County-specific adjustments may include prior year returned funds and adjustments for actual tax revenue collected.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 22nd day of April 2021.


Chair

ATTEST:

Secretary

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to 2021 Tier I Budgeted Funds Distribution**

WHEREAS, C.R.S. §32-13-107(3)(a)(I), (II) and (III) direct the distribution of funds by formula to the Denver Museum of Nature and Science, the Denver Zoo, the Denver Art Museum, the Denver Center for Performing Arts, and the Denver Botanic Gardens, collectively known as Tier I organizations; and

WHEREAS, the Tier I scientific and cultural facilities submitted their annual certification reports and made presentations to the Scientific and Cultural Facilities District Board of Directors on the actual use of the 2020 Funds and proposed use of the 2021 Funds; and

WHEREAS, the Tier I organizations have demonstrated compliance with SCFD statutory requirements and reporting requirements established by the Board;

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To authorize the distribution of \$35,184,200.00¹ in collected sales and use tax in the following distribution pursuant to the 2021 SCFD amended budget and revenue:

Organization	% of Tier I Revenue	Total Revenue
DMNS	24.50%	\$8,620,129.00
ZOO	24.24%	\$8,528,650.08
DAM	20.33%	\$7,152,947.86
DCPA	17.68%	\$6,220,566.56
DBG	13.25%	\$4,661,906.50
TOTAL	100%	\$35,184,200.00

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 27th day of May 2021.


Chairman

ATTEST:


Secretary

¹ Distributions are based on SCFD Board budgeted revenue and may be modified in accordance with actual revenue collected. Total budgeted 2021 Revenue = \$58,000,000. \$38,000,000 - \$570,000 (1.5% for admin.) = \$37,430,000 in distributable funds up to \$38M. \$37,430,00 x.64 = \$23,955,200. Above \$38M: \$20,000,000 - \$300,000 (1.5% for admin) = \$19,700,000 x .57 = \$11,229,000 in distributable funds over \$38M. \$23,955,200 +\$11,229,000 = Total **budgeted** Tier I distribution of \$35,184,200.

RESOLUTION NO. 21-05

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Acceptance and Approval of the Fiscal Year 2020 Audit**

WHEREAS, the Scientific and Cultural Facilities District completed the Fiscal Year 2020 Audit as required by Colorado Local Government statute C.R.S. §29-1-603 (2015);

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To accept and approve the Fiscal Year 2020 Audit as presented by CliftonLarsonAllen LLP.

Section 2. To adjust the board-approved 2021 budget beginning general fund balance from \$1,405,204.00 to \$1,455,714.00 in accordance with the audited fund balance as of December 31, 2020.

Section 3. To adjust the amount of committed funds for Fiscal Year 2021 operating reserves to \$511,163.00 based on current board policy, which is no more than 6 months of the prior year's audited operating expenditures.

Section 4. To transfer \$200,000 from the unassigned fund balance to the Election Cost Reserve.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 22nd day of July 2021.



Secretary

ATTEST:



Board Member

RESOLUTION NO. 21-06

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Organizations Qualifying for 2021 Tier II Funds**

WHEREAS, 32 organizations submitted annual applications by the June 18, 2021 deadline to the Scientific and Cultural Facilities District for 2021 funding as specified under C.R.S. §32-13-107(3)(b) and Board Resolution 20-10; and

WHEREAS, each organization made a presentation to the Scientific and Cultural Facilities District Board of Directors on the actual use of the 2020 SCFD funds and proposed use of the 2021 SCFD funds as required by the District; and

WHEREAS, each organization below has met statutory criteria for SCFD eligibility to receive the funds as described in C.R.S. §32-13-107(3)(b).

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To approve the scheduled distribution of funds as set forth in the table below. This schedule of board approved, budgeted 2021 distributions is subject to modification based upon actual revenue collected.

