

**A Resolution of the Scientific and Cultural Facilities District  
Pertaining to 2026 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 2026 budgeted sales and use tax revenues is \$13,277,800.00, less each county’s proportional share of a 10% contingency reserve of \$1,327,780.00, for a total of \$11,950,019.99; and

WHEREAS, the total amount available for 2026 distribution includes county-specific adjustments totaling \$1,764,095.78.

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 \$13,714,115.77 in Tier III funds in the following manner:

<b>County</b>	<b>2025 Sales &amp; Use Tax %</b>	<b>Share of 2026 Budgeted Funds*</b>	<b>County-Specific Adjustments**</b>	<b>Total Budgeted 2026 Funds for Distribution</b>
Adams	16.9796%	\$2,029,060.27	279,029.40	\$2,308,089.67
Arapahoe	19.0878%	\$2,280,993.93	340,759.21	\$2,621,753.14
Boulder	9.5914%	\$1,146,171.56	155,554.68	\$1,301,726.24
Broomfield	2.3950%	\$286,205.68	45,792.35	\$331,998.03
Denver	26.8923%	\$3,213,633.28	479,576.94	\$3,693,210.22
Douglas	9.6523%	\$1,153,454.56	198,524.20	\$1,351,978.76
Jefferson	15.4017%	\$1,840,500.71	264,859.01	\$2,105,359.72
<b>Total</b>	<b>100.0000 %</b>	<b>\$11,950,019.99</b>	<b>\$1,764,095.78</b>	<b>\$13,714,115.77</b>

\*Reflects each county’s proportional share of the budgeted \$13,277,800.00 in 2026 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 23<sup>rd</sup> day of April 2026.



Chair

ATTEST:



Secretary