

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 25-0627.01 Megan McCall x4215

**SENATE BILL 25-153**

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**SENATE SPONSORSHIP**

**Kolker,**

**HOUSE SPONSORSHIP**

**Garcia,**

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**Senate Committees**

Education  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING ADDITIONAL PUBLIC SCHOOL FINANCIAL REPORTING**  
102 **REQUIREMENTS.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Under current law, the state charter school institute and each school district, board of cooperative services, and charter school is required to publicly report certain financial information online. The bill requires a school district to report all information for itself and for each of its traditional public schools beginning July 1, 2027. Each report must include additional information concerning actual marketing, student

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.

recruitment, lobbying, contractor, and education management provider expenditures and all sources of revenue.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 22-44-105, add  
3 (4)(e)(III) as follows:

4 **22-44-105. Budget - contents - mandatory.** (4) (e) (III) No  
5 LATER THAN JULY 1, 2026, THE DEPARTMENT SHALL INCLUDE IN THE  
6 STANDARD CHART OF ACCOUNTS INFORMATION REGARDING REVENUE  
7 RECEIVED FROM PRIVATE SOURCES AS REQUIRED TO BE POSTED BY THE  
8 INSTITUTE, EACH SCHOOL DISTRICT FOR THE SCHOOL DISTRICT AS A WHOLE  
9 AND FOR EACH OF THE SCHOOL DISTRICT'S SCHOOLS THAT ARE NOT  
10 DISTRICT CHARTER SCHOOLS, EACH BOARD OF COOPERATIVE SERVICES,  
11 AND EACH CHARTER SCHOOL ON THEIR RESPECTIVE WEBSITES PURSUANT  
12 TO SECTION 22-44-304 (1)(g).

13 **SECTION 2.** In Colorado Revised Statutes, 22-44-304, amend  
14 (1)(a)(IV); and add (1)(g) as follows:

15 **22-44-304. Financial reporting - online access to information.**  
16 (1) (a) Commencing July 1, 2010, and on a continuing basis thereafter,  
17 the institute and each school district, board of cooperative services, and  
18 charter school shall post the following information online, in a  
19 downloadable format, for free public access:

20 (IV) The institute's, school district's, BOCES's, or charter school's  
21 salary schedules or policies, adopted pursuant to sections 22-32-109.4 and  
22 22-63-401, commencing with those applicable to the 2010-11 budget year  
23 AND, IF THE INSTITUTE, SCHOOL DISTRICT, BOCES, OR CHARTER SCHOOL  
24 HAS NOT ADOPTED SALARY SCHEDULES OR POLICIES, IT SHALL POST THE  
25 HIGHEST AND THE LOWEST EDUCATOR SALARY AND THE HIGHEST AND THE

1 LOWEST ADMINISTRATOR SALARY COMMENCING WITH THOSE APPLICABLE  
2 TO THE 2026-27 BUDGET YEAR.

3 (g) ADDITIONALLY, COMMENCING JULY 1, 2026, AND ON A  
4 CONTINUING BASIS THEREAFTER, THE INSTITUTE, EACH SCHOOL DISTRICT  
5 FOR THE SCHOOL DISTRICT AS A WHOLE AND FOR EACH OF THE SCHOOL  
6 DISTRICT'S SCHOOLS THAT ARE NOT DISTRICT CHARTER SCHOOLS, EACH  
7 BOARD OF COOPERATIVE SERVICES, AND EACH CHARTER SCHOOL SHALL  
8 POST ON ITS WEBSITE, IN A DOWNLOADABLE FORMAT FOR FREE PUBLIC  
9 ACCESS, INFORMATION REGARDING REVENUE FROM PRIVATE SOURCES,  
10 INCLUDING REVENUE THAT IS RECEIVED AS A GIFT, GRANT, OR DONATION.  
11 THE INFORMATION MUST BE CATEGORIZED BY TYPE OF PRIVATE SOURCE  
12 AND AMOUNTS OF REVENUE RECEIVED FROM PRIVATE SOURCES MAY BE  
13 REPORTED IN THE AGGREGATE BY CATEGORY. PRIVATE SOURCES INCLUDE  
14 INDIVIDUALS, CORPORATIONS OR OTHER BUSINESSES, TRUSTS, OR ESTATES.

15 **SECTION 3. Act subject to petition - effective date.** This act  
16 takes effect at 12:01 a.m. on the day following the expiration of the  
17 ninety-day period after final adjournment of the general assembly; except  
18 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
19 of the state constitution against this act or an item, section, or part of this  
20 act within such period, then the act, item, section, or part will not take  
21 effect unless approved by the people at the general election to be held in  
22 November 2026 and, in such case, will take effect on the date of the  
23 official declaration of the vote thereon by the governor.