Organization	Total Funds
Art Students League of Denver	\$163,391.29
Arvada Center for the Arts and Humanities	\$1,016,490.69
Central City Opera	\$287,500.82
Cherry Creek Arts Festival	\$134,460.89
Children's Museum of Denver	\$1,364,670.54
City of Aurora Cultural Services Division	\$290,185.49
City of Lone Tree Cultural and Community Services Division	\$232,712.04
Clyfford Still Museum	\$247,177.24
Colorado Ballet	\$921,471.83
Colorado Chautauqua Association	\$661,832.89
Colorado Children's Chorale	\$148,658.96
Colorado Mountain Club	\$215,295.04
Colorado Music Festival & Center for Musical Arts	\$167,692.11
Colorado Railroad Museum	\$294,259.25
Colorado Symphony Association	\$1,107,315.57
Denver Film Society	\$561,498.11
eTown	\$118,793.60
Hudson Gardens and Event Center	\$349,662.43
Lakewood Heritage, Culture & the Arts	\$323,617.06
Lighthouse Writers Workshop	\$157,233.90

Lion Global Foundation dba Mizel Museum	\$389,932.58
Longmont Museum	\$162,536.47
Mizel Arts and Culture Center	\$366,331.47
Museum of Contemporary Art Denver	\$449,903.71
Opera Colorado	\$278,458.40
Parlando	\$158,743.19
Pop Culture Classroom	\$253,481.55
Rocky Mountain Bird Observatory	\$294,486.32
Rocky Mountain Butterfly Consortium	\$754,394.12
Swallow Hill Music Association	\$685,206.94
Town of Parker Cultural Department	\$327,998.03
Wings Over the Rockies Air & Space Museum	\$471,207.49
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	\$13,356,600.00

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 26th day of August 2021.



 Chairman



 Secretary

RESOLUTION NO. 21-07

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to the COVID-19 Pandemic and
Distribution of Tier II Funds in Distribution Year 2022**

WHEREAS, the legislation enabling and establishing the Scientific and Cultural Facilities District (“SCFD”), set forth in Article 13 of Title 32, Colorado Revised Statutes, contains a finding, determination, and declaration by the general assembly in C.R.S. 32-13-102 that “the scientific and cultural facilities located in the state of Colorado are a rich source of knowledge and inspiration to all of the residents of the state, that the preservation and development of such facilities are vital to the cultural and intellectual life of the state, that scientific and cultural facilities are an important factor to the economic well-being of the state, that economic development and tourism are needed to maintain and to promote such facilities, and that creation of scientific and cultural facilities districts will promote the health, safety, and welfare of the residents of the state;” and

WHEREAS, C.R.S. 32-13-107.5 additionally provides that the purpose of Article 13 of Title 32, Colorado Revised Statutes “is to secure a dependable source of revenue to be used by [SCFD] to assist scientific and cultural facilities within said district as set forth in this article and to provide for a source of revenue which will grow in proportion to the expanding financial needs of scientific and cultural facilities;” and

WHEREAS, C.R.S. 32-13-106(2)(h) empowers the SCFD Board of Directors (the “Board”) to administer and use moneys collected pursuant to C.R.S. 32-13-107 in accordance with the guidelines specified in section C.R.S. 32-13-107(3); and

WHEREAS, pursuant to C.R.S. 32-13-107(3)(b), the Board distributes sales and use tax revenues to scientific and cultural facilities known as “Tier II organizations” that meet certain eligibility criteria, including, among other things, having a minimum amount of annual operating income¹ for the previous year; and

¹ “Annual operating income” is defined in C.R.S. 32-13-103(1.5) to mean “operating income from all mission-based sources, except capital construction fund income, designated funds raised for the purchase of specified capital needs, unrelated business income, funds raised for the purpose of debt reduction, income for endowment corpus, any distribution of moneys by the board, and any restriction established through board policy.”

WHEREAS, following confirmation of the first presumptive positive case of coronavirus disease (“COVID-19”) in the State of Colorado in March 2020, the Governor declared a statewide emergency regarding the occurrence or imminent threat of widespread or severe damage, injury or loss of life or property resulting from the COVID-19 pandemic; and

WHEREAS, since the Governor’s declaration of a statewide emergency and continuing today, scientific and cultural facilities in the Denver metropolitan area have been unable to operate and/or have canceled programming and events to protect the public health, resulting in a substantial loss of operating income; and

WHEREAS, the economic impacts of COVID-19 on Tier II organizations have been significant, such that Tier II organizations are unlikely to have sufficient annual operating income in 2021 to qualify for SCFD funding in distribution year 2022; and

WHEREAS, in order to advance the intent and purpose of SCFD’s enabling legislation, to help preserve the scientific and cultural facilities that are vital to the cultural and intellectual life of the State of Colorado, and to assist Tier II organizations in a time of unprecedented economic and cultural disruption due to COVID-19, the Board desires to authorize scientific and cultural facilities to qualify for Tier II funding distributions in 2022, in addition to meeting all other statutory requirements, by allowing the use of annual operating income numbers from fiscal year 2019.

