



**Fiscal Note**  
**Legislative Council Staff**  
Nonpartisan Services for Colorado’s Legislature

**SB 25-221: SCHOOL DISTRICT REPORTING ON ADDL MILL LEVY REVENUE**

**Prime Sponsors:**

Sen. Bridges; Kirkmeyer  
Rep. Bird; Taggart

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**Published for:** Senate Appropriations  
**Drafting number:** LLS 25-0944

**Version:** Initial Fiscal Note  
**Date:** March 31, 2025

**Fiscal note status:** This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

**Summary Information**

**Overview.** The bill requires school districts to report the total amount of mill levy override revenue shared with state Charter School Institute schools in their geographic boundaries.

**Types of impacts.** The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures
- School Districts

**Appropriations.** No appropriation is required.

**Table 1**  
**State Fiscal Impacts**

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

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The bill requires that school districts report to the Colorado Department of Education (CDE) the total amount of mill levy override (MLO) revenue that the district distributes to state Charter School Institute (CSI) schools within their geographic boundaries.

## State Expenditures

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The bill increases workload for CDE to collect the amount of MLO revenue that school districts distribute to CSI schools within their geographic boundaries. This workload can be accomplished with current appropriations.

## School Districts

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The bill increases workload for school districts to report the amount of revenue shared to CDE. Currently, only the Durango School District shares MLO revenue with CSI schools in their geographic boundaries.

## Effective Date

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The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

## State and Local Government Contacts

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Education

Joint Budget Committee

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The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).