

RESOLUTION NO. 25-01

**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 regular 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.scfcd.org](http://www.scfcd.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 27<sup>th</sup> day of February 2025.



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Vice-Chairperson

ATTEST:



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Secretary

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to Adjustment of the Appropriation and Distribution of 2024  
Revenue Collected**

WHEREAS, pursuant to Resolution 23-08 Pertaining to the fiscal year 2024 SCFD budget, the Scientific and Cultural Facilities District (SCFD) had projected and budgeted \$85,000,000 in 2024 sales and use tax revenue, but now in fact actual sales and use tax revenue of \$86,263,611.09 was collected through December 2024; and

WHEREAS, SCFD must appropriate \$1,263,611.09 in funds collected above funds budgeted, of which \$1,244,656.92 represent funds for distribution and \$18,954.17 represent funds for administration; and

WHEREAS, SCFD had budgeted 2024 revenue of \$50,343,350 for Tier I; \$20,271,300 for Tier II; \$13,110,350 for Tier III; and \$1,275,000 for administration; and

WHEREAS, based on the distribution formulas in C.R.S. §32-13-107(3)(a), (b) and (c), and the actual 2024 revenue collected, the SCFD board will distribute a total of \$51,052,804.45 for Tier I funds; \$20,594,910.80 for Tier II funds; \$13,321,941.68 for Tier III funds; and \$1,293,954.17 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 2024 appropriated funds as reflected in the tables below.

**Expendable Trust/Distribution Account:**

	<b>Total</b>
Tier I	\$51,052,804.45
Tier II	\$20,594,910.80
Tier III	\$13,321,941.68
Total	\$84,969,656.92

**Administration/Operating Account:**

Total	\$1,293,954.17
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Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 27<sup>th</sup> day of February 2025.



Vice-Chairperson

ATTEST:



Secretary

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to 2025 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 2025 budgeted sales and use tax revenues is \$13,110,350.00, less each county's proportional share of a 10% contingency reserve of \$1,311,035.02, for a total of \$11,799,314.98; and

WHEREAS, the total amount available for 2025 distribution includes county-specific adjustments totaling \$1,747,556.04.

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 \$13,546,871.02 in Tier III funds in the following manner:

<b>County</b>	<b>2024 Sales &amp; Use Tax %</b>	<b>Share of 2025 Budgeted Funds*</b>	<b>County-Specific Adjustments**</b>	<b>Total Budgeted 2025 Funds for Distribution</b>
Adams	17.1632 %	\$2,025,136.86	\$436,563.20	\$2,461,700.06
Arapahoe	19.1171 %	\$2,255,683.20	\$308,376.74	\$2,564,059.94
Boulder	9.6830 %	\$1,142,531.24	\$137,964.32	\$1,280,495.56
Broomfield	2.3942 %	\$282,497.22	\$26,079.23	\$308,576.45
Denver	26.7812 %	\$3,159,993.46	\$418,469.47	\$3,578,462.93
Douglas	9.4016 %	\$1,109,330.01	\$168,795.61	\$1,278,125.62
Jefferson	15.4597 %	\$1,824,142.99	\$251,307.47	\$2,075,450.46
<b>Total</b>	<b>100.0000 %</b>	<b>\$11,799,314.98</b>	<b>\$1,747,556.04</b>	<b>\$13,546,871.02</b>

\*Reflects each county's proportional share of the budgeted \$13,110,350.00 in 2025 Tier III funds less its 10% share of the emergency contingency reserve.

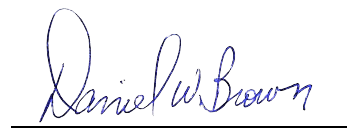
\*\*County-specific adjustments may include prior year returned funds and adjustments for actual tax revenue collected.

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 24<sup>th</sup> day of April 2025.



Chair

ATTEST:



Secretary

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to 2025 Tier I Budgeted 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 Conservation Alliance, 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 2024 Funds and proposed use of the 2025 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 \$50,343,350.00<sup>1</sup> in collected sales and use tax in the following distribution pursuant to the 2025 SCFD budget and revenue:

Organization	% of Tier I Revenue	Total Revenue
DMNS	24.50%	\$12,334,120.75
DZCA	24.24%	\$12,203,228.04
DAM	20.33%	\$10,234,803.06
DCPA	17.68%	\$8,900,704.28
DBG	13.25%	\$6,670,493.88
<b>TOTAL</b>	<b>100%</b>	<b>\$50,343,350.00</b>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 22<sup>nd</sup> day of May 2025.

  
Chair

ATTEST:

  
Secretary

<sup>1</sup> Distributions are based on SCFD Board budgeted revenue and may be modified in accordance with actual revenue collected. Total budgeted 2025 Revenue = \$85,000,000. \$38,000,000 - \$570,000 (1.5% for admin.) = \$37,430,000 in distributable funds up to \$38M. \$37,430,000 x .64 = \$23,955,200. Above \$38M: \$47,000,000 - \$705,000 (1.5% for admin) = \$46,295,000 x .57 = \$26,388,150 in distributable funds over \$38M. \$23,955,200 + \$26,388,150 = Total **budgeted** Tier I distribution of \$50,343,350.