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. The Board hereby authorizes scientific and cultural facilities seeking funding in distribution year 2022 pursuant to C.R.S. 32-13-107(3)(b) to qualify for such funding by using and relying upon annual operating income and attendance numbers generated in 2019. Except as modified herein all other eligibility requirements for funding in distribution year 2022 for Tier II organizations remain intact.

Section 2. The qualifying income threshold pursuant to C.R.S. §32-13-107(3)(b) will remain at the distribution year 2020 level for distribution year 2022.

Section 3. This resolution is necessary to advance the intent and purpose of SCFD’s enabling legislation in light of the devastating and

unprecedented impacts of the COVID-19 pandemic on scientific and cultural facilities in the Denver metropolitan area. This resolution applies only to scientific and cultural facilities seeking funding in distribution year 2022 pursuant to C.R.S. 32-13-107(3)(b).

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 26th day of August 2021.



Chair

ATTEST:



Secretary

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Distribution of 2021 Tier III Funds**

WHEREAS, Tier III eligible organizations have submitted grant applications in compliance with C.R.S. §32-13-107(3)(c)(I)(A), (B) and (C); and

WHEREAS, the County Cultural Councils have prepared their annual funding plans in accordance with C.R.S. §32-13-107(3)(c)(II); and

WHEREAS, the County Commissioners in Adams, Arapahoe, Boulder, Douglas and Jefferson Counties and the City Councils in Broomfield and Denver Counties have adopted resolutions approving their respective County Cultural Councils' annual funding plans prior to submission of the funding plans to the District Board of Directors; and

WHEREAS, C.R.S. §32-13-107(3)(c)(II) authorizes the District Board of Directors to approve the 2021 annual funding plans submitted pursuant to statute;

THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. To approve the distribution of funds as set forth in the annual funding plans pending the fulfillment by each organization of any outstanding obligations, eligibility requirements, restrictions or advisements.

Section 2. To distribute per each county annual funding plan, excluding any unallocated rollover or carry forward funds noted on its annual funding plan, the amounts specified below:

Adams	\$1,847,461.98
Arapahoe	\$2,282,528.68
Boulder	\$1,136,872.75
Broomfield	\$275,057.71
Denver	\$2,313,080.73
Douglas	\$1,047,445.69
Jefferson	\$1,832,171.19
Total	\$10,734,618.73

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 23rd day of September 2021.



Chair

ATTEST:



RESOLUTION NO. 21-09

**A Resolution of the Scientific and Cultural Facilities District
Pertaining to Fiscal Year 2022 Expenditures and Revenues for the General and
Expendable Trust Funds and Adopting the 2022 Budget**

WHEREAS, the Board of Directors of the Scientific and Cultural Facilities District, pursuant to C.R.S. §29-1-105, has appointed Deborah Jordy, Executive Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Ms. Jordy submitted a proposed budget to this governing body on September 23, 2021 for its consideration; and

WHEREAS, upon due and proper notice, published and posted in accordance with C.R.S. §29-1-106, said proposed budget was open for inspection by the public at the SCFD office and website, a public hearing was held on October 28, 2021, and interested taxpayers were given the opportunity to inspect the proposed budget and file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SCIENTIFIC AND CULTURAL FACILITIES DISTRICT AS FOLLOWS:

Section 1. That the budget as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the Scientific and Cultural Facilities District for the year stated above.

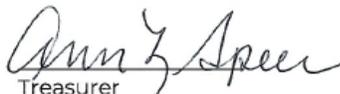
Section 2. That the budget hereby approved and adopted shall be signed by the Chairman and Treasurer and made a part of the public records of the District.

Introduced and Approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 28th day of October 2021.



Chair

ATTEST:


Treasurer