RESOLUTION NO. 25-05

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to Acceptance and Approval of the Fiscal Year 2024 Audit**

WHEREAS, the Scientific and Cultural Facilities District completed the Fiscal Year 2024 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 2024 Audit as presented by CliftonLarsonAllen LLP.

Section 2. To adjust the board-approved 2025 budget beginning general fund balance from \$3,898,907 to \$3,955,533 in accordance with the audited fund balance as of December 31, 2024.

Section 3. To adjust the amount of committed funds for Fiscal Year 2025 operating reserves to \$769,212 based on current board policy, which is no more than 6 months of the prior year's audited operating expenditures.

Section 4. To transfer \$300,000 from the unassigned fund balance as of December 31, 2024 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 24<sup>th</sup> day of July 2025.



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Vice-Chair

ATTEST:



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Treasurer

RESOLUTION NO. 25-06

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to Organizations Qualifying for 2025 Tier II Funds**

WHEREAS, 34 organizations submitted annual applications by the June 11, 2025 deadline to the Scientific and Cultural Facilities District for 2025 funding as specified under C.R.S. §32-13-107(3)(b); and

WHEREAS, several organizations made presentations to the Scientific and Cultural Facilities District Board of Directors and each submitted information on the actual use of the 2024 SCFD funds and proposed use of the 2025 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:

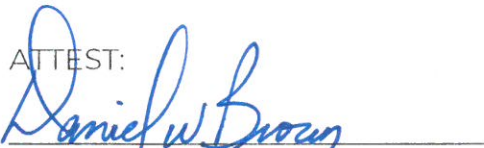
Section 1. To approve the scheduled distribution of funds as set forth in the table below. This schedule of board approved, budgeted 2025 distributions is subject to modification based upon actual revenue collected.

<b>Organization</b>	<b>Total Funds</b>
Art Students League of Denver	\$254,242.64
Arvada Center for the Arts and Humanities	\$1,337,540.92
Cal Wood Education Center	\$174,008.84
Central City Opera	\$455,050.14
CherryArts	\$205,834.78
Children's Museum of Denver	\$1,810,896.04
City of Aurora Cultural Services Division	\$365,491.54
City of Lakewood Heritage, Culture & the Arts	\$486,430.11
City of Lone Tree Cultural Services Division	\$361,417.01
City of Longmont Museum	\$295,717.72
Clyfford Still Museum	\$392,432.10
Colorado Ballet	\$1,253,232.58
Colorado Chautauqua Association	\$1,242,144.18
Colorado Children's Chorale	\$212,402.68
Colorado Mountain Club	\$215,585.28
Colorado Music Festival & Center for Musical Arts	\$301,089.62
Colorado Railroad Museum	\$440,495.35
Colorado Symphony Association	\$1,703,944.66
Dairy Center for the Arts	\$280,554.79
Denver Film Society	\$638,971.65

eTown	\$183,110.65
Friends of Levitt Pavilion	\$215,929.89
Lighthouse Writers Workshop	\$237,032.31
Lion Global Foundation dba Mizel Museum	\$691,697.30
Mizel Arts and Culture Center	\$532,993.29
Museum of Contemporary Art Denver	\$488,355.89
Opera Colorado	\$399,344.61
Rocky Mountain Bird Observatory	\$594,476.14
Rocky Mountain Butterfly Consortium	\$1,486,453.89
South Suburban Cultural Department	\$554,014.63
Swallow Hill Music Association	\$794,716.05
Thorne Ecological Institute	\$248,607.22
Town of Parker Cultural Department	\$665,364.88
Wings Over the Rockies Air & Space Museum	\$751,720.62
	<b>\$20,271,300.00</b>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 28<sup>th</sup> day of August 2025.

  
Chairperson

ATTEST:  
  
Secretary

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to Distribution of 2025 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 support 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 2025 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	\$2,452,267.41
Arapahoe	\$2,572,863.94
Boulder	\$1,310,169.99
Broomfield	\$ 308,576.45
Denver	\$3,578,462.93
Douglas	\$1,290,475.62
Jefferson	\$2,131,242.27
<b>Total</b>	<b>\$13,644,058.61</b>

Introduced and approved at a regular meeting of the Board of Directors of the Scientific and Cultural Facilities District, the 25<sup>th</sup> day of September 2025.

  
Chairperson

  
Secretary



RESOLUTION NO. 25-08

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to Fiscal Year 2026 Expenditures and Revenues for the General and  
Expendable Trust Funds and Adopting the 2026 Budget**

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

WHEREAS, Ms. Albo submitted a proposed budget to this governing body on September 25, 2025 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 23, 2025, 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 23<sup>rd</sup> day of October 2025.



Chair

ATTEST:



Treasurer